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Natural disaster support

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

Overview of natural disaster support

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

Recovery following natural disasters

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

Reporting natural disaster payments and grants in your tax return

Find out if you need to report disaster payments and grants in your tax return and if you need to pay tax on them.

QC 67547

Overview of natural disaster support

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

Last updated 9 April 2026

We can support you

We understand that family, friends 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.

In certain circumstances we may automatically pause correspondence or defer payments for people and businesses in areas affected by major disasters.

See how to access [tax support when you need it most](#).

Contact us as soon as possible

Phone our **Emergency Support Infoline** on **1800 806 218** during [operating hours](#). We also have information about other ways you can [contact us about your situation](#).

We may be able to provide [replacements for lost or damaged tax records](#).

Support and counselling services

If you are feeling overwhelmed or you are concerned about someone you know, you can contact a free and confidential [mental health and wellbeing support service](#).

Assistance payments or grants

You may be eligible for government payments or grants to assist you in recovering from a natural disaster. For details, see [Disaster support from other agencies](#).

If you receive a payment or grant, including from private funds, charitable groups or crowdfunding, you may need to report it in your

tax return. See [Reporting disaster payments and grants in your tax return](#).

Support for specific natural disasters

Different types of support are available depending on the type of disaster. See the support topics below for more detailed information.

Managing after a natural disaster

There is a lot to manage when recovering from a disaster. We provide detailed information on:

- how to report insurance payouts
- how selling vacated land or a rebuilt house affects capital gains tax
- deductions and tax implications for repairing rental properties or businesses
- receiving and reporting disaster support payments or grants
- eligibility for fuel tax credits
- organising donations or fundraising events or giving donations.

For more information, see [Recovery following natural disasters](#).

We may be able to provide [replacements for lost or damaged tax records](#).

Bushfire support



How we can help, how to access grants and payments and how financial help received for bushfires may affect your tax.

Drought support



How to get help and access grants and payments and how financial help for drought may affect your tax.

Flood support



How we can help, how to access grants and payments and how financial help received for floods may affect your tax.

QC 72896

Bushfire support

How we can help, how to access grants and payments and how financial help received for bushfires may affect your tax.

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Our support options

If you've been affected by a bushfire and are struggling to meet your tax, registry or super obligations, we can provide a [range of support options](#) to help you.

We encourage you to [contact us about your situation](#) as soon as you can.

We can also provide [replacements for lost or damaged tax records](#).

Managing after a natural disaster

There is a lot to manage when [recovering from a natural disaster](#). We have detailed information on:

- how to report insurance payouts
- how selling vacated land or a rebuilt house affects capital gains tax
- deductions and tax implications for repairing rental properties or businesses
- receiving and reporting disaster support payments or grants
- eligibility for fuel tax credits
- organising donations or fundraising events or giving donations.

For more information, see [Recovery following natural disasters](#).

Recovery assistance

If you have been affected by bushfires, you may be eligible to receive payments or allowances to help you recover – see [Disaster support from other agencies](#).

If you've received financial help, you may need to include information about it in your tax return – see [Reporting disaster payments and grants in your tax return](#).

QC 67548

Drought support

How to get help and access grants and payments and how financial help for drought may affect your tax.

Last updated 9 April 2026

Our support options

If you've been affected by drought and are struggling to meet your tax, registry or super obligations, we can provide a [range of support options](#) to help you.

We encourage you to [contact us about your situation](#) as soon as you can.

We can also provide [replacements for lost or damaged tax records](#).

Recovering from a natural disaster

There is a lot to manage when [recovering from a natural disaster](#). We have detailed information on:

- how to report insurance payouts
- how selling vacated land or a rebuilt house affects capital gains tax
- deductions and tax implications for repairing rental properties or businesses

- receiving and reporting disaster support payments or grants
- eligibility for fuel tax credits
- organising donations or fundraising events or giving donations.

For more information, see [Recovery following natural disasters](#).


Recovery assistance

If you have been affected by drought, you may be eligible to receive payments or allowances to help you recover – see [Disaster support from other agencies](#).

If you've received financial help, you may need to include information about it in your tax return – see [Reporting disaster payments and grants in your tax return](#).

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)

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

Flood support

How we can help, how to access grants and payments and how financial help received for floods may affect your tax.

Last updated 9 April 2026

Our support options

If you've been affected by a flood and are struggling to meet your tax, registry or super obligations, we can provide a [range of support options](#) to help you.

We encourage you to [contact us about your situation](#) as soon as you can.

We can also provide [replacements for lost or damaged tax records](#).

Managing after a natural disaster

There is a lot to manage when [recovering from a natural disaster](#). We have detailed information on:

- how to report insurance payouts
- how selling vacated land or a rebuilt house affects capital gains tax
- deductions and tax implications for repairing rental properties or businesses

- receiving and reporting disaster support payments or grants
- eligibility for fuel tax credits
- organising donations or fundraising events or giving donations.

For more information, see [Recovery following natural disasters](#).

Recovery assistance

If you have been affected by floods, you may be eligible to receive payments or allowances to help you recover. See [Disaster support from other agencies](#).

If you've received financial help, you may need to include information about it in your tax return. See [Reporting disaster payments and grants in your tax return](#).

QC 68076

Reporting natural disaster payments and grants in your tax return

Find out if you need to report disaster payments and grants in your tax return and if you need to pay tax on them.

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Disaster relief payments

If you've been affected by a natural disaster, you may receive a relief payment from:

- a local, state or federal government agency
- a charity or community group

- your employer
- family or friends.

One-off assistance payments are generally taxable, however some may be tax-free. You may still need to report the tax-free payments in your tax return.

Some payments are **non-assessable non-exempt (NANE) income**, which means you don't need to include it in your tax return.

If you use an assistance payment to purchase items for your business, you may be able to claim a [tax deduction](#).

For more information, see [Disaster support grants and deductions for business](#).

Government disaster recovery payments

You may need to report and pay tax on government grants, payments and stimulus that you receive from federal, state or territory, or local governments, including:

- [Australian Government Disaster Recovery Payment](#)
- [Disaster Recovery Allowance and Natural Disaster Relief and Recovery Arrangements](#)
- [New Zealand Ex-gratia recovery payments](#).




Australian Government Disaster Recovery Payment

If you receive an Australian Government Disaster Recovery Payment (DRP), it will be treated as exempt income. This means you don't have to report it in your tax return.

However, if you have carried forward [losses](#) from an earlier income year, you will need to reduce your carried-forward loss by the amount of the DRP you received.

Disaster Recovery Allowance and Natural Disaster Relief and Recovery Arrangements


Service Australia may provide you with one of the following short-term allowances to support you if you lose income as a direct result of a natural disaster:

- [Disaster Recovery Allowance \(DRA\) and DRA top-up](#) 
- [Natural Disaster Relief and Recovery Arrangements \(NDRRA\)](#) 
- [New Zealand Disaster Recovery Allowance \(NZDRA\) and NZDRA Top-up](#)  – payments to support eligible New Zealand citizens residing in Australia who've lost income as a direct result of a natural disaster.

These payments are taxable and you need to [report these in your tax return](#).

The government may declare that, for some natural disasters, DRA and NDRRA payments are exempt income. This means you don't have to report it in your tax return.

However, if you have carried forward [losses](#) from an earlier income year, you will need to reduce your carried-forward loss by the amount of exempt income you received.

Services Australia has more information about [help for people affected by a natural disaster event](#) .

Reporting disaster recovery allowances in your tax return


Services Australia will report payments from the DRA and NDRRA on your annual payment summary. When completing your tax return, enter the payment amounts you received at:

- **Australian Government allowances and payments** if you lodge online using myTax
- **Question 5 – Australian Government allowances and payments** if you lodge by paper
- **Question 5A – Australian Government allowances and payments** if you're a registered tax professional.

The DRA Top-up, NZDRA and NZDRA Top-up **will not** show on your annual payment summary or be prefilled in your tax return. You need to **manually include** these payments in your tax return. When completing your income tax return, enter the payment amounts you received at:

- **Australian Government special payments** if you lodge online using myTax
- **Question 24 – Other income** if you lodge by paper

- **Question 24V** if you're a registered tax professional. Alternatively, add the **Income Details schedule** at field **Australian government benefit taxable amount** (INCDTLS128), with field **Australian government benefit type** (INCDTLS126) set to **Special**.

For more information on how to check the amount of payments you received, go to the Services Australia's page regarding [payments that don't show on your Centrelink payment summary](#) .

If you received the Disaster Recovery Allowance, you may be eligible to receive the [beneficiary tax offset](#). This may reduce the amount of tax you pay.

New Zealand Ex-gratia recovery payments

The [New Zealand ex-gratia Disaster Recovery Payment \(PDF, 243KB\)](#)  provides a one-off financial assistance payment to eligible New Zealand citizens residing in Australia who hold a 'non-protected' Special Category (subclass 444) visa who have been adversely affected by a major disaster.

The tax treatment of ex-gratia recovery payments (ex-gratia payments are made by favour and not because of legal obligation) depends on the specific circumstances of the payments. In some recent cases, the government has decided to exempt such payments from tax. The government decides on the tax status of each particular type of payment.

Services Australia will send you a letter confirming the amount of New Zealand ex-gratia Disaster Recovery Payment you received.

Bushfire relief recovery payments

Any [bushfire](#) relief recovery or benefits are [NANE income](#) if they are provided by any level of government, including:

- Australian Government
- state
- territory
- municipal corporation
- local governing body.

Payments to volunteer firefighters

You are not required to pay tax on government support payments you received as a volunteer firefighter.

You don't need to include these payments in your tax return.

Centrelink payments

Regular Centrelink payments remain taxable, unless exempted by the government.

State and territory government assistance grants

State and territory grants may be activated for certain localised events. To find out more information, refer to your state or territory government websites.

Assistance from charities and community groups

If you receive assistance from a charitable organisation, the payment you receive is **not taxable**. These payments have no GST implications.

These payments are not taxable because:

- the organisations make these payments voluntarily to help you with the basic necessities of life
- you have no right or entitlement to the payment
- the payment is a gift to you from the organisation.

Assistance from your employer


Emergency assistance from your employer – for example, one-off emergency relief payments where nothing is expected in return – is not taxable. These payments don't have to be included in your tax return.

An employer:

- is not required to withhold tax from a payment that is not taxable

- that gives emergency assistance to an employee can claim it as a tax deduction as a business expense.

Gifts from family or friends

If you receive emergency help in the form of [gifts](#)  from family and friends, you don't need to report it in your tax return.

QC 67560

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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