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Fix a mistake or amend a return

When and how you can fix a mistake or update information on business or super tax returns and activity statements.

When to fix a mistake or amend a return

Reasons you may need to fix a mistake or amend your business or super tax return, activity statement or statement.

Request an amendment to a business or super tax return

Use this information to work out how to request an amendment to your business or super tax return.

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Correct excise and FBT returns, non-BAS fuel scheme claims and PAYGW payment summaries

How to correct PAYG withholding payment summaries, FBT returns, fuel scheme claims and excise returns.

GST, WET, LCT and fuel tax credit voluntary disclosures

Advice for business on making voluntary disclosures and for property owners to make a creditable purpose GST adjustment.

Voluntary disclosures in the approved form

Inform us of mistakes or if you left something out of a lodgment by making a voluntary disclosure in an approved form.

Amending a global and domestic minimum tax assessment and GIR

How to amend a global and domestic minimum tax assessment and correct a GloBE Information Return (GIR).

QC 33884

When to fix a mistake or amend a return

Reasons you may need to fix a mistake or amend your business or super tax return, activity statement or statement.

Last updated 1 July 2023

If you realise you've made a mistake or left something out of a business or super tax return, activity statement or statement, you can fix (revise) or amend it.

Some reasons you may need to fix a mistake include if you:

- made a mistake in entering a figure

- forgot to report some income, a gain or a deduction
- incorrectly claimed deductions or credits or failed to claim them
- had a change in circumstances relating to something you reported after you lodged a tax return.

Whatever the reason, you should correct any error as soon as possible. In some cases, there are legal time limits to correcting mistakes. You may incur interest and penalties if the amendment increases the money you owe.

We may review the information you provide before making any adjustments. If we need more information, we will contact either you or your tax agent.

How you can request an amendment or revision to correct a mistake depends on the lodgment type. You may also need to make a voluntary disclosure.

If we have told you we are conducting an audit or review, you need to tell the tax officer conducting the audit or review about the error.

QC 72956

Request an amendment to a business or super tax return

Use this information to work out how to request an amendment to your business or super tax return.

Last updated 21 May 2025

Time limits on business and super amendments

The law sets time limits for amending your tax return, the period of time between the notice of assessment being issued and this time limit is known as the period of review. The time limits to amend your tax return are generally:

- for small and medium businesses:
  - two years for the 2023–24 and earlier income years, and
  - four years for the 2024–25 and later income years
- four years for other taxpayers.

Your period of review begins on the day after we give you the notice of assessment for the income year in question. This is generally taken to be the date on the notice or, if we don't issue a notice, the date the relevant return was lodged.

You should submit an amendment early to ensure that we can process it within the relevant period of review. You can submit more than one amendment request within an amendment period.

The time limit gives you certainty about your tax affairs because it means we can't amend your tax return after the time limit has passed subject to fraud or evasion.

If you want to amend a tax return after the time limit has passed, you can't request an amendment but you can lodge an objection. You will need to include a request for an extension of time together with the objection.

For more information see:

- Time limits on tax return amendments – individuals
- Decisions you can object to and time limits

How to request an amendment

Choose your entity type from the following table for instructions on how to request an amendment to a tax return.

If you're an individual or sole trader, go to Correct (amend) your tax return.

Type of taxpayer and amendment options available

Type of taxpayer	Options available
Companies, partnerships, trusts, superannuation	• SBR-enabled software

funds other than SMSFs	• Online services for business – lodge amendments • Registered tax agent • Letter
Self-managed super funds (SMSFs)	• Registered tax agents • Online services for business – lodge amendments All amendments **must** be submitted as a new Self-managed superannuation fund annual return in full, not just cover the parts you want to change. Let us know it is an amendment by ticking 'Yes' at question 5.
Registered tax agents on behalf of any type of taxpayer	• Online using SBR-enabled software – practitioner lodgment service • Online services for agents – mail function (excluding individuals) • Form: Request for amendment of income tax return lodged by tax professionals • Letter

We don't charge a fee if you request an amendment and you don't have to send in another tax return unless we ask you to.

If submitting a form or letter, you should keep a copy of your request for your records. If using our online services, you'll be able to access your details at any time.

To correct an existing amount, select the relevant field and over-write the amount with the correct amount. If you need to add or delete a record, you can do that too by selecting the relevant button.

Once you revise the information, select the **Calculate** button and we'll work out your new amount of refund or how much you owe. You don't need to provide us with any supporting documents at the time.

Request an amendment on paper

If you can't request an amendment online, you can send us the paper form or write to us.

For more information see:

- who can sign an amendment request on paper
- what to include in your letter
- where to send your paper request

Who can sign an amendment request on paper

Who is lodging and who must sign

Who is lodging	Who must sign
Tax agent	The tax agent (who must have a declaration from you that the information you gave them was true and correct)
Legal personal representative	The representative
Partnership	A partner
Trust or fund	A trustee
Company (including an incorporated club, society, association or body of persons)	The public officer (the signature of a director who is not the public officer is not sufficient)
Unincorporated association or body of persons	An office holder

What to include in your letter

Ensure you include copies of any documents that support your request as well as the following information:

- your tax file number (TFN)
- your full name
- your postal address
- a daytime phone number (if convenient)
- your bank account details (in case you're entitled to a refund)
- the year shown on the tax return you want to amend – for example, 2023
- the item number and description that your change relates to
- the amount of income or deductions to be added or subtracted and the correct total amount (if relevant)
- the amount of tax offsets to be added or subtracted and the correct total amount (if relevant)
- the claim type code (if there is one for the item you are changing)
- the reason for the change or an explanation of how you made the mistake
- a signed and dated declaration as follows – *I declare that*
  - *all the information I have given in this letter, including any attachments, is true and correct*
  - *I have the necessary receipts and/or other records to support my claims for amendment'*
- your signature
- the date.

Tax agents

Include your registered agent number on any amendment you submit.

Name and contact information

Make sure you include the personal information (the first three dot points above), so we can identify your return. If we have to ask for this information, it will delay processing.

TFN

We are authorised by the *Taxation Administration Act 1953* to collect your TFN. You are not required by law to provide your TFN; however, providing it reduces the risk of administrative errors that may delay the processing of your amendment.

Where to send your paper request

If you can't submit your form online or your request is a letter, you or your representative should send it, including all attachments, to us by either:

- post to
  AUSTRALIAN TAXATION OFFICE
  PO BOX 3004
  PENRITH NSW 2740
- fax to **1300 730 239**.

How we process your amendment or revision

Amendments are part of the self-assessment system. That is, just as we accept your tax return information at face value, in most cases we also accept the information in your request for an amendment.

The time it takes us to process your amendment depends on how you lodge it and whether it was as a result of a clerical or administrative error on our part (see the following table).

Amendments standard processing time

Lodgment method	Time to process (from when we receive all the necessary information)
Mail or fax	50 business days
Online (either directly or through a tax agent)	20 business days

If we need more information, we'll ask you for it.

If we refuse to process your amendment and you still want the changes made to your tax return, you can lodge an objection to the relevant assessment. We explain how to do this in the letter telling you of our decision.

QC 33797

Correct an activity statement

How you correct a mistake on an activity statement depends on what tax and year your mistake relates to.

Last updated 4 September 2024

You can use your current activity statement to:

- correct goods and services tax (GST) mistakes
- correct fuel tax credit mistakes
- make claims for previous periods
- vary instalment amounts.

If you realise you have made a mistake working out your PAYG instalment, you can fix or amend it. See Correcting PAYG instalments.

A 4-year credit time limit applies to claiming credits and refunds.

Time limits also apply for varying instalment amounts. Corrections must be made:

- on or before the day your instalment is due
- before you lodge your tax return for the year.

The process for correcting mistakes and making claims for previous periods depends on the specific tax, credit involved and time limits.

If you can't make a correction on your current activity statement, you may be able to revise the original activity statement. See Revising an earlier activity statement.

We can also make mistakes processing your activity statement – for example, it may scan incorrectly, or we may make a keying error. If you think we've made an error, contact us.

For more information see:

- Varying your instalment amount – GST
- Time limit on GST credits
- Luxury car tax
- Wine equalisation tax
- Unclaimed credits.

PAYG withholding - correcting mistakes

How to correct a mistake with the PAYG amount withheld or reported on your activity statement.

Fuel tax credits

How to change your fuel tax credits claim for a previous business activity statement (BAS) period.

Luxury car tax

Luxury car tax mistakes must be corrected using a revised activity statement.

Wine equalisation tax

Wine equalisation tax mistakes can normally be corrected on a current business activity statement.

Unclaimed credits

A 4-year credit time limit applies to claiming credits.

Revising an earlier business activity statement

How to revise an earlier business activity statement (BAS) online.

QC 33886

PAYG withholding – correcting mistakes

How to correct a mistake with the PAYG amount withheld or reported on your activity statement.

Last updated 18 September 2024

Failure to withhold

To correct a mistake when you did not withhold PAYG withholding amounts from a payment, or you withheld the wrong amount, you need to write to us. You should not include any amount that you failed to withhold on either an original or a revised activity statement.

By writing to us you are making a voluntary disclosure which gives you the opportunity to correct your tax obligations. If you have failed to withhold an amount from wages to an employee you could lose your deduction unless you make a voluntary disclosure.

To find out how to write to us, see What to include in your letter.

Failure to notify

If you withheld the correct amount of PAYG withholding, but made a mistake reporting it, or failed to report it when you should have, you need to correct the mistake.

For amounts that are not reported through Single Touch Payroll (STP), you need to lodge a revised activity statement. To correct a mistake

where PAYG withholding amounts were overstated you also need to lodge a revised activity statement.

For amounts that are reported through STP, you may need to make corrections in either or both your STP reporting and your activity statement. To find out how, see Correcting information reported through STP.

Voluntary disclosure

If you revise an earlier activity statement and the revision increases the tax you owe, or you advise us by letter that you've not withheld an amount from a payment, we generally treat the revised activity statement or letter as a voluntary disclosure. This means you're likely to receive concessional treatment for any penalties and interest charges that apply and you won't lose your deduction.

What to include in your letter

When you write to advise us of an amount you didn't withhold from a payment, include the following information:

- the title 'Voluntary disclosure – PAYG withholding'
- your name or your business name – that is, the full name of the taxpayer that should have withheld the amount
- your phone number and address or the name, phone number and address of your authorised contact or tax agent
- the name of the person or organisation you made the payment to
- the date you made the payment
- what the payment amount was
- what the amount you should have withheld was, or an estimate of what it should have been
- a taxpayer signed and dated declaration as follows
  - I declare the information I have given in this letter, including attachments, is true and correct and that I am authorised to disclose this information.

    your signature

the date, or

- a tax agent signed and dated declaration as follows
  - I declare that this form has been prepared in accordance with information provided by the taxpayer has given me a declaration stating that the information provided to me is true and correct and that the taxpayer has authorised me to lodge this form.

    name of tax agent

    tax agent registration number
    tax agent signature
    the date.

Keep a copy of the letter for your records.

Mail your letter to us at:

Australian Taxation Office
PO Box 3575
ALBURY NSW 2640

Your tax agent can also make a voluntary disclosure on your behalf by sending the required information though an ATO approved electronic channel. The tax agent will need to ensure that their tax agent number is linked to your records.

Income statement and payment summary corrections

If you've made a mistake and have already finalised STP records or issued income statements or payment summaries to your payees for the period that the error was made, you may need to correct them.

If you identify the need to amend details after making a finalisation declaration you should submit these as soon as possible. You can do this by submitting an update event.

Submitting an update event will ensure the correct information is reflected in your employee's income statement.

If you have issued payment summaries for amounts not reported through STP, you will also need to revise your payment summary statement or payment summary annual report, or both.

QC 33789

Fuel tax credits

How to change your fuel tax credits claim for a previous business activity statement (BAS) period.

Last updated 30 August 2024

Overview of fuel tax credits

In claiming fuel tax credits, you may have made a mistake on a previous activity statement or used the fuel in a different way than you originally intended, or found a processing error that we've made.

You can generally correct errors and make adjustments on your current activity statement when you find the error or become aware of the need for an adjustment.

There are no restrictions on making adjustments, but some conditions apply when correcting errors. If you don't meet these you'll need to revise the activity statement on which the error was made (see Revising an earlier activity statement).

If you don't claim fuel tax credits on an activity statement, see Fuel scheme claims.

Errors

You will have made a mistake and need to correct it when the fuel tax credit amount you claimed on your activity statement was not correct at the time you lodged it. For example, you may have made a clerical or transcription error or claimed for fuel not eligible for fuel tax credits.

Adjustments

An adjustment is needed when you've already claimed fuel tax credits based on your **intention** to use that fuel in a certain way but actually

use it differently, resulting in a different fuel tax credit amount. Making an adjustment may increase or decrease your fuel tax credit amount.

For more information see Amending fuel tax credit claims for non-business.

Correcting our errors

We can make errors processing your activity statement – for example, it may scan incorrectly or we may make a keying mistake. If you think we've made an error, phone us.

Unclaimed credits

If you forget to claim fuel tax credits that you are entitled to, for example you overlook an invoice, or delay claiming fuel tax credits, this is not considered a mistake or adjustment. You can claim these credits on your current activity statement provided you're within the 4-year credit time limit.

Your entitlement to a fuel tax credit ceases if it is not included in an assessment before the 4-year credit time limits ends. If you think you are entitled to unclaimed fuel tax credits, we recommend you consider your options early and do not leave requests to the last minute.

When claiming a fuel tax credit for an earlier period you must work out the amount using the rate that applied at the time you acquired the fuel.

4-year credit time limit

To work out if you're still entitled to an unclaimed fuel tax credit, you need to work out if you're within the four-year credit time limit.

The 4-year credit time limit:

- starts the day after the lodgment due date of the first BAS of the tax period you could have claimed the fuel tax credit in, and
- ends 4 years after that date.

When a credit has been included in an assessment

If your fuel tax credit has been included in an assessment within the 4-year credit time limit, your entitlement to that credit will not cease once the time limit ends.

Your fuel tax credit will have been included in an assessment if:

- you included the fuel tax credit in an original BAS, even if you reduce it by subtracting the road user charge.
- we made an amendment to your assessment to include additional fuel tax credits within the 4-year credit time limit.

When a credit has not been included in an assessment

A fuel tax credit will not be included in an assessment if you only do the following:

- apply for a private ruling
- make a request to amend your assessment
- make a voluntary disclosure.

This is because the credit must be included in an assessment before the end of the 4-year time credit limit. If we amend an assessment following your request or application, the amendment may be made on a different day to the date of your request or application:

- If the amendment is made before the end of the 4-year credit time limit, the fuel tax credits will have been included in an assessment on the day we made the amended assessment.
- If the amendment is made after the end of the 4-year credit time limit, your entitlement to the fuel tax credits has ceased and we cannot include them in the amended assessment. If doesn't matter if your application or request was made within the 4-year credit time limit for the fuel tax credits or during the period of review for the assessment.

Objection requests

Lodging an objection request by itself does **not** result in the fuel tax credit being included in your assessment.

We may still be able to allow your fuel tax credit claim if all of the following are met:

- you lodge a valid objection that includes your position that you are entitled to the unclaimed fuel tax credits in the tax period
- the objection is lodged within the 4-year credit time limit for those fuel tax credits
- we agree or, after subsequent court or tribunal proceedings, you are entitled to the fuel tax credits in that tax period.

If you lodge your objection after the 4-year credit time limit, your entitlement to the fuel tax credits will have ceased. This will be the case even if the objection was lodged within the objection time limits or is treated by us as being lodged within the objection time limits.

If you miss the 4-year credit time limit

If you don't claim your fuel tax credit in an assessment before the end of the 4-year credit time limit, your entitlement to that fuel tax credit will cease.

If you forget to claim fuel tax credits that you are entitled to or delay claiming fuel tax credits, we can't treat this as a mistake or an adjustment. There is nothing you can do after the end of the 4-year credit time limit and we have no discretion to extend the 4-year credit time limit.

For more information, see MT 2024/1*Time limits for claiming an input tax credit and fuel tax credits*

QC 33824

Luxury car tax

Luxury car tax mistakes must be corrected using a revised activity statement.

Last updated 27 October 2016

If you've made a **mistake** in reporting on your luxury car tax (LCT) obligations – that is, if the amount you reported on your activity statement was not correct at the time you lodged it – you can't correct

it on your current activity statement. Instead you need to revise the activity statement covering the period in which the mistake was made.

If the LCT amount was correct at the time you reported it but it has since increased or decreased, you can make an **adjustment** on your current activity statement.

See also:

- LCT – Adjustments

QC 47882

Wine equalisation tax

Wine equalisation tax mistakes can normally be corrected on a current business activity statement.

Last updated 27 October 2016

If you've made a **mistake** in reporting on your wine equalisation tax (WET) obligations, you may be able to correct it on your current activity statement unless you are subject to a compliance activity or the mistake resulted from the reckless or intentional disregard of the law.

The need for an adjustment doesn't arise with WET.

See also

- Correcting WET errors

QC 33822

Unclaimed credits

A 4-year credit time limit applies to claiming credits.

Last updated 13 February 2025

You don't have to claim a credit in the period it arises, regardless of whether it relates to:

- GST
- fuel tax credits
- luxury car tax (LCT), or
- wine equalisation tax (WET).

You can claim credits on a later activity statement provided you're within the 4-year time limit to claim credits.

To find out more information, visit the page that corresponds with the tax credit you're claiming:

- GST
- Fuel tax credits - To claim a fuel tax credit, you must work out the amount using the rate that applied at the time you acquired the fuel.
- LCT - LCT credits can only be claimed if you're not registered for GST
- WET

QC 33818

Revising an earlier business activity statement

How to revise an earlier business activity statement (BAS) online.

Last updated 4 September 2024

Revised BAS

If you need to correct information on a BAS and you aren't eligible to correct it on a later BAS, you may need to complete a revised BAS.

If you can use your current BAS to correct a mistake, see Correct an activity statement. If you have GST credits or fuel tax credits that you haven't claimed, you can claim these credits in your current BAS provided the 4-year credit time limit for claiming those credits has not ended.

We treat a revised BAS as an application to amend an assessment. You can do this either:

- online
- on paper.

If we accept your revised amount in full and the amendment is made within the period of review, the revised BAS will be taken to be a notice of amended assessment. The date of effect is the day we adjust your running balance account.

If we don't accept your revised amounts in full, we will issue a notice of amended assessment. We won't be able to accept a revision to claim additional GST credits or fuel tax credits where the 4-year credit time limit for those credits has ended.

For more information see:

- Fuel tax credits
- Period of review.

Increased tax or reduced credit

If your revision increases the tax you owe or reduces your credit, we generally treat your revised BAS as a voluntary disclosure. This means you're likely to receive concessional treatment for any penalties and interest charges that apply.

For more information see:

- How to make a voluntary disclosure
- Remission of interest charges
- Remission of penalties.

Online revision

Registered users of the following online services can complete a revised BAS online:

- Using ATO online services – individuals and sole traders
- Online services for business
- Online services for agents
- Practitioner lodgment service user guide – amendments and revisions.

Using online services for individuals

Log in to ATO online services through myGov:

- Select **Tax**, then **Activity statements**, then **View or revise activity statements** (only visible to individuals who lodge activity statements).
- Select the **History** tab and locate the activity statement you want to revise. (If a revision is possible, a **Revise** button will appear to the right of the activity statement.)
- Select **Revise**.
- Select **Edit** for each role you want to revise and enter the revised values.
- Select **Lodge**.

Using Online services for business

- Select **Lodgments** and **Activity statements**.
- Select **Revise** next to the processed activity statement from the **History** list.
- Enter the revised values.

If the **Revise** button doesn't display, you can't revise the activity statement through the service.

Tax professionals

Registered tax and BAS agents can lodge a revision for their client using Online services for agents or the practitioner lodgment service.

For more information see:

- Online services for agents user guide – payment options
- Practitioner lodgment service user guide – amendments and revisions.

Paper revision

Contact us to get a paper version of the revised activity statement. Don't send us a copy or a version generated from a commercial software package.

Fill in the **items** that are to be revised and the revised amounts. If changing one item leads to a change to other items, update those items and values as well.

If you report pay as you go (PAYG) instalments using the rate method and you vary the rate, you need to write the new rate at **T3**.

Example: how to complete a revised paper activity statement

You reported your staff wages as $3,000 when you lodged your activity statement but you discover that the amount should have been $3,748. This also means that the amount of tax withheld should have been $644 (instead of $384).

To report the new amounts on your revised activity statement, you do the following (use whole dollar amounts only):

- **W1** – show $3,748 for the revised amount of wages.
- **W2** – show $644 for the revised amount of tax withheld.

These adjustments also affect summary items **W5**, **4**, **8A** and **9**. Enter the new values for these items.


Completed section of activity statement showing the revised amounts in the example: $3,748 at item W1, $644 at item W2, $644 at item W5, $644 at item 4, $1,000 at item 8A and $650 at item 9.

If the revision results in an increase of the amount payable for the period, use the payment slip at the bottom of the form.

Mail your completed revised activity statement to us using the pre-addressed envelope provided. If you've lost the envelope, post your statement as follows:

Australian Taxation Office
Locked Bag 1936
ALBURY NSW 1936

Request an amendment in writing

You can also write to us to request an amendment of an earlier BAS for GST, wine equalisation tax (WET), luxury car tax (LCT) and fuel tax credits. To apply for an amendment, include copies of any documents that support your application as well as the following information:

- your Australian business number (ABN)
- your full name
- your postal address
- if the document is lodged by your registered tax or BAS agent – their full name and registered agent number
- your daytime phone number (if convenient)
- tax period to be amended
- details of what is being amended and what the amendment relates to
- reason for the change or an explanation of how you made the mistake
- amount of the amendment to be added or subtracted
- if the document is lodged by your agent, a signed and dated declaration that
  - the document has been prepared in accordance with the information supplied by you
  - your agent has received a declaration from you stating that the information provided is true and correct
  - you authorised your agent to give the document to the Commissioner of Taxation
- a signed and dated declaration by you as follows

I declare that:

- all the information I have given in this letter, including any attachments, is true and correct
- I have the necessary receipts or other records or both to support my claims for amendment.

QC 33809

Correct excise and FBT returns, non-BAS fuel scheme claims and PAYGW payment summaries

How to correct PAYG withholding payment summaries, FBT returns, fuel scheme claims and excise returns.

Last updated 27 October 2016

Find out how to correct:

- PAYG withholding payment summaries
- Fringe benefits tax (FBT) returns
- Fuel scheme claims
- Excise returns

PAYG withholding payment summaries

How you correct a payment summary depends on whether the mistake is in the dollar amounts or other information.

Fringe benefits tax (FBT) returns

If you've made a mistake on your FBT return, you can request an

QC 33885

PAYG withholding payment summaries

How you correct a payment summary depends on whether the mistake is in the dollar amounts or other information.

Last updated 19 August 2021

You can't simply change the information on a PAYG (pay as you go) withholding payment summary after you have given it to the payee or provided your *PAYG payment summary annual report* to us.

How you correct a mistake depends on what type of mistake it was.

If your payee loses their payment summary, don't issue a new one. Give them a signed photocopy of your own copy showing all the details from the lost payment summary.

If you report through Single Touch Payroll (STP) and need to make an amendment after finalisation see the relevant employer reporting guidelines:

- Single Touch Payroll Phase 1 – amendments after finalisation
- Single Touch Payroll Phase 2 – amendments after finalisation

Incorrect type of PAYG payment summary form

If you sent us an incorrect type of PAYG payment summary form, you must:

- send us the right form. **Do not place an X** in the 'amending a payment summary' box on this form
- amend the incorrect form that you sent to us before
  - Send the incorrect form again.

- Place an **X** in the 'amending a payment summary' box on this form.
- Write zero '0' in the amount labels of the incorrect form if all of the amounts are included in the right form.

Keep a copy of the revised form for your records.

Example

ABC Company incorrectly sent a *PAYG payment summary – business and personal services income* form for payments to an employee as part of the payment summary annual report. ABC Company must:

- send the *PAYG payment summary – individual non-business* form
- send an amended *PAYG payment summary – business and personal services income* form with a zero '0' in the amount labels.

Incorrect payee or payer details

If the payee or payer information is incorrect, you don't need to prepare a new payment summary or advise us of the changed details. Simply:

- advise your payee as soon as possible
- record the correct details and keep them in your files.

Incorrect tax file number, dollar amount, payment type or code

If you find a mistake in the tax file number, dollar amount or payment type or code after you've given the payment summary to the payee or us, prepare a new payment summary:

- Show the payee and payer information as it was on the original payment summary.

- Enter the new dollar amount or payment type or code.
- Mark the 'amending a payment summary' box as shown.


Amending a payment summary box

- Lodge the completed payment summary – online or by post – within 21 days of issuing the amended payment summary.
- Give a copy to the payee.
- If the original payment summary was lodged via paper you will also need to complete an amended PAYG payment summary statement. You should mark the amending a payment summary statement box as shown.


Amending a payment summary statement box

How to obtain the form

If you need extra paper payment summaries you can:

- download the form and print in A4 size
- use our Online publication ordering service or
- phone this service on **1300 720 092**.

Lodging your amendments

Online

If your original report was lodged online and your payroll product is able to generate amended files, you can lodge an amended payment summary annual report online.

The amended annual report file must only contain amended payment summaries and any additional original payment summaries that were not reported in a prior annual report for the same financial year. Do **not** include payment summaries that were previously sent and were not amended.

If you make an amendment to a payment summary before you send us your annual report file, then report the correct details in the annual report as an original payment summary.

In the **Amendment indicator** field in your annual report file, type:

- 'A' for Amended payee records
- 'O' for original records not previously sent to us.

If you need to amend amounts in a payment summary once your annual report file has been lodged with us, you must also issue an amended payment summary to the payee.

Any amendments need to be reported to us within 21 days of you issuing an amended payment summary.

If you have issued the wrong type of payment summary, you must send us an amended annual report file. You will also need to advise the payee of the error and issue them with the correct type of payment summary.

See also:

- How to lodge your payment summary annual report

By post

Send your amended PAYG payment summary forms and PAYG payment summary statement to:

Australian Taxation Office
Locked Bag 50
PENRITH NSW 2740

QC 33790

Fringe benefits tax returns

If you've made a mistake on your FBT return, you can request an amended assessment.

Last updated 25 March 2021

If you realise you've made a mistake on your fringe benefits tax (FBT) return, you can:

- lodge an amended return electronically using Standard Business Reporting (SBR) enabled software

- request an amended assessment, in writing, as soon as possible, you can send your request via the Online services for business or by post
- alternatively, your registered tax agent can submit your request.

An amendment can generally only be made within three years from the date the FBT return was lodged. Where tax has been avoided, the amendment can be made within six years of lodgment. In cases of fraud or evasion, there is no time limit on when we can amend an assessment.

An employee who needs to correct the amount of 'reportable fringe benefits' shown on their individual tax return should request an amendment to their tax assessment.

See also:

- Correct (amend) an income tax return

What to include in your request

Include the following information in your request for an amendment:

- name and tax file number (TFN) of employer
- name, postal address and contact number of person we can contact about this request
- FBT year the mistake relates to
- reason for the amendment and sufficient information about the changes to the taxable values of the affected benefits
- exact adjustment to each benefit category, including the corrected taxable values
- whether the benefits are type 1 or type 2
- amended fringe benefits taxable amount
- a signed and dated declaration as follows
  - I declare that all the information I have given in this letter, including any attachments, is true and correct
  - your signature
  - the date.

See also:

- Who can sign an amendment request on paper

Tax file number

We are authorised by the *Taxation Administration Act 1953* to collect your TFN. You are not required by law to provide your TFN; however, providing it reduces the risk of administrative errors that could delay the processing of your return.

Where to send your request

You can send your request to us either:

- online via the Online services for business (mail function)
- by post to

  Australian Taxation Office
  PO Box 3004
  PENRITH NSW 2740

Next step:

- How to report, lodge and pay FBT

See also:

- Record keeping
- FBT exemptions and concessions
- Types of fringe benefits

QC 33799

GST, WET, LCT and fuel tax credit voluntary disclosures

Advice for business on making voluntary disclosures and for property owners to make a creditable purpose GST

adjustment.

Last updated 9 October 2023

Making a voluntary disclosure

You may make a voluntary disclosure in relation to a net amount or net fuel amount by revising your previously lodged activity statement. You may also be able to correct a mistake in relation to goods and services tax (GST) or fuel tax credits on your current activity statement.

If you claim your fuel tax credits using a claim form, you may make a voluntary disclosure by asking for an amendment to your claim.

Activity statements

You may be able to correct an error made in an earlier activity statement in your current activity statement. If you're not eligible to do this, you need to revise the earlier period in which the error occurred .

If the revision increases your GST or reduces your fuel tax credits, we treat the revised activity statement as a voluntary disclosure. This is likely to mean a reduction in penalties and interest imposed on you.

You can also make a voluntary disclosure if you've made a false or misleading statement on a previous activity statement.

If we've told you that we are going to conduct a review or examination in relation to a particular accounting period or in relation to a specified matter, you can only correct errors for that period or matter by making a voluntary disclosure of any errors directly to the tax officer conducting the review or examination. However, you may still be able to correct the error in your current activity statement where we have notified you in writing that the error can be corrected in this way during the compliance activity or that the activity we are undertaking is not a compliance activity.

Property-related GST transactions

If you're a property owner, developer or are registered for GST and you use your property in a way that is different from the way you planned to, you may have to make a voluntary disclosure to report a GST adjustment.

For example, if you decide to rent out rather than sell new residential premises, you have changed the business use or the 'creditable purpose' of your property. This means you may have an increasing adjustment that you must record in your activity statement.

An adjustment is required even if you intend to sell the premises at a later date or are in the process of marketing the property.

If you later sell the new residential premises, you may then have a decreasing adjustment.

If you did not report a property transaction at the time it occurred, you can still make a 'creditable purpose' adjustment, rather than revise the activity statement for that earlier period.

The benefit of making a voluntary disclosure is that you won't have to pay any shortfall penalties that would otherwise be applicable, and any general interest charge (GIC) will be reduced.

QC 33816

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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