

PS LA 2005/20 - Signature requirements for approved virtual forms, lodged electronically or given by phone

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Signature requirements for approved virtual forms, lodged electronically or given by phone

This Practice Statement provides guidance on signature requirements for making declarations in approved virtual forms lodged electronically or by phone and the approval process for electronic or telephone signatures.

❶ Relying on this Practice Statement

This Practice Statement is an internal instruction to ATO staff, published externally in the interest of open tax administration.

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What this Practice Statement is about

1. This Practice Statement sets out the:
 - signature requirements for making declarations in approved virtual forms which are lodged electronically or given by phone
 - process which we must follow when approving an ‘electronic signature’ or a ‘telephone signature’.¹
2. All further legislative references in this Practice Statement are to Schedule 1 to the *Taxation Administration Act 1953*, unless otherwise indicated.

Approved forms

3. Approved forms meet the requirements contained in section 388-50.²

¹ See subsection 995-1(1) of the *Income Tax Assessment Act 1997* (ITAA 1997).

² See also Law Administration Practice Statement PS LA 2005/19 *Approved forms*.

Virtual forms

4. Virtual forms are lodged electronically or given by phone.³

Lodging or giving approved virtual forms to the ATO

5. An approved form that is lodged with or given to us is required to contain a signed declaration from the entity lodging or giving the form.⁴

6. Where the form is lodged electronically, any required signature must be an electronic signature⁵, defined as 'a unique identification of the entity in electronic form that is approved by the Commissioner'.⁶ This gives us a broad discretion to determine the appropriate signature to be used on forms that are transmitted to us electronically. An entity may be required to have more than one electronic signature.

7. Similarly, where the form is given by phone, a telephone signature is required⁷, which is defined as 'a unique identification of the entity that can be given by telephone and that is approved by the Commissioner'.⁸

Approving officers for the signature requirements of approved virtual forms

8. The following staff may approve the electronic or telephone signature requirements for an approved virtual form:

- the Commissioner of Taxation
- a Second Commissioner holding the appropriate delegation from the Commissioner, or
- a Senior Executive Service (SES) officer holding the appropriate delegation from the Commissioner.⁹

Requirements for approving a signature

9. The approving officer must approve a signature that:
- is adequate to authenticate the identity of the entity signing the declaration in a form
 - minimises the risk that the declarations made can be repudiated or denied by the entity signing the declaration in a form
 - is linked to and in the control of the signatory and to no other entity.

Considerations by approving officers

10. The approving officer must ensure the electronic or telephone signature is approved so that it applies to any declaration in the form.

³ See also PS LA 2005/19.

⁴ Sections 388-60, 388-65 and 388-70.

⁵ Subsection 388-75(3).

⁶ Subsection 995-1(1) of the ITAA 1997.

⁷ Subsection 388-75(4).

⁸ Subsection 995-1(1) of the ITAA 1997.

⁹ See the 'Taxation Authorisation Guidelines' within [Delegations and Authorisations](#) (link available internally only).

11. The approving officer for an electronic signature should ensure that the approved virtual form includes the declaration details for every signed declaration required by the form.

12. The form may not be approved unless the required electronic signature and telephone signature have been obtained and verified.

13. Approving officers must record in writing the electronic or telephone signature and their approval of the signature requirements. Standard forms of instruments of approval are at Appendixes 1 and 2 to this Practice Statement for electronic and telephone signatures respectively.

Instrument of approval for electronic and telephone signatures

14. An instrument of approval (IOA) should be held as an appendix to the instruments of approval for the related approved virtual forms, where it contains either:

- an electronic signature for a document that can be lodged electronically, or
- a telephone signature for a document that can be lodged by phone.

15. A register for instruments of approval for electronic or telephone signatures is not required because these form part of the ancillary material to the instruments of approval for the related approved virtual forms. These arrangements are not part of the approval process for electronic and telephone signatures.¹⁰

Examples of approved electronic signatures

16. Some electronic signatures are complex digital identifiers, such as the digital certificates issued to businesses that lodge business activity statements over the internet using the electronic commerce interface system. Others can be as simple as a personal identification number.

17. For lodgment via the practitioner lodgment service, a tax agent certificate is required, comprising the tax agents' declaration together with their electronic signature.

18. The tables in Appendix 3 to this Practice Statement list some examples of the different electronic and telephone signatures which have previously been approved for use.

Electronic signature requirements not covered by the signature provisions

19. A number of Acts administered by the Commissioner have electronic signature requirements that are not covered by the signature provisions¹¹ or the definition of electronic signature.¹² In approving electronic signatures for provisions in those Acts, approving officers must follow the process outlined in this Practice Statement.

¹⁰ PS LA 2005/19.

¹¹ Section 388-75.

¹² Subsection 995-1(1) of the ITAA 1997.

More information

20. For more information, refer to:

- [Approved Forms](#) (link available internally only) – this contains an IOA guide and IOA template to assist you in writing an IOA and dealing with the relevant signature requirements
- [Australian Privacy Principles](#)
- Law Administration Practice Statement [PS LA 2005/19](#) *Approved forms*
- Frontline Operations Practice Note [FOPN 2015/001](#) *Approved Forms: What should staff do when a form is received that does not meet the signature and declaration requirements?* (link available internally only)
- Frontline Operations Practice Note [FOPN 2016/002](#) *Approved Forms: When there is substantial compliance?* (link available internally only).

21. The signature requirements for forms that we receive by facsimile transmission are not dealt with by this Practice Statement because they are not considered to be transmitted in an electronic format approved by the Commissioner. Instead, giving documents by facsimile transmission is considered to be a way of giving the form in paper form for the purposes of subsections 388-75(1) and (2).

Date issued: 11 November 2005

Date of effect: 14 November 2005

Frontline Operations

Appendix 1 – Example wording for an instrument of approval – electronic signature

22. The following example wording is for an instrument of approval with an electronic signature:

APPENDIX [Insert letter] – Electronic signature

INSTRUMENT OF APPROVAL OF ELECTRONIC SIGNATURE

In accordance with subsection 388-75(3) of Schedule 1 to the *Taxation Administration Act 1953* and the definition of ‘electronic signature’ in subsection 995-1(1) of the *Income Tax Assessment Act 1997*, I, [insert name of the delegate of the Commissioner], hereby approve the following form of electronic signature for the following purpose:

Form of Electronic Signature	Purpose
[Enter details]	[Enter details]

Signed this [DD][st/rd/th] day of [Month YYYY].

Name: [insert delegate name]

Position: Assistant Commissioner, [insert business line].

Signature:

Appendix 2 – Example wording for an instrument of approval – telephone signature

23. The following example wording is for an instrument of approval with a telephone signature:

APPENDIX [Insert letter] – Telephone signature***INSTRUMENT OF APPROVAL FOR A TELEPHONE SIGNATURE***

In accordance with subsection 388-75(4) of Schedule 1 to the *Taxation Administration Act 1953* and the definition of ‘telephone signature’ in subsection 995-1(1) of the *Income Tax Assessment Act 1997*, I, [insert name of the delegate of the Commissioner], hereby approve the following as forms of telephone signature for the following purposes:

Form of Telephone Signature	Purpose
[Enter details]	[Enter details]

Signed this [DD][st/rd/th] day of [Month YYYY].

Name: [insert SES name]

Position: Assistant Commissioner, [insert business line].

Signature:

Delegate for the Commissioner of Taxation

Appendix 3 – Examples of electronic signatures

24. Table 1 and Table 2 of this Practice Statement outline a non-exhaustive list of electronic signature examples:

Table 1: Examples of electronic signatures (non-exhaustive)

Signature requirement	Purpose
Digital signature produced by the use of a machine credential, accessed via Relationship Authorisation Manager used to access government online services.	To access a range of business to government services via and to electronically sign forms accepted under the Standard Business Reporting - enabled software, including the practitioner lodgment service.
Digital signature produced by the use of the myID identity credential and the authorised relationship is verified through Relationship Authorisation Manager used to access government online services.	To log in to a range of ATO online services and for signing an approved form lodged or given to the ATO via ATO online services, including Online services for business and Online services for agents.
Digital signature produced by the use of the myID identity credential after the authorised relationship is verified through Relationship Authorisation Manager used to access government online services.	To log in to a range of business to government websites and to electronically sign forms when lodged via certain ATO online services.
Digital signature produced by the use of identity credentials provided by the myGov service.	For signing an electronic approved form that is lodged or given to the ATO via ATO online services.
Digital signature produced by the use of the myID identity credential provided by the myID app.	For signing an approved form lodged or given to the ATO via ATO online services by an individual.

Table 2: Examples of telephone signatures (non-exhaustive)

Signature requirement	Purpose
Identification of the person in accordance with 'Principles for proof of identity and proof of record ownership' procedures for inbound calls prepared under Chief Executive Instruction <i>Identity management</i> .	To allow the person to lodge the form via the phone.
Identification of the person in accordance with 'Principles for proof of identity and proof of record ownership' procedures for outbound calls prepared under Chief Executive Instruction <i>Identity management</i> .	To undertake contact with the person where the paper form or electronic form is incomplete, incorrect or requires confirmation.

PS LA 2005/20

Amendment history

2 April 2026

Part	Comment
All	Updated to align with amended Practice Statement style and formatting requirements.
Paragraph 20	Updated the More information section, inserting links to PS LA 2005/19, FOPN 2015/001 and FOPN 2016/002.

14 November 2024

Part	Comment
Throughout	Content checked by OPAL for currency and technical accuracy. Current ATO style and accessibility requirements applied.

6 May 2020

Part	Comment
Various	Updated CEI title name.

24 October 2019

Part	Comment
All	Rewrite into the new style and format.

14 December 2011

Part	Comment
Attachment C Table A	Remove 'enables' from the last line of last box.

PS LA 2005/20**12 November 2010**

Part	Comment
Opening statements	Tax Office replaced by ATO. Advice that this Practice Statement should be read in conjunction with PS LA 2005/19.
Subject and paragraph 1	Addition of the word 'virtual' for consistency. Reference to Attachment A deleted.
Paragraphs 2 to 4	Explanation that facsimile are copies of paper forms and those sent as attachments via e-mail are not subject to this Practice Statement as they are not considered to be lodged electronically.
Various	Changed the word 'document' for 'form' for consistency.
Paragraph 20	Clarifying requirements for a declaration to be included on an approved form given to the Commissioner.
Paragraph 30	Additional wording to clarify the requirement that an electronic signature must be able to linked to the signatory and no other.
Attachment A	Deleted, subsequent Attachments renumbered.
Attachment C	Additional forms of electronic signatures added.
Legislative references	Unnecessary legislative references removed and other references added

29 September 2006

Part	Comment
Legislative references	Reference to section 37 of the <i>A New Tax System (Australian Business Number) Act 1999</i> removed (now repealed).

4 July 2006

Part	Comment
Various	References to Electronic Lodgment System corrected to Electronic Lodgment Service
Attachments A and D	Update reference to Auspac to Internet Protocol Networks. Remove reference to BAS agent D.

References

Legislative references:

- TAA 1953 Sch 1 388-50
- TAA 1953 Sch 1 388-60
- TAA 1953 Sch 1 388-65
- TAA 1953 Sch 1 388-70
- TAA 1953 Sch 1 388-75
- TAA 1953 Sch 1 388-75(1)
- TAA 1953 Sch 1 388-75(2)
- TAA 1953 Sch 1 388-75(3)
- TAA 1953 Sch 1 388-75(4)
- ITAA 1997 995-1(1)

Related practice statements:

PS LA 2005/19

Other references:

All references available internally only

[Approved Forms](#)

Chief Executive Instruction [Identity](#)

[management](#)

[Delegations and Authorisations](#)

[FOPN 2015/001](#)

[FOPN 2016/002](#)

ATO references

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