



Managing your lodgment program

Find out information to help you manage your lodgment program.

Help with your lodgment program



How to get help if you, your practice or clients are having difficulty lodging on time for reasons beyond your control.

Managing your client list



How to use Online services for agents or practitioner lodgment service (PLS) to manage your client list and lodgments.

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Tax agents' personal return lodgment



How a tax agent can get lodgment program due dates for your own personal returns.

Client declarations and lodgment online



Find out about signed declarations in writing from your client when you lodge an approved form on their behalf.

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Help with your lodgment program

How to get help if you, your practice or clients are having difficulty lodging on time for reasons beyond your control.

1 July 2023

How we can help if you, your practice or clients are having difficulty lodging on time for reasons beyond your control.

How we can help

How we can help depends on whether the difficulties relate to you, your practice, or your clients. These reasons must be in line with *PS LA 2011/15 Lodgment obligations, due dates and deferrals*.

We consider your individual circumstances, such as:

- serious illness within your practice or family
- sudden and unexpected staff changes
- natural or other disasters
- significant system issues, either with our online services or your business system.

We may recommend tailored support for your practice through the Supported lodgment program if your practice or operations have been significantly disrupted.

Lodgment deferral support

If you or your clients are experiencing exceptional or unforeseen circumstances that affect your ability to lodge by a due date, **lodgment program deferrals** may be able to help.

They provide additional time to lodge without incurring a failure to lodge on time (FTL) penalty.

You can request one or multiple deferrals at a time using the lodgment deferral function in Online services for agents. It populates data for you and allows you to view requests you've submitted in the last 90 days.

Your request will be processed within 48 hours if it meets the agent assessed or new or re-engaged client deferral guidelines.

Tailored support for your practice

If the problems you are experiencing are affecting your whole practice, you can request a **supported lodgment program**. We will work with you to tailor solutions and help you get your lodgment program back on track.

The supported lodgment program is designed to help practices of all sizes when they need additional time to lodge a large proportion of their clients' obligations.

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Managing your client list

How to use Online services for agents or practitioner lodgment service (PLS) to manage your client list and lodgments.

1 July 2023

Adding and removing clients

For information about adding a client and how to remove a client from your practice list, including the details you need to update so we no longer contact you about the client. Refer to:

- **Add client** – Online services for agents
- **Remove client** – Online services for agents
- **Client update** – practitioner lodgment service (PLS).

Clients who don't have an obligation to lodge – registered tax agents

You can use the PLS client update transaction to advise us about a return not necessary (RNN) for a specific year or further returns not necessary (FRNN) for tax returns for all future years. RNNs and FRNNs are also known as a non-lodgment advice. You can also use Online services for agents to **lodge a non-lodgment advice** for your eligible clients.

Lodging an FRNN advice will not remove your registered agent number from the client's records.

You cannot lodge an RNN for regulated super funds as it is compulsory for this entity type to lodge a fund tax return unless it was wound up in a prior year. This function is unavailable in Online services for agents and PLS to ensure that if lodgment does not occur, we will take compliance action.

Lodgment status reports

You can download various reports to help with your clients' lodgment obligations:

- **Practitioner lodgment service**
 - **Income Tax lodgment status service**
 - **Activity Statement lodgment report**
- **Online services for agents – On demand reports**

- Income tax lodgment status report (current year + previous 3 years)
- Outstanding activity statements report (current year + previous 3 years).

Accessing client lists in PLS

You can obtain reports through the PLS, including client lists and due lodgment reports.

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Entities not covered by the program

How to register clients and be appointed as their agent so they are covered by the lodgment program.

1 July 2023

Registering clients

Unregistered clients and clients that have not appointed you as their registered agent are not covered by your lodgment program.

Your clients cannot be covered until they have been allocated a registration number appropriate to the document to be lodged:

- **tax returns** – the registration number is a tax file number (TFN)
- **activity statements** – the registration number is either
 - an Australian business number (ABN)
 - a TFN if an ABN is not applicable.

Authority to act

Your clients cannot be covered by your lodgment program until they have appointed you as their registered agent.

You can notify us of your authority to act on their behalf using either:

- **Add client** function in Online services for agents
- **Client update** transaction in practitioner lodgment service (PLS).

Our current systems do not allow more than one agent to be appointed to the activity statement role for a client. Keep this in mind if your client has a tax agent and a BAS agent to prepare their documents. You can see if an agent already exists for a role in Online services for agents. In these cases, you should make sure your client has provided you the authority to act for them for that particular obligation.

If you are a BAS agent acting for a client on the activity statement role, and you do not receive the latest activity statement, another agent may have been added to that role. To obtain the latest activity statement visit Online services for agents and add the client to your client list.

Your authority to act on behalf of a new client for lodgment purposes only takes effect from when we receive it. To make sure any new clients are covered by your lodgment program for 2023–24, you must successfully lodge the authority with us by the dates in the following table.

Table: Authority to act

Type of authority to act	Must be lodged with us by:
Income tax	<p>31 October 2023</p> <p>Your clients will not be covered by your lodgment program if added after 31 October 2023.</p> <p>Note:</p> <ul style="list-style-type: none">• Your clients will not be covered by your lodgment program if added after 31 October 2023.

	<ul style="list-style-type: none"> If you accept a new client for income tax purposes after 31 October 2023, check the lodgment due date for the client on your client list from Online services for agents or PLS. If the new client was previously a self-preparer, they will not be covered by your lodgment program and may need to lodge by an earlier due date.
FBT	21 May 2024

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Notify us if lodgment is not required

How to notify us when a client is not required to lodge a statement or return.

1 July 2023

When to notify us

If your client is not required to lodge a tax return or FBT return or has nothing to report in an activity statement for a particular period, advise us before the lodgment due date so we can update our records.

This will keep your client list up to date and avoid unnecessary compliance action that may take place once the document is overdue.

Tax returns

Under certain circumstances, clients who have a tax file number (TFN) may not have to lodge tax returns. To avoid compliance action, and the client being given an earlier lodgment date next year because a tax return is overdue, it is best that you advise us through **either**:

- a non-lodgment advice using Online services for agents

- the practitioner lodgment service **client update** transaction.

Return not necessary (RNN) and Further return not necessary (FRNN) advices are also known as non-lodgment advices.

If there are no further returns required, you should lodge an FRNN advice and remove the client from your client list.

Notify us if your client is **not required to lodge** their Fringe benefits tax return.

Clients you cannot lodge an RNN advice for

You cannot lodge an RNN advice if the client:

- has been issued with a tax return lodgment demand from us for that income year
- has an active ABN and is operating a business during that financial year (if they are no longer operating a business, they must meet all their lodgment and payment obligations prior to requesting cancellation of their ABN)
- has pay as you go (PAYG) instalment credits for that income year (you can only lodge an RNN if PAYG instalments have been varied or reduced to nil for the full income year)
- is a [super fund](#)
- has exceeded their superannuation concessional or non-concessional contributions cap
- was, for the 2023 year, either a liable parent or a recipient parent under a child support assessment, unless **both** of the following apply
 - the client received government benefits for the entire financial year
 - the client's income was less than \$27,509.

Sometimes an RNN is not required

If any of the following circumstances apply to your client, you do **not** need to advise us that a return is not necessary:

- they are a newly registered client and have no need for an RNN for years before their registration
- we have already entered an RNN during the selected year because they are
 - Centrelink recipients
 - subsidiary members of a consolidated group and have no requirement to lodge
 - a minor beneficiary.

Activity statements

If your client has nothing to report for a particular period, lodge a nil activity statement by the due date to prevent a demand notice being issued. This includes when the client only has a PAYG withholding obligation and has not had a withholding event during the reporting period.

There are exceptions to the requirement to lodge a nil return. The following forms do not generally have lodgment requirements, and only need to be lodged by the payment due date if varying the instalment amount:

- quarterly PAYG instalment notice (Form R)
- quarterly goods and services tax (GST) instalment notice (Form S)
- quarterly PAYG and GST instalment notice (Form T).

Also, the annual PAYG instalment notice does not generally require lodgment and only needs to be lodged if you are varying the instalment amount or using the rate method to calculate the instalment. It is best to lodge the notice (and, if applicable, pay the instalment) before lodging the tax return if **either** the:

- required notice must be lodged by 21 October 2023
- taxpayer intends to lodge their 2022 tax return before 21 October 2023.

Lodge nil activity statements in advance

Activity statements can be generated early for your clients in the following cases:

- They are going to be absent from their place of business before the end of the reporting period and the business will not be trading during that period.
- They are a short-term visitor (for example, an entertainer or sports person and will be leaving the country before generation of the activity statement).
- Their entity is under some form of administration.
- Their business has ceased.
- They will be travelling (either within Australia or overseas) and therefore will not be able to obtain their activity statement if generated under normal bulk process.

If your client lodges quarterly and they have **elected** to report and pay monthly, they **aren't eligible** for early generation of activity statements.

Activity statements can be generated for up to 6 months in advance for either:

- six monthly activity statements
- two quarterly activity statements.

Eligibility requirements

Activity statements can be issued early for all non-elected monthly (that is, if your client is required to report and pay monthly), quarterly and annual lodgers who meet the following eligibility requirements:

- your client has not had an active deferred goods and services tax (DGST) role during the reporting period the request relates to
- generating the statement under normal bulk processes and timeframes will cause difficulties for your client in meeting the lodgment and payment due date
- it is not practical or possible for your client to find alternative lodgment arrangements, and they are either a
 - June balancer
 - substituted accounting period (SAP) balancer and are requesting early generation of an annual Form I only for PAYGW – go to view the substituted accounting period status.

To request that your client's activity statements be issued early, phone us on **13 72 86**.

Fringe benefits tax returns

Under certain circumstances, clients who are registered to pay FBT may not have to lodge an FBT return. If your client's fringe benefits taxable amount during an FBT year is nil, you will need to lodge an FBT non-lodgment advice (registered agents). This will avoid us seeking an FBT return from your client later.

You can use the **FBT non-lodgment advice form** to advise us that lodgment is not required for multiple years and clients. Send your completed form via **Practice mail** in Online services for agents.

The FBT taxable amount may be nil for a range of reasons – for example, the:

- business ceased
- employee has made contributions
- business no longer provides fringe benefits.

Super funds

Australian resident super funds must lodge tax returns, regardless of how much income they receive. If the fund is wound up, you cannot lodge an RNN advice – instead, you must lodge a final return.

Registered tax agents or trustees may be able to advise us of an RNN for certain newly registered SMSFs that meet specific criteria.

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Notifying us when further returns are not necessary

How to notify us when further tax returns are not necessary (unless your client is a super fund).

Why returns may not be necessary

There are numerous reasons why further returns are not necessary – for example, your client may be:

- an individual who has derived income below the relevant threshold and will remain at this level in future years
- an individual who has retired and whose continuing sole source of income is a full government pension
- a non-individual that ceased operations before the current year of lodgment, such as a company that was deregistered in December 2021.

For the 2023 year, your client must lodge if they were **either** a liable parent or a recipient parent under a child support assessment, unless **both** of the following apply:

- they received government benefits for the entire financial year, and
- their income was less than \$27,509.

How to notify us

You can use Online services for agents or the practitioner lodgment service (PLS) to lodge a return not necessary (RNN), also known as a non-lodgment advice, for eligible clients. You can also advise that future returns are not required, unless your client is a super fund.

To notify us, use either:

- **Non-lodgment advice** in Online services for agents
- **Client update** in practitioner lodgment service (PLS).

When further returns are not necessary, we will apply an end date to the client's income tax role in our internal processing system.

If we have issued a lodgment demand you cannot submit a RNN or further return not necessary (FRNN) (non-lodgment advice) online. However, you can post an advice indicating the reasons why a return is not required to:

Australian Taxation Office
PO Box 327
ALBURY NSW 2640

Fringe benefits tax returns

To advise us that an FBT return doesn't need to be lodged:

- complete an FBT non-lodgment advice (registered agents) form
- send it to us using Online services for agents **Practice mail**.

You should notify us as early as possible as processing may take up to 28 days around peak lodgment dates.

We **cannot** process a non-lodgment notice if either:

- there is a credit on your client's FBT account
- FBT instalments have been paid.

In these circumstances, lodging a nil FBT return will allow the credit to be refunded to your client as quickly as possible.

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Tax agents' personal return lodgment

How a tax agent can get lodgment program due dates for your own personal returns.

1 July 2023

How you as a tax agent can get lodgment program due dates for your own personal returns.

You must use a registered agent number and lodge your tax return electronically to ensure that you receive a lodgment program due date for your own personal tax return. You can view your information in Online services for agents.

If you decide to lodge using your own registered agent number, you must add yourself as a client using **Online services for agents** or the practitioner lodgment service (PLS).

To help maintain your privacy, you can restrict who within your practice can access your details in Online services for agents by using **Access Manager**. This is a stand-alone system used to manage access and permissions for our online services.

To access Online services for agents, Access Manager, the Australian Business Register and other government online services, you'll need to use **myGovID** and the **Relationship Authorisation Manager**.

If you lodge without a registered agent number, or by paper, you will not be eligible for any lodgment program due dates available to you as a registered agent.

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Client declarations and lodgment online

Find out about signed declarations in writing from your client when you lodge an approved form on their behalf.

1 July 2023

Requirements

Your client is required by law to provide a declaration each time an activity statement, tax return, notice, statement, application, or other document is to be given to the Commissioner of Taxation in the approved form. They cannot provide a bulk declaration. Approved forms include activity statements and tax returns.

The client declaration must be in writing and state that:

- they have authorised you to lodge the document and
- the information is true and correct.

Your client can choose to provide this declaration by email, fax or in paper form.

When you lodge your client's document, you must state that you have received your client's declaration.

Electronic declarations

Certain requirements must be met when providing a declaration electronically:

- If information is required to be given in writing it can be given electronically if the person receiving the information consents to receiving it electronically.
- Consent does not have to be explicit and can be inferred from a person's conduct.
- A method that is reasonable is used to identify the person's signature (for example, their email address). If your client chooses to send their declaration by email, they do not need to include their scanned signature. The action of sending the email and the agent accepting the information and then using that as a basis for lodging the approved form would be sufficient.
- You consent (noting this can be inferred by your conduct) to your client's signature being sent to you by this method.
- It is not necessary to attach the activity statement or tax return to an email providing the declaration. However, your client can choose to do so. If so, when possible, remove any identifying information to ensure that any sensitive information is not accidentally disclosed if the email is received by a person not authorised.

Your client is required to retain the declaration (or a copy) for up to 5 years, depending on their circumstances. We recommend you also keep a copy of the declaration for your own records.

The declaration can be stored electronically regardless of whether it was received by email or in paper form. Paper declarations can be scanned and stored electronically.

A streamlined process is in place for **Single Touch Payroll**.

Example of a declaration

I, (name of business client) authorise (name of agent) to give the (specify the period) activity statement to the Commissioner of Taxation for (entity name).

I declare that the information provided for the preparation of this activity statement is true and correct.

I am authorised to make this declaration.

[Insert for emailed declaration] Type full name and date

[Insert for paper declaration] Signed: Date:

Declaration examples

As the following examples show, no matter what method is used:

- a declaration must be given each time you lodge an approved form
- the declaration must be written, for example in an email or letter (a phone conversation is not sufficient)
- the declaration must state that the
 - information provided by the taxpayer is true and correct
 - taxpayer has authorised you to lodge the specified approved form.

Example 1: Cloud computing package declaration

Nick is a tax agent and his client, Aisha, uses a cloud-based software accounting package. On 10 August 2022, she provides Nick with authentication details so he can access her business records and lodge her tax return for the 2021–22 income year.

Nick must have a declaration in writing from Aisha. She can make the declaration electronically stating that she has authorised Nick to give the document to the Commissioner and that the information is true and correct.

If the cloud-based software accounting package does not include a field for Aisha to provide that declaration, then she would need to provide a separate declaration to Nick (which could be by fax or email if she chose to do this electronically).

Aisha should ensure that she clearly states which document is being lodged when providing her declaration.

Aisha's declaration would say:

I, Aisha O'Brien, declare that the information I provided by software accounting package on 10 August 2022 to Nick Lee, tax agent, in relation to the approved form for the period 1 July 2021 to 30 June 2022 is true and correct and I have authorised Nick Lee to lodge the approved form.

Example 2: Email declaration

Estelle is a tax agent and is emailed by her client, Ruby, who asks her to deal with the ATO on her behalf until otherwise advised.

The statement 'until otherwise advised' is sufficient authorisation for Estelle to act on behalf of Ruby. Estelle does not have to provide this authorisation on each occasion she wants to contact the ATO on behalf of Ruby.

However, each time that Estelle lodges an approved form on Ruby's behalf, Ruby must provide Estelle with a declaration stating that the information is 'true and correct' and that Ruby has authorised Estelle to lodge the approved form.

This declaration could be sent in an email or fax or in writing depending on which option Ruby prefers.

It would not be necessary to include an actual signature at the end of the email. Ruby's action of sending the email and Estelle accepting the information and then using that as a basis for lodging the approved form would be sufficient.

Example 3: Declaration sent by separate email

Grace phones Duc, a tax agent, and asks that he deal with the ATO on her behalf until otherwise advised.

Even though Grace has spoken to Duc, she still needs to send the information in writing to him. She sends him an email declaration stating that information is 'true and correct' and that she has authorised Duc to lodge the approved form on her behalf.

While it would be logical for Grace to include the declaration in the email that includes all the information, it is not a legal requirement and if Grace and Duc choose to, then the declaration can be sent by separate email if the relevant approved form is clearly identified.

Example 4: Declaration in paper form

Deng, a tax agent, has a client, William, who provides him with an activity statement as a printed excel spread sheet. Deng prepares William's activity statement in paper form and posts this to him to check and approve. Once William checks the paper activity statement he signs and returns it to Deng for lodgment. William has previously provided written authority for Deng to act on his behalf.

As William has signed a paper activity statement form and completed the required fields which include a signed declaration that the information is true and correct, William has met his client declaration obligations.

If William had not signed the activity statement, then he would have to make a separate declaration confirming both that the information is true and correct as well as stating he has authorised Deng to lodge the document.

Although the interaction between Deng and William has occurred by paper, Deng can keep a copy of William's declaration electronically if preferred.

William could have sent the declaration in an email rather than signing the activity statement. However, he would need to indicate which document that he is providing the declaration for in his email.

Example 5: Email with information and declaration

Terry completes his activity statement and then provides information to his tax agent, Anne, by email and states in the email that authorisation to lodge has been provided.



As Terry has signed the declaration in the activity statement and the authorisation to lodge has been provided then he has met his legal requirements. If the information is faxed or emailed as a portable downloadable file (PDF), the electronic signature provisions would be satisfied.

Example 6: Information in separate emails

Yanni's client, Kate, provides her tax return electronically but doesn't complete the declaration field. She then sends a separate email advising that the tax return she sent previously is true and correct.

Kate has met the requirements for 'true and correct' however the declaration has not been sufficiently specified. It would not be enough to state that the tax return sent previously is true and correct. That could refer to any tax return Kate sent previously and it needs to be more specific. For example, by referring to the year of the tax return or the date of the previous email.

For more information, see:

- Sections 388-65 and 388-70 of schedule 1 to the *Taxation Administration Act 1953*
- [Section 9](#)  and [Section 10](#)  of the *Electronic Transactions Act 1999*
- How to protect your business

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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