



Disclaimer

Disclaimer information covers current and prior year information as well as online services for individuals and ATO app

23 March 2024

Current and prior year information

Information on **ato.gov.au** is categorised as either:

- current financial year information,
- prior financial year information.

We cannot guarantee that every document will appear in the correct tax year.

You should:

- check the content of all documents
- seek independent advice before making decisions based on the content found on **ato.gov.au**
- not rely on the information we provide.

Online services for individuals and ATO app

- Online Services and the ATO app allows you to interact and transact with the ATO.
- Before you start any transactions, you should get appropriate professional advice relevant to your circumstances.

- Information provided by online services or the ATO app may be a summary or general information. It may not cover your personal circumstances.
- Some information is from third-party data providers and may not be accurate, complete or up-to-date.
 - We accept no responsibility (expressed or implied) for the accuracy, currency and completeness of information.
 - Links to third-party websites are inserted for your convenience. They do not constitute endorsement of material at those sites, or any associated organisation, product or service.
- Some transactions relate to a particular financial year. It is your responsibility to ensure that the correct financial year has been chosen for the transaction.
- It is your responsibility to give us correct and complete information. Penalties apply for making false or misleading statements.
- We make reasonable effort to ensure that our online services are provided continuously, with minimal disruption for **system maintenance or fixing faults**.

Security

- You should be aware of the risks associated with using websites and mobile applications.
 - We will take all reasonable steps to ensure that ATO online services, the ATO app and your information are not compromised.
 - We cannot guarantee that no harmful code or contaminants, including viruses, bugs, trojan horses, spyware or adware, will enter online services or the mobile app we provide.
 - We recommend you use appropriate and up-to-date firewall and anti-virus software to protect your devices.
- We accept no liability or responsibility for any interference with or damage to your device, software or data occurring from accessing Online services for individuals or the ATO app.

- We may sever links to a website or system outside our control if it compromises online services or mobile applications we provide.

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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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