



Does your business pay contractors?

Work out if you need to lodge a Taxable payments annual report online by 28 August to avoid penalties.

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If your business pays contractors to deliver any of these services on your behalf, you may need to lodge a **Taxable payments annual report (TPAR)** online by 28 August:


- building and construction
- cleaning
- courier and road freight
- information technology (IT)
- security, investigation or surveillance.

TPAR help us keep things fair for all businesses by making sure contractors report all their income.

On your TPAR, you need to record the:


- contractor's name, address and ABN
- total amount you paid them for the previous financial year – including any GST and cash payments.

You can find these details on your contractor's invoice. It's the same information you use to claim income tax deductions through your tax return, and GST credits through your business activity statement.

Lodging your TPAR online is quick and easy using [SBR-enabled software](#)  or through **Online services for business**. Your registered tax professional can also lodge on your behalf.

Penalties may apply for overdue TPAR. We'll no longer be accepting paper lodgments after 28 August 2025, so it's important to make sure you're set up for online lodgment.

Need help?

For more information on lodging your TPAR, visit ato.gov.au/TPAR or speak to your registered tax professional. You can also watch our [Essentials to strengthen your small business TPAR course](#)  to help you understand your TPAR obligations.

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QC 105131

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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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