



 [Print whole section](#)

## COVID-19 tax support

Information about the tailored support made available due to COVID-19.

### **Support for individuals, employees and businesses**

Access information about a range of supports we provide if you have been affected by COVID-19.

### **COVID-19 and fringe benefits tax**

Check if your fringe benefits tax obligations may have changed for benefits you provided employees due to COVID-19.

### **COVID-19 effects on foreign-incorporated companies**

How COVID-19 impacted our approach to the central management and control test and permanent establishments.

### **Additional COVID-19 tax support**

Find out about additional support we offered to help you during this difficult time.

## Help with paying

If you can't pay on time, there are support options you can access to meet your tax and super obligations.

QC 61775

# COVID-19 and fringe benefits tax

Check if your fringe benefits tax obligations may have changed for benefits you provided employees due to COVID-19.

**Last updated** 9 April 2026

## COVID-19 benefits to employees

As a result of COVID-19, you may have provided your employees with benefits you do not usually provide. This includes paying for items that allow your employees to work from home.

[Fringe benefits tax \(FBT\)](#) may apply if you provide benefits in addition to salary and wages. However, exemptions and concessions are available that can reduce (or eliminate) the amount of FBT you pay.

For information on the tax deductibility of COVID-19 tests for employees attending the workplace, and how it affects FBT, see [FBT, COVID-19 tests and the otherwise deductible rule](#).

## COVID-19 vaccination incentives and rewards

If you provide your employees with incentives or rewards for getting their COVID-19 vaccination or booster dose, there may be tax and super consequences. The consequences differ depending on whether you provide a cash payment, paid leave or a non-cash benefit.

If you provide non-cash benefits, you may have to pay FBT on these benefits unless an exemption applies, such as the minor benefits, work-related preventative health care or in-house benefits exemption.

We have published a fact sheet with more detailed information on [COVID-19 vaccination incentives and rewards](#).

## Not-for-profit salary packaging

If you are a not-for-profit employer, you may provide salary-packaged meal entertainment to your employees to take advantage of an exempt or rebatable cap.

Arrangements to provide meals may qualify as salary-packaged meal entertainment depending on:

- the facts and circumstances of the meal
- how the meal is provided.

Given the unprecedented circumstances brought about by COVID-19, we will not apply compliance resources to scrutinise expenditure under these arrangements for the FBT year ending 31 March 2022 for meals that were both provided:

- by a supplier that was authorised as a meal entertainment provider from 1 April 2021
- while restaurants and public venues were required to be closed to dine-in service due to a COVID-19 state public health order.

We have also confirmed that we will not apply compliance resources to scrutinise expenditure for the:

- FBT year ending 31 March 2021 – where meals are provided by a supplier that was authorised as a meal entertainment provider from 1 March 2020
- FBT year ended 31 March 2020 – when restaurants and public venues were closed.

For more information, see [TR 97/17](#) *Income tax and fringe benefits tax – entertainment by way of food or drink*.

## Working from home

You may have provided employees with items to allow them to work from home (or from another location) due to COVID-19.

Some items will usually be [exempt from FBT](#) if they are primarily used by your employees for work. The items include:

- laptops
- portable printers
- other electronic devices.

Also, the [minor benefits](#) exemption or the otherwise deductible rule may apply if you:

- allow your employee to use a monitor, mouse or keyboard they otherwise use in the workplace
- provide them with stationery or computer consumables or pay for their phone and internet access.

The minor benefits exemption may apply for minor, infrequent and irregular benefits under \$300.

The otherwise deductible rule allows you to reduce the taxable value of benefits by the amount that your employee can claim a once-only deduction.

For more information see [COVID-19 and working from home benefits](#) and [Home office expenses](#).

## **Car parking**

### **Closure of work car park**

If, on a particular day, your office was closed due to COVID-19, and therefore the work car park is also closed, you will not have provided a car parking benefit for use by your employee.

The time during which the work car park is closed will not form part of the availability periods used to calculate the taxable value of a car space under the statutory method.

### **Closure of nearby commercial parking stations**

If all of the commercial parking stations within a 1km radius of your business premises were closed on a particular day due to COVID-19, there would have been no car parking benefits provided.

### **Reduced rates at commercial parking stations**

If, on 1 April 2020, the lowest fee charged by all of the commercial parking stations within a one kilometre radius of your business premises for all-day parking was less than \$9.15, you will not have provided a car parking benefit. For example, this may have occurred where all of the commercial parking stations discounted their all-day parking rate due to COVID-19.

However, the reduced fee must not be substantially greater or less than the average of the lowest fee charged by a commercial parking station operator in the 4 weeks prior to 1 April 2020 or the 4 weeks after 1 April 2020. The reduced fee is disregarded for the purpose of determining the lowest fee charged by a nearby commercial parking station if it doesn't meet this requirement.

For more information, see:

- [Car parking fringe benefits](#)
- [FBT – A guide for employers: Chapter 16 – Car parking fringe benefits](#)
- [TR 2021/2](#) *Fringe benefits tax: car parking benefits*

## **Car returned to employer's business premises**

You won't provide a [car fringe benefit](#) where a car is not applied for your employee's private use or taken to be available for your employee's private use.

During a period of COVID-19 restrictions, a car that you provided to your employee was not taken to be available for your employee's private use if all the following applied:

- the car was returned to your business premises
- your employee couldn't gain access to the car
- your employee had relinquished an entitlement to use your car for private purposes.

Some factors that indicate a car was not taken to be available for your employee's private use during these restrictions include where:

- you requested that the car be returned to your business premises
- your employee didn't have physical access to the car

- you consistently enforced a policy that your employee couldn't gain access to the car
- if your employee chose to surrender the car, they couldn't change that choice and obtain the ability to access the car
- the car was returned to your business premises and you applied the car to a different purpose. Note that a separate car benefit may arise if you gave the car to another employee for private use.

For more information see [FBT – A guide for employers: Chapter 7 – Car fringe benefits](#).

## Garaging work cars at your employees' homes

You may have been garaging work cars at your employees' homes due to COVID-19.

You may not have an FBT liability depending on:

- the type of vehicle
- how often the car was driven
- the calculation method you chose for car benefits.

We have published the [COVID-19 and car fringe benefits](#) fact sheet with more detailed information.

## Log books

Your employees' driving patterns may have changed due to the effects of COVID-19.

If you use the operating cost method, you may have an existing log book. You can still rely on this log book to make a reasonable estimate of the business kilometres travelled.

You may also have chosen to keep a new logbook that's representative of your business use throughout the year.

We have published the [COVID-19 and car fringe benefits](#) fact sheet with more detailed information.

## Accommodation, food and transport

You won't have to pay FBT if you provided emergency accommodation, food, transport or other assistance to an employee and both the following apply:

- The benefit was [emergency assistance](#) to provide immediate relief.
- The employee was at risk of being, adversely affected by COVID-19.

In the context of COVID-19, the FBT emergency assistance exemption applies if you provided emergency accommodation, food, transport or other assistance to an affected employee. Examples of assistance include:

- expenses incurred relocating an employee, including paying for flights home to Australia
- expenses incurred for food and temporary accommodation if an employee couldn't travel due to restrictions (domestic, interstate or intrastate)
- benefits provided that allow an employee to self-isolate or quarantine
- transporting or paying for an employee's transport expenses, including car hire and transport to temporary accommodation.

## Temporary accommodation and meals for fly-in fly-out and drive-in drive-out employees

You will **not** have to pay FBT for benefits which were considered emergency assistance. This includes providing temporary accommodation and meals to fly-in fly-out or drive-in drive-out employees who were unable to return to their normal residence due to COVID-19 domestic and international travel restrictions.

## Items that help protect employees from COVID-19

You may need to pay FBT on items you give your employees to help protect them from contracting COVID-19 while at work. These include:

- gloves
- masks

- sanitisers
- anti-bacterial spray.

However, these benefits are exempt from FBT under the emergency assistance exemption if you provide them to employees who either:

- have physical contact with – or are in close proximity to – customers or clients while carrying out their duties
- are involved in cleaning premises.

Examples of this type of work include:

- medical (such as doctors, nurses, dentists and allied health workers)
- cleaning
- airline
- hairdressing and beautician
- retail, café and restaurant.

If your employees' specific employment duties are not of the kind described above, the minor benefits exemption may apply if you provide an employee with minor, infrequent and irregular benefits under \$300.

## Emergency health care

There is a limited exemption from FBT if you provide emergency health care to an employee affected by COVID-19. It only applies to [health care treatment](#) provided:

- by an employee of yours (or an employee of a related company)
- on your premises (or premises of the related company)
- at or adjacent to an employee's worksite.

If you pay for your employee's ongoing medical or hospital expenses, FBT applies.

However, if you pay to transport your employee from the workplace to seek medical help, the cost is exempt from FBT.

## Flu vaccinations for employees working from home

Providing flu vaccinations to employees is generally exempt from FBT because it is work-related preventative health care.

You will **not** have to pay FBT for providing your employees with a voucher or reimbursement for getting the flu vaccine from a GP or chemist, as long as it is available to all employees.

If only some of your employees choose to receive the flu vaccine, the voucher or reimbursement is still exempt from FBT provided it is offered to all employees.

## COVID-19 testing

You may have required your employees to undertake COVID-19 testing before attending the workplace. Your employees may also have been required to have COVID-19 tests if they were travelling for work. This may include polymerase chain reaction (PCR) tests or rapid antigen tests (RATs).

Where you provided a test to your employee, or reimbursed the cost of a test, you may be providing a fringe benefit to your employee.

However, the tests are exempt from FBT as work-related medical screening – and no FBT is payable – where **both of** the following apply:

- Testing is carried out by, or on behalf of, a legally qualified medical practitioner or nurse.
- Testing is available to all employees.

If only some of your employees get COVID-19 tests, the tests are still exempt as long as they are offered to all employees.

If the tests you provide or reimburse don't meet these requirements, you may need to pay FBT unless the minor benefits exemption or 'otherwise deductible rule' apply.

## Minor benefits exemption

This exemption will only apply where the tests are provided infrequently and irregularly, and the cumulative value of the tests provided to an employee during the FBT year is less than \$300.

## Testing for work-related purposes and the otherwise deductible rule

From 1 July 2021, individuals who buy or pay for a COVID-19 test for work-related purposes – such as to determine if they should attend or remain at work – can claim an income tax deduction for this expense.

If an employer buys, pays for or reimburses these expenses instead of the employee incurring the expense, the otherwise deductible rule may apply.

For information about testing to attend for work-related purposes and the otherwise deductible rule, see [FBT, COVID-19 tests and the otherwise deductible rule](#).

## Cancelled events

You will **not** have to pay FBT if you are required to pay non-refundable costs for cancelled events your employees were due to attend. This is because:

- the arrangement was between you and the event organisers, not your employees
- you have not provided any fringe benefits to your employees as they did not get to attend the event.

However, you may have to pay FBT if your employees were required to pay for their attendance at the cancelled event and you reimbursed them. This would be an [expense payment fringe benefit](#) – unless the otherwise deductible rule applies.

### FBT, COVID-19 tests and the otherwise deductible rule

Employers may have to pay fringe benefits tax if they provide their employees with COVID-19 tests.

# FBT, COVID-19 tests and the otherwise deductible rule

Employers may have to pay fringe benefits tax if they provide their employees with COVID-19 tests.

**Last updated** 9 April 2026

## When to pay FBT

You may have to pay [fringe benefits tax \(FBT\)](#) if you:

- provide your employees with COVID-19 tests such as a rapid antigen test (RAT)
- pay for a polymerase chain reaction (PCR) test.

However, the otherwise deductible rule (or a different concession or exemption) may apply to eliminate or reduce any FBT payable.

## Types of benefits that may arise from providing COVID-19 tests

Different types of benefits may arise for FBT purposes when you provide, or pay for, your employees' or their family members' COVID-19 tests.

The types of benefit that may arise under the FBT law are:

- an expense payment benefit – where you pay for, or reimburse, an employee's or their family member's, COVID-19 test
- a property benefit – where you purchase the COVID-19 tests and give them to your employees or their family members for free or at a discount
- a residual benefit – where you provide your employees or their family members with a COVID-19 test that isn't an expense payment or property benefit.

Where you provide a test to an employee and keep 'ownership' of the test, the benefit will be a residual benefit. For example, this may be the case where you either:

- require the test be returned to the workplace for disposal
- only allow limited work-related use of the test and require your employee to notify you of the test results.

For more information, see [Fringe benefits tax for small businesses](#).

## Exemptions from FBT

Some benefits are exempt from FBT. If an exemption applies, you won't need to:

- pay FBT for providing the COVID-19 tests to your employees, or reimbursing them for their cost
- consider whether the otherwise deductible rule applies.

## Work-related medical screening

Work-related medical screening tests are exempt from FBT if both of the following apply:

- testing is carried out by, or on behalf of, a legally qualified medical practitioner or nurse
- testing is available to all employees.

If only some of your employees get COVID-19 tests, the tests are still exempt if they are offered to all employees.

If the tests you provide or reimburse don't meet these requirements, you may need to pay FBT unless the minor benefits exemption or 'otherwise deductible rule' apply.

## Minor benefits exemption

This exemption will only apply if:

- the tests are provided infrequently and irregularly
- the cumulative value of the tests provided to an employee during the FBT year is less than \$300.

For more information, see [FBT for small business – minor benefits exemption](#).

## The otherwise deductible rule

You can reduce the taxable value of an expense payment, property or residual fringe benefit through the 'otherwise deductible rule'.

This is the amount your employee would have been entitled to claim as a one off income tax deduction if they had provided or paid for the COVID-19 test themselves.

There are special records that must be kept for the otherwise deductible rule to apply.

### When the otherwise deductible rule applies to COVID-19 testing

From 1 July 2021, if an employee paid for a COVID-19 test for a work-related purpose, they could have claimed a deduction if certain conditions were met.

To have claimed a deduction for the cost incurred to buy or pay for a COVID-19 test, your employee must have:

- used the test for a work-related purpose, such as to determine if they can attend or remain at work
- received a qualifying COVID-19 test, such as
  - a PCR test through a private clinic
  - other tests in the Australian Register of Therapeutic Goods, including RAT kits.

The otherwise deductible rule only applies to the extent that your employee could have claimed the **work-related** portion of the expenditure on COVID-19 tests as an income tax deduction. For example, if you buy a multi-pack of COVID-19 tests and allow your employee to use some for private purposes (such as by other family members or for leisure activities), the otherwise deductible rule only applies to the portion of the expense, property or residual benefit used for a work-related purpose.

For the otherwise deductible rule to apply, you must have the appropriate records, including the relevant declarations.

For more information, see [COVID-19 test expenses](#).

### When the otherwise deductible rule doesn't apply

The otherwise deductible rule doesn't apply to:

- COVID-19 tests you provide if
  - your employee uses the test for private purposes – for example, to test their children before they return to school or day care
  - your employee works from home and doesn't intend to attend the workplace
  - you haven't received the declarations that are required under the FBT law
- any travel or parking expenses you pay or reimburse your employees to get their COVID-19 test. This is because these expenses don't have a sufficient connection to your employee obtaining or undergoing a COVID-19 test to be regarded as being incurred in respect of testing them for COVID-19.

If the otherwise deductible rule doesn't apply, and you provide COVID-19 tests to customers in the ordinary course of your business, you may be able to reduce your FBT where you provide an in-house fringe benefit that is not provided under a salary packaging arrangement. If you give one or more in-house fringe benefits to an employee during the FBT year, you can reduce the total of the taxable values of the in-house fringe benefits by \$1,000.

For more information, see:

- [COVID-19 test expenses](#)
- [Chapter 19.5 Other reductions](#) of *Fringe benefits tax – A guide for employers*.

### **Example: COVID-19 tests fully deductible to employee**

Stella is a casual employee at a local café. In April 2022, Stella's employer buys a qualifying multi-pack of COVID-19 tests, which is given to Stella. Stella only uses the tests before starting a shift if she has any COVID-19 symptoms or has been in contact with a COVID-19 case.

Stella would be able to claim deduction for the cost of these COVID-19 tests if she had paid for them and had not been reimbursed by her employer.

Stella's employer can reduce the cost of the property fringe benefit to nil under the otherwise deductible rule, provided the required records are kept.

### **Example: COVID-19 tests where only partly deductible to employee**

Brett buys a qualifying two-pack of COVID-19 tests at the local pharmacy. Brett's employer reimburses Brett for the cost of the tests.

Brett uses one test to confirm his child doesn't have COVID-19 before going to school. A week later he uses the other test to confirm his COVID-19 status before attending his place of work, as he was exposed to COVID-19 at a child's birthday party.

Brett's employer can reduce the value of the expense payment benefit by 50% by applying the otherwise deductible rule, provided the required records are kept.

## **Keeping records for COVID-19 tests**

To apply the otherwise deductible rule, you must keep records, including a:

- record of the costs of COVID-19 tests you pay for your employees (including those you reimburse them for) and the dates you paid for them. This may include a receipt or invoice.
- completed appropriate employer declarations or employee declarations.

## **Employer 'no private use' declarations**

In some circumstances you can complete either:

- Expense payment – no private use declaration (NAT 75083)
- Residual benefit – no private use declaration (NAT 75084).

A benefit covered by one of these declarations is exempt from FBT.

The declaration must be:

- in the approved form
- completed annually
- completed by the due date for lodging your FBT return, or by 21 May if you don't need to lodge an FBT return.

### **Expense payments – no private use declaration**

An expense payment benefit that is covered by a 'No private use declaration – expense payment benefits' is an exempt benefit.

To be exempt, an expense payment benefit must come from the expenditure being reimbursed because it is wholly employment related. That means, under the 'otherwise deductible' rule, its taxable value is nil.

In such instances, you will be able to make an annual declaration.

The declaration must:

- cover all expense payment benefits provided to employees for COVID-19 tests
- state that the benefits were provided for employment-related purposes only, and there was no private portion.

For more information, see:

- [Expense payment – no private use declaration \(NAT 75083\)](#)
- [Chapter 20.8 Expense payments – no private use declaration of FBT: A guide for employers.](#)

### **Residual benefits – no private use declaration**

A residual benefit that is covered by a 'No private use declaration – residual benefits' is an exempt benefit.

A residual benefit is exempt if it comes from using a COVID test that is subject to a consistently enforced prohibition on private use. This means, under the 'otherwise deductible' rule, its taxable value is nil.

In such instances, you will be able to make an annual declaration. The declaration must:

- cover all residual benefits provided to employees

- state that the benefits were provided for employment-related purposes only and there was no private portion.

For more information, see

- [Residual benefit – no private use declaration \(NAT 75084\)](#)
- [Chapter 20.3 Residual benefits – no private use declaration of FBT: A guide for employers.](#)

## Employee declarations

An [employee declaration](#) is written advice given to you by your employee. It contains information relating to their received fringe benefits.

To apply the otherwise deductible rule, the employee declaration must:

- contain information that tells you how much of the COVID-19 test cost that the employee would have been able to claim as an income tax deduction
- be in the approved form
- be provided by the due date for lodging your FBT return, or by 21 May if you don't have to lodge a return.

Depending on the type of benefit provided, your employee will need to complete one of the following:

- [Expense payment fringe benefit declaration \(NAT 74598\)](#)
- [Property fringe benefit declaration \(NAT 75086\)](#)
- [Residual fringe benefit declaration \(NAT 75091\).](#)

Alternatively, instead of getting one of the above employee declarations, you may have the choice to rely on business records, see [FBT alternative record keeping option](#).

## Recurring fringe benefit declarations

If you're providing ongoing COVID-19 tests to your employees, they can complete any of the following:

- [Recurring expense payment fringe benefit declaration \(NAT 74959\)](#)
- [Recurring property fringe benefit declaration \(NAT 75087\)](#)
- [Recurring residual fringe benefit declaration \(NAT 75088\).](#)

Recurring fringe benefit declarations apply:

- for 5 years
- for identical benefits
- if the percentage that could be claimed as a deduction reduces by less than 10%
- unless a later recurring fringe benefit declaration is provided for an identical benefit.

This means your employee may only need to complete a recurring fringe benefit declaration once every 5 years.

**Example: otherwise deductible rule applies and employer doesn't have to pay FBT**

ABC Co requires their employees to have a negative COVID-19 test result before attending the workplace.

ABC Co gives each employee a qualifying pack of 5 COVID-19 tests for the week, and this is done every week unless the employee is on holidays.

Ben, an employee, takes a COVID-19 test before attending the workplace each workday and lets his employer know the result.

Ben completes a recurring property fringe benefit declaration on 31 March 2023 for the year.

In the declaration, Ben:

- states his full name
- declares that COVID-19 tests were provided to him from 1 April 2022 to 31 March 2023
- states the COVID-19 tests were used by Ben to confirm he didn't have COVID-19 before attending the workplace, as required by his employer
- declares that he would have been entitled to a deduction of 100% of the cost of the tests if he'd purchased them himself
- confirms his understanding of when the recurring property benefit declaration applies

- signs and dates the declaration.

Ben's employer can use the information in the recurring property fringe benefits declaration to reduce the taxable value of these property fringe benefits to nil.

## Completing your fringe benefits tax return

You won't need to lodge an FBT return if both the following apply:

- The taxable value of the benefits for COVID-19 testing are reduced to nil.
- You don't have to pay FBT for any other fringe benefits you've provided.

If the taxable value of the benefits for COVID-19 testing are not reduced to nil, or you otherwise need to lodge an [FBT return](#), you should include information about the fringe benefits arising from COVID-19 testing at item **23** of the return.

QC 69185

## COVID-19 effects on foreign-incorporated companies

How COVID-19 impacted our approach to the central management and control test and permanent establishments.

**Last updated** 9 April 2026

## Central management and control

If the only reason for holding board meetings in Australia or directors attending board meetings from Australia was because of the effects of

the COVID-19 pandemic, then we won't apply compliance resources to determine if your central management and control was in Australia.

COVID-19 resulted in overseas travel bans, restrictions and a high degree of uncertainty around international travel. You may have been concerned about these effects on your corporate residency status because of a need to change locations of board meetings or where directors attended them from.

Some boards of foreign-incorporated companies that are not Australian tax residents may have temporarily suspended their normal pattern of board meetings because either:

- there were overseas travel bans or restrictions
- the board made the decision to halt international travel because of COVID-19.

If these companies instead held board meetings in Australia, or directors attended board meetings from Australia, this alone will not (in the absence of other changes in the company's circumstances) alter the company's residency status for Australian tax purposes for that period.

## **Permanent establishment**

COVID-19 resulted in overseas travel restrictions. Foreign companies may be concerned about potential effects on their business and tax affairs because of the presence of employees in Australia.

The effects of COVID-19 will not, alone, result in the company having an Australian permanent establishment if it meets all the following:

- The foreign-incorporated company did not have a permanent establishment in Australia before the effects of COVID-19.
- There are no other changes in the company's circumstances.
- The unplanned presence of employees in Australia is the short-term result of them being temporarily relocated or restricted in their travel because of COVID-19.

We will not apply compliance resources to determine if you have a permanent establishment in Australia if all the following apply:

- You did not otherwise have a permanent establishment in Australia before the effects of COVID-19.

- The temporary presence of employees in Australia was solely as a result of COVID-19 related travel restrictions.
- Those employees temporarily in Australia relocated overseas as soon as practicable following the relaxation of international travel restrictions.
- You did not recognise those employees as creating a permanent establishment in Australia or generating Australian source income for the purpose of the tax laws of another jurisdiction.

This approach was applicable until 31 December 2021.

From 1 January 2022, this approach does **not** apply. You will be required to consider whether ongoing arrangements give rise to a permanent establishment in Australia. You should contact us and apply for [early engagement](#) to discuss the taxation consequences of any ongoing arrangements.

We have separately published an addendum to Taxation Ruling [TR 2002/5](#) which provides an example on the issue of temporal permanence in the context of COVID-19. This provides taxpayers with assurance that we will continue to consider the impacts of the COVID-19 global pandemic where relevant when determining whether a permanent establishment exists.



QC 103104

## Additional COVID-19 tax support

Find out about additional support we offered to help you during this difficult time.

**Last updated** 9 April 2026

## COVID-19 FAQs

The COVID-19 frequently asked questions (FAQs) have been archived on our [legal database](#) . You can also find a portable document format (PDF) version on our [Publication Ordering System](#) .

The archived COVID-19 FAQs are a record of the guidance we provided as at 30 June 2020. The archive ensures that our technical and administrative position on these issues as at year end will remain accessible in the future.

You can now find the information from the FAQs, where it still applies, within the relevant topic areas on our website. This way the answer you need is with the topic you're looking for.

We will continue to update our webpages with current advice, see [Issues under consideration](#).

If you have a question, [ATO Community](#)  may already have the answer.

## Payment plans

If you or your business was affected by COVID-19 and you need help to pay your existing and ongoing tax liabilities, you may be eligible to set up a [payment plan](#) to pay in instalments.

## Remitting interest and penalties

If you or your business was affected by COVID-19, we will consider [remitting interest and penalties](#) incurred after 23 January 2020.


If the interest or penalties were incurred before 23 January 2020, you should still [contact us](#) as we can:

- consider whether your circumstances before 23 January 2020 would make a remission of interest or penalties appropriate
- arrange to stop interest being charged while you are affected by COVID-19, and for the duration of a payment plan if you put one in place.

## Contact us

If you're an individual, sole trader, small or medium business and you're having difficulty meeting your tax and super obligations because of the consequences of COVID-19, you can:

- phone our Emergency Support Infoline on **1800 806 218**
- speak with a trusted tax advisor

- talk to someone in your language by
  - phoning the Translating and Interpreting Service (TIS National) on **13 14 50 from** Monday to Friday between 8:00 am and 5:00 pm
  - telling the operator the language you speak and ask them to phone us on **1800 806 218**
- phone our Indigenous Helpline for Aboriginal and Torres Strait Islander peoples on **13 10 30**
- contact us through the [National Relay Service \(NRS\)](#)  if you have difficulty hearing or speaking to people who use a phone
- talk to your tax or BAS agent so they can work with us to support you to manage your tax affairs

if you're a large business, contact our [Large Service Team](#) for support and advice about tax administration or technical issues affecting your business.

QC 62023

## 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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