



TPAR: lodge now to avoid penalties


We'll apply penalties to clients who fail to lodge their Taxable payments annual report (TPAR).

Published 9 March 2026

This is the last chance to lodge overdue TPARs before penalties apply. We'll apply failure to lodge penalties to those clients who:

- have been issued three non-lodgment letters about their overdue TPAR
- haven't lodged their TPAR from 2025 or previous years.

Last year, we issued just over \$5 million in penalties.

You can use the Reported Transactions service in [Online services for agents](#)  to view records of payments your clients have made to contractors.

If your client doesn't need to lodge a TPAR, you still need to submit a **non-lodgment advice (NLA) form**. If they no longer pay contractors, use this form to tell us they won't need to lodge a TPAR in future years.

TPARs and NLA forms are due by 28 August each year.

For more information on what your clients need to report and how to lodge, visit ato.gov.au/TPAR.

QC 106224

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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