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Lodgment program framework – frequently asked questions

Where to find answers about the lodgment program framework and how it affects tax agents.

Last updated 1 July 2025

85% on-time lodgment performance benchmark

Frequently asked questions about the 85% on-time lodgment performance benchmark.

Electronic lodgment requirement

Frequently asked questions about the electronic lodgment requirement.

Clients and your client list

Frequently asked questions about your client list and lodgment performance.

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85% on-time lodgment performance benchmark

Frequently asked questions about the 85% on-time lodgment performance benchmark.

Last updated 1 July 2025

What if illness or difficult circumstances prevent me from lodging on time?

If you or your clients are experiencing exceptional or unforeseen circumstances that affect your ability to lodge by a due date, lodgment deferrals can help.

If the problems you are experiencing are affecting your whole practice, we can work with you on a supported lodgment program to tailor solutions and help you get back on track.

What happens if I don't meet the 85% on-time lodgment benchmark?

We understand that circumstances may mean that you can't always achieve the 85% benchmark. If this is the case, we may contact you to discuss your individual circumstances and offer support to help you get back on track.

Our support strategies are designed to help you improve your on-time lodgment performance and better represent and influence your clients' behaviour.

If your performance does not improve, our approach will become increasingly stringent.

For information about our support strategies, see If you do not meet the performance benchmark.

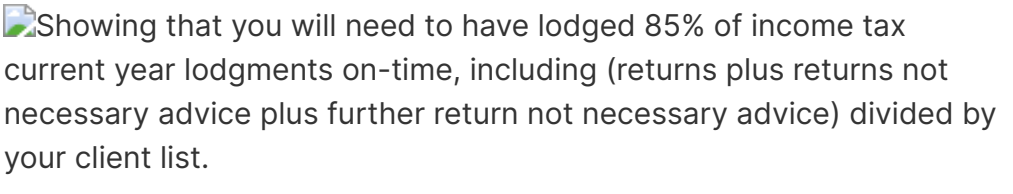
How do I calculate my on-time lodgment performance?

Income tax

You can calculate your income tax lodgment performance from week to week by adding all current year tax returns that you lodge by the due date:

- current year tax returns lodged by the document due date
- current year tax returns lodged by the deferred due date
- current year return not necessary and further return not necessary advices (also known as non lodgment advices).
  Divide this figure by the total number of income tax clients attached to your registered agent number who either:
- were expected to lodge their return by that point in time
- have lodged ahead of their due date.

The annual income tax on-time lodgment performance calculation, displayed at the end of each lodgment program year, is summarised in the following diagram.


Showing that you will need to have lodged 85% of income tax current year lodgments on-time, including (returns plus returns not necessary advice plus further return not necessary advice) divided by your client list.

Fringe benefits tax

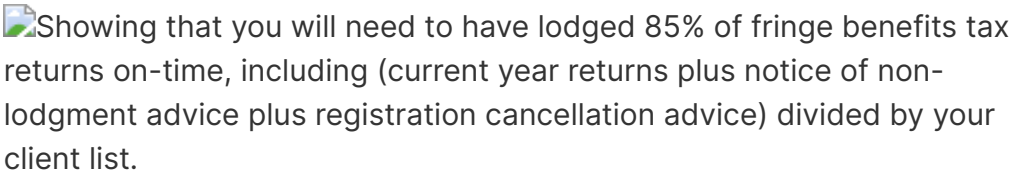
You can calculate your fringe benefits tax lodgment performance from week to week by adding all current year fringe benefits tax returns that you lodge by the due date – current year:

- fringe benefits tax returns lodged by the document due date
- fringe benefits tax returns lodged by the deferred due date
- notice of non-lodgment advices
- registration cancellation advices.

Divide this figure by the total number of fringe benefits tax clients attached to your registered agent number who either:

- were expected to lodge their return by that point in time
- have lodged ahead of their due date.

The annual fringe benefits tax on-time lodgment performance calculation is summarised in the following diagram.


Showing that you will need to have lodged 85% of fringe benefits tax returns on-time, including (current year returns plus notice of non-lodgment advice plus registration cancellation advice) divided by your client list.

Find out more about the on-time lodgment performance benchmark.

How can I improve my on-time lodgment performance?

You can improve your on-time lodgment performance by:

- keeping your client list up to date, as all clients with a lodgment obligation who are linked to your registered agent number are included in the lodgment performance calculationnotifying us early if your client does not have a requirement to lodge a return in any given year, as the performance calculation is based on clients with an expected lodgment
- checking your lodgment performance regularly through Online services for agents to keep track of where your practice is up to.

Can I track my own performance?

Yes. You can check your on-time lodgment performance through the Lodgment program status feature in Online services for agents. The performance data is refreshed every Sunday to include any lodgments made during the week.

You can access your Lodgment program status from the **My practice** menu in Online services for agents.

You may also be able to access the Lodgment performance report through the practitioner lodgment service (PLS). Contact your software provider for advice.

What if my client lodges their tax return early in the lodgment program year?

If your client lodges their current year tax return before or on the due date, it is counted as an on-time lodgment.

For example, you may have a client whose return is due on 15 May 2025 but lodged in July 2024 to receive their expected refund as soon as possible. This is counted as on time.

Is lodgment by the concessional due date of 5 June considered an on-time lodgment?

For tax returns due on 15 May, we provide a concessional lodgment due date of 5 June for:

- individuals
- partnerships
- trusts
- companies
- super funds.

The concession allows individual, partnership and trust tax returns to be lodged by 5 June without penalty, provided that any payment required is also made by this date.

For companies and super funds (excluding large and medium taxpayers and head companies of consolidated groups), the concession applies where both the prior year and the current year return will be non-taxable or result in a refund.

Lodgments made by this date will be included as on-time under the lodgment program framework.

Why does my on-time performance result go down after 15 May?

The 5 June concessional date, which allows you to lodge client returns due 15 May by 5 June without incurring a penalty, is not a lodgment program due date in our systems. This means that outstanding returns will be considered late in our systems after 15 May until they are lodged.

If you lodge the income tax return by 5 June, and your client makes any payment necessary, then the lodgment will be counted as on time.

Your performance result will be updated on the weekend after the lodgment.

Why was the on-time lodgment benchmark set at 85%?

The 85% on-time lodgment benchmark was developed in consultation with the Lodgment Working Group and professional association representatives. 85% was determined as a reasonable benchmark for registered agents to meet, taking into account:

- circumstances that cause late lodgment that are not the fault of the tax agent
- tax agents' performance with previous lodgment programs, over a number of years.

What if my client's tax return is held for ATO review?

We use the document received date when calculating lodgment program performance. Therefore, a tax return that is held for ATO review won't affect your lodgment program performance percentage provided it was lodged on time.

What if I have multiple registered agent numbers?

Some registered agents may operate their practice under more than one registered agent number (RAN).

It's important that client returns on all client lists are lodged on time and, as such, every RAN that you manage with active clients will be measured under the lodgment program framework.

What if I have recently registered as an agent?

All newly registered agents will receive an induction email that includes links to information about the lodgment program and lodgment program framework.

All registered agents with an active client list will have their lodgment performance measured, including newly registered agents in their first year of registration.

We understand that it may be difficult to ensure that all of your clients' income tax returns are lodged on time while you are establishing a client base in your first year of operation. We will take this into account prior to applying any support strategies.

Are BAS agents or activity statements included in the lodgment performance calculation?

No. BAS agents and activity statements are not included under the lodgment program framework.

We will consult with BAS agents and tax agents prior to including activity statements in the performance calculation, as we understand that lodgment arrangements for these documents can be complex.

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Electronic lodgment requirement

Frequently asked questions about the electronic lodgment requirement.

Last updated 1 July 2025

If a tax return is lodged by paper after 31 October, is the penalty applied for that tax return, or do I not get the concessional date for the following year?

The concessional due dates available under the lodgment program apply only where a tax return is lodged electronically. For any tax returns lodged by paper, the lodgment due date will normally be 31 October.

The potential penalties and reversion of the lodgment due date to 31 October will be applied only to the specific tax return lodged by paper. Potential penalties are failure to lodge on time and general interest charge.

Example: the effect on due dates if you lodge by paper

Jim lodged his client's 2023 tax return by paper in March 2024. As a result, the lodgment due date for that tax return reverts to 31 October 2023. However, the lodgment program concessional due date will apply for his client's 2024 tax return if Jim lodges it electronically.

As always, any clients with overdue prior year returns as at 31 October won't be provided with any lodgment program concessional due dates.

Where does it state in legislation that there is an electronic requirement for the lodgment program?

The statutory due date for lodgment of tax returns is set each year by registration of the relevant 'requirement to lodge a return' legislative instruments. The lodgment program concessional due dates are not legislated due dates. They are deferred lodgment due dates provided by the Commissioner of Taxation to assist tax agents in managing their workload throughout the year.

It's not mandatory for you to lodge tax returns electronically, however to qualify for lodgment program concessional due dates you must meet the requirements of the program. You can still lodge by paper, but you will have to meet the statutory due date.

What if I lodge an early return for short-term visitors to Australia?

Future year returns may be lodged through the practitioner lodgment service up to and including 15 June of the current reporting period. For more information see Practitioner lodgment service user guide - Future year lodgments.

Early tax returns lodged by paper are excluded from the electronic lodgment requirement. Tax returns for these clients are normally lodged prior to the end of the income year and therefore well before the lodgment due date for paper returns of 31 October.

How do I ensure that sensitive information is protected when lodging my personal tax return electronically under a shared registered agent number (RAN)?

Access Manager (AM) can be used to customise access and permissions in Online services for agents or Online services for business to allow the principal authority or authorisation administrator to control access to their secure tax information.

AM is a standalone system that enables an administrator to restrict access to certain clients and functions that your staff can perform. This facility is normally used to manage high profile clients and staff accesses within a tax practice.

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Clients and your client list

Frequently asked questions about your client list and lodgment performance.

Last updated 1 July 2025

What happens when I lodge overdue prior-year tax returns for a client?

Only current year returns are included in your lodgment program performance.

Prior years do not form part of the calculation.

Will my on-time lodgment performance be affected if I am assisting a taxpayer with overdue returns to get up to date?

If you take on new clients with overdue prior year returns, your on-time lodgment performance will only be affected if you lodge the current year's return after the due date or deferred date.

To give you time to bring their lodgments up to date without affecting your lodgment performance, you can request a new or re-engaged client lodgment deferral. If granted, this will provide you with:

- a lodgment deferral for their current year income tax return
- suspension of compliance action for their prior year returns.

To request this type of deferral, select 'New or re-engaged client' as the deferral reason when using the lodgment deferral function in Online services for agents.

What happens if I remove a client from my client list after I have lodged their current year tax return on time?

This will still count towards your on-time performance.

If I take on a new client who has already lodged their current year tax return on time, will this count towards my total number of returns lodged on time?

If the new client lodged their current year tax return with another tax agent, the lodgment will be counted towards that agent's performance figure.

Why is the ATO continuing to contact me for clients I have previously removed from my client list?

This can occur when you have removed a client from your client list, but your registered agent number is still attached to one of the client's roles, or if the client's address was not updated before you removed them from your client list.

It's also important to note that lodging a final return or completing a non-lodgment advice does not remove a client from your list.

You need to remove clients through either:

- Online services for agents – Remove client
- Practitioner lodgment service – Client update

Before you remove a client, you must remove your contact details from all your client's roles. This includes removing your email, phone numbers, business and postal addresses, financial institution account details, and your name from authorised contacts. This will avoid unnecessary contact from us about previous clients.

If you're unable to remove a client, see Client list has clients you no longer represent for details on how to request a bulk deletion.

Why are return not necessary (RNN) or further return not necessary (FRNN) clients calculated as lodged on-time in my lodgment performance percentage?

When you submit a current year non-lodgment advice, including further returns not necessary (FRNN) or return not necessary (RNN) advice, we do not expect a lodgment for that return. We will use this information when calculating your on-time lodgment performance.

If there is no requirement to keep clients with a 'further return not necessary indicator' on your client list, then you should remove the

client from your client list.

What if I have recently transferred my client base?

All registered agents with an active client list will be measured and receive a performance summary. This includes newly registered agents or registered agent numbers (RANs) undergoing client base transfers.

We understand that your performance may be affected while transferring clients between RANs and will take this into account prior to applying any support strategies.

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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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