Don't miss Form B for new PAYG instalment clients

The first PAYG instalment activity statement is now available – find out what you need to know.

Last updated 10 September 2025

The first quarter of the financial year brings a key obligation for your clients entering the **pay as you go (PAYG) instalment system** – finalising their first instalment activity statement (IAS) Form B.

Unlike later instalments, Form B behaves differently in Online services for agents and it's easy to miss if you're not familiar with the process.

What's different about Form B

- We raise Form B automatically when a client enters the PAYG instalment system.
- It doesn't appear in your Online services for agents Communication history, and it won't trigger standard notifications.
- Form B lets you choose your client's reporting method for the year – either by rate or amount.

Form B in Online services for agents

Your clients' Form B for quarter 1 are now available.

Check your **Outstanding activity statements report** in Online services for agents after the **quarterly activity statement generate date** and before the due date to identify all activity statements for your clients.

Our short **how-to video** shows you how to request and view the Outstanding activity statements report. You can download the list in

CSV format and filter by client.

Finalising Form B

To finalise Form B, select your client's instalment rate or amount for the year.

Rate

If you choose the rate option your client will continue to receive Form B. Each quarter:

- you'll need to use the Outstanding activity statements report to track when your client's instalments are due
- your client won't receive quarterly Digital Instalment Notices for their Form B.

Amount

You can select the amount option, or if your client's Form B isn't lodged it applies by default. When the amount method applies:

- you will begin receiving quarterly Digital Instalment Notices for your client, which will appear in your Online services for agents Communication history
- we will issue your client an IAS Form R, S or T for future quarters.

QC 105491

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.