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ATO app

Use the ATO app to access a range of features and tools to help you keep on top of your tax and super.

Manage your tax and super with the ATO app

How to download and use the ATO app to access and manage your tax and super on the go.

Using myDeductions

How to use myDeductions in the ATO app, our free tool to help you keep your deduction and income records in one place.

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QC 40996

Manage your tax and super with the ATO app

How to download and use the ATO app to access and manage your tax and super on the go.

Last updated 16 June 2025

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Media:Supported devices

<http://tv.ato.gov.au/ato-tv/media?v=bi9or7odg6341i>

Download the ATO app

The ATO app is a simple and easy way you can access and manage your tax and super on the go. The ATO app is free to download and use.

As an individual or sole trader, you can quickly access your personal tax and super information in one place. There are also several helpful features and tools you can use.

To use the ATO app, download it from Google Play or the App Store.

 [Google Play logo. Text says Get it on Google Play.](#) 

 [Available on the App Store](#) 

Supported devices

The ATO app is compatible with most phones and tablets using:

- iOS and iPadOS 15 or later
- Android 10 or later.

Find out more about ATO app system support and permissions.

Using the ATO app

The ATO app has a range of features and tools to help you keep on top of your tax and super. To take advantage of all the available features

and personalise your experience, create a myGov account and link it to the ATO.

The first time you sign in to the ATO app, you will be prompted to register your device to enable the latest security features. Registering is a simple one-time process which involves providing a unique mobile phone number and email address. This process links your device with your ATO account, allowing you to lock your account and receive critical security messages.

When you access ATO online services, including through the ATO app, the login method you've used with the highest identity strength becomes your online access strength. We encourage individuals to use myID with the highest possible identity strength when interacting with the ATO's online services. This helps protect your personal information against identity crime, including tax fraud.

From your mobile device, you can access the following:

- [Quick login](#)
- Your tax return for 2024–25
- [myDeductions](#)
- Employment income and super
- [Super](#)
- [Security messages](#)
- [Account lock](#)
- [Key dates for lodgments and payments](#)
- [View your tax accounts](#)
- [My personal details](#)
- [Registered agent details](#)
- [Tax withheld calculator](#)
- [ABN lookup](#)
- [Business performance check.](#)

Quick login

For quick access to your account, you can set up a login using your mobile device's security features like face and fingerprint recognition. You will need to have a myGov account and link it to the ATO to access this feature.

For security purposes, you'll need to re-verify your details through myGov after using the quick login feature for an extended period. You'll be notified in your app when it's time.

Your tax return for 2024–25

Follow your tax return from start to finish, using this feature, you can easily:

- check pre-fill information we receive from third parties and work out if you're ready to lodge
- view the options available to prepare and lodge your tax return
- check the progress of your tax return
- view the outcome of your return
- download and view your notice of assessment.

myDeductions

Whether you lodge your own tax return or use a tax agent, the **myDeductions** tool can help you keep and organise your tax records.

Throughout the year it's a fast, easy way to capture information on the go. Once you finalise your records for your tax return, you can:

- email your data either to yourself or to your tax agent
- upload your data to pre-fill your tax return whether you self-prepare or use a tax agent.

You can access myDeductions from the quick link on the ATO app home screen without the need to log in. This is the screen you see when you first open the app.

Records you add are stored locally on your device and are only sent to us if you upload your completed records to your tax return. You should back-up your data regularly in case your device is broken, lost or stolen as this isn't an automatic process.

Employment income and super

View the details your employer reports to us, including the date they report this information. Such as, your income, tax withheld and super contributions.

Super

The ATO app allows you to keep track of your super. It is secure and you can quickly and easily:

- view a list of all your super accounts, including accounts that you may be unaware of or have lost
- explore account balances and view super information and actions that are personalised to your circumstances
- access ATO online services to take steps to consolidate eligible accounts (including any ATO-held super) into one account.

Security messages

You will receive real time messages alerting you when key changes are made to your account, such as when:

- your nominated bank account details are updated (including your registered tax agent's trust accounts, if they use one)
- tax returns are lodged
- additional devices are registered to your account.

We will only send you critical security messages through the ATO app. Most of your correspondence will continue to be delivered through your myGov inbox.

It is important that you enable push notifications to make sure you are notified when security messages are sent to the ATO app.

Account lock

When you receive a security message about your ATO account, you will be prompted to review the details.

If the changes look suspicious, you will have the option to lock your account. Follow the 'Lock ATO record' prompts on your screen to lock your account, if needed.

When you lock your ATO account you will be immediately logged out of the ATO app.

While your account is locked:

- you can't log in to the ATO app or online services for individuals
- no refunds will issue
- you will need to contact us to unlock your record
- a confirmation email will be sent to the address you provided when registering your device – this email will include the phone number you need to unlock your account
- your registered agents can continue to manage your tax affairs.

Refer to the confirmation email and **phone us** during business hours to unlock your account and discuss any concerns.

It is important to phone us as soon as you can, even if you want to keep your account locked. We can discuss your security concerns and put additional security measures in place if needed.

Key dates for lodgments and payments

View when your lodgments and payments are due and action them in ATO online services.

View your tax accounts

View your tax accounts, including Higher Education Loan Program (HELP) and activity statement accounts. Quickly access transactions, payment plan details and make payments in ATO online services.

My personal details

Find your tax file number (TFN) easily. You can also access ATO online services to keep your key personal and business details up to date.

Registered agent details

Check the details of your registered agent and communication preferences.

Tax withheld calculator

You can use the Tax withheld calculator to easily check how much tax should be withheld from salary or wages.

ABN lookup

Use the Australian business number (ABN) lookup tool to search for a business's ABN and view other public information about the business. For example, you can check that the business you're purchasing goods from is registered for goods and services tax (GST) so you can claim GST credits.

Business performance check

Use the business performance check tool to compare the performance of your business to other small businesses in the same industry. The business performance check tool:

- uses annual small business benchmark data from over 100 different business types
- can estimate annual performance based on as little as one month's data (the more data, the better accuracy)
- allows you to compare the cost of goods sold and expenses with similar businesses
- provides financial performance ratios including ability to manage debt commitments and working capital
- compares subsequent reports in the tool with previous financial results to monitor any variations in performance.

Help and support

If you're having trouble with the ATO app, [help and support for online services](#) are available so you can troubleshoot known issues or errors.

Trademarks and attributions

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QC 104280

ATO app – information for tax professionals

ATO app security information and fact sheets to support client interactions.

Published 16 June 2025

On this page


Information for tax professionals

Information to provide your clients

We have added new features to the ATO app to help individuals and sole traders keep their personal information secure.


To support the release of the new security features, fact sheets have been developed to keep you informed and help you support your clients.

Information for tax professionals


Our [New ATO app security features \(PDF, 339KB\)](#)  fact sheet will help you understand the new security features we've introduced to help your clients protect their tax and superannuation information.

An accessible web (HTML) version is also available: [New ATO app security features](#).

Information to provide your clients

If your clients want more information about how the ATO app's new security features can help protect their tax and superannuation information, you can provide them with our [ATO app helps keep you secure \(PDF, 219KB\)](#)  fact sheet. This fact sheet is print friendly.

An accessible web (HTML) version is also available: ATO app helps keep you secure.

If your clients are looking for more information on how to download and use the ATO app, see [Manage your tax and super with the ATO app](#) .

QC 105069

New ATO app security features

Tax practitioner fact sheet for agent-audience. Text-only web version.

Last updated 16 June 2025

On this page

Helping your clients stay safe online

Tips for tax practitioners

Case study: Trevor keeps his client safe and informed

Dive deeper into the ATO app features

Helping your clients stay safe online

We have added new features to the ATO app to help taxpayers keep their personal information secure. These features are available to your individual and sole trader clients using the app.

Real time messages

The ATO app will now notify users in real time when changes are made to their ATO account. ATO app messages will be sent with a push notification when:

- an income tax lodgment is made

- user's bank account details are updated, including changes to your practice's bank or trust account details
- other changes are made to their account details, such as when their ATO online account is linked to a different myGov account.

Users will then be able to act if something doesn't look right.

Account lock

Where users are concerned about unauthorised access, they can use the ATO app to lock their ATO account and help keep it safe.

This helps to ensure only the taxpayer or their registered tax practitioner can access their details, make changes or lodge returns on their behalf.

Once an ATO account is locked:

- the user will be logged out of the ATO app
- a confirmation will be emailed to the user with the contact number they need to unlock their ATO account or discuss any concerns
- the user will not be able to log back in to the ATO app or ATO online services
- no refunds will issue.

Tips for tax practitioners

Encourage clients to register their device

To access all the latest security benefits and new features, your client will need to register their device within the ATO app. This is a simple one-time process which enables them to set permissions for receiving push notifications.

The user will be automatically prompted to complete the process from within the app and can register up to 3 devices.

See what your client sees

If your client receives an ATO app message or locks their ATO account using the ATO app, this will be visible in Online services for agents under Communication history.

Help prevent confusion when updating details

Consider how you communicate with your clients about the use of trust accounts and any differences between your registered business name, trading name, and trust account name.

You can update these details in the onboarding process, rather than waiting until lodgment.

Make ATO app messages work for you

ATO app messages can work with the services you provide to let your clients know when you have made updates or lodged their tax return.

A lock will not prevent your access to a client's ATO account

You will still be able to view, update and progress any work through your practice software or Online services for agents as per normal. Pre-fill details for limited years will be available, however refunds will not issue.

To unlock their ATO account or to discuss any concerns, users will need to phone the ATO on **1800 467 033** during business hours. As their practitioner, you can also phone us to request a temporary unlock on your client's behalf.


Case study: Trevor keeps his client safe and informed

Tax agent Trevor has just received the pre-fill information for Michaela's tax return. He's pleased to see she has used the myDeductions tool in the ATO app and all her receipts and invoices are ready to go.

Trevor completes Michaela's draft return and, whilst doing so, he updates the bank account details to reflect the new trust account at his practice. He knows updating them will issue a real time message to Michaela. Not wanting her to worry about fraud, Trevor contacts Michaela to let her know he made the change.


Michaela is reassured, and Trevor lets her know to check the ATO app for the outcome of her return and when a refund has been issued.

Dive deeper into the ATO app features

Visit ato.gov.au/app  to find out more about existing features. Many of these can streamline the tax experience for your client and support your engagements with them, including:

- tracking their tax returns from start to finish, so they can easily:
 - check the progress of their tax return once lodged
 - view the outcome of their return once lodged
 - download and view their notice of assessment
- using the myDeductions tool to keep and organise tax records and easily email data to you, their tax practitioner
- keeping track of their super and employment information
- viewing their tax accounts, including Higher Education Loan Program (HELP) and activity statement accounts
- quickly accessing transactions, payment plan details and making payments in ATO online services
- easily finding details like their tax file number and keeping key personal and business details up to date
- checking your details as their registered tax practitioner
- accessing the tax withheld calculator
- using ABN Lookup
- conducting a business performance check.

You can encourage your clients to download the ATO app from Google Play or the App Store.

This is a general summary only. For more information or support using the ATO app, visit ato.gov.au/app .

QC 105070

The ATO app helps keep you secure

Tax practitioner fact sheet for client-audience. Text-only web version.

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Helping you stay safe online

Case study: real time protection

Find your details at your fingertips

Get ready for tax time

Make things easy for you and your agent with myDeductions

Case study: tax time made easy

The ATO app is an easy and secure way to access and manage your tax and super on the go. The ATO app is free to use and can be downloaded from Google Play or the App Store.

As an individual or sole trader, you can quickly access your personal tax and super information in one place. The ATO app has many helpful features and tools.

Helping you stay safe online

We have added new features to the ATO app to help individuals and sole traders keep your personal information secure. To access all the latest security benefits and new features you will need to register your device within the ATO app. You will be automatically prompted to complete this simple one-time process.

Real time messages

The ATO app will now alert you in real time when changes are made to your ATO account, such as when an income tax lodgment is made or your bank account details are updated. You can then act if something doesn't look right.

Account lock

If you are concerned about unauthorised access to your ATO account, you can keep it safe by locking it using the ATO app. Then nobody but your authorised registered tax practitioner can access your details, make changes or lodge returns.

Once you lock your ATO account:

- you will be logged out of the ATO app
- a confirmation will be emailed to you with the contact number you need to unlock your ATO account or to discuss any concerns
- you will not be able to log back in to ATO app or ATO online services
- no refunds will issue.

Case study: real time protection

Andrew and his tax agent Trevor are discussing lodging this year's tax return. Andrew can't wait for his tax refund, and Trevor suggests that he downloads the ATO app to see the progress of his return once it's lodged. Trevor also provides Andrew with the practice's bank account details that they agree will be used.

A few days later Andrew sees a notification – his bank details have been updated. He checks this against the details Trevor shared and they don't match. Andrew acts quickly, using the account lock feature within the ATO app. This stops the refund from going out until Andrew can confirm who made the changes.

Andrew lets Trevor know about the locked account and calls the ATO about securing his account and allowing it to be unlocked safely.

Find your details at your fingertips

Quickly view your:

- personal details and tax file number (TFN)
- tax practitioner's details
- employment and superannuation details, including your income, tax withheld and super contributions
- tax accounts, including Higher Education Loan Program (HELP) and activity statement accounts.

Keep track of important dates

Never miss your lodgments and payments. Use the ATO app to view when they are due and action them as needed.

Get ready for tax time

Follow your tax return from start to finish. Using the ATO app, you can easily:

- check the status of pre-fill information we receive from third parties and work out if you're ready to lodge with your tax practitioner
- know in real time that your practitioner has lodged your tax return
- check the progress of your tax return once lodged
- view the outcome of your return once lodged
- download and view your notice of assessment.

Make things easy for you and your agent with myDeductions

The myDeductions tool in the ATO app can help organise your tax records and conveniently keep them in one place.

As an individual (employee) you can record your expenses and work-related trips (car expenses).

Easily capture information like photos of your receipts and invoices throughout the year. Then once you finalise your records, you can:

- email your data either to yourself or your tax practitioner
- upload your data to pre-fill your tax return, ready for you and your tax practitioner.


Records you add are stored locally on your device and are only sent to us if you upload your completed records to your tax return.

Case study: tax time made easy

Last tax time Andrew was a bit disorganised. He wasn't ready with all the records needed and it took weeks to pull them together and for his agent to lodge his tax return.

This year Andrew was kinder to his future self and recorded everything within the myDeductions tool on the ATO app. Each receipt and invoice was quickly and conveniently recorded and Andrew uploaded his data on 1 July, pre-filling his tax return.

Andrew's agent Trevor can see this information in real time and is able to start the lodgment process without delay. After signing off on the tax return that he and Trevor discussed, Andrew receives an ATO app message letting him know Trevor has lodged his tax return. Andrew can then track the progress of his return through the ATO app, so he knows when his refund is available.

This is a general summary only. For more information or support using the ATO app, visit ato.gov.au/app .

QC 105071

ATO app privacy notice

How we manage the personal information we collect when you choose to use the ATO app.

Published 23 May 2025

On this page

Personal information

Information about your device

ATO access to myGov

myID

Our privacy policy

Personal information

We are authorised by the *Taxation Administration Act 1953* to collect personal information.

We will collect your mobile number and email address for the purposes of registering your device, associating it with your ATO record and confirming your identity. If we do not collect this information, you will not be able to register your device or access personalised ATO app features as these require access to your ATO record.

We will also collect internet protocol address (IP address) for security purposes to detect and prevent fraudulent activity. The IP address may indicate your general location. If you do not wish for us to collect your IP address, do not sign into the ATO app and we will not be able to offer you personalised ATO app features.

If you use the myDeductions tool for recording deductions and choose to upload these records, we will collect this data and use it to prefill your tax return. We may also use your uploaded records to verify the information in your tax return for the purposes of administering taxation and superannuation laws, and for analytical purposes. If you choose to record personal or sensitive information (for example, add GPS trips, information about any professional or trade association), then we will collect this personal or sensitive information when you upload. Upload does not include any photographs. If you do not wish for us to collect your myDeductions data, do not upload and we will not prefill your tax return.

The collected personal information is unlikely to be disclosed to any other entities, bodies or persons, or to overseas recipients.

Information about your device

Your ATO app usage data and crash reports will be sent to the ATO to help us improve our service. None of the collected data identifies you personally.

Your device and ATO app installation information will be recorded for security purposes as part of ensuring safe interactions using the ATO app. This may include:


- your device type and operating system
- your IP address which may indicate your general location
- the date and time of use of the authentication service
- the method you used to sign in
- successful and unsuccessful attempts at authenticating.

This information may also be used to:


- compile statistics and reports using de-identified data to improve ATO systems and services
- identify and respond to issues that may indicate ATO system integrity is at risk.

ATO access to myGov

myGov is run by Services Australia on behalf of the Australian Government. You sign in to myGov to let linked services – such as the ATO – know who you are and to access online services. This happens when you link the ATO to your myGov account.

For information on how myGov collects, hold, uses and discloses your personal information, see the [myGov privacy notice](#) . Also refer to ATO access to myGov terms and conditions and privacy notices.

myID

myID system is a secure digital environment for individuals to establish and verify their identity. For information on how myID collects, uses and discloses your personal information, see the [myID privacy policy](#) .

Our privacy policy

Our privacy policy contains important information about your privacy, including information about:

- how you can access and seek correction of information we hold about you
- how you may complain about a breach of the Australian Privacy Principles
- how we deal with privacy complaints.

ATO app system support and permissions

ATO app operating system support and permissions for Apple and Android users.

Last updated 16 June 2025

On this page

Supported operating systems

iOS system permissions

Android system permissions

Supported operating systems

The ATO app is compatible with most phones and tablets using:

- iOS and iPadOS 15 or later
- Android 10 or later.

Check your device settings to find out if you can update your operating system.

If your operating system is no longer supported

If your operating system is not supported, you won't be able to install the ATO app.

If the ATO app is already installed on your device and your operating system is no longer supported:

- you will not receive updates through the App Store or Google Play
- you may not be able to access all authenticated features in the ATO app
- tools and calculators will not be up to date.

myDeductions

If your operating system is no longer supported, you will still be able to access myDeductions records. However, you should back up your records to a separate location before you update to a new operating system or device.

iOS system permissions

To manage permissions on your Apple device:

1. Access **Settings**.
2. Select **Apps**.
3. Select **ATO**.

Permissions include:

- Notifications – for security messages and to remind you to back up your myDeductions records.
- Face ID – if supported on your device, you can set up **quick login** by enabling Face ID.
- Camera – the ATO app uses your camera if you choose the 'Take photo' option when adding a photo to an expense or income record in the myDeductions tool.
- Location – the ATO app uses your device's location to track distance and to find your current location when adding a trip in the myDeductions tool. A precise location is required for iOS 14 or later.

Android system permissions

To manage permissions on your Android device:

1. Access **Settings**.
2. Select **Apps**.
3. Select **ATO**.
4. Select **Permissions** (or similar depending on your device).

For Android 10 or later, the ATO app will ask for permission to access certain services to use different functions in the app. These messages are created by Google and can't be customised by us.

Permissions include:

- Location – the ATO app uses your device's location to track distance and find your current location when adding a trip in the myDeductions tool. Precise location is required for Android 12 or later.
- Notifications (Android 13 and later) – for security messages and to remind you to back up your myDeductions records.

QC 54419

ATO app terms and conditions

Terms and conditions of use and obligations of a user of the ATO app.

Last updated 23 May 2025

On this page

Terms and conditions of use of ATO app

Your obligations as a user of the ATO app

Our obligations

Terms and conditions of use of ATO app

When we say:

- we, us and our – we mean the Australian Taxation Office (ATO)
- ATO app – we mean the mobile device application that we provide
- registered device – we mean the mobile device you used to register with the ATO app.

How these terms and conditions apply

These terms and conditions apply to your current use of the ATO app.

These terms and conditions, your use of the ATO app, and information provided to you through the ATO app, are governed by the laws in force in the Australian Capital Territory, Australia.

Also refer to:

- Privacy policy
- Disclaimer
- ATO access to myGov terms and conditions and privacy notices
- ATO app privacy notice.

Your obligations as a user of the ATO app

Access security

To find out your rights and responsibilities when using your myGov account to access the ATO app, refer to [ATO access to myGov terms and conditions and privacy notices](#).

After using your myGov account to access the ATO app, you can choose to set up quick login using your device biometrics. By setting up quick login, you confirm that:

- any biometrics saved on the device are yours
- your device passcode is only known by you and you will not allow others to save their biometrics
- your details will be saved on the device to identify you and give you the option of using biometrics to access the ATO app.

Permitted use

The ATO app is a mobile device application that is free to use. Use of the ATO app is entirely voluntary and designed for one person per app.

Individuals are permitted use of the ATO app for managing tax and superannuation.

You acknowledge that at all times your access to personalised features in the ATO app may depend on factors outside of ATO's control, including any disruption, failure or malfunction in any part of the device, internet or mobile carriage service. Access may also be limited

or unavailable during periods of peak demand, systems interference, damage or maintenance, or for other reasons.

Data security

Data provided to you through the ATO app is confidential. You must ensure that unauthorised persons do not have access to that data. This includes:

- keeping your mobile device safe
- not allowing anyone else to access your ATO app
- not storing biometric identifiers such as fingerprints or face prints of any other person on your mobile device
- logging out if your mobile device will be unattended, even briefly
- keeping your ATO app registration mobile phone number and email address up to date
- deleting the ATO app before you sell, lend or otherwise dispose of your mobile device.

If your registered device is lost, stolen or misused you must remove it from your ATO record using the ATO app on another registered device.

Also refer to [Top cyber security tips for individuals](#).

Data sharing

Your ATO app usage data and crash reports will be sent to ATO to help us improve our service. None of the collected data identifies you personally.

You can choose to turn off data sharing at any time in the ATO app.

Device registration

To use personalised features in the ATO app, you will need to register your device. As part of registering your device, you will need to provide an Australian mobile number and an email address which will be verified. You agree that you will not:

- disclose your verification code to any other person, including the ATO

- allow any other person to use your verification code for the purpose of registering a device.

By registering your device, you agree to provide ATO with information about your ATO app installation including your device type and operating system.

You may choose to remove a registered device at any time using the ATO app. Removing the ATO app from your mobile device or removing all registered devices will not impact your ATO record.

Security messages

By registering your device, you agree to receive security messages in the ATO app. These security messages are not formal ATO correspondence and do not replace correspondence that will continue to be issued to your designated address.

You acknowledge that it is your responsibility to check your security messages in the ATO app. You will also be able to use ATO online services to access and view your communications, including security messages. The types of security messages we send will change over time.

You may choose to allow the ATO app to send you push notifications to alert you of security messages. You can manage your push notification permissions in your device settings at any time.

Responsibility for actions

If you breach any of these terms and conditions, you must immediately:

- advise us of that breach
- stop using the ATO app until we advise you can
- not use the service again until we advise you can.

A breach of these terms and conditions may result in one or more of the following actions:

- a direction to change your ATO app usage
- terminating your ATO app device registrations
- investigation.

You will be responsible for (and you indemnify us against) any loss or damage to any person from either any:

- breach by you of these terms and conditions
- wilful, negligent or unlawful act or omission by you in relation to, or in the course of using the ATO app.

However, your liability to us will be reduced to the extent that any wilful, negligent or unlawful act or omission by us has contributed to that loss or damage.

Our obligations

Privacy and secrecy obligations

For information about your privacy, refer to the ATO app **privacy notice**. We will ensure that the ATO app complies with these laws at all times. Also refer to:

- Privacy policy
- Disclaimer
- ATO access to myGov terms and conditions and privacy notices.

Provision of the ATO app

We can:

- work out the times and periods which ATO app transmissions can take place
- vary the terms and conditions of use of the ATO app (so the terms and conditions applicable when you next use the ATO app may be different from these terms and conditions)
- review the activities of users of the ATO app to ensure they are meeting the relevant terms and conditions of use
- remove your ATO app registration and / or limit your access if we believe that the terms and conditions have not been complied with.

ATO app and linked sites

The ATO app may not contain all the information that you need. We do not prepare (or necessarily endorse) the information not on our sites,

even if linked to our site. We take no responsibility for your use of a site we are not responsible for or the information on it.

Limited liability

We will not be liable for any direct, indirect, incidental, special, consequential or exemplary damages (including for loss of profits, opportunity, goodwill, information, data or other intangible losses) resulting from:

- the use or inability to use the ATO app
- unauthorised access or alterations of your transmissions to or from the ATO app
- activities resulting from the loss or misuse of your security credential
- statements or conduct of any third party
- any other matter relating to the ATO app.

No warranties by us

Except as specified in these terms and conditions, we give no implied or express warranties in relation to the use of the ATO app. All statutory warranties are, to the fullest extent permitted by law, expressly excluded.

QC 104979

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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