



Australian Government
Australian Taxation Office

Help for your practice

We understand that many tax practitioners have been significantly impacted by COVID-19 and other events, and may be struggling to keep on top of their clients' lodgment obligations. We appreciate your efforts to help your clients meet their lodgment and payment obligations during such difficult times. If you need help at this time, we encourage you to reach out to us sooner rather than later. We have services available that can help you and your clients get back on track.

Support for your clients

ato.gov.au/deferrals

Exceptional or unforeseen circumstances, may affect your ability to lodge by a due date on behalf of your clients and a lodgment deferral may help. Lodgment deferrals extend the due date for lodgment of a document. They provide additional time to lodge without incurring a failure to lodge on time (FTL) penalty. Contact us to discuss support if a lodgment is late without a deferral.

Agent assessed deferrals can provide you with an additional:

- four weeks to lodge annual obligations
- three weeks to lodge quarterly obligations
- two weeks to lodge monthly obligations.

Agent assessed deferrals are available for:

- Tax (IT) returns – except large and medium entities due on 15 January
- Tax (IT) returns for substituted accounting period (SAP) clients – except companies and super funds
- Fringe Benefits Tax (FBT) returns
- Monthly and quarterly activity statements – except quarterly PAYG and GST instalment notices form R, S and T or annual PAYG instalment notice form N
- Annual GST returns
- PAYG payment summary annual reports.

We automatically approve Agent assessed deferral requests that meet the criteria.

It might take up to 28 days at peak times for the updated due dates to show in our systems. You do not need to wait for confirmation that your application is approved.

If your request does not meet the criteria for an Agent assessed deferral, you can apply for an **ATO assessed deferral**.

You can lodge an ATO assessed deferral application if:

- you do not meet the agent assessed deferral criteria
- your request exceeds the agent assessed deferral timeframes
- you are submitting the application after the lodgment due date
- this is for a second or subsequent deferral request
- your client has had a lodgment prosecution resulting in a revised lodgment date
- there are exceptional or unforeseen circumstances beyond your or your client's control, which require a full explanation

Lodgment deferral requests for significant global entities or large business, including excise taxpayers, will be considered by our large business specialists.

Visit ato.gov.au/deferrals for more information about what other support may be available, and to see which deferral option may suit your circumstances.

Support for your practice

ato.gov.au/lodgmentprogramhelp

If your whole practice has been affected by issues such as ill-health, the loss of a key staff member, COVID-19, or you are generally overwhelmed, we can work with you on a supported lodgment program.

This program is designed to help agents and practices when you need additional time to lodge a large proportion of your clients' obligations, and are unable to lodge a normal deferral request. We'll co-design a lodgment plan that helps get your lodgment program back on track.

You can request a supported lodgment program through Online services for agents via Practice mail.

Visit ato.gov.au/lodgmentprogramhelp for more information about the supported lodgment program.

