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QC 107904

Overview of Online services for non-residents

How to access and use Online services for non-residents to manage simplified GST obligations and share economy reporting.

Last updated 11 September 2026

AUSid is being replaced

In early 2027, the way you access Online services for non-residents is changing. AUSid will be replaced by Digital ID, such as myID.

About AUSid replacement

A change to the login process is coming in early 2027. This is part of our commitment to delivering an efficient, stronger and more secure experience.

Until then, you can continue to use AUSid. When the change happens:

- each authorised user will need their own Digital ID (such as myID)
- you'll need a Basic ID strength to log in
- you'll see a new look and feel when logging in and using the service.

Using an accredited Digital ID provider, such as myID, means that your identity, information and privacy is protected by law.

We'll provide more information closer to the change.

About Online services for non-residents

Online services for non-residents is a secure digital service for non-residents who are both:

- living overseas
- associated with limited registered entities that use simplified GST registration.

You can use the online services for non-residents to manage your tax obligations or to represent an entity, including:

- registering, reporting and paying goods and services tax (GST) in Australia
- share economy reporting.

To access this service, you need an AUSid.

Creating an AUSid account

You need to set up AUSid before you can access Online services for non-residents. Follow these steps:

- Step 1: Download and install AUSid on your computer.
- Step 2: Create an AUSid account.
- Step 3: Log in to Online services for non-residents securely on any browser.

Step 1: Download and install AUSid

Download and install AUSid for your computer's operating system:

- Windows (EXE, 47.2MB) – User of Windows 8 and above can also download AUSid directly from the Microsoft store.
- MacOS (DMG, 61MB).
- Read the terms and conditions and select **I agree**.

If you have trouble installing or using AUSid, see Troubleshooting for AUSid for support and guidance.

Step 2: Create an AUSid account

To create your AUSid account, open the AUSid application installed on your computer.

Enter the following details:

- a unique username
- a password with a minimum of 10 characters, including
  - one uppercase letter
  - one lowercase letter
  - one number or special character
- an email address that only you have access to
- your given name (first name)
- your family name (surname)
- your date of birth.

Once all details have been entered, select **Create account.**

Step 3: Log in to Online services for non-residents

1. Go to Online services for non-residents and select **Login**.
2. Enter your username and password and select **Submit**.
3. Open your AUSid application and enter your password to accept the request.

Using Online services for non-residents

Once you've logged in, you can manage your:

- account details
- authorised users or contacts.

You can then:

- register for simplified GST
- lodge, amend and pay simplified GST
- lodge your SERR report.

Manage your account details

You can use Online services for non-residents to manage your simplified GST account details and keep your information up to date. Keeping your details up to date helps ensure you receive important communications about your simplified GST registration and obligations.

You can:

- view your legal name and ATO reference number (ARN)
- update your email address
- update your phone number
- update your business location address
- update your postal address.

To manage your details:

1. Log in to Online services for non-residents using your AUSid.
2. Select **GST simplified reporting**.
3. Select **Manage details**.
4. Update the required information and save your changes.

Manage authorised users or contacts

Different people can be given different levels of access to your simplified GST account.

There are 2 types of access:

- **Authorised contacts** can make enquiries to us regarding the tax affairs of the business. You can have up to 20 authorised contacts

for each account.

- **Authorised users** can access Online services for non-residents and complete actions such as lodging and managing your account online. Each authorised user must have their own AUSid. AUSid accounts must not be shared.

A person can hold both types of access, as long as they have the right authorisations for each.

Authorised users

Find out how to:

- Authorise a user
- Link an authorised user
- Remove a user.

Authorise a user

Before you begin, ensure that the user you're authorising has their own AUSid. If they don't, they need to create an AUSid.

To authorise a user's access:

1. Go to Online services for non-residents and select **Login**.
2. Enter your AUSid username and password. Keep the AUSid screen open while accessing Online services for non-residents as the systems share authentication details.
3. Scroll down to **Access to a simplified GST account or Sharing economy reporting** and select **Add**.
4. When asked if the new user has an AUSid, select **Yes**. An authorisation code can only be generated for users who have an AUSid.
5. Read and accept the declaration.
6. Select **Generate authorisation code**. The code will appear on screen and is only valid for 4 hours.
7. Provide the new user their unique authorisation code.
8. If you have more than one ATO reference number (ARN), you need to generate separate authorisation codes for each ARN and each authorised contact.

9. After generating the code, log out so the new user can complete the linking process.

Link as an authorised user

The new user should link their AUSid using the authorisation code.

To accept an authorisation, a new user needs to:

1. Go to Online services for non-residents.
2. Select **Enter Authorisation code** (below the **Login** button).
3. Log in with their AUSid and select **Continue**.
4. Enter the authorisation code.
5. Select **Continue**.

Remove a user

To remove an authorised user:

1. Go to Online services for non-residents and select **Login**.
2. Enter your AUSid username and password. Keep the AUSid screen open while accessing Online services for non-residents as the systems share authentication details.
3. Go to the **Manage details** tab.
4. Scroll down to **User access**, find the person you want to have access removed, and select **Delete**.
5. Check the declaration box.
6. Select **Save**.

Authorised contacts

Find out how to:

- add an authorised contact
- remove an authorised contact.

Add an authorised contact

To add an authorised contact:

1. Go to Online services for non-residents and select **Login**.

2. Enter your AUSid username and password. Keep the AUSid screen open while accessing Online services for non-residents as the systems share authentication details.
3. Go to **Manage details.**
4. In the **Authorised contacts** section select **Add**.
5. Enter the authorised contact details (name and role).
6. Read and select the declaration
7. Select **Save.**

Remove an authorised contact

To remove an authorised contact:

1. Go to Online services for non-residents and select **Login**.
2. Enter your AUSid username and password. Keep the AUSid screen open while accessing Online services for non-residents as the systems share authentication details.
3. Go to **Manage details**.
4. Under **Authorised contacts** select **Remove** (next to the contact you want to remove).
5. Read and accept the declaration.
6. Select **Save.**

Need help?

If you receive an error message or experience an issue, visit Troubleshooting for AUSid for guidance.

QC 52648

Simplified GST – register, lodge and pay with Online services for non–residents

How non-resident businesses can register for, lodge and pay simplified GST.

Last updated 1 October 2026

> **AUSid is being replaced**
>
> In early 2027, you'll need a Digital ID (such as myID) to access Online services for non-residents. Find out more at Online services for non-residents.

Use Online services for non-residents to register for simplified GST, access your account, lodge returns, make payments and request amendments to previously lodged returns.

For information about eligibility, registration requirements and how simplified GST works, see Simplified GST registration.

Register for simplified GST

To register for simplified GST, you need to:

1. Have an AUSid account to securely access Online services for non-residents.
2. Log in to Online services for non-residents using your AUSid username and password.
3. Select **GST simplified reporting**.
4. Add an authorised contact to act on your behalf, if required.
5. Submit your registration.

Once you register, we will issue you with an ATO reference number (ARN) via email. Your ARN is a unique 12-digit identifier to identify you in our systems. You can also use your ARN on invoices and customs documentation.

If your registration is not successful, we will notify you by email.

For information about eligibility, registration requirements and how simplified GST works, see Simplified GST registration.

Access your simplified GST account

When you access your simplified GST account, you will be able to manage your registrations, lodgments, payments and account details.

To access your account:

1. Log in to Online services for non-residents.
2. If your AUSid is linked to more than one ARN, select the ARN for your simplified GST registration.

Lodge your simplified GST

You lodge your simplified GST return online at the end of each quarter:

1. Log in to Online services for non-residents.
2. If your AUSid is linked to more than one ARN, select the ARN for your simplified GST registration.
3. Select **Lodge GST return**.
4. Complete these 2 fields in Australian dollars
    a. **Total Australian taxable sales (excluding GST)** – include any refunds or adjustments you have made in the quarter
    b. **GST payable amount** – usually 10% of your total Australian taxable sales.

    Do not include GST-free sales, input taxed sales or sales made to GST-registered Australian businesses where GST was not charged.
5. Find the quarterly due dates for lodging and paying your BAS.
6. Read the declaration and select the checkbox to confirm the information is true and correct.
7. Select **Submit**.
8. A confirmation message will display on your screen when your return has been successfully lodged.
9. You can now pay your GST by selecting **Pay**.

Pay your simplified GST

You must pay your GST by the payment date each quarter. The quickest and easiest way is with SWIFT or a credit or debit card.

Follow these steps to make a payment in Online services for non-residents:

1. Log in to Online services for non-residents.
2. Select **Pay** (located at the bottom of the screen).
3. Select your payment method – **credit card debit card** or **SWIFT**.
4. Type the requested details and follow the prompts to
    a. pay the full GST amount owing in Australian dollars (AUD)
    b. include any bank handling and exchange fees.
5. Use the correct unique payment reference number (PRN) in the **payment reference** field (see Note), then select **Next**.

Note: Your PRN will be displayed during the lodgment process. If you can't find it, go to **Accounts and transactions**, then select **Payments** then **Other payment method**. You can also find your PRN on your Statement of account or Payment notice.

Fix a mistake or amend a previous return

Find out how to amend a previously lodged simplified GST return.

QC 107905

Troubleshooting for AUSid

Troubleshoot common AUSid account issues and find support options if you need help accessing your account.

Last updated 11 September 2026

AUSid is being replaced

> In early 2027, you'll need a Digital ID (such as myID) to access Online services for non-residents. Find out more at Online services for non-residents.

Trouble installing AUSid

If you have trouble installing or using AUSid, check with your IT systems administrator to make sure:

- the Windows 10 store is enabled and accessible
- you have the correct permissions to install AUSid on your computer
- your network allows access to 'https://ausid.ato.gov.au' (the URL is whitelisted)
- your Wi-Fi or router allows access to 'https://ausid.ato.gov.au'.

Alternatively, you can install AUSid on a computer that isn't connected to a network.

Forgotten your password

If you have forgotten your password, you can reset it:

1. Open AUSid on the device you **originally used** to create your AUSid account.
2. Select **Manage your details**.
3. Select **Forgotten your password**.
4. Follow the onscreen instructions to reset your password.

If you don't know the registered AUSid details or don't have access to the email address registered for your AUSid, you will need to create a new AUSid.

Use your AUSid on another device

To use your existing AUSid account on a new device:

1. Open AUSid on the device you **originally used** to create your AUSid account.

2. Select **Manage your details**.
3. Display the unique **Recovery code**.
4. Open AUSid on your new device.
5. Select **I already have an account**.
6. Type the **Recovery code** and your account details.
7. Create a new password.

If you have an older version of the AUSid application, you may need to download and install the latest version of AUSid to use these functions. **Do not uninstall** your existing AUSid application.

Don't know registered AUSid details

If you don't know the registered AUSid details, you will need to create a new AUSid.

Your new AUSid can be linked to your business by an existing AUSid holder or you can contact us for help.

Lost access to email used to create your AUSid

If you don't know the registered AUSid details or don't have access to the email address registered for your AUSid, you will need to create a new AUSid.

Your new AUSid can be linked to your business by an existing AUSid holder or you can contact us for help.

Error 31207 (500)

If you receive 'Error 31207 (500) System unavailable', try resetting your password:

1. Open AUSid on the device you **originally used** to create your AUSid account.
2. Select **Manage your details**.
3. Select **Forgotten your password**.

4. Follow the onscreen instructions to reset your password.

If you don't know the registered AUSid details or don't have access to the email address registered for your AUSid, you will need to create a new AUSid.

Your new AUSid can be linked to your business by an existing AUSid holder or you can contact us for help.

Contact us

If you have tried the troubleshooting steps and still need help, you can contact us by email or phone.

When you contact us, you need to provide:

- the reason for your request, for example
  - 'I need to add or remove AUSid authorised users to access my simplified GST registration'
  - 'I forgot my AUSid password'
  - 'I need to set up my AUSid account on another device'
  - 'I have deleted my AUSid application'
  - 'I can't access my AUSid account'
- your ATO reference number (ARN), if you have one. If you're not registered for simplified GST, you won't have an ARN. You must register for simplified GST before we can help you with your AUSid account.
- the following details to verify your identity
  - your AUSid username or email address
  - your given name (first name)
  - your family name (surname)
  - date of birth
  - business name
  - any 3 of the following details from your simplified GST registration

- address
- reference number from an ATO-generated letter
- date of registration
- payment details (amount and date of payment).

Email

Email AUSidsupport@ato.gov.au. If you provide information by email, please be aware that this may not be secure.

If you need technical support, also provide:

- what you were trying to do
- the date and time the error occurred
- the error code or screen message
- screen shots of the issue
- a description of what you were trying to action
- your contact information, including the email address you used to register your AUSid.

Phone

Phone our International GST enquiries.

QC 107906

AUSid terms of use and privacy notice

Terms of use for AUSid and how we collect, use and protect your personal information when you create and use an AUSid.

Last updated 11 September 2026

AUSid is being replaced

In early 2027, you'll need a Digital ID (such as myID) to access Online services for non-residents. Find out more at Online services for non-residents.

Terms and conditions of use

The AUSid system terms and conditions may change over time. They are current at the time they are published on this page.

By using the AUSid system, you agree to be bound by the AUSid terms and conditions current at each time of use.

AUSid security credential

An AUSid security credential includes all login details and personal information that may be used to access AUSid accounts, for example a username and password.

Access and data security – account-holder responsibilities

To keep your account secure, you must:

- always keep your AUSid security credential secure – don't disclose or share it with others
- ensure that no other person has access to your AUSid security credential
- log out from the AUSid system when you're not using it
- lock or secure your computer or device if its shared, or left unattended
- only use your AUSid account in accordance with the AUSid terms and conditions (for purposes you're authorised for at the relevant time of access)
- notify us immediately if you suspect that the security of your AUSid account has been compromised
- not use your AUSid account for any unlawful or improper purpose.

Suspension or cancellation of AUSid account

We retain the right to suspend or cancel your AUSid account at any time we suspect any of the following has occurred:

- there has been unauthorised access of your AUSid account
- your AUSid account has been used for a purpose for which you weren't properly authorised at the relevant time of access
- your AUSid account is being used for any unlawful or improper purpose.

Warranties and indemnity

We give no express or implied warranties in relation to the AUSid system or its use.

All statutory warranties are, to the fullest extent permitted by law, expressly excluded. You warrant that:

- the personal information supplied by you in connection with your AUSid account is true and accurate
- you have read and understood the AUSid terms and conditions
- you have complied with the AUSid terms and conditions current at each time of use
- your use of the AUSid system is properly authorised at the relevant time of access
- you agree to indemnify us against any loss or claim arising from either
  - your non-compliance with the AUSid terms and conditions
  - acting in a manner or for a purpose for which you are not authorised at the relevant time of access.

Your liability will be reduced to the extent that any wilful, negligent, or unlawful act or omission by us, contributed to the loss or claim.

Privacy notice

We collect personal information about you when you use this application. This personal information may include details that identify an individual.

This notice explains how we manage the personal information we collect.

We will collect your name, date of birth, email address and username for the purposes of creating and managing your AUSid account.

Your AUSid account can be used as an authentication credential to register for and access your simplified GST registration.

If we don't collect this information, you won't be able to create an AUSid account. We may disclose the personal information to other agencies where we're authorised or required to do so by law.

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

- how you can access and seek correction of information we hold about you
- how to make a complaint if you think we have breached the Australian Privacy Principles
- how we will deal with any privacy complaints.

QC 107907

Terms of use and privacy notice – Online services for non-residents

Information about the 'terms of use' and 'privacy notice' for Online services for non-residents.

Last updated 27 October 2026

AUSid is being replaced

In early 2027, you'll need a Digital ID (such as myID) to access Online services for non-residents. Find out more at Online services for non-residents.

Terms of use

The terms and conditions of use of Online services for non-residents may change over time. They are current at the time they are published on this page.

By using Online services for non-residents, you agree to be bound by the Online services for non-residents terms and conditions current at each time of use.

Definitions

When we say:

- 'we', 'us' and 'our', we mean the Australian Taxation Office (ATO)
- 'you' and 'your', we mean you as the user of online services for non-residents
- 'online services for non-residents', we mean this electronic data system that we provide.

Access and data security

You must:

- always keep your Online services for non-residents access credential secure – don't disclose it or share it with others
- ensure that no other person has access to your Online services for non-residents security credential
- log out from the Online services for non-residents system when you're not using it
- lock or secure your computer or device if it's shared or left unattended
- only use your Online services for non-residents account in accordance with the Online services for non-residents terms and conditions, for purposes you're authorised for at the relevant time of access
- notify us immediately if you suspect that the security of your Online services for non-residents account has been compromised

- not use your Online services for non-residents account for any unlawful or improper purpose.

Suspension or cancellation of online services for non-residents

We retain the right to suspend or cancel your Online services for non-residents account at any time where we suspect any of the following has occurred:

- there has been unauthorised access of your account
- your account has been used for a purpose for which you were not properly authorised at the relevant time of access
- your account is being used for any unlawful or improper purpose.

Warranties and indemnity

We give no express or implied warranties in relation to the Online services for non-residents system or its use.

All statutory warranties are, to the fullest extent permitted by law, expressly excluded. You warrant that:

- the personal information supplied by you in connection with your Online services for non-residents system account is true and accurate
- you have read and understood the Online services for non-residents system terms and conditions
- you have complied with the Online services for non-residents system terms and conditions current at each time of use
- your use of the Online services for non-residents system is properly authorised at the relevant time of access
- you agree to indemnify us against any loss or claim arising from either
  - your non-compliance with the Online services for non-residents system terms and conditions
  - acting in a manner or for a purpose for which you are not authorised at the relevant time of access.

Your liability will be reduced to the extent that any wilful, negligent, or unlawful act or omission by us contributed to the loss or claim.

Privacy notice

We collect personal information about you when you use this online service. We may also collect personal information about your authorised contacts when they act on your behalf. This personal information may include details that identify an individual. These types of collections include (but are not limited to) information from the individual in their capacity as:

- an authorised person, such as a director
- a partner in a partnership structure
- a sole trader.

This notice explains how we manage the personal information we collect.

We are authorised by the *Taxation Administration Act 1953* to collect your and/or your authorised contact's information for the purpose of administering the Online services for non-residents system.

We will collect the authorised contact’s name, business/legal name, role, email address, business and mobile phone numbers for the purposes of:

- contacting them to discuss your Australian taxation accounts
- providing information about these taxation accounts to the authorised contact if they contact us.

If you have provided any Australian tax file number (TFN) relating to you as an individual, we may use it so we can identify you. The *Taxation Administration Act 1953* authorises us to ask for your TFN. You are not required to provide your TFN, and you won't be committing an offence if you choose not to provide it.

Where authorised by law, we may give the information we collect to other government departments and agencies. We also provide taxpayer information to treaty partners overseas under 'international tax agreements' with many other countries. For more details about these tax treaties, see Our international tax agreements.

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

- you can access and seek correction of information we hold about you
- to make a complaint if you think we have breached the 'Australian Privacy Principles'
- we will deal with any privacy complaints.

When you use our online systems, we collect certain information from your computer and browser. Our online services automatically send us usage data using analytics tools, including Google Analytics, to help improve our services. These services do not collect or send information about your identity. For more information about Google Analytics, see Google privacy policy.

The information you provide on the registration form is secure. If you or we provide information by email, please be aware that this may not be secure.

QC 52406

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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