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## Natural disaster support

Find support following a natural disaster event, such as bushfire, cyclone, drought, flood, and storm.

### Summary of our disaster support

How we can help if you're affected by crisis or a natural disaster like a bushfire, flood, storm, cyclone or drought.

### Flood support

Support for people affected by floods.

### Bushfire support

Get recovery assistance, help to pay and support for small businesses during bushfire.

### Drought support

Help for individuals, businesses and primary producers affected by drought.

### Recovery following natural disasters

Consider insurance payouts, repairs and rebuilding, fuel tax credits, donations and fundraising.

QC 67547

## Summary of our disaster support

How we can help if you're affected by crisis or a natural disaster like a bushfire, flood, storm, cyclone or drought.

**Last updated** 23 April 2025

If you've been affected by an event or natural disaster such as a bushfire, cyclone, drought, flood, or storm, we can support you.

We understand that family and property are your priority at this time. We'll give you time to recover and help you sort out your tax affairs when you're ready.

We generally stop sending correspondence to people in areas affected by major disasters. Once the crisis has passed, we can help you get back on track.

Depending on your situation, we may be able to:

- give you extra time to pay tax or lodge tax returns, activity statements or other obligations
- set up a payment plan tailored to your individual situation
- remit penalties or interest charged during the time you've been affected.

QC 72896

## Flood support

Support for people affected by floods.

**Last updated** 8 April 2025

We're here to support the community during difficult times.

If you've been affected by floods, we understand that tax is not your number one priority, however we encourage you to lodge when you can.

We have a range of support options available to help you meet your tax obligations.

You can phone our Emergency support line on **1800 806 218** to see what support is available in your circumstances or see [Support in difficult times](#).

## Support for tax professionals

If you, your practice or your clients were affected by the floods and are struggling to meet tax obligations, we have a range of [support options](#) available to help.

QC 68076

## Bushfire support

Get recovery assistance, help to pay and support for small businesses during bushfire.

**Last updated** 1 April 2025

## Our support

If you've been affected by a bushfire and are struggling to meet your tax or super obligations, we have a range of support options available to help you.

You can also phone our Emergency support line on **1800 806 218** to see what support is available in your circumstances.

## Help to pay

In certain circumstances we may automatically defer payments for people and businesses in affected bushfire postcodes.

We can also help to [reconstruct your tax records](#) to access government payments.

## Recovery assistance

The Australian Government Disaster Recovery Payment (AGDRP) and the Disaster Recovery Allowance (DRA) may be available if you have been affected by bushfires. For information about payments and support available in a disaster, see [Disaster support from other agencies](#).

If you've received a payment and need to find out how to include it in your tax return, see [Disaster assistance payments and your tax](#).

## Support for small business

If your tax circumstances have changed because of bushfires, you can:

- change your GST reporting cycle to monthly reporting and payment
- vary your PAYG instalments.

Find out more about how we can [support your small business](#).

QC 67548

## Drought support

Help for individuals, businesses and primary producers affected by drought.

**Last updated** 18 August 2025

We're committed to doing what we can to help. You can phone the ATO Emergency support line on **1800 806 218** to discuss your situation.

## Help for individuals and businesses

If a drought is causing financial difficulties for you or your business, [help with paying](#) could include:

- more time to pay or payment plans

- remitting penalties or interest charges
- tax incentives for primary producers
- small business tax concessions.

You can speak with us to discuss your situation.

We can arrange to:

- quickly pay any income tax or activity statement refunds we owe you
- in special circumstances, we can [release you from your tax debt](#) if paying would cause you [serious hardship](#).

You may also be able to access disaster [support from other agencies](#). Find out about [recovery following natural disasters](#) and how to report disaster payments and grants in your tax return

## Small business tax concessions

If you're running an [eligible small business](#), the following concessions may help you during times of financial pressure:

- [Small business income tax offset](#) – this offset can reduce the tax you pay by up to \$1,000 each year.
- [PAYG instalments](#) – you can vary your pay your pay as you go (PAYG) instalments when you lodge your business activity statement or instalment notice through [Online services for business](#) or through your registered tax or BAS agent.
- [Simplified trading stock rules](#) – this concession allows you to report an estimate of the value of your trading stock at the end of the financial year.
- [Small business restructure roll-over](#) – small businesses can change their legal structure, without incurring any income tax liability, by transferring active assets between entities.
- [Lower company tax rate](#) – if you are a base-rate entity you could be eligible for the lower company tax rate of 25%.

## Economic stimulus measures

- [Temporary full expensing](#) – eligible businesses may immediately deduct the business portion of the cost of eligible new depreciating

assets.

- [Loss carry back tax offset](#) – if you're an eligible corporate entity, you may claim this refundable tax offset when you choose to carry back tax losses to certain income years in which you had an income tax liability.

## Help for primary producers

There are a range of tailored [primary producer concessions](#) that can help you prepare for, or manage when conditions or matters are unpredictable.

**Media:** Drought support for primary producers

<https://tv.ato.gov.au/ato-tv/media?v=bi9or7orxmu3p7>  (Duration: 2:37)

## Managing finances in drought

We recognise the significant impact of drought on rural communities. If you're facing financial difficulties due to drought, we offer support to help primary producers manage their finances.

Immediate tax deductions for capital expenditure that are available include:

- [Farm management deposits](#)
- [Fencing and fodder storage assets](#)
- [Landcare operations](#)
- [Primary producers concessions](#)
- [Shelterbelts](#) – new fencing or reticulation
- [Water facilities](#).

If you put money into your [farm management deposit account](#) within the last 12 months, you can withdraw those funds without affecting the deductions you have claimed. Your financial institution may require advance notice of your request for early withdrawal.

Special tax concessions may affect which amounts you include in your assessable income each year and how you pay your PAYG instalments.

If you operate as an individual or in partnership, you can also benefit from exceptions to the [non-commercial losses](#) rules.

QC 67550

## **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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