



Natural disaster support

Find support following a natural disaster event, such as bushfire, cyclone, drought, flood, and storm.

Summary of our disaster support



How we can help if you're affected by crisis or a natural disaster like a bushfire, flood, storm, cyclone or drought.

Flood support



Support for people affected by the recent floods.

Bushfire support



Get recovery assistance, help to pay and support for small businesses during bushfire.

Drought support



Help for individuals, businesses and primary producers affected by drought.

Recovery following natural disasters



Consider insurance payouts, repairs and rebuilding, fuel tax credits, donations and fundraising.

67547

Summary of our disaster support

How we can help if you're affected by crisis or a natural disaster like a bushfire, flood, storm, cyclone or drought.

23 June 2023

If you've been affected by an event or natural disaster such as a bushfire, cyclone, drought, flood, or storm, we can support you.

We understand that family and property are your priority at this time. We'll give you time to recover and help you sort out your tax affairs when you're ready.

We generally stop sending correspondence to people in areas affected by major disasters. Once the crisis has passed, we can help you get back on track.

Depending on your situation, we may be able to:

- give you extra time to pay tax or lodge tax returns, activity statements or other obligations
- set up a payment plan tailored to your individual situation
- remit penalties or interest charged during the time you've been affected.

72896

Flood support

Support for people affected by the recent floods.

27 April 2023

We're here to support the community during difficult times.

If you've been affected by floods, we understand that tax is not your number one priority, however we encourage you to lodge when you can.

We have a range of support options available to help you meet your tax obligations.

You can phone our Emergency support line on **1800 806 218** to see what support is available in your circumstances or see [Support in difficult times](#).

Support for tax professionals

If you, your practice or your clients were affected by the floods and are struggling to meet tax obligations, we have a range of [support options](#) available to help.

68076

Bushfire support

Get recovery assistance, help to pay and support for small businesses during bushfire.

3 January 2023

If you've been affected by a bushfire and are struggling to meet your tax or super obligations, we have a range of support options available to help you.

You can also phone our Emergency support line on **1800 806 218** to see what support is available in your circumstances.

Help to pay

We automatically deferred payments for people and businesses in the bushfire affected postcodes in 2019–20.

We can also help to reconstruct your tax records to access government payments.

Recovery assistance

The Australian Government Disaster Recovery Payment (AGDRP) and the Disaster Recovery Allowance (DRA) may be available if you have been affected by bushfires. See [Disaster support from other agencies](#) for information about payments and support available in a disaster.

If you've received a payment and need to find out how to include it in your tax return, see [Disaster assistance payments and your tax](#).

Support for small business

If your tax circumstances have changed because of bushfires, you can:

- change your GST reporting cycle to monthly reporting and payment
- vary your PAYG instalments.

Find out more about how we can [support your small business](#).

Bushfires affected postcodes in 2019–20



Postcodes listed by state and territory impacted by the 2019-20 Australian bushfires.

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Bushfires affected postcodes in 2019–20

Postcodes listed by state and territory impacted by the 2019-20 Australian bushfires.

21 December 2021

We applied automatic deferrals to any lodgments or payments due to people and businesses located in the following affected postcodes. These ended in June 2020.

- [New South Wales](#)

- [Queensland](#)
- [South Australia](#)
- [Tasmania](#)
- [Victoria](#)

New South Wales

Armidale regional: 2350, 2351, 2359, 2360, 2365, 2369, 2370, 2440, 2453

Bega Valley: 2546, 2548, 2549, 2550, 2551, 2631, 2632

Bellingen: 2448, 2449, 2453, 2454, 2455

Blue Mountains: 2758, 2773, 2774, 2776, 2777, 2778, 2779, 2780, 2782, 2783, 2784, 2785, 2786, 2787

Central Coast: 2083, 2250, 2251, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2775

Cessnock: 2250, 2320, 2321, 2322, 2323, 2325, 2326, 2327, 2334, 2335

Clarence Valley: 2365, 2370, 2450, 2453, 2456, 2460, 2462, 2463, 2464, 2465, 2466, 2469, 2472

Coffs Harbour: 2450, 2452, 2454, 2456, 2460

Eurobodalla: 2536, 2537, 2545, 2546, 2550, 2622

Glen Innes Severn: 2365, 2370, 2371

Goulburn Mulwaree: 2579, 2580, 2581, 2622

Greater Hume Shire: 2640, 2642, 2644, 2646, 2650, 2652, 2658, 2659, 2660

Hawkesbury: 2330, 2753, 2754, 2755, 2756, 2757, 2758, 2765, 2775

Inverell: 2360, 2361, 2365, 2369, 2370, 2371, 2403, 2410, 4385

Kempsey: 2431, 2440, 2441

Kyogle: 2469, 2470, 2474, 2475, 2476, 2480

Lismore: 2470, 2471, 2472, 2477, 2480

Lithgow: 2785, 2786, 2787, 2790, 2795, 2845, 2846, 2847, 2848, 2849, 2850

Mid-coast: 2312, 2324, 2337, 2415, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2443

Mid-Western: 2795, 2844, 2848, 2849, 2850, 2852

Nambucca: 2441, 2447, 2448, 2449, 2454

Oberon: 2580, 2787, 2790, 2795

Port Macquarie-Hastings: 2429, 2439, 2440, 2441, 2443, 2444, 2445, 2446

Queanbeyan-Palerang regional: 2580, 2581, 2619, 2620, 2621, 2622, 2623

Richmond Valley: 2469, 2470, 2471, 2472, 2473, 2480

Shoalhaven: 2534, 2535, 2536, 2538, 2539, 2540, 2541, 2577, 2622

Singleton: 2320, 2325, 2330, 2331, 2333, 2335

Snowy Monaro Regional: 2546, 2551, 2620, 2621, 2622, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633

Snowy Valleys: 2611, 2627, 2629, 2640, 2642, 2649, 2652, 2653, 2720, 2722, 2729, 2730, 3707

Tenterfield: 2371, 2372, 2469, 2475, 2476, 4375, 4377, 4380, 4383

Tweed: 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490

Upper Lachlan Shire: 2579, 2580, 2581, 2582, 2583, 2787

Uralla: 2350, 2354, 2358, 2359, 2365

Walcha: 2354

Wingecarribee: 2571, 2574, 2575, 2576, 2577, 2578, 2579, 2580

Wollondilly: 2508, 2560, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2745, 2752, 2787

Queensland

Gladstone: 4670, 4674, 4676, 4677, 4678, 4680, 4694, 4695, 4697, 4741

Livingstone: 4700, 4701, 4702, 4703, 4704, 4705, 4706, 4710, 4711, 4741

Noosa: 4562, 4563, 4565, 4566, 4567, 4568, 4569, 4571, 4573

Somerset: 4306, 4311, 4312, 4313, 4314, 4342, 4346, 4514, 4515

Toowoomba: 4314, 4350, 4352, 4353, 4354, 4355, 4356, 4357, 4358, 4359, 4360, 4361, 4363, 4364, 4365, 4400, 4401, 4402, 4403, 4404, 4405, 4407, 4614

South Australia

Adelaide Hills: 5052, 5072, 5073, 5076, 5114, 5125, 5131, 5132, 5133, 5134, 5136, 5137, 5138, 5139, 5140, 5141, 5142, 5144, 5151, 5152, 5153, 5154, 5155, 5156, 5157, 5231, 5232, 5233, 5234, 5235, 5240, 5241, 5242, 5243, 5244, 5245, 5252, 5351

City of Playford: 5110, 5112, 5113, 5114, 5115, 5116, 5117, 5118, 5120, 5121

Kangaroo Island: 5220, 5221, 5222, 5223

Kingston: 5264, 5271, 5273, 5275

Lower Eyre Peninsula: 5606, 5607, 5630, 5631, 5632

Mount Barker: 5153, 5155, 5157, 5201, 5243, 5244, 5245, 5250, 5251, 5252, 5254

Yorke Peninsula: 5552, 5558, 5570, 5571, 5572, 5573, 5575, 5576, 5577, 5580, 5581, 5582, 5583

Tasmania

Break O'Day: 7212, 7213, 7214, 7215, 7216, 7264

Central Highlands: 7030, 7140, 7304

Southern Midlands: 7017, 7026, 7027, 7030, 7119, 7120, 7140, 7172, 7190

Victoria

Alpine: 3691, 3697, 3698, 3699, 3737, 3738, 3739, 3740, 3741, 3744, 3862, 3898

East Gippsland: 3699, 3701, 3707, 3851, 3862, 3864, 3865, 3875, 3878, 3880, 3882, 3885, 3886, 3887, 3888, 3889, 3890, 3891, 3892, 3893, 3895, 3896, 3898, 3900, 3902, 3903, 3904, 3909

Towong: 3691, 3695, 3700, 3701, 3704, 3705, 3707, 3708, 3709

Wodonga: 3690, 3691, 3694

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Drought support

Help for individuals, businesses and primary producers affected by drought.

5 September 2023

Watch our short video about our drought assistance program.

Media:Small business tax concessions

<http://tv.ato.gov.au/ato-tv/media?v=bd1bdiub1go1hz>

We're committed to doing what we can to help. You can phone our Emergency support line on **1800 806 218** to discuss your situation.

Help for individuals and businesses

If a drought is causing financial difficulties for you or your business, help could include:

- more time to pay or payment plans
- remitting penalties or interest charges
- tax incentives for primary producers
- small business tax concessions.

You can speak with us to discuss your situation.

We can arrange to:

- quickly pay any income tax or activity statement refunds we owe you
- in special circumstances, we can release you from your tax debt if paying would cause serious hardship.

You may be able to access disaster support from other government agencies. Find out about recovery following natural disasters and how to report disaster payments and grants in your tax return

Small business tax concessions

If you're running an **eligible small business**, there are concessions that may help you at times of financial pressure. These include the:

- **Increased small business tax offset** – The small business income tax offset can reduce the tax you pay by up to \$1,000 each year.
- **PAYG instalment concession** – You can pay your pay as you go (PAYG) instalments using an amount we calculate for you. It's quick and easy because you don't have to work out your instalments.
- **Simplified trading stock rules** – This concession allows you to report an estimate of the value of your trading stock at the end of the financial year.
- **Small business restructure rollover** – Small businesses can change their legal structure, without incurring any income tax liability, by transferring active assets between entities.
- **Lower company tax rate** – If you are a base-rate entity you could be eligible for the lower company tax rate of 27.5%.

Economic stimulus measures

- **Temporary full expensing** – Eligible businesses may immediately deduct the business portion of the cost of eligible new depreciating assets.
- **Loss carry back tax offset** – If you're an eligible corporate entity, you may claim this refundable tax offset when you choose to carry back tax losses to certain income years in which you had an income tax liability.

Help for primary producers

We recognise the significant impact of drought on rural communities.

We offer measures to help primary producers manage their finances when facing drought:

- Immediate tax deductions for capital expenditure
- If you put money into your farm management deposit account within the last 12 months, you can withdraw those funds without affecting the deductions you have claimed. Your financial institution may require advance notice of your request for early withdrawal.
- Special tax concessions may affect which amounts you include in your assessable income each year and how you pay your PAYG instalments. If you operate as an individual or in partnership, you can also benefit from exceptions to the non-commercial losses rules.

Immediate tax deductions may be available for capital expenditure, including:

- Water facilities
- Fencing and fodder storage assets
- Landcare operations
- Shelterbelts – new fencing or reticulation
- Farm management deposits scheme
- Primary producer concessions

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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