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QC 9988604

# **Lodging your activity statement online**

Individuals and sole traders who have a myGov account linked to the ATO can lodge, view and revise their activity statements.

**Last updated** 10 January 2023

Individuals and sole traders with a myGov account linked to the ATO can lodge, view and revise their activity statements using our online services through their myGov account. Lodging your activity statement online is a quick, easy and secure way for you to prepare and lodge.

## Benefits of lodging online

Lodging your activity statement electronically means you:

- can lodge at a time that's convenient to you as it's available 24/7
- may receive an additional two weeks to lodge and pay your activity statement – see our [two-week deferral offer](#)
- can review your activity statement before lodging and check that the amount calculated equals what you expect to pay or receive.

You can manage your activity statements and PAYG instalments electronically from any device. Simply sign in to your myGov account and access ATO services. You can then:

- view, lodge, revise, vary and pay your activity statement
- manage your PAYG instalments, including elections, voluntary entry, and real-time exits.

## How to lodge online

You lodge your activity statement for individuals and sole traders online through myGov.

[Sign in to myGov](#)

By clicking on this link you will be taken away from **ato.gov.au**. Once you're signed in to myGov, access the **ATO** from **linked services**, then:

1. Select **Tax** and then **Activity statements** from the menu.
2. To lodge a new activity statement, select **Lodge activity statement**.  
To view or revise an already lodged activity statement, select **View or revise activity statements**.

You can lodge your activity statement in a matter of minutes.

**See also:**

- [Activity statements](#)
- [Due dates for lodging and paying your BAS](#)
- [Terms and conditions – two week deferral offer](#)

QC 51403

## Log in to our online services

Our online services provide you with an interactive and secure way to access information, services and functions.

**Last updated** 24 April 2024

Our [online services](#) provide you with an interactive and secure way to access information, services and functions.

To access the below online services you need [myGovID and Relationship Authorisation Manager \(RAM\)](#).

It's important that every person associated with your business, practice, or entity who wants to deal with us online on your behalf, has a myGovID.

**Find out about**

- [Online services for business](#)
- [Online services for agents](#)

## Online services for business

You can use Online services for business to:

- view, prepare, lodge and revise activity statements
- view and request refunds from
  - income tax accounts
  - fringe benefits tax accounts
  - excise accounts
  - some superannuation accounts
- view your statement of account and payment options
- update your details
- transfer funds between your accounts
- access the Small Business Superannuation Clearing House
- communicate with us through a secure mailbox
- test, lodge and download [selected files](#).

#### **Next step**

- Log in to [Online services for business](#)

## **Online services for agents**

You can use Online services for agents to:

- assist in the management of your practice in dealing with us
- view and update your clients' registration details
- add or delete payroll only clients
- prepare, lodge, view and print activity statements for your clients
- view client account information
- make and view payment plans
- make payments by credit and debit cards
- request refunds and credit transfers on behalf of your clients
- access the Small Business Superannuation Clearing House

- lodge member contribution statements and access other super functions
- access Single Touch Payroll (STP) information
- GST property credits
- send messages to us on selected topics
- test, lodge and download [selected files](#).

#### Next step

- Log in to [Online services for agents](#)

QC 23376

## Two week lodgment concession – terms and conditions

Terms and conditions for the two week lodgment and payment concession.

**Last updated** 21 April 2021

You may qualify for an extra two weeks to lodge and pay your quarterly activity statements if you receive and lodge them online.

This concession:

- is ongoing
- allows you to lodge your quarterly activity statement two weeks after the original due date
- applies to activity statements for the **standard quarters** ending 30 September, 31 March and 30 June which have an original due date of the 28th of the month, following the end of the quarter – that is, quarters one, three and four (quarter two activity statement lodgers already have eight weeks to lodge)
- will be visible online once the activity statement generates and dispatches.

If you use a registered agent to prepare and lodge your quarterly activity statements, contact them as you may have a different due date.

## Register now

Register for our online services to manage your activity statements:

- ATO online services for individuals and sole traders (accessed through myGov) – Individuals and sole traders can manage their activity statements, all you need is a myGov account linked to the ATO.
- Online services for business – you can do most of your business reporting and transactions with us online. To access Online services for business, you will need to use myGovID.

### Next steps:

- [Online services Individuals and sole traders](#)
- [Online services for business](#)
- [Accessing online services with myGovID and RAM](#)

## What isn't included

This offer doesn't apply to:

- monthly activity statements
- monthly goods and services (GST) payers with quarterly pay as you go (PAYG) instalments (or other quarterly roles) – this includes businesses that are required to or elect to report on a monthly basis
- quarterly PAYG instalments for head companies of consolidated groups
- entities with substituted accounting periods that are classified as a large business client (see note below)
- any other clients who do not have an original due date of the 28th
- quarterly instalment notices, for example forms
  - *BAS R – Quarterly PAYG instalment notice*
  - *BAS S – Quarterly GST instalment notice*

- *BAS T – Quarterly GST and PAYG instalment notice.*

**Note:** A large business client is a client with:

- annual total income over \$10 million
- GST turnover of \$20 million or more
- annual withholding payments over \$1 million, or an entity in a group of companies where at least one member of that group has an annual total income over \$10 million.

QC 19062

## Join the discussion online

Join us on social media and ATO community to ask questions about tax and super and get the latest tips and updates.

**Last updated** 14 December 2022

## How to join us online

We're here to help make tax and super easier with a range of ways to engage with us online.

### Social media

Follow us for tips and updates, or send us your general tax and super queries.




Facebook  
image






Twitter image



Linked In  
Image

[Like us](#)  on  
Facebook

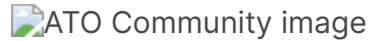
[Follow us](#)  or our [Small  
Business Deputy  
Commissioner](#)  on Twitter

[Follow us](#)  on LinkedIn



## Discussion forum

Check out our peer-to-peer forum, ATO Community, to find answers or ask questions about tax and super.



[Become a member](#)  of ATO Community

## Engaging with us online

Our [social media terms of use](#) are designed to help you get the most out of your online experience with us. We aim to:

- ensure everyone's experience on our platforms is positive and productive – we reserve the right to ignore, block or delete questions or comments that don't follow these guidelines
- ensure our platforms are spaces where you can ask questions and share and discuss information – we don't use them to collect personal data about you. What you share is up to you, though we strongly encourage you to protect your information online
- [respond to questions and comments](#) as soon as we can. It may take us longer than usual to reply if we receive high volumes of questions.

We do not discuss your personal tax affairs on our social media channels or ATO Community. We can't guarantee it's safe to share your details online, even through private messages.

## Keep it simple

Explaining and understanding tax and super can be tricky, so we ask everyone to use plain English when they post.




To support people from non-English speaking backgrounds, we have information in multiple languages on our [Other languages](#) page.

To discuss your personal tax information in your preferred language other than English, phone Translating and Interpreting Services on **+61 3 9268 8332** between 8:00 am and 5:00 pm AEDT, Monday to Friday, and ask for the ATO.

## Sharing information

Our online platforms are great places to share tax and super information and experiences. Be aware that sharing information and providing advice are different.

Sharing information is usually general in nature, whereas providing advice must consider individual circumstances and may differ from person to person. To provide financial advice under Australian law, you must be registered with a professional industry body such as the:

- [Tax Practitioners Board](#) 
- [Australian Securities and Investments Commission](#) 
- [Australian Prudential Regulatory Authority](#) .

If you're providing instructions to build wealth or avoid paying tax, we reserve the right to remove your comments to protect the community.

## Intellectual property

Ideas, written and art works, inventions, names and images are all covered by intellectual property (IP) laws – including copyright. We're required to remove any material found to be in breach of IP law and may be required to provide law enforcement with details.

You can share your own ideas and content – but if you reference someone else's work, make sure you credit them.

## If you see something, say something

We do our best to read new comments and questions, but sometimes things slip through the cracks. Report behaviour you think breaches our terms of use using available reporting functions; for example, using our **Report inappropriate content** button on ATO Community or by sending us a private message on social media.

If you've reported a particular post or behaviour, we promise to look into it.

If you don't see a response from us or see the expected change on a post or user, you don't need to flag it again or take it up with the other person. We won't comment on actions we've taken as moderators – especially where they impact other users.

## Social media terms of use

When you access our social media pages, you agree to comply with the terms and conditions of the social media platform you're using, as well as our terms of use. Posts made by users on our pages don't necessarily reflect ATO opinions or policy.

To ensure our platforms remain welcoming and useful for the community, we reserve the right to remove inappropriate material and comments that don't comply with our terms of use. This includes comments that:

- are irrelevant or excessive
- are inflammatory, defamatory or considered bullying and harassment
- would violate the law or that are currently the subject of legal proceedings
- are political in nature
- are commercial in nature
- reveal the personal information of individual taxpayers.

We reserve the right to hide comments, block users or turn off comments on a post where there are breaches to these terms of use.

## Responding to questions and comments

We're here to help. Where questions or comments adhere to our terms of use and we're able to provide information and support, we'll respond as soon as possible.

The ATO is governed by privacy legislation so we can't discuss information specific to your personal tax and super affairs through these channels. We can't discuss the tax or super affairs of other people, businesses or entities either.

If you have questions about your account details, you can [phone us](#).

The information we provide through our online platforms is general information. While the information is current and accurate at the time of publishing, we recommend you check it's still current and relevant to your situation before using it to make decisions.

## Protecting yourself online

To protect your privacy and the privacy of others, never publish or share personal information online, such as your date of birth, tax file number (TFN), bank account details, or personal contact details such as your home address.

Any information you post on our platforms is publicly viewable and searchable. What you post online may remain there forever and can be found through search engines and online archives. You can customise your social media security settings to ensure your profile can only be accessed by those you trust.

We'll never ask you to pay us money to receive your refund, and we'll never ask for confidential details, like your TFN, through online platforms, emails or SMS. Don't respond to these requests.

The messages we publish on our platforms may include links that direct you to more information on the ATO website and partner sites.

Remember to always check the target address (URL) of the page you are visiting to ensure the site is genuine.

## Beware of ATO impersonators on social media

Scammers on Facebook and Twitter may respond to questions and comments on our social media posts.

Scammers may offer support and invite commenters to direct-message them. These scammers often use profiles that impersonate us and have our name and branding.

While our team remove these posts as quickly as they can and are working with the social media platforms to have these accounts removed, new accounts continue to emerge.

You'll know you're communicating with the real ATO if our:

- Facebook page shows the blue verification tick next to our account name
- Twitter account shows a grey check mark and the word 'Official' under our username.

To verify us on LinkedIn, ensure the account you're engaging with:

- has the official ATO logo and organisational name next to the message. Beware of slight variations on our name, like 'Australia'

rather than 'Australian' Taxation Office

- has been posting on LinkedIn actively and for a long time
- provides you with email addresses that end with '.gov.au'
- doesn't have typos or grammatical errors in its messages
- has a large number of account followers.

If you're contacted by a social media account that may be impersonating us, don't engage with it. Take a screenshot of the account or post and email it to [ReportEmailFraud@ato.gov.au](mailto:ReportEmailFraud@ato.gov.au).

For more information, see:

- [Verify or report a scam](#)
- [Protecting your information](#)
- [Scam alerts](#)
- [Online security](#)

QC 22711

## Current SMS and email activities

We may contact you by SMS and email. If you aren't sure whether an SMS or email is from the ATO, check with us.

**Last updated** 17 October 2022

## General email and SMS messages


We use SMS and emails for promotional and information purposes.

### ATO online services through myGov

If you have linked the ATO to your myGov account, we will send most of your personal ATO letters directly to your [myGov Inbox](#), rather than through the post.

You will get email or SMS notifications from myGov to let you know there are new messages in your myGov Inbox. These myGov

notifications **will not** contain links.

If you are unsure if a myGov notification you have received is genuine, go directly to [myGov](#)  and sign in to check your myGov Inbox.

General notifications may include:

- advice your application has been received
- progress of return notifications, including refund finalisation
- a reminder to provide documents
- a reminder to attend a meeting
- reminders to meet ATO obligations to avoid penalties or cancellation of role, including
  - lodgment of tax returns, annual returns and business activity statements
  - lodgment of vacancy fee returns for foreign investment
  - payment of debt
  - payment of instalments as negotiated with us
- a request to pay (which will be to pay online rather than by cheque)
- notification that we will be contacting you from a private number
- advice of new tax rates
- important information for your business or industry
- promotion of a product or service we offer, such as myTax, myGov and similar
- tax time information about pre-filling, income, deductions and new measures
- information about superannuation changes
- an invitation or reminder to small businesses to attend a local event run by our staff
- notification of delays and system outages.

## **myGovID and RAM**

If you use myGovID to access our online services, such as Online services for business, we may email you to let you know about:

- new features and functions available for myGovID and Relationship Authorisation Manager (RAM)
- improvements to myGovID and RAM
- upcoming requirements, such as renewing an authorisation in RAM.

When you receive an email about myGovID or RAM, always check it has been sent from the myGovID or authorisation manager mailbox.

## **Specific email and SMS messages**

From time to time, we may send you an SMS or email asking you to take specific action, such as:

- provide additional information we require to process a BAS or tax return you lodged
- provide additional information we require regarding an application you have made to us
- verify changes made to your account.

We may use SMS or email to ask you to contact us, but we will never ask you to return personal identifying information through these channels.

## **Email invitations to participate in a survey**

We may use email to invite you to participate in ATO-approved research projects.

We send surveys to gauge your perceptions, gather feedback and improve our service to the community. Participation is voluntary.

Our surveys may ask for general demographic information but will never ask you to provide sensitive personal such as your tax file number (TFN) or bank details.

Emails inviting you to participate in a survey may be sent from an ATO mailbox, or from our trusted research partners. To check the authenticity of a survey invitation you may have received go to [current research projects](#).

## **Tax and BAS agent emails**

If you are a registered agent, we may email you with important updates regarding your clients. Emails may include topics listed under the 'General email and SMS messages' section above, or may be more specific.

## Scam SMS and emails

If you're ever unsure whether an SMS or email is really from us, don't reply or click on any links or attachments.

There are some [common scam warning signs](#) that will help you check if you have been contacted by a scammer or by the ATO.

You can also find out more information about [current scams](#) we're aware of.

## Other ways we may contact you

We may contact you by phone call or letter if that is your [communication preference](#). If you are unsure whether a phone call or letter is from us, phone us on **1800 008 540** to check.

QC 40936

## Reported transactions in ATO online

Information to help you to understand your reported transactions in ATO online services.

**Last updated** 1 April 2022

The Reported Transactions service in ATO online platforms allows you and your tax agent to view third-party data that we hold on taxable payments, government grants and business transactions received through payment systems.

## Accessing reported transactions



These records give you transparency about the data that has been provided to the ATO about your business transactions and can help you meet your tax obligations.

While most businesses do the right thing, there are some businesses that are deliberately not reporting or under-reporting business income to us. This contributes to the [shadow economy](#). We estimate that small businesses operating in the shadow economy costs the community more than \$6.7 billion in unpaid tax every year.

The data will be available to view after we receive and process the information. You and your tax agent will be able to view and filter on current year plus the previous three years of data and download it in either CSV or HTML format.

You can access the Reported Transactions service through our ATO Online platforms. If you are a sole trader you have a choice of using Online services for individuals or Online services for business. We're also making the data available for tax agents of small businesses through Online services for tax agents (OFSA).

If you use:

- [Online services for individuals](#)
  - select **Tax**
  - select **Manage**
  - select **Reported transactions**.
- [Online services for business](#)
  - select **Tax**
  - select **Lodgments**
  - select **Reports and forms**
  - select **Reported transactions**.
- [Online services for agents](#)
  - select a client
  - select **Lodgments**
  - select **Client reports**

- select **Reported transactions**.

This information may help you meet your tax obligations however, you should cross check the information against your business records to ensure it is complete and correct.

Our information may be incomplete because:

- an organisation has not supplied data yet
- our processing has not been completed
- we have received data that could not be matched to you with high confidence
- the data did not pass all validation processing checks
- the transaction date is the date the payer made the payment. If you report on an accrual basis, you'll need to consider when the work was done rather than when the payment was received.

If you or your tax agent need to dispute the data, you can send us a message with the details by accessing the 'contact us' link on the page.

## Reported transaction payment types

Use the information below to understand the different payment types available in the Reported Transactions service and description of data fields in your data download report.

### In this section

- [Taxable payments](#)
- [Government grants and payments](#)
- [Business transaction through payment systems](#)

## Taxable payments

Payments reported to your business as a contractor for taxable payment reporting system services will include the following data fields:

- Field Name – description

- Payer Name – the full name of the business who made the payment
- Payer Australian Business Number – an 11-digit number that identifies the business who made the payment
- Financial year– the financial year the payment was made
- Gross Amount – the gross amount of the payment
- GST Amount – the amount of Goods and Services Tax (GST)
- Tax Withheld Amount – the tax withheld amount.

## **Government grants and payments**

Payments reported to your business for services and grants made by a government entity. The reported transactions will include the following data fields:


- Field Name – description
- Payer Name – the full name of the business who made the payment
- Payer Australian Business Number – an 11-digit number that identifies the business who made the payment
- Grant Program Name – the full name of the grant program
- May be non-assessable non-exempt – some of the grants are listed under legislation as non-assessable non-exempt (NANE) income. If a grant is considered NANE, then government entities can choose to provide additional information in their Taxable payments annual report (TPAR). The information provided in the TPAR will be displayed as yes, no or unsure based on their assessment of whether the grant type is listed as NANE. Some grant transactions will have no values as it is optional
- Payment Date – the date when the grant was issued
- Gross Amount – the gross amount of the payment
- GST Amount – the amount of Goods and Services Tax (GST).

## **Business transaction through payment systems**

Payments made to your business from organisations that process transactions for a client through an electronic payment system will include the following data fields:

- Field Name – description
- Payer Name – the full name of the organisation who reported the payment
- Customer Reference Number – unique business ID used by the organisation who reported to identify the business
- Account held by – account holder name
- Payment System Account Number – the payment system account number allocated to the business by the reporter that relates to the payment system description, for example
  - BPAY payments – Biller ID
  - Merchant acquiring system – Merchant ID
  - Direct debit payments – APCA number, BECS ID or BUDS ID
- BSB Number – a 6-digit number used to identify the individual branch of an Australian Financial Institution
- Client Financial Institution Account Number – the account identification number associated with your bank account
- Period Start – the start date for the transaction period. Format YYYY-MM. For example, 1 July 2021 will display as 2021-07
- Net Amount – the net sales amount (in the reported currency)
- Currency Code (Refer ISO4217 standards) – the currency of the transaction being reported.

## Podcast

Listen to our [Tax inVoice podcast](#)  to learn how the Reported Transactions service supports the ATO's efforts to tackle the shadow economy.

# Maintain your credit or debit card details


How to maintain your credit or debit card details.

**Last updated** 9 April 2021

You can maintain your credit and debit card details:

- [online](#)
- [by phone](#).

## Online

The quickest way to maintain your credit and debit details is through our [Online services](#)  for individuals. All you need is a myGov account linked to the ATO.

When providing your credit and debit card details we need the:

- card holder name
- card number (no spaces or hyphens)
- expiry month and year
- CCV number – this three-digit number on the back of the card.

When entering the card holder name, include spaces between each word and initials where required – for example, John Q Citizen.

## Steps to maintain your card details

To maintain your credit and debit card details:

- sign in to your myGov account and select ATO
- from ATO Online services, select My profile then select Manage card details.  
This will display any stored cards and the status of each card - for example, unusable, expired, or expiring soon. A maximum of three cards can be stored.
- select Add to enter a new credit or debit card, or click on the arrow to the right of a stored card to Edit or Remove card details

- tick the box to agree to sign the declaration with the identification details you used to log-in
- select Save.

## By phone

To maintain your credit and debit card details by phone you must be the card holder.

If you're the card holder, [call us during operating hours](#) to speak to a customer service representative.

When you call us, we'll confirm your identity by asking you some questions based on information from your tax records.

You will need to know one of the following :

- your personal tax file number (TFN)
- Australian business number (ABN).

For details about the information we collect see [Privacy notice – Maintain credit and debit cards](#).

QC 65171

## Cloud software authentication and authorisation


Standard Business Reporting cloud accounting software simplifies the way businesses and agents interact with the ATO.

**Last updated** 5 September 2022

## Interacting with us

Online software solutions are available through software providers and:

- ensure compliant, secure and streamlined transactions online anytime from any device
- allow you to notify us of your hosted Standard Business Reporting (SBR) software service, so you can securely interact with us using cloud software
- co-exist with online software, including compatible desktop solutions.

Use the [SBR product register](#)  to confirm if your hosted SBR software provider is certified for the online cloud solution. Once you have subscribed to, or purchased SBR cloud-based software, you need to notify us of your hosted SBR software provider's details.

## How to notify us

To complete your one-off notification, choose from the following options.

- If you're the entity's primary or authorised contact on our records, an eligible associate or authorised business staff, log in to [Access Manager](#). Follow the steps to notify us of your [hosted SBR software services](#).
- If you're having difficulties or you're a registered agent helping your client to notify, phone **1300 85 22 32** with the following information
  - proof of record ownership (for example personal TFN, date of birth, address, recent ATO-generated notice)
  - your Australian business number (ABN), or if you are a registered agent, you can use your registered agent number (RAN)
  - the name or ABN of your software provider
  - your unique software ID (provided by your software provider).

## Frequently asked questions

### Can I have more than one online software provider?

Yes. You can have more than one online software provider.

### Can I have multiple software IDs?

Yes. You can have multiple software IDs. Your software provider can advise you.

**If I complete a notification for hosted SBR software services will this affect any of my other accounting programs?**

No. You can use other accounting programs in addition to SBR software services. Check with your software provider on any specific changes relating to your individual programs.

**Do registered agents need to complete a notification for each RAN?**

If you're a registered agent and have multiple RANs, the notification applies to the ABN for the entire practice; you don't need to notify for each RAN.

**Do registered agents have the authority to complete the notification on behalf of their client?**

Yes. An agent can do the software ID notification on behalf of the employer regardless of whether they will be processing payroll/lodging the pay events.

Use the software ID registered, for the party that will be lodging. If they think that both the agent and/or the employer may lodge at different times, there is the ability to register multiple software IDs (for example the employers and the agent's software ID).

**Why am I receiving an error when I lodge?**

Ensure the following are correct:


- your tax practice ABN is the one you have linked to your agent number
- your client's TFN/ABN is correct and is linked to your RAN (if you have more than one RAN, check it is the correct one)
- where you have more than one ABN, you are using the right ABN (that is, the same ABN provided when completing your software provider notification or registered in Access Manager).

For more information see the [Practitioner lodgment service \(PLS\) user guide](#).

**Can I use cloud software for other government agencies?**

The solution is implemented in the ATO Access Manager and is only for the ATO. A similar solution has been implemented for the Unique



Student Identifier in [Relationship Authorisation Manager](#) . Other agencies may choose to leverage the latter solution.

QC 44965

## Privacy notice for online services for non-residents

Privacy notice for ATO online services for non-residents.

**Last updated** 5 June 2017

We collect personal information about your authorised contact/s when you use this online service. This personal information may include details that identify an individual. These types of collections include (but are not limited to) information from the individual in their capacity as:

- an authorised person such as a director
- a partner in a partnership structure
- a sole trader.

This notice explains how we manage the personal information we collect.


We are authorised by the *Taxation Administration Act 1953* to collect personal information.

We will collect the authorised contact's [name, business/legal name, role, email address, business and mobile phone numbers] for the purposes of [contacting them to discuss your Australian taxation accounts and to provide information about these taxation accounts to the authorised contact if they contact us].

If you have provided any Australian tax file number (TFN) relating to you as an individual, we may use it so we can identify you. The *Taxation Administration Act 1953* authorises us to ask for your TFN. It is not an offence not to quote an Australian TFN relating to an individual.

Where authorised by law, we may give this information to other government departments and agencies. The ATO also provides taxpayer information to treaty partners overseas under international tax agreements with many other countries. More information about these treaties is on the ATO website ([ato.gov.au](http://ato.gov.au)). The ATO's privacy policy is also on our website. The policy contains important information about your privacy, including information about how you can access and seek correction of information we hold about you, how to make a complaint if you think we have breached the Australian Privacy Principles and how we will deal with any privacy complaints.

When you use our online systems, we collect certain information from your computer and browser.

Our online services automatically send us usage data using analytics tools including Google Analytics to help improve our services. They do not collect or send your identity. For more information about Google Analytics, go to [Google privacy policy](#) .

The information you provide on the registration form is secure. If you/we provide information by email please be aware that this may not be secure.

QC 52404

## **Terms and conditions of use – online services for non-residents**

Information about the terms and conditions of online services for non-residents.

**Last updated** 5 June 2017

1.1 The Terms and Conditions of use of online services for non-residents may change over time. The Terms and Conditions current at a given time are those published on this page.

1.2 By using the online services for non-residents, you are agreeing to be bound by the online services for non-residents Terms and Conditions current at each time of use.

## **2. Definitions**

2.1 When we say:

- we, us and our, we mean the Australian Taxation Office (ATO)
- you and your, we mean you as the user of online services for non-residents
- online services for non-residents, we mean this electronic data system that we provide.

## **3. Access and data security**

You must:

3.1 Ensure that if your computer will be unattended, even briefly, you log out from this online service or lock your computer.

3.3 Keep your information secure and ensure it is not accessed by an unauthorised individual.

## **4. Suspension or cancellation of online services for non-residents**

4.1 The ATO retains the right to suspend or cancel your online services for non-residents account at any time where it suspects any of the following has occurred:

- 4.2 That there has been unauthorised access of your account.
- 4.3 That your account has been used for a purpose for which you were not properly authorised at the relevant time of access.
- 4.4 That your account is being used for any unlawful or improper purpose.

QC 52406

**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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