



Is your TPAR overdue?

Submit your overdue TPAR before penalties apply from 22 March.

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If your business pays contractors for **Taxable payments reporting system (TPRS) services**, you may need to lodge a Taxable payments annual report (TPAR) by 28 August each year.

From 22 March, we'll apply penalties to businesses that:

- haven't lodged their TPAR from 2024 or previous years
- have been issued 3 reminder letters about their overdue TPAR.

Last year, we issued more than 11,000 businesses with approximately \$18 million in penalties.

If you don't need to lodge a TPAR, you can submit a **non-lodgment advice (NLA) form**. If you no longer pay contractors, you can also use this form to indicate that you won't need to lodge a TPAR in the future.

TPAR data helps us identify contractors who under-report their income. This lets us level the playing field for honest businesses.

Understand your TPAR lodgment obligations

Find out more about how to prepare, record and report your TPAR.

Remember, a registered tax professional or BAS agent can help you with your TPAR lodgment obligations.

QC 103900

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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