

PS LA 2011/15 - Lodgment obligations, due dates and deferrals

 This cover sheet is provided for information only. It does not form part of *PS LA 2011/15 - Lodgment obligations, due dates and deferrals*

 This Practice Statement is being reviewed to ensure alignment of the ATO's approach to remission of interest and penalties charges.

 This document has changed over time. This version was published on *16 April 2026*



Lodgment obligations, due dates and deferrals

This Practice Statement provides guidance on:

- lodgment obligations, including supporting voluntary lodgment compliance
- lodgment due dates and how these dates are determined
- deferring lodgment.

❗ Relying on this Practice Statement

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

Taxpayers can rely on this Practice Statement to provide them with protection from interest and penalties in the following way. If a statement turns out to be incorrect and taxpayers underpay their tax as a result, they will not have to pay a penalty, nor will they have to pay interest on the underpayment provided they reasonably relied on this Practice Statement in good faith. However, even if they do not have to pay a penalty or interest, taxpayers will have to pay the correct amount of tax provided the time limits under the law allow it.

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What this Practice Statement is about

- This Practice Statement sets out:
 - lodgment obligations
 - lodgment due dates
 - suspension of lodgment enforcement
 - lodgment deferrals.

Lodgment obligations

- An entity¹ or their representative must provide to us the information required in the approved form² or prescribed form³ by the lodgment due date by lodging:
 - a return
 - a notice
 - a statement
 - an application
 - a report, or
 - other documents.

¹ 'Entity' takes its meaning from section 960-100 of the *Income Tax Assessment Act 1997* (ITAA 1997).

² Section 388-50 of Schedule 1 of the *Taxation Administration Act 1953* (TAA). Also see Law Administration Practice Statement PS LA 2005/19 *Approved forms*.

³ See paragraph 86A of this Practice Statement and section 25C of the *Acts Interpretation Act 1901*.

The term 'document' is used throughout this Practice Statement and refers to the items listed in this paragraph.

3. Further information on obligation types is available in Appendix A to this Practice Statement.
4. Specific lodgment requirements are outlined in Appendix B to this Practice Statement, while lodgment requirements for special classes of persons are in Appendix C to this Practice Statement.

Lodgment due dates

5. A due date is the date that lodgment of a document is due to be received by the ATO.
6. Approved and prescribed forms are due for lodgment by due dates specified in a legislative instrument⁴ or provided in legislation (statutory due dates), within prescribed periods or as we require.
7. Entities or their representatives are required to lodge documents by the due date, whether or not any related liability is paid or payable.
8. Generally, only one lodgment of a document per period is required. However, an entity may be required to lodge:
 - further or fuller returns for a period⁵
 - a different document for different liabilities within one period
 - a further Public country-by-country (Public CBC) report for a reporting period to correct a material error.^{5A}
9. If the lodgment due date falls on a Saturday, Sunday or public holiday, lodgment may be made on the first business day after the due date without incurring a failure to lodge (FTL) penalty.⁶ A public holiday refers to a day that is a public holiday for the whole of any state, the Australian Capital Territory or the Northern Territory.⁷
10. You can find lodgment due dates, including the lodgment program, on ato.gov.au.
11. Further information on lodgment due dates is available in Appendix D to this Practice Statement, and lodgment tables are available in Appendix E to this Practice Statement.

The specific date on which we consider lodgment to be made

12. Documents delivered to ATO premises are considered lodged on the day delivery is made. Entities should allow sufficient time when posting documents so they are with us by the due date.
13. Documents given to ATO staff (for example, at a tax agent's office, a taxpayer's business or residence or a court) are considered lodged on the day they are received by the ATO officer.
14. Generally, documents lodged electronically are considered lodged on the date they receive an ATO receipt number or lodgment confirmation via myTax, Single Touch Payroll

⁴ The lodgment legislative instruments are registered each year on the Federal Register of Legislation.

⁵ Section 162 of the *Income Tax Assessment Act 1936* (ITAA 1936).

^{5A} Subsection 3DB(1) of the TAA.

⁶ Section 388-52 of Schedule 1 to the TAA.

⁷ See definition of 'business day' under subsection 995-1(1) of the ITAA 1997.

(STP)-enabled software or the practitioner lodgment service (PLS). If an error message is provided when lodging a document, an entity will need to correct the error and re-submit.

15. The PLS, which is our main electronic lodgment channel for tax practitioners⁸, does not provide a validation report. Instead, agents will receive a message response. These lodgments are updated on the client record in Online services for agents (OSFA) almost immediately, so the lodgment status can be checked via OSFA.

16. Where a document is sent by an entity but is not recorded by us as lodged, the date of lodgment is the date on which lodgment of the document could reasonably have been made. Depending on an entity's compliance history, evidence that the document was lodged may be required to establish the lodgment date.

Enforcing overdue lodgment

17. The action we may take for entities that fail to meet their lodgment obligations differs depending on their particular circumstances. Prior to taking action, we consider the reasons for non-lodgment, compliance history, the entity's knowledge of tax and superannuation laws and other relevant circumstances of that entity.

18. Possible action that can be taken includes:

- ensuring the entity is aware of the obligation to lodge by the due date
- advising the entity of the consequences of non-lodgment or late lodgment
- contacting the entity or their representative via phone or in writing (in some instances, lodgment of activity statements may be completed over the phone to quickly finalise compliance action)
- applying an FTL penalty or other administrative penalty
- issuing an assessment or default assessment, making estimates, or bringing tax-related liabilities to account, or a combination of these
- referring the matter for prosecution.

19. All communication, actions and decisions must be consistent with [ATO Charter](#) and Chief Executive Instruction [Respecting taxpayers' rights of review](#) (link available internally only). Therefore, information to be communicated to entities must include:

- what periods are outstanding and how they can lodge
- the consequences of not lodging
- any rights of review.

20. Any personal information collected via lodgment must comply with the *Privacy Act 1988* and the requirements of the Australian Privacy Principles, in particular the *Privacy (Tax File Number) Rule 2015*.

Not pursuing overdue lodgment

21. In limited circumstances, we may consider it appropriate to not pursue overdue lodgment of a document. Examples of these circumstances may include situations where:

- there is little risk to revenue

⁸ For further information on PLS, refer to [Practitioner lodgment service](#).

- the value of information to be provided is minimal and follow-up action would not be cost-effective.

22. The decision not to pursue overdue lodgment may be reviewed at any time and it does not depend on receiving new information.

23. Not pursuing overdue lodgment of a document does not remove the entity's obligation to lodge that document, now or in the future.

24. In general, we do not advise the entity if a decision is made not to pursue lodgment.

Suspension of lodgment enforcement action

25. A suspension is not a deferral or extension of time to lodge. We may agree to suspend lodgment enforcement action by not undertaking compliance action on a specific overdue lodgment or lodgments for a period of time.

26. Such a decision may arise:

- from an express request from the entity or the entity's representative for enforcement action to be suspended
- because the reasons given in a deferral request are not sufficient to allow the deferral.

27. Where lodgment enforcement action is suspended, an FTL penalty or other administrative penalty may be applied and calculated from the original due date. Where suspension of lodgment enforcement action applies, payment is still required by the due date with the general interest charge (GIC) applying to any late payment.

28. A request to suspend lodgment enforcement action after the issue of a final notice for lodgment of certain documents, such as income tax returns, is not generally granted. This is because potential prosecution action may be compromised.

Considerations when suspending lodgment action

29. Matters to consider when deciding whether to suspend lodgment enforcement action include:

- information provided by the entity and other information that we may hold (or obtain)
- the circumstances that led to the inability to lodge on time and the effect on the entity in requiring immediate lodgment
- the cooperation and engagement by the entity with us (towards meeting their obligations)
- the stage any current lodgment enforcement action has reached and the grounds put forward by the entity to justify suspending that action
- the offer made by the entity and their ability to meet that offer without seriously impacting on their ability to meet other obligations
- whether there is a likely risk to the revenue or to the efficient operation and administration of the taxation system
- the entity's compliance history (that is, lodgment of taxation returns, activity statements and other documents, as well as payment of amounts on time and the history of the entity's previous dealings with us)

- the likelihood of the entity lodging the document within the period allowed
- the risk of undermining the transparency intention of the Public CBC reporting regime (where applicable).

Communicating suspension decisions

30. All arrangements made must stipulate that an FTL penalty may be applied from the original due date until lodgment is received. If a suspension of lodgment enforcement action request is either not granted or is varied, we document all of the factors considered and the reasons for the decision, and communicate them to the entity.

Does the law allow us to defer lodgment?

31. The law generally allows us to defer the time for lodgment of an approved⁹ or a prescribed form.^{9A}

32. Where the law allows, the Commissioner of Taxation and, by extension, delegated ATO officers have discretionary power to defer the time within which an approved form is to be given to us or another entity. This power may be exercised individually, by way of concession for some electronic lodgments or through the lodgment program.

33. This discretion does not mean the entity is entitled to a lodgment deferral, but it does enable the time for lodgment to be deferred where warranted.

34. The purpose of deferring the due date for lodgment is to facilitate the lodgment of a document that is unable to be lodged by the due date, but has the potential to be lodged at a particular time in the future.

Lodgment deferral requests

35. Lodgment deferral requests should be made by the lodgment due date. Requests made after the due date are only considered where the entity or registered agent can explain in detail the circumstances that prevented the request being made before the due date.

36. A deferred due date for lodgment does not defer the time for payment.¹⁰

37. Where entities require a deferral for both lodgment and payment, they must request each separately. These requests can be made at the same time.

38. There are cases where it is inappropriate to defer the due date for lodgment, but it may be appropriate to defer the due date for payment. An inability to pay by the due date is not a valid reason for failing to lodge on time.

39. Alternatively, there are circumstances where payment can be made but lodgment information is not yet available. In this case it is appropriate to defer the due date for lodgment but not payment.

⁹ Subsection 388-55(1) of Schedule 1 to the TAA.

^{9A} However, certain global and domestic minimum tax lodgment obligations cannot be deferred: see subsection 127-60(3) of Schedule 1 to the TAA.

¹⁰ Subsection 388-55(2) of Schedule 1 to the TAA. We have the power to defer payments under section 255-10 of Schedule 1 to the TAA. See also Law Administration Practice Statement PS LA 2011/14 *General debt collection powers and principles*.

Information to be provided for deferral requests

40. Deferral requests from a self-preparer may be made by phone but in some circumstances may need to be in writing or made online.^{10A} A request must include:

- the type of document and the year or period it relates to
- the entity's details, including Australian business number (ABN) or tax file number (TFN)
- the circumstances that prevent lodgment by the due date
- the steps taken to mitigate those circumstances, and
- the proposed date of lodgment.

41. Registered agents should submit deferral requests, using the appropriate online form, in OSFA.

Consequences of deferrals on failure to lodge and general interest charge

42. Deferring the due date for lodgment provides a further period of time to lodge without incurring an FTL penalty. It also provides us with an alternative to taking further compliance action.

43. Where the lodgment due dates are deferred, and provided lodgment is completed by the deferred due dates, no FTL penalty will apply for failing to lodge on time. Where the payment due dates are deferred, and provided payment is made in full by the deferred due dates, no GIC will apply for failing to pay on time.

44. For information on how the FTL penalty is applied and administered, see paragraph 86A of this Practice Statement.

When you can defer a lodgment

45. We can grant a lodgment deferral where it is fair and reasonable to do so taking into account all relevant circumstances. This approach seeks to balance our obligations to administer taxation and superannuation laws consistently and fairly but also consider an entity's individual circumstances.

46. Matters we consider when deciding whether it is fair and reasonable to grant a deferral include:

- the reason the entity or their representative is unable to lodge on time
- the value of the information provided in the document (including the impact of deferring public access to the information contained in a report which is required to be published)
- the size and structure of the entity (large corporate entities are more likely to have the ability and resources to overcome circumstances that might affect their ability to not lodge by the due date)
- the risk to revenue or the risk of undermining the transparency intention of the Public CBC reporting regime (where applicable)

^{10A} Public CBC deferral requests should be sent to PublicCBC@ato.gov.au.

- the entity's compliance history as a whole (that is, lodgment of taxation returns, activity statements and other documents, payments on time and previous dealings with us)
- the length of time needed to lodge the document (a deferral will usually be granted where an entity has a good compliance history and requests a short period of additional time to lodge)
- whether the entity has applied for an exemption from their reporting obligation which we are currently considering
- any other relevant information that includes the individual circumstances.

47. We generally consider it fair and reasonable to grant a deferral to entities where the inability to lodge by the due date is reasonably attributed to exceptional or unforeseen circumstances.

48. Exceptional or unforeseen circumstances may include:

- natural disasters or other disasters or events that may have, or have had, a significant impact on individuals, regions or particular industries
- impeded access to records (for example, records seized during a police search, retained as evidence in a court matter or situations involving family violence or financial coercion)
- experiences of vulnerability, including but not limited to family violence, financial coercion, sudden homelessness or serious mental health challenges
- the serious illness or death of a family member, tax professional or critical staff member
- considerable lack of knowledge and understanding of taxation obligations
- system issues, either with ATO online services or the entity's business system.

49. A lodgment deferral may be granted even where the circumstances leading to their inability to lodge on time continue to be beyond the entity's control so that they may not be able to meet future obligations on time. For example, if arm's length partners or beneficiaries cannot influence the preparation timeframe of the respective partnership or trust returns.

50. The fact that an entity may have a poor lodgment compliance history should not prevent granting a request for a deferral of time to lodge where the inability to lodge was caused by circumstances beyond their control or if it would be otherwise fair and reasonable to grant the deferral.

51. Each request is considered on its merits and the deferred due date will be determined considering the particular circumstances of the entity.

Lodgment deferral in other circumstances

52. In some circumstances, such as an individual being overseas or away from home, the individual should arrange to deal with their taxation affairs either before or during their absence.

53. If an entity proposes a lodgment deferral that is either unacceptable or has some aspects that are unacceptable, a more suitable arrangement may be negotiated.

54. Where generation of an activity statement is delayed, if necessary, on generation we may defer the lodgment due date to provide reasonable time to lodge the document.

55. Further, there may be occasions where the late provision of information from a third party delays the issue of an activity statement – for example, data required on the activity statement for participants in the deferred goods and services tax (GST) scheme. The individual circumstances of a participant in this case may warrant a deferral.

Collective lodgment deferrals

56. A collective lodgment deferral may be granted to a class of entities affected by a common event, such as a natural disaster or delayed legislation. Where we can reasonably assume that a common event has had an impact on a defined population, a collective lodgment deferral may be granted without the entities involved making individual applications.

57. For example, where a bushfire has impacted a particular area, a collective lodgment deferral may be granted to certain entities affected by the disaster in the area. This may extend to other entities where it can be demonstrated that excessive costs of compliance affect their ability to meet reporting obligations.

Lodgment deferrals where there are new legislative measures

58. On occasions, the government may announce new legislative measures that apply retrospectively once enabling legislation is enacted. The general approach we take in administering retrospective changes is to apply the existing law until the proposed changes are enacted. However, the tax law allows the ATO to accept returns as lodged.

59. For more information, see Law Administration Practice Statement [PS LA 2004/6](#) *Giving advice on proposed changes to the tax law before royal assent or registration on the Federal Register of Legislation*.

60. In limited circumstances, it may be appropriate to grant a general deferral of the due date for lodgment.

61. The fact that a new legislative measure is to apply retrospectively but has not been enacted is not sufficient for a deferral of the due date for lodgment.

Concessionary deferral arrangements

62. Concessionary deferral arrangements are where we provide a deferral if certain terms and conditions are met, for example, the 2-week deferral that applies to most quarterly activity statements lodged online by self-preparers.

63. Concessionary deferral arrangements are subject to review and may be revoked at any time.

Lodgment deferrals for clients of a registered agent

64. The lodgment program was specifically developed to assist tax and BAS agents (referred to collectively as registered agents) to manage their workload throughout the year. Even so, circumstances may arise that prevent agents from meeting all of the obligations under the lodgment program.

65. Registered agents may be granted a deferral of time to lodge a document where exceptional or unforeseen circumstances affect their ability to lodge by the due date. Such circumstances may include:

- practice management factors, for example
 - the serious illness of a sole practitioner
 - prolonged but unexpected staff absences
 - prolonged and expected staff absences where other factors have prevented replacement by suitably qualified staff
- natural and other disasters (flood, fire, drought, cyclone, earthquake or similar events)
- impeded access to records (for example, records seized during a police search or retained as evidence in a court matter)
- system issues, either with ATO online services or the entity's business system, including security breaches.

66. Further, it may be otherwise fair and reasonable to grant registered agents deferrals where, despite making a concerted effort to achieve lodgment for a period, a small number of documents will not be lodged by the due date.

67. Lodgment deferral requests from a registered agent must:

- be made using the online form in OSFA
- contain sufficient information for us to make a decision (except where the tax agent can self-assess), and
- be made before
 - the due date under the lodgment program, or
 - the due date for lodgment if not covered by the lodgment program.

Assessing lodgment deferral requests from registered agents

68. Registered agent lodgment deferral requests are assessed against 3 deferral types:

- agent-assessed deferrals
- ATO-assessed deferrals
- additional time to lodge for clients with overdue returns.

The lodgment deferral requests are assessed using the information provided in the form.

Agent-assessed deferrals

69. Agent-assessed deferrals can be for lodgment and payment and must be:

- made prior to the due date, though requests can be submitted up to 3 business days after the lodgment due date
- for a maximum of 14 days for monthly obligations, 21 days for quarterly obligations and 28 days for annual obligations, and
- for eligible clients and document types.

70. Approved agent-assessed deferral requests also have an automatic payment deferral to the deferred lodgment due date.

71. This does not apply to:

- individuals and trusts, as payment is due 21 days after the issue of the notice of assessment of the deferred return¹¹
- fringe benefits tax (FBT) returns, as payment is due on 25 June¹² (for electronic lodgment).

ATO-assessed deferrals

72. Registered agent requests that do not meet the 'agent assessed' criteria or require additional information will be escalated for manual assessment.

Deferrals for new or re-engaged clients with overdue income tax returns

73. Registered agents who take on new or re-engaged clients with overdue income tax returns can request:

- a deferral for current year obligations
- a suspension of action for outstanding prior-year income tax returns.

What to consider in registered agent deferral requests

74. Lodgment deferral requests from registered agents are considered having regard to the following factors as relevant:

- circumstances giving rise to the request
- past lodgment performance
- reporting period
- document type
- number of deferrals
- size of the practice
- value of the information required
- risk to revenue.

75. Further concessions may be made, based on representations from tax professionals and accounting professional associations, to either:

- a particular group of entities
- entities with a particular end date in the lodgment program.

¹¹ Subsections 5-5(5) or (6) of the ITAA 1997.

¹² This is a deferral under subsection 255-10(2A) of Schedule 1 to the TAA.

Communicating deferral decisions

76. In cases where we decide to defer the due date for lodgment, we will advise the entity or their representative:

- the income year or tax period to which the deferral applies
- the deferred due date by which lodgment is to be made, and from which an FTL penalty may be calculated if lodgment is not made by the deferred due date, and
- that the action to secure lodgment may be commenced without further notice if lodgment is not made by the deferred due date.

77. If a lodgment deferral request is disallowed or varied, we will document the factors considered and reasons for making the decision and communicate these reasons to the entity. The entity is also advised of their review rights.

78. Collective lodgment deferral decisions may also be communicated through ato.gov.au or other external mediums.

Can a deferral decision be reviewed?

79. If the entity or representative is not satisfied with the deferral decision, they may request an internal review.

80. Registered agents should complete the *Review of lodgment deferral decision* application form.

81. If the entity or representative is not satisfied with the internal review decision, they may appeal to the Federal Court of Australia for a review of the decision under the *Administrative Decisions (Judicial Review) Act 1977*.^{12A}

82. The entity or representative cannot object to a decision to disallow a lodgment deferral.^{12B}

What is the impact of an income tax return deferral on other lodgments?

83. Where a deferral to lodge an income tax return is granted, any other returns, statements or notices with due dates that are linked by law to the due date of the income tax return must be changed to become due on the deferred date (for example, an annual GST return).

Can a deferral be granted permanently?

84. Lodgment deferrals cannot be permanent.

85. Lodgment deferrals can only be granted on a short-term basis to allow time to overcome problems preventing the lodgment of the relevant document by the due date.

86. If a further lodgment deferral is required for the document, the entity or representative can submit a further deferral request. Registered agents must submit further deferral requests in OSFA.

^{12A} For further information, refer to paragraphs 93 to 110 of Law Administration Practice Statement PS LA 2009/9 *Conduct of ATO litigation and engagement of ATO Dispute Resolution*.

^{12B} The provisions enabling the Commissioner to grant a lodgment deferral are not within the scope of Part IVC of the TAA.

More information

86A. For more information, see:

- Privacy – see [ATO privacy policy](#).
- Failure to lodge penalty – for guidance on how the FTL penalty is applied and administered, see Law Administration Practice Statement [PS LA 2011/19](#) *Administration of the penalty for failure to lodge on time*.
- Default assessment – for information on when to issue a default assessment, see Law Administration Practice Statement [PS LA 2007/24](#) *Making default assessments: section 167 of the Income Tax Assessment Act 1936*.¹³
- Prosecution – for the policy on prosecution, see the [Prosecution Policy](#) on the Commonwealth Director of Public Prosecutions' website.
- Early activity statement generation – where an individual is going to be absent at the time normal bulk activity statements generate, it may be possible to generate an activity statement in advance, so that the individual can meet lodgment and payment obligations on time.
- Approved forms – for further information on approved forms, see Law Administration Practice Statement [PS LA 2005/19](#) *Approved forms*.
- Prescribed forms – 'in the prescribed form' includes where an Act administered by the Commissioner describes the requirements of a form. In this situation, the requirements of that provision will apply. Prescribed forms are not approved forms under section 388-50 of Schedule 1 to the TAA.
- 'In the prescribed form' also includes where an Act is silent in respect of any requirements for a document and the Commissioner requires a document to be created in connection with the exercise of either an implied power or their power of general administration of a taxation law.

The Commissioner considers lodgment to have been made in a prescribed form if

- the requirements of the relevant legislative provision have been satisfied, or
- the Commissioner requires a document to be created in connection with the exercise of either an implied power or their power of general administration of a taxation law, where sufficient information is provided to enable effective and efficient administration of the taxation and superannuation laws.
- [ATO Charter](#) – all decisions and communications should always be made with ATO Charter principles in mind.
- Rights to review – for guidance on how we respond to taxpayers' requests for a review of our decisions, see Chief Executive Instruction [Respecting taxpayers' rights of review](#) (link available internally only).

¹³ Refer also to section 167 of the ITAA 1936.

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- To request a review of an ATO-assessed deferral decision, registered agents should complete the [Review of lodgment deferral decision](#) application form.

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Appendix A – Types of lodgment obligations

Topics included in this Appendix

86B. The topics included in Appendix A are as follows:

- income tax
- income tax – consolidated groups
- fringe benefits tax (FBT)
- employee share scheme obligations
- activity statements and instalment notices
- PAYG withholding annual reports
- petroleum resource rent tax (PRRT)
- Single Touch Payroll (STP)
- global and domestic minimum tax (minimum tax)^{13A}
- Public CBC reporting.

Income tax

87. Each year, under section 161 of the ITAA 1936, we are required to set out in a legislative instrument the lodgment requirements and due dates of tax returns for a year of income. This instrument sets out who is required to lodge a tax return for the income year.

88. In this instrument, we may exempt certain classes of entities not liable to pay income tax from their obligation to lodge a return.¹⁴

Return not necessary

89. An entity may notify us when it is not required to lodge a tax return or further income tax returns. Regardless of such notification, we retain the right to require these entities to give a return or further or fuller return.

Further return or information

90. We may require any entity to give further or fuller returns, or any information, statement or document about the entity's financial affairs.¹⁵

Partnerships and lodgment

91. An individual is not required to lodge a partnership return where the partnership was not carrying on a business and the only income derived jointly (or in common) with another individual was:

- rent from a jointly owned property

^{13A} As introduced by the *Taxation (Multinational—Global and Domestic Minimum Tax) Act 2024* and related Acts.

¹⁴ Subsection 161(1A) of the ITAA 1936.

¹⁵ Sections 162 and 163 of the ITAA 1936 and section 31-20 of *A New Tax System (Goods and Services Tax) Act 1999* (GST Act).

- interest from a jointly held account
- dividends from jointly held shares.

92. Each individual in the partnership needs to include details of all relevant income, expenditure and deduction items, as well as distribution details, in their own tax return.

93. For further information, see the Partnership tax return instructions for the relevant income year.

Income tax – consolidated and multiple entry consolidated groups

94. Where a head company or eligible tier one companies make a choice to either form a consolidated group¹⁶ or a multiple entry consolidated (MEC)¹⁷ group, it is the responsibility of either the head company or the provisional head company to ensure the relevant information related to the choice is given to us in the approved form.¹⁸

95. For the year in which a consolidated group is formed, the head company needs to lodge only one income tax return to cover any pre-consolidation and post-consolidation periods. The income tax return lodged needs to include all the income tax information from all subsidiary members for the duration of their time in the group.

96. An entity that is a subsidiary member of a consolidated group is not required to lodge an income tax return for the duration of their time in the group. That is, it is only required to lodge its income tax return for its non-membership period if it was not a member for the whole consolidated group (or MEC group) income year.

97. An entity that moves in or out of a consolidated group (or MEC group) during an income year has to lodge only one return for that year, but must account for any period the entity was not a subsidiary member of a group.

Fringe benefits tax

98. An entity which is an employer must lodge an FBT return if it has a fringe benefits taxable amount in an FBT year.¹⁹ An FBT year is 1 April to 31 March.²⁰

99. By notice in writing, we may require any person, whether an employer or not, to provide a return for an FBT year in the manner and within the time specified in that notice. This applies whether or not the relevant entity has provided or otherwise been required to provide a return for that FBT year.²¹

Employee share scheme obligations

100. An entity that provides employee share scheme (ESS)²² interests to an individual under an employee share scheme during a year must, at the end of the year (and, in certain cases, at the end of a later year), give certain information to us and to the individual.

¹⁶ Section 703-5 of the ITAA 1997.

¹⁷ Section 719-5 of the ITAA 1997.

¹⁸ Section 703-58 of the ITAA 1997 for consolidated groups; section 719-76 of the ITAA 1997 in relation to MEC groups.

¹⁹ Section 68 of the *Fringe Benefits Tax Assessment Act 1986* (FBTAA).

²⁰ Section 136 of the FBTAA.

²¹ Section 69 of the FBTAA.

²² Employee Share Schemes – reporting obligations Division 392 of Schedule 1 to the TAA.

101. The statement must be in the approved form, and must be given:

- to the individual no later than 14 July after the end of the year, and
- to us no later than 14 August after the end of the year.

Activity statements and instalment notices

102. We may combine several approved forms into one²³ lodgment obligation for an activity statement. An activity statement may include:

- GST
- GST instalments
- wine equalisation tax (WET)
- luxury car tax (LCT)
- fuel tax credit
- PAYG instalments
- PAYG withholding
- FBT instalments.

103. The activity statement is the document used to lodge a GST return.

104. We require lodgment of GST returns where an entity is registered or required to be registered for GST. This applies regardless of whether the net amount is a refund, nil balance or the entity is liable for GST on taxable supplies attributable to the relevant period.

105. Where no amount is notified against a liability, we generally consider it to be notification that the amount is nil. Where it is later determined that an amount should have been included, the entity may be liable for an administrative penalty for false or misleading statements.²⁴

106. Activity statement reporting obligations are generally monthly or quarterly, but in certain circumstances an entity may report annually or biannually. Where entities choose to report GST or PAYG withholding branch²⁵ activities or both separately, they need to lodge an activity statement for each branch for each period.

107. We may, at any time, require a further or fuller GST return for one or more tax periods.²⁶

108. Entities using the 'income times rate' option²⁷ in the PAYG instalment system are required to notify us of their PAYG instalment liability, even where this is 'nil'.

109. A 'nil' notification is also required when an entity has made a PAYG withholding payment or provided a benefit treated as a PAYG withholding payment, but the amount withheld is nil.

²³ Subsection 388-50(2) of Schedule 1 to the TAA.

²⁴ Section 284-75 of Schedule 1 to the TAA.

²⁵ PAYG withholding branch has the meaning given by section 16-142 of Schedule 1 to the TAA.

²⁶ Section 31-20 of the GST Act.

²⁷ Subsections 45-110(1) and 45-115(1) and paragraph 45-125(1)(b) of Schedule 1 to the TAA.

Substituted accounting period

110. A substituted accounting period (SAP) is an accounting period that has a balancing date different to the normal balancing date of 30 June. For further information, see Law Administration Practice Statement PS LA 2007/21 *Substituted accounting periods (SAPs)*.

111. Entities with an SAP for income tax purposes that report GST and PAYG withholding on a quarterly basis will report these liabilities in accordance with the standard reporting periods.²⁸ SAP entities reporting PAYG instalments on a quarterly basis will report these amounts consistent with the quarters aligned to the entity's SAP.

Electronic lodgment

112. An entity with a GST turnover²⁹ of \$20 million or more must lodge GST returns and make payments electronically.³⁰ Entities participating in the deferred GST scheme³¹ must also report GST electronically each month. An entity required to lodge GST returns electronically must also notify all other BAS amounts³² electronically, where notification of these amounts is required on the same day.³³ An entity may also choose to lodge and pay electronically, if not otherwise required to do so.³⁴

113. We generally follow an administrative practice of issuing at least one warning for entities to adopt electronic lodgment and payment arrangements before we consider administrative penalties.

114. Law Administration Practice Statement PS LA 2011/2 *Administering penalties for failing to electronically notify or pay goods and services tax or pay as you go liabilities* sets out circumstances where these administrative penalties may be applied.

Variation of reporting periods

115. Reporting periods for tax obligations such as GST and PAYG withholding can be varied in certain circumstances. Generally, a change in reporting period is triggered by a:

- change in eligibility
- poor compliance history
- client request.

116. The GST law provides for the determination of monthly tax periods based on GST turnover, with effect from the first day of a 3-month tax period.³⁵ Where the monthly tax periods have been determined based on GST turnover, the tax period cannot be varied within 12 months of the date of the determination.³⁶

²⁸ The standard quarterly reporting periods are the tax periods ending 30 September, 31 December, 31 March and 30 June.

²⁹ GST turnover takes the meaning given by Division 188 of the GST Act.

³⁰ Subsections 31-25(2) and 33-10(2) of the GST Act.

³¹ Section 33-15 of the GST Act and Division 33 of the *A New Tax System (Goods and Services Tax) Regulations 1999*.

³² BAS amounts mean any debts or credits that arise directly under the BAS provisions. BAS provisions are:

- indirect tax law that is any of GST law, WET law, LCT law, fuel tax law
- Part VII of the FBTA, and
- Parts 2-5 and 2-10 of Schedule 1 to the TAA that are about the PAYG system.

³³ Section 388-80 of Schedule 1 to the TAA.

³⁴ Subsections 31-25(1) and 33-10(1) of the GST Act.

³⁵ Subsection 27-15(2) of the GST Act.

³⁶ Paragraph 27-25(2)(b) of the GST Act.

117. The PAYG withholding law requires an entity's status to be changed from small to medium if the total amount withheld in the preceding financial year exceeded \$25,000 or, from small or medium to large if the total amount withheld in the preceding financial year exceeded \$1 million.³⁷ Each year we review and advise affected entities if there is a change in their status.

118. An entity's PAYG withholding status may be varied from small to medium or large, or from medium to large, for failing to comply with withholding obligations.³⁸ This results in more frequent reporting and payment obligations. Any variation made on the basis of a poor compliance history applies for a twelve-month period. If an entity is also registered for GST, both the PAYG withholding and GST reporting periods change to monthly.

119. More frequent reporting and payment obligations are not necessarily applied every time a taxpayer fails to comply with an obligation. Those taxpayers who consistently fail to meet their obligations may benefit from more frequent reporting and payment requirements. Additionally, it offers an opportunity for entities having difficulty managing their cash flow, to account for their liabilities monthly on a more structured arrangement than through voluntary payments.

120. Further, the entity may apply in writing to have the withholder status varied downwards so that reporting and payment is less frequent. Generally, an application is only approved where the entity's amounts withheld are likely to have fallen permanently below the relevant threshold, or where other unusual circumstances apply. There is no set period of time that applies to this new reporting period. We will notify the withholder of the decision effective for a particular month if it is given before that month.³⁹ Where a more frequent reporting and payment period is required following a review (for example, a change in status from a 'medium' withholder to a 'large' withholder), we allow a reasonable amount of time for the entity to arrange their affairs.

Fuel tax credits for non-GST entities

121. Eligible entities⁴⁰ not registered for GST, or required to be registered for GST, must still register for fuel tax credits in order to claim. Claims can be made on a fuel tax credit claim form (the fuel tax return) which will be sent out after registration. The fuel tax return period is the period specified in the return, however, this period must end within 90 days after an eligible entity becomes aware it has an increasing fuel tax adjustment⁴¹ or within a longer period as allowed by us.⁴²

Fuel tax credits for GST entities

122. Eligible entities registered for GST, or required to be registered for GST, must lodge fuel tax returns using the BAS.

³⁷ Sections 16-95 and 16-100 of Schedule 1 to the TAA.

³⁸ Paragraph 16-115(5)(c) of Schedule 1 to the TAA.

³⁹ Section 16-110(3) of Schedule 1 to the TAA.

⁴⁰ Subsection 41-5(3) and section 42-5 of the *Fuel Tax Act 2006* (FTA).

⁴¹ Division 44 of the FTA.

⁴² Section 61-20 of the FTA.

Circumstances where lodgment obligation created

123. Instalment notices and PAYG or GST instalment obligations on activity statements may only require payment of the notified amount. However, lodgment obligations are created where an entity:

- has elected or defaulted to the GDP-adjusted notional tax⁴³ method for calculating their PAYG instalment amount and is varying the instalment amount
- is eligible and elects for annual PAYG instalments and either varies the instalment amount or calculates their instalment using the 'income times rate' method
- whose only obligation is GST instalments varies that instalment amount
- has fuel tax credits and GST instalment obligations and has an increasing fuel tax adjustment in the last quarter of the financial year
- has GST instalment and quarterly PAYG instalment obligations and is varying one or both of the instalment amounts.

Elections – vary lodgment requirements

124. Where the law allows an entity to vary their lodgment requirements, an election is the accepted mechanism.

125. Failure to make an election by the due date may exclude the entity from their preferred option. Certain entities may elect to report GST or PAYG withholding obligations or both more frequently than required by law. Reasons may include early access to credits, including fuel tax credits, and more control over cash flow. For example, where an entity is otherwise eligible to report GST obligations on a quarterly basis, there is provision for them to elect to report monthly. Entities making such elections must accept the responsibilities of changing their tax period, including more frequent exposure to FTL penalty and GIC for failing to pay on time.

126. However, entities wishing to make more frequent payments towards their expected activity statement liabilities can do so voluntarily without the requirement to change their lodgment period.

Monthly GST reporting

127. If an entity makes an election to report GST obligations on a monthly basis, they may:

- withdraw the election if more than 12 months have passed since the election took effect⁴⁴
- ask us to revoke the election if less than 12 months have passed.⁴⁵

128. While we normally allow an early revocation of a monthly election, it would not be approved where we consider that the entity is exploiting the provision. For example, an entity may seek to have monthly reporting revoked immediately prior to a period where they are in receipt of seasonal income. The sole purpose for seeking to report quarterly is to pay GST at a later time.

⁴³ 'GDP-adjusted notional tax' has the meaning given by section 45-405 of Schedule 1 to the TAA.

⁴⁴ Section 27-20 of the GST Act.

⁴⁵ Section 27-22 of the GST Act.

129. We only backdate the revocation of an entity's monthly election where the application is received on or before the last day of the first month in the relevant quarter. In all other cases, the revocation generally takes effect from the start of the next quarterly tax period after the entity lodges their application.

130. If an entity is required, based on GST turnover being \$20 million or more, to report GST obligations on a monthly basis, the entity may apply to have the monthly reporting period revoked. We would only change the entity to a quarterly reporting period if the GST turnover falls below \$20 million and the entity has been using monthly tax periods for at least 12 months.

131. GST law has a specific provision for us to determine that one-month tax periods apply to an entity with a history of failing to comply with any taxation obligation, when the entity would otherwise qualify for quarterly tax periods.⁴⁶ If monthly tax periods were imposed because of a poor compliance history, the entity's reporting requirement will not revert to quarterly tax periods for a minimum of 12 months.⁴⁷

132. Where monthly tax periods apply for GST, they also apply for fuel tax, LCT and WET.

GST instalments

133. Entities that are eligible and elect to pay GST instalments quarterly need to lodge an annual GST return.⁴⁸ This is in addition to the notification⁴⁹ of the instalment amount on quarterly activity statements where they have other activity statement obligations.

134. Where GST lodgments are not up to date, an otherwise eligible entity will not be offered the option of a quarterly GST instalment amount we set.⁵⁰

Limited registration entities

135. Non-residents may make an election to be a limited registration entity for GST purposes, by notifying us in the approved form if they have made, or intend to make, one or more supplies that are:

- inbound intangible consumer supplies, or
- offshore supplies of low value goods that were, or would be, connected with the indirect tax zone, solely because of Subdivision 84-C.⁵¹

136. Non-residents may also make an election to be a limited registration entity if they are or intend to become a re-deliverer of offshore supplies of low-value goods.⁵²

137. Non-residents that are eligible and elect to be limited registration entities need to lodge a GST return quarterly.⁵³

⁴⁶ Paragraph 27-15(1)(c) of the GST Act.

⁴⁷ Paragraph 27-25(2)(b) of the GST Act.

⁴⁸ Section 162-60 of the GST Act.

⁴⁹ Section 162-75 of the GST Act.

⁵⁰ Paragraph 162-5(1)(d) of the GST Act.

⁵¹ Subdivision 84-C of the GST Act.

⁵² Section 146-5 of the GST Act.

⁵³ Section 146-25 of the GST Act.

Annual GST reporting

138. Entities who are eligible and elect to report and pay (or claim a refund of) GST annually must lodge an annual GST return. These entities have an annual tax period and report and calculate their annual GST liability on the annual GST return.

PAYG withholding annual reports

139. Under the PAYG withholding system, entities who withhold amounts from particular kinds of payments have an obligation to report annually⁵⁴, either electronically or in paper form. Common payments from which amounts are withheld include:

- payments for work or services (individuals) including retirement payments
- annuities, benefits and compensation payments
- superannuation lump sum payments
- superannuation income streams
- capped defined benefit income streams
- voluntary agreements
- labour hire arrangements and other specified payments
- employment termination payments
- alienated personal service payments
- departing Australia superannuation payments
- supplies where the recipient does not quote their ABN
- dividend, interest and royalty payments made to non-residents
- payments to foreign residents.

140. Any entity registered for PAYG withholding must lodge an annual report showing the total amount of all payments subject to withholding that were made, even if the amount withheld is nil. However, if these payments have already been reported through STP and an STP finalisation has been lodged, then the annual report is not required.

141. If lodging using an ATO-printed form, the obligation to lodge is not fulfilled unless the entity lodges both a completed PAYG withholding payment summary and all the relevant payment summaries.

142. Entities who self-print their payment summaries must lodge them electronically with us. Entities who lodge electronically are not required to complete a PAYG withholding payment summary or send paper payment summaries to us.

143. Any of the requirements for providing an annual report may be varied, either for one entity or a class of entities.⁵⁵ Variations for a class of entities can be given to each entity or made by way of a notice contained in a legislative instrument.

144. Variations for an individual entity must be made by written notice to the entity. For example, we may forgo the need for an entity to lodge an annual report where that entity had nil withholding for the income year and is no longer in business.

⁵⁴ Sections 16-152 and 16-153 of Schedule 1 to the TAA.

⁵⁵ Subsections 16-153(6) and (7) of Schedule 1 to the TAA.

145. Entities required to report withholding events where no-ABN is quoted have an obligation to lodge an annual report listing all those events.⁵⁶ This report is called the *PAYG withholding where ABN not quoted – annual report*.

146. Entities required to report no TFN withholding events associated with closely held trusts⁵⁷, have an obligation to lodge an annual TFN withholding report.

147. These no TFN withholding events are:

- trustees of eligible trusts distributing income to certain beneficiaries⁵⁸
- certain beneficiaries becoming presently entitled to income of eligible trusts.⁵⁹

148. Entities that pay dividends, interest and royalties to overseas entities have an obligation to lodge an annual report of the payments made. This report is called the *PAYG withholding from interest, dividends and royalty payments – annual report*.

149. Entities making payments to foreign residents engaged in certain activities, such as sports and entertainment, construction and related activities and organising casino gaming junkets, have an obligation to lodge an annual report of the payments made and the amounts withheld. This report is called the *PAYG withholding annual report – payments to foreign residents*.

Petroleum resource rent tax

PRRT instalment statement

150. An entity is required to lodge an instalment statement for a petroleum project where there is a liability to pay an instalment for an instalment period or there has been a liability in a previous instalment period.⁶⁰

PRRT returns

151. An obligation to lodge a PRRT return arises where an entity derives assessable receipts in a year of tax for a petroleum project.⁶¹

PRRT consolidation

152. For onshore petroleum projects, the head company of a consolidated group, MEC group or provisional head company of a MEC group (head company) that has notified us of its choice to consolidate for income tax purposes may choose to consolidate for PRRT purposes.⁶² The consolidation choice takes effect on the day the choice is made upon which all subsidiary members' interests in onshore petroleum projects transfer to the head company.⁶³ As the holder, the head company assumes the responsibility of meeting PRRT instalment obligations and lodging the PRRT returns for all onshore petroleum project interests.

⁵⁶ Paragraph 16-153(1)(a) of Schedule 1 to the TAA.

⁵⁷ Defined in section 102UC of the ITAA 1936.

⁵⁸ Section 12-175 of Schedule 1 to the TAA.

⁵⁹ Section 12-180 of Schedule 1 to the TAA.

⁶⁰ Section 98 of the *Petroleum Resource Rent Tax Assessment Act 1987* (PRRTAA).

⁶¹ Section 59 of the PRRTAA.

⁶² Section 58N of the PRRTAA.

⁶³ Section 58Q of the PRRTAA.

153. An entity that is a subsidiary member of such a group for the whole of the financial year is not required to lodge PRRT instalment statements and PRRT returns for any interests in onshore petroleum projects for that financial year.

154. An entity that holds interests in onshore petroleum projects that moves into and remains in a group for the full financial year does not have to lodge a PRRT return for its onshore petroleum interests for that financial year.

155. An entity that holds interests in onshore petroleum projects at the time it moves out of a group where it derives assessable receipts in that year of tax, has to lodge PRRT returns for those interests for that financial year.

156. For an entity that holds interests in onshore petroleum projects, if that entity moves in or out of a group during a financial year where it is not in the group for an instalment period ending in that financial year, it needs to pay PRRT instalments and lodge PRRT instalment statements for onshore projects that have an instalment liability or had an instalment liability in a previous instalment period.

157. As the choice to consolidate for PRRT purposes only applies in respect of interests in onshore petroleum projects, subsidiary members must still meet PRRT obligations in respect of their interests in offshore petroleum projects including the North West Shelf petroleum project.

Single Touch Payroll

Obligation to report

158. An entity that makes certain payments is required to report information about those payments to us through STP. The information to be reported includes:

- withholding amounts and associated withholding payments
- salary or wages and ordinary time earnings information that is not already covered by the previous dot point, and
- sacrificed salary or wages and sacrificed ordinary time earnings information.⁶⁴

159. Payers are required to report these amounts to us on or before the day on which the amount is required to be withheld or paid (or would be paid in the case of sacrificed salary or wages and sacrificed ordinary time earnings).⁶⁵

160. The Commissioner may, by legislative instrument, determine additional kinds of amounts (other than those listed in paragraph 158 of this Practice Statement) that are required to be reported in the STP approved form.⁶⁶

161. To finalise STP reporting at the end of a financial year, a payer lodges a finalisation declaration by 14 July.⁶⁷ This declares that the entity has provided all required information for the financial year through their STP reporting.

162. The requirement to report via STP applies from:

- 1 July 2018 for employers with 20 or more employees⁶⁸, and
- 1 July 2019 for employers with 19 or fewer employees.⁶⁹

⁶⁴ Section 389-5 of Schedule 1 to the TAA.

⁶⁵ Section 389-5 of Schedule 1 to the TAA.

⁶⁶ Subsection 389-5(3) of Schedule 1 to the TAA.

⁶⁷ Section 389-20 of Schedule 1 to the TAA.

⁶⁸ Section 389-5 of Schedule 1 to the TAA.

⁶⁹ *Treasury Laws Amendment (2018 Measures No. 4) Act 2019*.

Effect on other reporting obligations

163. An entity that has met all of its STP reporting obligations for an income year will be relieved of any further reporting obligations, to the extent that those amounts were able to be reported through STP⁷⁰, for:

- PAYG withholding
- annual payment summaries
- payment summaries for payments for termination of employment
- annual reports to the Commissioner
- part-year payment summaries, and
- payment summaries for superannuation lump sums and payments for termination of employment.

Exemptions

164. The Commissioner may grant an exemption from STP reporting for one or more income years, both on a class of entities basis and an individual basis.⁷¹

165. We may grant an STP exemption where it is fair and reasonable to do so taking into account all relevant circumstances. In deciding whether it is fair and reasonable to grant an STP exemption, we consider the same matters set out in this Practice Statement in relation to lodgment deferrals.

166. During the period of time that an entity is exempt from STP reporting, they must continue to comply with their existing PAYG withholding obligations.⁷²

167. An entity may object to a decision to refuse an exemption application or a decision to limit the extent of an exemption.⁷³

More information – consolidations

167AA. For more information, see Law Administration Practice Statement [PS LA 2013/5](#) *Collection of consolidated group liabilities*.

Minimum tax

167A. There are 4 lodgment obligations associated with the minimum tax:

- GloBE information return (GIR) – a standardised form that provides each jurisdiction's tax authority with the information required to calculate an entity's tax liability^{73A}
- foreign lodgment notification – this form notifies the Commissioner that the GIR has been lodged with a foreign government agency on behalf of the Australian group entity and of the jurisdiction in which this lodgment was made

⁷⁰ Section 389-20 of Schedule 1 to the TAA.

⁷¹ Section 389-10 of Schedule 1 to the TAA.

⁷² Section 389-10 of Schedule 1 to the TAA.

⁷³ Section 389-10 of Schedule 1 to the TAA.

^{73A} Section 127-5 of Schedule 1 to the TAA.

- Australian IIR/UTPR tax return (AIUTR) – an Australian-specific tax return that forms the basis of the Commissioner’s assessment of Australian IIR/UTPR tax^{73B}
- Australian DMT tax return (DMTR) – an Australian-specific tax return that forms the basis for the Commissioner’s assessment of Australian DMT tax.

167B. For administrative purposes, the foreign lodgment notification, AIUTR and DMTR are combined into the combined global and domestic minimum tax return. The GIR is a standalone form.

Public CBC reporting

167C. The Public CBC reporting regime requires certain CBC reporting parent entities^{73C} (referred to herein as Public CBC reporting entities) to publish a Public CBC report. They do this by giving their Public CBC report to us and we then make it publicly available on an Australian government website.^{73D}

167D. The reporting obligation rests with the Public CBC reporting entity, not an Australian member entity.^{73E} However, an Australian member entity will have a reporting obligation if the foreign group head excludes the member entity from its consolidated financial statements, and the member entity qualifies as a reporting parent in its own right.

167E. A Public CBC reporting entity may apply to the Commissioner for an exemption^{73F} from their reporting obligations, or for an exclusion^{73G} from Public CBC reporting if they are a government-related entity.

More information

167F. For more information, see:

- [Public CBC reporting](#)
- Law Administration Practice Statement [PS LA 2025/2](#) *Public country-by-country reporting exemptions*.

^{73B} Section 127-35 of Schedule 1 to the TAA.

^{73C} Subsection 3D(1) of the TAA.

^{73D} Subsections 3D(3) and (4) of the TAA.

^{73E} Subsections 3D(1) and 3D(3) of the TAA.

^{73F} Paragraph 3D(1)(f) and subsections 3DB(4) and (5) of the TAA.

^{73G} Subsections 3D(5) and (6) of the TAA.

Appendix B – Specific lodgment requirements

Topics included in this Appendix

167G. The topics included in Appendix B are:

- GST groups
- GST joint ventures
- GST branches
- fuel tax
- excise
- closely held trusts
- taxable payments reporting – businesses in the building and construction (B&C) industry
- taxable payments reporting – businesses providing courier, cleaning, road freight, security, investigation, surveillance or information technology services
- taxable payments reporting – government-related entities
- sharing economy reporting – electronic distribution platforms
- large PAYG withholders
- PAYG withholding branches
- Public CBC reporting parent.

GST groups

168. An entity that is the representative member of a GST group⁷⁴ for a tax period is required to lodge an activity statement to account for the GST obligations of the group.⁷⁵

169. Non-reporting members of GST groups may have to lodge activity statements in respect of non-GST obligations.

170. All members of the group must have the same tax period for the period of time that they are grouped.

171. If a GST group is formed, dissolved, or its membership changed part way through a tax period, entities that were not in the GST group for part of a tax period will also have to lodge their own GST return for that time as if it were a tax period.

GST joint ventures

172. The joint venture operator of a GST joint venture⁷⁶ must lodge a GST return for the GST joint venture for each tax period applying to the joint venture operator.⁷⁷

173. The tax periods applying to the joint venture operator may not be the same as the tax periods otherwise applying to other participants in the joint venture.

⁷⁴ GST group has the meaning given by section 48-5 of the GST Act.

⁷⁵ Section 48-60 of the GST Act.

⁷⁶ GST joint venture has the meaning given by section 51-5 of the GST Act.

⁷⁷ Section 51-50 of the GST Act.

174. Where an entity is a joint venture operator for more than one GST joint venture, a separate activity statement is required for each GST joint venture, unless the joint venture operator elected to consolidate GST returns relating to all the GST joint ventures of the joint venture operator.⁷⁸

GST branches

175. Where an entity separately registers each of its branches as GST branches⁷⁹, it is required to lodge a separate GST return for each branch for each tax period that applies to the entity.⁸⁰

176. If the entity carries on enterprises outside its GST branches, it must also lodge a GST return in relation to those other enterprises.⁸¹

Fuel tax

177. Fuel tax law generally applies in a corresponding way to how GST law applies to the entity in regard to GST groups, GST joint ventures and GST branches.⁸²

Excise

178. Excise duty⁸³ is a tax on excisable goods that include alcohol (excluding wine), tobacco, fuel and petroleum products (including liquid and gaseous fuels) produced or manufactured in Australia.

179. Excise duty is imposed at the time excisable goods are manufactured or produced. However, the time at which the liability for excise duty becomes payable depends on how authority is given to deliver the excisable goods into the Australian market.

180. Authority to deliver excisable goods can be given on an ad hoc basis, known as prepayment of duty, or on a continuing basis, known as a periodic settlement permission.

Closely held trusts

181. Eligible trustees must lodge a TFN report for any quarter where beneficiaries decide to quote them their TFN.⁸⁴ If the trustee has no new TFNs to report for a quarter, lodgment of the TFN report is not required.

182. At the end of each income year, trustees must lodge an annual trustee payment report. This is contained in the statement of distribution and included as part of the trust's income tax return.

183. If a trustee is required to withhold amounts from a beneficiary that are to be paid to the ATO, they must register for PAYG withholding for closely held trust purposes.⁸⁵

⁷⁸ Subsection 51-52(1) of the GST Act.

⁷⁹ GST branch has the meaning given by section 54-5 of the GST Act.

⁸⁰ Subsection 54-55(1) of the GST Act.

⁸¹ Subsection 54-55(3) of the GST Act.

⁸² Division 70 of the FTA. Fuel tax law has the meaning given by section 110-5 of the FTA.

⁸³ Defined in section 5 of the *Excise Tariff Act 1921*.

⁸⁴ Subsection 202DP(1) of the ITAA 1936.

⁸⁵ Section 16-140 of Schedule 1 to the TAA.

184. Where a beneficiary's TFN has not been quoted, eligible trustees must withhold payment where:

- the trustee distributes income⁸⁶, or
- the beneficiary becomes presently entitled to income.⁸⁷

185. 'No TFN withholding' events, where a beneficiary has not quoted their TFN, must be reported by the trustee lodging an annual TFN withholding report.⁸⁸ Payment of the total of the withheld amounts must be made on an annual activity statement.

Taxable payments reporting

186. Various entities and industries may need to lodge a *Taxable payments annual report* (TPAR) each year, including:

- businesses in the B&C industry⁸⁹
- government-related entities⁹⁰
- entities providing
 - cleaning services⁹¹
 - courier or road freight services⁹²
 - security, investigation or surveillance services⁹³
 - information technology services.⁹⁴

Businesses in the building and construction industry

187. Businesses in the B&C industry are required to report if all of the following apply to them⁹⁵:

- business activities are primarily in the B&C industry
- the entity has an ABN
- payments are made for B&C services.

188. A government-related entity other than a local governing body must report the provision of a grant by the entity to an entity that has an ABN.⁹⁶

189. Businesses in the B&C industry need to report the following details⁹⁷:

- ABN (if known by the purchaser)
- name and address
- gross amount paid

⁸⁶ Section 12-175 of Schedule 1 to the TAA.

⁸⁷ Section 12-180 of Schedule 1 to the TAA.

⁸⁸ Section 16-152 of Schedule 1 to the TAA.

⁸⁹ Section 405-10 of Schedule 1 to the TAA and section 70 of the *Taxation Administration Regulations 2017*.

⁹⁰ As defined in section 195-1 of the GST Act.

⁹¹ Table item 11 of section 396-55 of Schedule 1 to the TAA.

⁹² Table item 12 of section 396-55 of Schedule 1 to the TAA.

⁹³ Table item 13 of section 396-55 of Schedule 1 to the TAA.

⁹⁴ Table item 14 of section 396-55 of Schedule 1 to the TAA.

⁹⁵ Section 405-10 of Schedule 1 to the TAA and section 70 of the *Taxation Administration Regulations 2017*.

⁹⁶ Table item 1 of section 396-55 of Schedule 1 to the TAA.

⁹⁷ Subsection 405-10(2) of Schedule 1 to the TAA.

- total GST included in the gross amount paid
- other information we require.

Government-related entities

190. A government-related entity must report the provision of consideration:

- by the entity to an entity, and
- wholly or partly for a supply of services; unless the supply of services is incidental to a supply of goods.⁹⁸

191. In addition to B&C reporting requirements, government entities are required to report the following details:

- date of grant payment
- name of grant or grant program
- other information we require.

Businesses providing cleaning, courier, road freight, security, investigation, surveillance or information technology services

192. From 1 July 2018, the taxable payments reporting system (TPRS) applies to courier and cleaning services.⁹⁹ From 1 July 2019, the TPRS applies to road freight, security, investigation, surveillance and information technology services.¹⁰⁰ Collectively, we call these 'relevant services'.

193. Suppliers of relevant services must report any payments made to contractors if¹⁰¹:

- the supplier has an ABN
- the payment is wholly or partly for providing that service on their behalf, and
- a reporting exemption does not apply to them.

194. The information which must be reported by the payer in a TPAR includes:

- payee's ABN (if known by the purchaser)
- payee's name and address
- gross amount paid
- total GST included in the gross amount paid.

Sharing economy reporting**Electronic distribution platforms**

195. Operators of an electronic distribution platform (EDP)¹⁰² are required to report on transactions made using the platform where the EDP facilitates a supply for consideration between 2 entities.

⁹⁸ Table item 2 of section 396-55 of Schedule 1 to the TAA.

⁹⁹ The *Treasury Laws Amendment (Black Economy Taskforce Measures No. 1) Act 2018*.

¹⁰⁰ The *Treasury Laws Amendment (Black Economy Taskforce Measures No. 2) Act 2018*.

¹⁰¹ Table items 11 to 14 of section 396-55 of Schedule 1 to the TAA.

¹⁰² As defined in section 84-70 of the GST Act, disregarding paragraph 84-70(1)(c).

196. From 1 July 2023, EDP operators must report on transactions entered into via the EDP for supplying:

- taxi travel services including ride-sourcing, and
- short-term accommodation.

197. EDP operators must report on all other types of reportable transactions for supplies made via the EDP from 1 July 2024.¹⁰³

198. EDP operators must report on payments that an entity makes to a supplier through the EDP if¹⁰⁴:

- the supply is connected with Australia, including the external Territories¹⁰⁵
- no amount is required to be withheld from the payment under the PAYG withholding regime
- the EDP operator and supplier of the service are not members of the same consolidated group or multiple entry consolidated group, and
- the supply made via the EDP is not for
 - the transfer of ownership of goods
 - transfer of real property
 - a financial supply.

199. The information which must be reported includes:

- information that identifies the EDP operator and the sector it operates in, including ABN or ATO
- reference number, business name and contact details
- information that identifies the supplier that has used the EDP including their ABN, name and contact details
- information that details the transaction facilitated by the EDP, such as the type of supply made, description of the supply (for example, of the property supplied for short-term accommodation), gross amounts received, commissions received and GST included.

Large PAYG withholders

200. Large PAYG withholders¹⁰⁶ are required to report PAYG withholding information via STP on or before the date the amounts are required to be withheld.

201. Large withholders who make a payment that is equal to the total liability for the reporting period are not required to report the withholding amount on their activity statement.

202. However, where the payment is less than the liability (for example, partial payment), the remitter must contact us to advise the total liability for the period.

¹⁰³ Table item 15 of section 396-55 of Schedule 1 to the TAA.

¹⁰⁴ Table item 15 of section 396-55 of Schedule 1 to the TAA.

¹⁰⁵ Table item 15 of section 396-55 of Schedule 1 to the TAA refers to the 'indirect tax zone' as defined in the GST Act and for the purposes of sharing economy reporting, includes the external Territories.

¹⁰⁶ Section 16-95 of Schedule 1 to the TAA.

203. Where the payment is less than the liability because the remitter is utilising a net GST credit, the remitter must notify us of their full liability using a PAYG withholding liability notification form.

PAYG withholding branches

204. An entity may choose to divide its PAYG withholding reporting and paying responsibilities into separate PAYG withholding branches, where it meets certain conditions related to its accounting systems, and activities or locations.¹⁰⁷

205. The entity remains responsible for all reporting obligations, even though it has divided into branches.

206. Where the entity is a large withholder, each branch has a large withholder status because it still remains part of the large withholder entity.

Public CBC reporting parent

206A. A Public CBC reporting entity required to publish a Public CBC report^{107A} must give their report for the reporting period to us for publication on an Australian government website.^{107B} The report must contain the relevant tax and entity information that is required by the law, which has not been exempted.^{107C}

¹⁰⁷ Section 16-142 of Schedule 1 to the TAA.

^{107A} As set out in subsection 3D(1) of the TAA.

^{107B} Subsections 3D(3) and (4) of the TAA.

^{107C} Subsection 3D(3) and section 3DA of the TAA.

Appendix C – Lodgment requirements for special classes of persons

Topics included in this Appendix

206B. The topics included in Appendix C are as follows:

- public officers
- agents and trustees (including receivers)
- trustees of deceased estates
- liquidators
- bankrupt individuals
- representatives of incapacitated entities and GST return
- labour hire firms.

Public officers

207. Every company that carries on a business or derives income from property in Australia is required to be represented by a public officer appointed by the company, unless exempted by us.¹⁰⁸

208. The public officer is responsible for carrying out all responsibilities required of the company under the ITAA 1936, the ITAA 1997, the TAA, regulations related to these Acts and any indirect tax law. If the company does not meet all of its requirements, the public officer will be liable to the same penalties that would accrue to the company.

Agents and trustees (including receivers)

209. An agent or trustee¹⁰⁹ has the same responsibilities as the entity for complying with income tax law in respect of the income, or any profits, or gains of a capital nature, derived in a representative capacity or derived by the principal by virtue of an agency, and for payment of tax.¹¹⁰

Trustees of deceased estates

210. We have the same powers and remedies for the assessment and recovery of tax payable on income that is derived by the deceased up to the time of death that would have been available if the deceased were still alive. The trustee is obliged to provide any returns or other information that the deceased was liable to provide or would have been liable to provide if still alive.

¹⁰⁸ Section 252 of the ITAA 1936 and section 444-10 of Schedule 1 to the TAA.

¹⁰⁹ Agent and trustee have the meaning given in subsection 6(1) of the ITAA 1936.

¹¹⁰ Section 254 of the ITAA 1936.

Liquidators

211. A liquidator¹¹¹ may be personally liable for the income tax requirements and liabilities arising under the ITAA 1936 from the date of their appointment¹¹² or from the date we were notified.¹¹³

212. The liquidator's responsibility overrides the responsibility of the public officer under section 252 of the ITAA 1936 to lodge the return. This is because the liquidator takes control of the company's affairs on behalf of creditors, members and (in court-initiated cases), the Court.

213. Further, we can also require the liquidator to lodge returns for periods before the liquidator's date of appointment.

214. We will only require lodgment of any returns by a liquidator after considering the following factors:

- the prospect for, and likely size of, a dividend being paid to unsecured creditors
- the likelihood that the return would, if lodged, reveal an increase in the tax liabilities owed to us
- the availability of books and records of the entity that would make it possible for the liquidator to prepare the returns
- the likelihood that the liquidator's cost of preparing those returns would be covered by the assets of the liquidated company without resulting in an inordinate adverse impact on returns to other creditors
- the wider community benefits of having the tax returns lodged.

Bankrupt individuals

215. The Commissioner has the power under section 168 of the ITAA 1936 to issue 2 part-year assessments in respect of the one year of income.¹¹⁴

216. From 29 March 1999, individuals who become bankrupt during an income year will be assessed for the period from the beginning of the income year to the day the individual became bankrupt. They will also be assessed separately for the period from the day after the date of bankruptcy to the end of the income year. This may require lodgment of separate returns for the pre-bankruptcy period and post-bankruptcy period.

217. Where bankruptcy occurs during an activity statement period, separate activity statements may be required for both the periods before and after the date of bankruptcy.

218. There is no requirement in relation to PAYG instalments or PAYG withholding to complete separate activity statements for pre- and post-bankruptcy. However, for GST, LCT and WET, the tax period for an individual who becomes bankrupt ends at the end of the day before they become bankrupt.¹¹⁵ This will place a requirement on the individual to lodge separate activity statements for both the periods before and after the date of bankruptcy detailing GST, LCT and WET amounts.

¹¹¹ Liquidator has the meaning given in subsection 6(1) of the ITAA 1936.

¹¹² Section 254 of the ITAA 1936.

¹¹³ Section 260-45 of Schedule 1.

¹¹⁴ *Deputy Commissioner of Taxation v Jones* [1999] FCA 308.

¹¹⁵ Subsection 27-39(1) of the GST Act.

Representatives of incapacitated entities and GST returns

219. A representative of an incapacitated entity¹¹⁶ must take on the GST reporting periods that apply to the incapacitated entity.¹¹⁷ The representative must also take on the GST reporting period that applied to the incapacitated entity for fuel tax.¹¹⁸

220. This extends to notifying us of an amount of GST for which the entity is liable (or the entity's increasing adjustment¹¹⁹ if the representative is aware or could reasonably be expected to be aware) and we have not been notified.¹²⁰ We must be notified before the day on which the representative declares a dividend to unsecured creditors of the incapacitated entity.¹²¹

221. A representative must give us GST returns (or returns for fuel tax) for tax periods during which they are registered in that capacity, and are liable to pay any GST and fuel tax debts incurred during that period. In some circumstances, a GST or fuel tax liability that arises while a representative is registered may remain the liability of the incapacitated entity, for example, an adjustment relating to a pre-appointment supply.¹²²

222. Further, a representative must give us a GST return if:

- the incapacitated entity has failed to provide a GST return for a tax period, and
- we direct the representative in writing to give us a GST return.¹²³

223. In directing the representative to give a GST return, we must consider:

- the likelihood a dividend to unsecured creditors of the incapacitated entity will be declared, or the likely amounts of any such dividend
- the likelihood any GST return or return for fuel tax would result in a liability
- whether the cost to the representative of preparing the return would result in an unreasonable impact on the other creditors of the incapacitated entity
- whether the availability of records make it possible to prepare the return.¹²⁴

224. A representative of an incapacitated entity is not required to give a GST return or return for fuel tax for a tax period if:

- the entity's net amount for the tax period is zero
- the entity does not have an increasing adjustment that is attributable to the tax period, and
- the entity is not liable for GST or fuel tax that is attributable to the tax period.¹²⁵

Labour hire firms

225. Labour hire firms and recruitment agencies acting in the capacity of a labour hire firm are given a deferral for lodgment of TFN declarations. These entities are required to

¹¹⁶ Incapacitated entity is defined in section 195-1 of the GST Act.

¹¹⁷ Section 58-35 of the GST Act.

¹¹⁸ Section 70-25 of the FTA.

¹¹⁹ Increasing adjustment has the meaning given in section 195-1 of the GST Act.

¹²⁰ Section 58-60 of the GST Act.

¹²¹ Subsection 58-60(2) of the GST Act.

¹²² Section 58-10 of the GST Act.

¹²³ Subsection 58-50(1) of the GST Act.

¹²⁴ Subsection 58-50(4) of the GST Act.

¹²⁵ Section 58-55 of the GST Act and section 70-25 of the FTA.

forward TFN declarations to us within 14 days from the commencement of the relationship. This means from when the payee actually commences working for the payer (the labour hire firm), and not the date the payee has made the declaration. This is because the labour hire firm will usually have the payee complete a TFN declaration at the time of registering with the labour hire firm (for convenience), but the payee may not commence a working relationship until much later, if at all.

More information – insolvency

225A. For more information, see Law Administration Practice Statement [PS LA 2011/16](#) *Insolvency – collection, recovery and enforcement issues for entities under external administration*.

Appendix D – Lodgment due dates

Topics included in this Appendix

225B. The topics included in Appendix D are:

- dates in the lodgment legislative instruments
- annual superannuation return and statements
- statutory due dates
- activity statements, instalment notices and annual GST reporting
- miscellaneous – GST
- fuel tax credits for non-GST entities
- PAYG withholding annual reports
- PRRT
- excise
- reporting
- taxable payments reporting
- sharing economy reporting – EDPs
- elections
- Single Touch Payroll
- minimum tax
- Public CBC reporting.

Dates in the lodgment legislative instruments***Income tax returns***

226. Every person required to lodge a return (with the exception of those covered in subsection 6(7) or 6(8) in the lodgment legislative instrument¹²⁶) whose year of income ends on 30 June must do so by 31 October.

227. Full self-assessment taxpayers must lodge by the 15th day of the seventh month after the end of their adopted accounting period.

228. Other persons must lodge by the last day of the fourth month after the end of their adopted accounting period.

229. A person described in subsections 6(7) or (8) in the lodgment legislative instrument must lodge by the first day of the sixth month of the following year of income.

Franking returns

230. Corporate tax entities required to lodge a franking return¹²⁷ must lodge by the last day of the month following the end of the income year, unless a provision of a taxation law

¹²⁶ The terms 'person', 'persons', and 'full self-assessment taxpayer' take their meanings from the annual lodgment legislative instrument.

¹²⁷ Terms associated with franking such as 'franking deficit' and 'franking credit' are defined in subsection 995-1(1) of the ITAA 1997.

requires the entity to give the Commissioner a franking return within 14 days of receiving a refund.

Venture capital deficit tax returns

231. Corporate tax entities required to lodge a venture capital deficit¹²⁸ tax return must lodge by the last day of the first month following the end of the income year.

Ancillary fund returns

232. An entity that is a trustee of a public or private ancillary fund is required to lodge an ancillary fund return whether or not the ancillary fund is exempt from income tax by:

- 31 December if the entity's year of income ends on 30 June, or
- the last day of the sixth month after the end of the entity's adopted accounting period.¹²⁹

Annual superannuation return and statements

233. Trustees of self-managed superannuation funds (SMSF) must give an annual return that combines the income tax and regulatory return, as well as the member information statement to us. This must be given by the same date they are required to lodge their income tax return.

234. A superannuation provider, other than an SMSF, must give the member contributions statement to us on or by 31 October following the end of the financial year.

235. The date the SMSF 'is required to lodge' is specified in the legislative instrument that is published annually. However, this lodgment due date may be deferred (under the tax agent lodgment program or because of exceptional or unforeseen circumstances).

Statutory due dates

Annual fringe benefit tax returns

236. Annual FBT returns are due for lodgment by 21 May after the close of the FBT year, being 31 March.¹³⁰

Superannuation

237. Superannuation providers, other than SMSF, must report lost members to the Lost Members Register (that we maintain) at the end of each half-calendar year.

Table 1: Lost members statement¹³¹

Period	Due date
1 January to 30 June	31 October in that year
1 July to 31 December	30 April in the following year

¹²⁸ The term 'venture capital deficit' is defined in subsection 995-1(1) of the ITAA 1997.

¹²⁹ The term 'public ancillary fund' takes its meaning from subsection 426-102(1) of Schedule 1 to the TAA and 'private ancillary fund' takes its meaning from subsection 426-105(1) of Schedule 1 to the TAA.

¹³⁰ Section 68 of the FBTAA.

¹³¹ Sections 5 and 6 of the *Superannuation (Unclaimed Money and Lost Members) Regulations 1999*.

238. Superannuation providers must also give a statement of unclaimed money to us at the end of each half-calendar year.

Table 2: Statement of unclaimed money¹³²

Period	Due date
1 January to 30 June	31 October in that year
1 July to 31 December	30 April in the following year

239. Where a superannuation guarantee shortfall occurs in any quarter, employers must give superannuation guarantee charge statements.

Table 3: Superannuation guarantee charge statement¹³³

Period	Due date
1 July to 30 September	28 November in the next quarter
1 October to 31 December	28 February in the next quarter
1 January to 31 March	28 May in the next quarter
1 April to 30 June	28 August in the next quarter

240. A superannuation provider must give us a statement where the provider has been given a release authority and has paid an amount out of the superannuation plan in accordance with that release authority. The statement must be given within 30 days after the date of the payment.¹³⁴

241. Where an auditor or actuary has to report contraventions of the *Superannuation Industry (Supervision) Act 1993* by a trustee or trustees of an SMSF to us, the auditor or actuary contravention report must be lodged as soon as practicable.¹³⁵

Activity statements, instalment notices and annual GST reporting

242. The due date for any activity statement that reports:

- a monthly GST obligation – is 21 days after the period end¹³⁶ (regardless of any other monthly or quarterly obligation that may also be reported on that document)
- a monthly PAYG withholding obligation only – is 21 days after the period end¹³⁷
- quarterly PAYG instalments for the head company of a consolidated group – is 21 days after the period end¹³⁸
- quarterly obligations that include one or more of GST, WET, LCT, fuel tax, GST instalments, PAYG instalments, FBT instalments and PAYG

¹³² Section 15A of the *Superannuation (Unclaimed Money and Lost Members) Act 1999* and Legislative Instrument *Unclaimed money days and scheduled statement days*.

¹³³ Section 33 of the *Superannuation Guarantee (Administration) Act 1992*.

¹³⁴ Subsection 390-65(2) of Schedule 1 to the TAA.

¹³⁵ Subsection 129(3) of the *Superannuation Industry (Supervision) Act 1993*.

¹³⁶ Section 31-10 of the GST Act.

¹³⁷ Section 16-150 and subsection 16-75(2) of Schedule 1 to the TAA.

¹³⁸ Section 45-715 of Schedule 1 to the TAA.

withholding – is 28 days after the period end, except the December quarter, when the due date is 28 February.¹³⁹

243. The due date for quarterly instalment notices that report variations in PAYG or GST instalments or both is 28 days after the period end, except the December quarter, when the due date is 28 February.¹⁴⁰

244. Notwithstanding the due dates listed in paragraphs 237 to 241 of this Practice Statement, where we notify a PAYG instalment amount, the payment (and any reporting) is due by the 21st day after the day of the notice.¹⁴¹

245. The due date is generally the 28th day of the month after the end of the instalment quarter for lodgment or payment or both for entities with SAPs that:

- have not chosen to pay GST monthly, or are not required to pay GST monthly, and
- have a quarterly PAYG instalment obligation that does not align with the standard quarters ending September, December, March and June.

246. Where a monthly PAYG withholding obligation also exists, the withholding obligation for that month also falls due on the 28th day and not the 21st day.

247. Where an obligation exists to notify us of an annual PAYG instalment amount, notification is due on or before the 21st day of the fourth month after the end of the income year. For 30 June balancers, this will be 21 October following the end of the income year.¹⁴²

248. Generally, the due date for lodgment of an annual GST return is the due date for lodgment of the income tax return. Where an entity has no obligation to lodge an income tax return, the due date for the annual GST return is 28 February.¹⁴³

Miscellaneous – GST

Supplies in satisfaction of debt

249. Where an entity that is not registered or required to be registered for GST makes a supply during a month to satisfy a debt and the supply is a taxable supply, then it must lodge a GST return within 21 days after the end of the month for supplies made in that month.¹⁴⁴

Resident agent acting for non-residents

250. Non-residents are not required to lodge a GST return for a tax period where either the net amount for the period is nil or their taxable supplies or importations are all made through a resident agent.¹⁴⁵

Insurance

251. Where an entity makes any taxable supplies under section 78-50 of the GST Act, or has an increasing adjustment in relation to those supplies, during a month, and the entity is

¹³⁹ Section 45-61 of Schedule 1 to the TAA and subsection 162-70(4) of the GST Act.

¹⁴⁰ Section 45-61 of Schedule 1 to the TAA and subsection 162-70(4) of the GST Act.

¹⁴¹ Subsection 45-112(3) of Schedule 1 to the TAA.

¹⁴² Section 45-70 of Schedule 1 to the TAA.

¹⁴³ Sections 151-45 and 162-60 of the GST Act.

¹⁴⁴ Subsection 105-15(1) of the GST Act.

¹⁴⁵ Section 57-40 of the GST Act.

not registered or required to be registered during that month, it must lodge a GST return within 21 days of the end of the month relating to those supplies and increasing adjustments.¹⁴⁶

Pay GST by instalments

252. Returns for GST instalment payers or annual GST reporters who become bankrupt or who go into liquidation, receivership or for any reason cease to exist, are due on or by the 21st day of the month following the instalment or annual tax period that ends because of bankruptcy, liquidation, receivership or cessation.¹⁴⁷

253. A GST group that is a GST instalment payer and has a change in membership must lodge a GST return for the instalment period by the 21st day of the month following the change of membership.¹⁴⁸

254. The instalment period ends when the membership of the group changes.

Fuel tax credits for non-GST entities

255. The due date for a fuel tax return for an entity not registered for GST or required to be registered for GST is 21 days after the end of the fuel tax period.¹⁴⁹

PAYG withholding annual reports

256. Annual reports are due by 14 August¹⁵⁰ for entities who have an obligation to report on the following and who do not report and finalise these amounts via STP:

- payments for work and services (individuals) including retirement payments
- annuities, benefits and compensation payments
- superannuation lump sums
- superannuation income streams
- voluntary agreements
- labour hire and other specified payments
- employment termination payments
- alienated personal services payments
- non-cash benefits
- reportable fringe benefit amounts
- reportable employers' superannuation contributions.

257. Where the PAYG withholding annual report was prepared by a registered agent, concessionary due dates may apply, as set out in the lodgment program.

¹⁴⁶ Section 78-85 of the GST Act.

¹⁴⁷ Sections 151-60 and 162-90 of the GST Act.

¹⁴⁸ Section 162-95 of the GST Act.

¹⁴⁹ Subsection 61-15(2) of the FTA. Section 61-20 of the FTA provides that tax periods for fuel tax are as specified by the entity or within 90 days after an entity becomes aware it has an 'increasing fuel tax adjustment' under section 44-5 of the FTA.

¹⁵⁰ Subsection 16-153(2) of Schedule 1 to the TAA.

258. Annual reports are due by 31 October¹⁵¹ for entities who have an obligation to report on:

- supplies where the recipient has not quoted an ABN
- certain payments to foreign residents
- interest, dividend and royalty payments to non-residents.

259. Annual reports are due by 30 September for entities with an obligation to report on payments made to beneficiaries of closely held trusts, where the beneficiaries have not provided their TFN to the trustee.¹⁵²

260. Annual reports are due by 28 October for payment to us on an annual activity statement for amounts withheld from payments by trustees of closely held trusts, where beneficiaries have not provided their TFN to the trustee.¹⁵³

261. A list of PAYG withholding forms can be filtered from the consolidated list of approved forms on ato.gov.au.

262. The Departing Australia Superannuation Payment (DASP) annual report is due by 31 October each year.¹⁵⁴

263. If DASP data records are reported as part of the PAYG withholding payment summary annual report, then the due date for the annual report is 14 August each year, or a later date as we may allow.¹⁵⁵

Petroleum resource rent tax

Instalments

264. The due dates for lodgment of the PRRT instalment statements for a year of tax are 21 October, 21 January and 21 April in the year of tax concerned.¹⁵⁶

Tax returns

265. Lodgment of annual returns is due 60 days after the end of the year of tax or a later date as we allow.¹⁵⁷

Excise

266. Under prepayment, an entity must lodge an excise return detailing the excisable goods to be delivered into the Australian market. The excise duty must be paid on the goods before a Delivery Authority will be given by us. This allows the entity to deliver the goods into the Australian market.

267. Periodic settlement permission (PSP) allows an entity to deliver excisable goods for a specified period (settlement period) and to defer lodging an excise return and paying excise duty until the due date specified in the PSP.¹⁵⁸

¹⁵¹ Subsection 16-153(1) of Schedule 1 to the TAA.

¹⁵² Subsection 16-152(2) of Schedule 1 to the TAA.

¹⁵³ Subsection 16-75(5) of Schedule 1 to the TAA.

¹⁵⁴ Paragraph 16-153(1)(a) of Schedule 1 to the TAA.

¹⁵⁵ Subsection 16-153(2) of Schedule 1 to the TAA.

¹⁵⁶ Sections 95 and 98 of the PRRTAA.

¹⁵⁷ Section 59 of the PRRTAA.

¹⁵⁸ Section 61C of the *Excise Act 1901* (Excise Act).

268. A PSP may specify a settlement period as a:

- recurring 7-day period¹⁵⁹, or
- calendar month if¹⁶⁰
 - the entity is a small business entity or included in a class prescribed by the regulations, or
 - the goods to be delivered for home consumption are of a kind prescribed by the regulations, or
- quarter if^{160A}
- the goods are classified to items 1, 2, 3, 10, 15, 20 or 21 of the Schedule to the *Excise Tariff Act 1921*, and
- the person is an eligible business entity.

269. In all situations, the permission is subject to the condition that a return is given at the end of each settlement period. Due dates for lodgment of the excise return and payment of excise duty are if:

- the PSP applies in respect of a 7-day period and specifies goods other than gaseous fuels, the first business day following the end of the 7-day period¹⁶¹
- the PSP applies in respect of a 7-day period and specifies gaseous fuels, the sixth business day following the end of the 7-day period¹⁶²
- the entity is a small business entity and the PSP applies in respect of a calendar month, on or before the 21st day of the following month¹⁶³
- the entity is included in a class prescribed by the regulations or has permission to enter goods of a kind mentioned in the regulations in respect of a calendar month, the due date is prescribed as a condition by the regulations¹⁶⁴, and
- the entity is an eligible business entity and the PSP applies in respect of a quarter
 - for a quarter ending on 31 March, 30 June or 30 September – the 28th day after the end of the quarter^{164A}, and
 - for a quarter ending on 31 December – the 28th day of the February after the end of the quarter.^{164B}

270. Further information is available on ato.gov.au.

¹⁵⁹ Paragraph 61C(1)(a) of the Excise Act.

¹⁶⁰ Paragraph 61C(1)(b) of the Excise Act.

^{160A} Paragraph 61C(1)(c) of the Excise Act.

¹⁶¹ Paragraph 61C(3)(a) of the Excise Act.

¹⁶² Paragraph 61C(3)(b) of the Excise Act.

¹⁶³ Paragraph 61C(3)(c) of the Excise Act.

¹⁶⁴ Paragraph 61C(3)(d) of the Excise Act.

^{164A} Subparagraph 61C(3)(da)(i) of the Excise Act.

^{164B} Subparagraph 61C(3)(da)(ii) of the Excise Act.

Reporting***TFN report***

271. A TFN report that trustees of certain closely held trusts must lodge when beneficiaries have quoted them their TFN is due:

- one month after the end of the quarter to which it relates, or
- within such further time as we allow.¹⁶⁵

Taxable payments reporting

272. The due date for lodgment of the TPAR is 28 August.

Reporting by businesses in the building and construction industry

273. An entity in the B&C industry that has an obligation to report payments made, or liable to be made, to a supplier must give a 'Division 405 report' to us within 21 days after the end of the quarter.¹⁶⁶

274. However, we may, by written notice, vary this reporting requirement.¹⁶⁷ Currently, we have determined that entities required to report under Division 405 of Schedule 1 to the TAA, must report annually through a TPAR.

Reporting by government-related entities

275. Under Subdivision 396-B of Schedule 1 to the TAA, government entities at the federal, state or territory and local levels are required to report to us payments they make to an entity for the provision of services.¹⁶⁸ In addition, government entities at the federal and state or territory levels will also be required to report grants paid to entities with an ABN.¹⁶⁹

276. We may also vary the reporting requirement for government-related entities reporting under Subdivision 396-B of Schedule 1 to the TAA.

Reporting by businesses that provide cleaning, courier, road freight, security, investigation, surveillance or information technology services

277. Under Subdivision 396-B of Schedule 1 to the TAA, an ABN holder that provides cleaning, courier, road freight, security, investigation, surveillance or information technology services is required to report to us payments they make to an entity to provide those services on their behalf, unless a reporting exemption applies.¹⁷⁰

278. Certain types of payments are not required to be reported in the TPAR, including:

- payments for materials only
- invoices unpaid at the end of the income year
- PAYG withholding payments (such as payments to employees)

¹⁶⁵ Subsection 202DP(2) of the ITAA 1936.

¹⁶⁶ Subsection 405-10(1) of Schedule 1 to the TAA.

¹⁶⁷ Subsection 405-10(4) of Schedule 1 to the TAA.

¹⁶⁸ Table item 2 of section 396-55 of Schedule 1 to the TAA.

¹⁶⁹ Table item 1 of section 396-55 of Schedule 1 to the TAA.

¹⁷⁰ Table items 11 to 14 of section 396-55 of Schedule 1 to the TAA.

- payments within consolidated or MEC groups
- payments made by individuals for private reasons.

279. We may vary this reporting requirement.¹⁷¹

TFN declaration

280. With one exception, where an entity gives a TFN declaration to an entity, it must be lodged with us within 14 days of the declaration being made.¹⁷² The exception is where the payer is a labour hire firm and the payee has not commenced work.

Annual investment income report

281. For each financial year, investment bodies must give us a written report in relation to all investments in the investment body. The report must be lodged within 4 months after the end of the financial year; that is, 31 October following a financial year ending 30 June.¹⁷³

Sharing economy reporting

Electronic distribution platforms

282. Operators of EDPs are required to lodge reports on or before the 31st day after the end of each reporting period.

283. We have determined that EDP operators must report every 6 months.¹⁷⁴ This means that the reporting periods and respective due dates for reports are:

- 1 July to 1 December – due 31 January
- 1 January to 30 June – due 31 July

Elections

PAYG instalments

284. Eligible entities may elect to pay PAYG instalments annually. Entities must make an election to report annually by the date on which the first quarterly instalment would otherwise be due.¹⁷⁵ This is generally 28 October.

285. Once the annual election is made, it remains in force until either the entity is no longer eligible for the annual option, or they choose to revert to quarterly reporting. Any change to a reporting period occurs at the beginning of the income year.

286. Head companies of consolidated groups do not have the option of reporting and paying PAYG instalments annually.¹⁷⁶

¹⁷¹ Subdivision 396-B of Schedule 1 to the TAA.

¹⁷² Section 202CD of the ITAA 1936.

¹⁷³ Section 393-10 of Schedule 1 to the TAA.

¹⁷⁴ The Commissioner can vary reporting periods and specify due dates for reports via legislative instrument under paragraphs 396-55(a)(ii) and (b)(ii) of Schedule 1 to the TAA.

¹⁷⁵ Subsection 45-140(2) of Schedule 1 to the TAA.

¹⁷⁶ Section 45-720 of Schedule 1 to the TAA.

Pay GST by instalments

287. Eligible entities are able to elect to pay GST by instalments. This election generally must be made on or before 28 October of the financial year to which it relates.¹⁷⁷

Annual GST reporting

288. Those entities that are eligible to report and pay, or claim a refund of, GST annually (that is, elect annual tax periods) must make an election by the due date. Annual GST tax period elections are generally due for¹⁷⁸:

- quarterly reporters – on or before 28 October in that financial year to which it relates
- monthly reporters – on or before 21 August in that financial year.

289. New GST registrants are allowed to elect the annual GST option up to 6 months from the date of effect of their GST registration, if this is later than the dates set out in paragraph 288 of this Practice Statement.

290. We may accept elections after the due date in certain circumstances.

291. Lodgment due dates, including the lodgment program, are located on ato.gov.au.

Single Touch Payroll

292. Employers are required to lodge STP reports to us on or before the day that the amounts reported in it were required to be withheld or paid.¹⁷⁹

293. To finalise STP reporting at the end of a financial year, a payer lodges a finalisation declaration by 14 July. Lodgment of the finalisation declaration relieves the employer of any further PAYG withholding reporting obligations for that financial year.¹⁸⁰

Minimum tax

294. The GIR, foreign lodgment notification, AIUTR and DMTR are required to be lodged 18 months after the end of the first fiscal year¹⁸¹ and 15 months after the end of subsequent fiscal years.¹⁸²

295. The Commissioner can defer the lodgment due date for the AIUTR and DMTR, but not the GIR or the foreign lodgment notification.¹⁸³

Public CBC reporting

296. Public CBC reporting entities required to give a Public CBC report¹⁸⁴ must give that report to the Commissioner within 12 months following the end of the relevant reporting period.¹⁸⁵

¹⁷⁷ Section 162-25 of the GST Act.

¹⁷⁸ Section 151-20 of the GST Act.

¹⁷⁹ Subsection 389-5(1) of Schedule 1 to the TAA.

¹⁸⁰ Section 389-20 of Schedule 1 to the TAA.

¹⁸¹ As defined in section 34 of the *Taxation (Multinational—Global and Domestic Minimum Tax) Act 2024*.

¹⁸² Paragraph 127-60(2)(a) and subsection 127-60(1) of Schedule 1 to the TAA.

¹⁸³ Subsection 127-60(3) of Schedule 1 to the TAA.

¹⁸⁴ As set out in subsection 3D(1) of the TAA.

¹⁸⁵ Subsection 3D(3) of the TAA.

297. The requirement to publish applies for reporting periods commencing on or after 1 July 2024.

298. We will then publish the Public CBC report by making it available on an Australian Government website.¹⁸⁶

More information

299. For more information on:

- failure to lodge, see [PS LA 2011/19](#).
- taxable payment reporting, see Law Companion Ruling [LCR 2018/8](#) *Expansion of the taxable payments reporting system to courier and cleaning services*.

¹⁸⁶ Subsection 3D(4) of the TAA.

Appendix E – Lodgment tables**Business activity statements**

300. The following abbreviations are used in these tables:

- FBTI – fringe benefits tax instalments
- PAYGI – pay as you go instalments
- PAYGW – pay as you go withholding
- WET – wine equalisation tax
- LCT – luxury car tax.

301. Statutory due dates for lodgment of activity statements in relation to the majority of entities involved in the activity statement processes (excluding those with substituted accounting periods) are as follows.

Table 4: Quarterly GST (WET, LCT) and fuel tax credits and any other quarterly obligations (PAYGW, PAYGI, FBTI)

Period	Due date
Quarter 1 (July to September)	28 October
Quarter 2 (October to December)	28 February
Quarter 3 (January to March)	28 April
Quarter 4 (April to June)	28 July

Table 5: Quarterly GST (WET, LCT) and fuel tax credits and monthly PAYGW, and any other quarterly obligations (PAYGI, FBTI)

Period	Due date
July monthly PAYGW	21 August
August monthly PAYGW	21 September
July – September GST, WET, LCT, PAYGI and FBTI September PAYGW	28 October
October monthly PAYGW	21 November
November monthly PAYGW	21 December
October – December GST, WET, LCT, PAYGI and FBT December PAYGW	28 February
January monthly PAYGW	21 February
February monthly PAYGW	21 March
January – March GST, WET, LCT, PAYGI and FBTI March PAYGW	28 April
April monthly PAYGW	21 May
May monthly PAYGW	21 June
April – June GST, WET, LCT, PAYGI and FBTI June PAYGW	28 July

Table 6: No GST (WET, LCT), and quarterly PAYGW, PAYGI or FBTI

Period	Due date
Quarter 1 (July to September)	28 October
Quarter 2 (October to December)	28 February
Quarter 3 (January to March)	28 April
Quarter 4 (April to June)	28 July

Table 7: Quarterly consolidated PAYGI – lodged by the head company (regardless of any other obligations)

Period	Due date
Quarter 1 (July to September)	21 October
Quarter 2 (October to December)	21 January
Quarter 3 (January to March)	21 April
Quarter 4 (April to June)	21 July

Table 8: Lodgment due date for No GST (WET, LCT), quarterly PAYGI, FBTI or monthly PAYGW

Period	Due date
July monthly PAYGW	21 August
August monthly PAYGW	21 September
July – September PAYGI and FBTI September PAYGW	28 October
October monthly PAYGW	21 November
November monthly PAYGW	21 December
October – December PAYGI and FBTI December PAYGW	28 February
January monthly PAYGW	21 February
February monthly PAYGW	21 March
January – March PAYGI and FBTI March PAYGW	28 April
April monthly PAYGW	21 May
May monthly PAYGW	21 June
April – June PAYGI and FBTI June PAYGW	28 July

Table 9: Monthly GST (WET, LCT), fuel tax credits and other monthly or quarterly obligations OR No GST (WET, LCT), PAYGI or FBTI and monthly PAYGW only

Period	Due date
July	21 August
August	21 September
September	21 October
October	21 November
November	21 December
December	21 January
January	21 February
February	21 March
March	21 April
April	21 May
May	21 June
June	21 July

Public CBC reports

302. Statutory due dates for lodgment of Public CBC reports for reporting periods in relation to the majority of entities are as follows:

Table 10: Due date for Public CBC report publication

Reporting period	Due date
1 July to 30 June	30 June of the following year
1 October to 30 September	30 September of the following year
1 January to 31 December	31 December of the following year
1 April to 31 March	31 March of the following year
1 June to 31 May	31 May of the following year

Amendment history**16 April 2026**

Part	Comment
Paragraph 48	Included vulnerability as an example of exceptional or unforeseen circumstances where it may be appropriate to grant a lodgment deferral.
Throughout	Updated to align with amended Practice Statement style and formatting requirements.

20 August 2025

Part	Comment
Paragraph 8	Updated list to include multiple reports being required for Public CBC in the circumstance where an entity has to correct a material error.
Paragraph 31	Inserted footnote 9A – certain global and domestic minimum tax lodgment obligations cannot be deferred.
Attachment A	Inserted minimum tax as a topic. Inserted Public CBC reporting as a topic.
Attachment A paragraphs 167A and 167B	Inserted lodgment obligations for minimum tax.
Attachment A paragraphs 167D to 167F	Inserted lodgment obligations for Public CBC reporting.
Attachment B paragraph 206A	Inserted lodgment entity for Public CBC reporting.
Attachment D	Inserted minimum tax as a topic. Inserted Public CBC reporting as a topic
Attachment D paragraphs 294 and 295	Inserted due dates for lodgment for minimum tax.
Attachment D paragraphs 296 to 298	Inserted due dates for Public CBC report.
Attachment E	Inserted Table 10 the due date for Public CBC report publication.
Throughout	Content checked for technical accuracy and currency. Updated in line with current ATO style and accessibility requirements.

24 October 2024

Part	Comment
Paragraph 57	Example updated for currency
All	Updated in line with current ATO style and accessibility guides.

PS LA 2011/15**20 September 2023**

Part	Comment
Paragraphs 268 and 269	Updated to include option for quarterly lodgment as a result of change to the <i>Excise Act 1901</i> which came into effect 1 July 2023.

28 June 2023

Part	Comment
Throughout	Minor updates have been made to advise of the new online services for agents (OSFA) channel available to tax agents to make lodgment deferral requests. Attachments B and D have been updated to describe the lodgment obligations and due dates for Sharing Economy reporting.

26 August 2021

Part	Comment
Various	Editorial and format changes to improve readability and clarity, including removal of duplicated paragraphs. Footnote references updated. Inserted, amended and removed to reflect changes and details of Single Touch Payroll (STP).
Throughout	Inserted, amended and removed to reflect changes and details of Single Touch Payroll (STP). Paragraph about fraud remediation removed as the policy in PS LA 2011/8 is under review as at date of amendment. Update wording for agent deferral application form. Update FBT payment due date to 25 June. Insert new paragraphs on review of deferral decisions. Update text to reflect change of wording in section 161 of the ITAA 1936. Remove footnote reference to section 56 of the Legislation Act as that is no longer necessary.

29 November 2019

Part	Comment
Throughout	Minor update and remove references to Tax and BAS Agent portal and insert Online Services for Agents.

12 July 2019

Part	Comment
Paragraph 14	Remove reference to ELS which has been retired.

PS LA 2011/15**14 March 2019**

Part	Comment
Paragraphs 72, 93 – 97 and Attachment B	FBT included to list of exclusions. MEC and consolidated groups updated. Updated to reflect extensions of the taxable payments reporting system.

26 July 2018

Part	Comment
All	Rewrite into the new style and format.

30 June 2017

Part	Comment
Paragraph 21 and footnote 4	Updated Federal Register of Legislative Instruments to Federal Register of Legislation.
Paragraph 172	Deletion of reference to information report.
Paragraph 227 and Legislative references	Replacement of <i>Financial Management and Accountability Act 1997</i> with <i>Public Governance, Performance and Accountability Act 2013</i> .

3 March 2017

Part	Comment
Table of contents	Updated.
Paragraphs 64A and 64B	Inserted new paragraphs and title.

2 February 2017

Part	Comment
Table of contents	Updated.
Paragraph 151	e-tax reference removed and replaced with myTax.
Paragraph 198	TPAR lodgment date updated to 28 August.

18 November 2016

Part	Comment
Paragraphs 3 and 5	e-tax reference removed and replaced with myTax. www.ato.gov.au changed to ato.gov.au in line with ATO Style Guide.

PS LA 2011/15**11 March 2014**

Part	Comment
Paragraph 5	www.ato.gov.au changed to ato.gov.au in line with ATO Style Guide.
Paragraph 16	Insert new paragraph 16.
Paragraphs 86 and 186	www.ato.gov/mrrt changed to ato.gov/mrrt in line with ATO Style Guide.
Paragraphs 154, 180 and 239	www.ato.gov.au changed to ato.gov.au in line with ATO Style Guide.
Paragraph 189	www.ato.gov.au/prrt changed to ato.gov.au/prrt in line with ATO Style Guide.
Paragraph 194	www.ato.gov.au/Excise changed to ato.gov.au/Excise in line with ATO Style Guide.
Legislative references	Include <i>Privacy Act 1988</i> .

8 August 2013

Part	Comment
Various	Updating content to clarify and broaden the lodgment and lodgment deferral messages. Significant issues include: • Compliance measures (12-15) • Ordering of paragraphing to better structure IT, FBT, AS and PAYG obligations (18-75) • Non-lodgment advice notification policy (22) • <i>MW McIntosh Pty Ltd and Anor v FC of T</i> [2009] FCAFC 88 to support administering consolidated groups (27) • FBT obligations (29-30) • Pay as you go withholding - no TFN annual reporting associated with closely held trusts obligation (73) • Minerals resource rent tax lodgment obligations (76-89) • Petroleum resource rent tax lodgment obligations (90-99) • Excise lodgment obligations (110-112) • Closely held trust reporting obligations (113-117) • Taxable payments reporting - building and construction industry as reporting obligations (118-120) • Minerals resource rent tax - lodgment due dates (182-185) • Petroleum resource rent tax - lodgment due dates (amended text) (186-188) • Excise - lodgment due dates (189-193) • TFN report - lodgment due dates (194) • Lodgment deferrals where activity statements are generated late (222)

PS LA 2011/15

	Lodgment deferrals - registered tax agent and BAS agents - amalgamating both groups (230-235). Legislative linkage between lodgment and payment deferrals removed and replaced by paragraph detailing their separate administration (241).
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20 May 2011

Part	Comment
Paragraph 136	Error amended. Incorrect date in last dot point updated from '21 October' to correct date of '21 August'.

References

Related rulings and determinations:

LCR 2018/8

Legislative references:

- Acts Interpretation Act 1901 25C
- Administrative Decisions (Judicial Review) Act 1977
- ANTS(GST)A 1999 27-15(1)(c)
- ANTS(GST)A 1999 27-15(2)
- ANTS(GST)A 1999 27-20
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- ANTS(GST)A 1999 27-25(2)(b)
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- ANTS(GST)A 1999 31-25(1)
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- ANTS(GST)A 1999 162-90
- ANTS(GST)A 1999 162-95
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- ANTS(GST)R 1999 Div 33
- Excise Act 1901 61C
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- Excise Act 1901 61C(1)(b)
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- Excise Tariff Act 1921-5
- FBTAA 1986 68
- FBTAA 1986 69
- FBTAA 1986 136
- FBTAA 1986 Pt VII
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- FTA 2006 44-5
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- GDMTA 2024 34
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- Superannuation (Unclaimed Money and Lost Members) Act 1999 15A
- Superannuation (Unclaimed Money and Lost Members) Regulations 1999 5
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- TAA 1953 3D(1)
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- Treasury Laws Amendment (2018 Measures No. 4) Act 2019
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Cases relied on:

Deputy Commissioner of Taxation v Jones [1999] FCA 308; 86 FCR 282; 99 ATC 4373; 41 ATR 460; 166 ALR 650

Related practice statements:

PS LA 2004/6
 PS LA 2005/19
 PS LA 2007/21
 PS LA 2007/24
 PS LA 2011/2
 PS LA 2011/14
 PS LA 2011/16
 PS LA 2011/19
 PS LA 2013/5
 PS LA 2025/2

Other references:

[ATO Charter](#)
[ATO privacy policy](#)
[Chief Executive Instruction Respecting taxpayers' rights of review](#)

[Legislative Instrument Unclaimed money days and scheduled statement days](#)
[Practitioner lodgment service](#)
[Privacy \(Tax File Number\) Rule 2015](#)

[Prosecution Policy | Commonwealth Director of Public Prosecutions](#)

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