



 [Print whole section](#)

Voluntary disclosures in the approved form

Inform us of mistakes or if you left something out of a lodgment by making a voluntary disclosure in an approved form.

Last updated 22 August 2024

About the voluntary disclosure

Why you may need to make a voluntary disclosure and why you need to use the approved form.

How to make a voluntary disclosure

Lodgment options for making a voluntary disclosure in the approved form and providing it to us.

How we process your voluntary disclosure

Find out how we process your voluntary disclosure; whether it's unprompted or because of a review.

Information we require

When you make a voluntary disclosure, the information we

Liability and penalties for voluntary corrections



The penalties and interest we may charge on a voluntary disclosure and when we may reduce them.

QC 56568

About the voluntary disclosure

Why you may need to make a voluntary disclosure and why you need to use the approved form.

Last updated 22 August 2024

On this page

[Types of things to disclose](#)

[Using the approved form](#)

[When a disclosure is not a voluntary disclosure](#)

Types of things to disclose

You make a voluntary disclosure to:

- inform us of a mistake or something left out of a lodgment, such as:
 - income you didn't disclose
 - deductions that you weren't entitled to claim
 - credits that you weren't entitled to claim
- tell us about any false or misleading information.

The voluntary disclosure gives you the opportunity to correct your tax affairs.

Using the approved form

To make a voluntary disclosure you need to do so 'in the approved form'. This means you must:

- give us the information we require to work out what the error or correct position is
- provide the information by:
 - letter (ensure that it contains a declaration signed by you or your authorised person)
 - specific form through an approved ATO electronic channel
 - phone
 - face to face (in limited circumstances).

When a disclosure is not a voluntary disclosure

There are several circumstances where a disclosure is not a voluntary disclosure, such as:

- agreeing with a shortfall amount that we have already told you about or answering questions
- providing general information or invoices
- saying that you don't understand the law.

In these situations, work with us to provide more information.

QC 56568

How to make a voluntary disclosure

Lodgment options for making a voluntary disclosure in the approved form and providing it to us.

Last updated 22 August 2024

On this page

[Lodgment options](#)

[Specific forms](#)

[In writing](#)

[Electronically](#)

[Over the phone or face to face](#)

[Superannuation statements](#)

Lodgment options

Voluntary disclosures must be made in the approved form for the tax type.

The lodgment options for making a voluntary disclosure depend on the nature and timing of the disclosure, these include:

- [specific forms](#)
- [in writing](#)
- [electronically](#)
- [over the phone or face to face](#).

There are also other specific methods for superannuation statements.

If we inform you that we are going to examine a particular accounting period, you can't use the above methods to correct any errors. You will need to disclose any errors to the tax officer conducting the review or audit. In these circumstances, use the for **Voluntary disclosure form** – if you're under review or audit.

Specific forms

We publish specific forms for certain types of voluntary disclosure, see the following table.

Where to submit a voluntary disclosure

Tax type	Methods
Offshore income, capital gains or over-claimed deductions relating to your offshore activities	<p>Send us your voluntary disclosure by:</p> <ul style="list-style-type: none">• post to Australian Taxation Office PO Box 3004 PENRITH NSW 2740• fax to 1300 730 239
Individual tax return	<p>You can lodge:</p> <ul style="list-style-type: none">• online through ATO online services• on a paper amendment form• through a registered tax agent. <p>For more information about these options, see How to request an amendment to your tax return.</p>
Income tax return for companies, partnerships, trusts and superannuation funds other than SMSFs	<p>Request an amendment to a business or super tax return</p>
Activity statement for GST, LCT, WET, fuel tax credits, and PAYG withholding disclosures	<p>Correct an activity statement</p> <p>Revising an earlier activity statement</p>
GST (property transactions)	<p>See GST – How we can help.</p>

FBT	See Fringe benefits tax returns.
PAYG withholding	<p>For lodging amended PAYG payment summary annual reports see Annual reporting.</p> <p>For correcting withholding errors see PAYG withholding – correcting mistakes.</p>
Excise returns	See Excise return.
Excise – fuel schemes: <ul style="list-style-type: none"> • Product stewardship for oil • Cleaner fuels grants scheme • Fuel tax credits (non-BAS claimants) 	See Amending fuel tax credit claims for non-business.
Not-for-profit: <ul style="list-style-type: none"> • Tax concessions • Deductible gift recipient (DGR) status • Ancillary fund guidelines 	Phone us on 1300 130 248

In writing

You may make a voluntary disclosure in writing (except for some superannuation fund statements) either:

- in a letter
- on a [specific form](#) we publish for some voluntary disclosures.

A voluntary disclosure made in writing may be given to us by:

- posting it to a specified ATO postal address

- faxing it, if we have provided you with an appropriate fax number that you confirm is current and you wish to fax the material
- posting, faxing or handing it to a tax officer conducting an examination of your tax affairs (an audit or review).

Electronically

You can make a voluntary disclosure online using an ATO approved electronic channel. For example, an individual may make a voluntary disclosure by amending their tax information through myTax.

If you use **Online services for business** you can send your documents through the secure mail message function as an attachment.

Your tax agent can make a voluntary disclosure on your behalf by requesting an amendment through an ATO approved electronic channel. Your tax agent will need to ensure that their tax agent number is linked to your records.

However, if we have informed you of an examination of a particular accounting period, you can't make an electronic voluntary disclosure for that period unless you are asked to.

You will need to disclose any errors to the tax officer conducting the examination, review or audit. In these circumstances, use the **Voluntary disclosure form – if you're under review or audit**.

Over the phone or face to face

If you have been informed of an examination of your tax affairs (an audit or a review), you must make a voluntary disclosure by phone or face to face about a:

- potential shortfall amount
- scheme shortfall amount
- the false or misleading nature of a statement.

You make a voluntary disclosure to the tax officer who is conducting the review or audit.

Where a voluntary disclosure doesn't relate to a shortfall amount or change your assessed liability, you can make the disclosure over the phone if the correction relates to information you recently provided.

For an ongoing matter, you can provide the information to the person you previously spoke to.

When you phone, you will need to **establish your identity** before we can discuss your details.

Superannuation statements

Specific rules apply when you make a voluntary disclosure about a false or misleading statement made in some superannuation forms.

Self-managed super fund annual return

To make a **SMSF voluntary disclosure**, the self-managed super fund (SMSF) trustee must lodge an amended SMSF annual return. The entire return must be submitted with the error or omission corrected.

To make a voluntary disclosure about an unrectified regulatory contravention, you should complete the **SMSF regulatory contravention disclosure** form or apply in writing. You can find out how and when to report using the **SMSF early engagement and voluntary disclosure service**.

Other forms

You must correct material errors and omissions in these reporting forms within 30 days of becoming aware of them.

By satisfying this obligation you are making a voluntary disclosure about the error or omission to the extent that it was a false or misleading statement.

For more information see:

- **Rollovers**
- **Release Authority Statements** with regard to Excess Contributions Tax.

For 2018–19 year onwards see:

- **Member Account Attribute Service (MAAS)** submit message
- **Member Account Transaction Service (MATS)**.

For 2017–18 and prior years see– **Member Contributions Statement (MCS)**. For MCS or release authority statements, you must lodge a

new statement indicating that it is a correction to a previous statement.

QC 56568

How we process your voluntary disclosure

Find out how we process your voluntary disclosure; whether it's unprompted or because of a review.

Last updated 22 August 2024

On this page

[Unprompted voluntary disclosures](#)

[Voluntary disclosures during an examination](#)

Unprompted voluntary disclosures

If you make a voluntary disclosure before we tell you about a review or audit of your tax affairs for a relevant period, we process it in the same way as the tax return or statement it relates to. If we need more information, we will contact you or your representative.

Once we process your information, we will issue an assessment or other notice. The assessment or notice tells you:

- how much tax or overpaid credits and benefits you owe
- any penalties and interest charges we impose
- the date your payment is due.

If you make a voluntary disclosure by revising an earlier activity statement, we won't issue a notice of amended assessment (NOAA) if

we accept your amendment in full. If we don't, we will issue a notice.

We will usually accept a voluntary disclosure where:

- the declaration was not in the exact form
- you didn't tell us all the information (such as the item number in the return or statement), but we can work out the required information from your description.

However, if you tell us you have found a mistake or give us documents without sufficient details for us to work out the amount of the adjustment, we won't consider this a voluntary disclosure.

Voluntary disclosures during an examination

If you make a voluntary disclosure during an audit or review and don't provide all the information we need, we will either:

- contact you to resolve the issue, usually asking you for more details and supporting information such as records or invoices
- accept that you have provided most of the information.

We usually issue an amended assessment after we have:

- examined the voluntary disclosure
- looked at its related transactions
- considered the law.

If there are other issues that we are examining, we will usually determine if an adjustment is needed for them before issuing the amended assessment for the period. The amended assessment may not be exactly what is in your voluntary disclosure.

QC 56568

Information we require

When you make a voluntary disclosure, the information we require depends on whether there is a shortfall.

Last updated 22 August 2024

On this page

[Shortfall amount or scheme shortfall amount](#)

[No shortfall amount](#)

[Declarations](#)

Shortfall amount or scheme shortfall amount

If you made a statement that will result in a shortfall amount or scheme shortfall amount, you can make a voluntary disclosure by providing the following information:

- your name or the entity's name
- your or the entity's phone number and address, or the name, phone number and address of your tax agent, BAS agent or other authorised contact
- the type of tax, payment or credit
- the relevant accounting periods or when you made the statement
- details of the amounts to be adjusted
 - the original document item or label numbers and the descriptions affected by the change, or a description of the issue sufficient for us to work out which labels will need to be changed
 - the amount of each adjustment or sufficient information for us to readily work out the amount of each adjustment
 - any other relevant information that will help us work out the correct amount of tax-related liability, payment or credit
- your [declaration](#).

You don't need to work out the shortfall amount – we do that. However, you usually need to supply enough information for this amount to be calculated.

You may also quote your tax file number (TFN) or Australian business number (ABN). It's not an offence not to quote your TFN or ABN but quoting it reduces the risk of administrative errors that may delay the processing of your voluntary disclosure.

When you can't determine the amounts or labels

Sometimes it won't be possible for you to advise us what amounts and labels are potentially in error in a return or statement. Generally, this happens where:

- the transactions are very complex
- there are multiple views of the correct tax treatment and you don't know what view you should adopt or we will adopt.

In some cases, it is sufficient for you to have done everything you reasonably can to give us the information we need to work out the amount. Often this will include information on your view of the law and the facts of the situation or transactions. Providing general information or listing transactions or invoices is not always sufficient.

No shortfall amount

If you made a false or misleading statement that won't result in a shortfall in the amount of tax paid, you can make a voluntary disclosure by providing:

- your name or the entity's name
- your or the entity's phone number and address, or the name, phone number and address of your tax agent, BAS agent or other authorised contact
- identification of the statement: this may need to include details of the statement that was made, including how it was made and the date it was made
- what was false or misleading about the statement and/or the correct information
- your [declaration](#).

You may also quote your TFN or ABN. It's not an offence not to quote your TFN or ABN but quoting it reduces the risk of administrative errors that may delay the processing of your voluntary disclosure.

Declarations

Each voluntary disclosure should have a declaration from the person who makes it. This lets us know you can make the voluntary disclosure and that you consider the information to be true and correct.

Declarations on forms and online systems

The declaration is on our forms and should be signed, and it's included in online systems where tax agents can request an amendment.

Declarations on letters

The declaration must be added to a voluntary disclosure submitted by letter.

If you're submitting the voluntary disclosure yourself, you must:

- include the following declaration 'I declare that the information I have given in this document (including any attachments) is true and correct and that I am authorised to disclose this information.'
- sign and date the letter.

If an authorised contact is sending a letter on your behalf, they must:

- include the following declaration 'I declare that:
 - this voluntary disclosure has been prepared in accordance with the information supplied by the taxpayer
 - I have received a written declaration signed by the taxpayer that the information they have provided is true and correct, and
 - I am authorised by the taxpayer to make this voluntary disclosure to the Commissioner of Taxation.'
- state the capacity in which they are sending the voluntary disclosure (for example, as tax agent or authorised contact)
- sign and date the letter.

Liability and penalties for voluntary corrections

The penalties and interest we may charge on a voluntary disclosure and when we may reduce them.

Last updated 22 August 2024

On this page

[Understanding liability](#)

[Reduction of penalties and interest](#)

Understanding liability

In some situations, you may wish to make a voluntary disclosure where you consider:

- your position at law to be correct
- potentially correct but the outcome is unclear.

Where you explicitly state the voluntary disclosure is:

- for 'protection'
- has a nature similar to a 'without prejudice disclosure'

No adjustment will occur without further examination. However, we will generally require further information relating to the error to understand the situation.

The same provisions for reduction of penalties apply to these conditional disclosures as for disclosures that are silent on the issue or note that there was an error or incorrect statement.

Reduction of penalties and interest

If you make a voluntary disclosure, you can generally expect a reduction in the **administrative penalties and interest charges** that would normally apply. Administrative penalties are those we may impose without taking court action.

You also don't need to admit there is a liability or that you were incorrect in your original statement when you make a voluntary disclosure.

Where there is an error in information that you have provided you may be liable to a penalty. However, we won't apply a false or misleading statement penalty if you have taken reasonable care, even though the information is incorrect.

If you didn't take reasonable care a penalty may apply. Penalties may also apply for statements that don't have a reasonably arguable position or result in a scheme shortfall amount.

If you make a voluntary disclosure the penalty, if any, may be reduced.

The level of any reduction of penalty is dependent on when a voluntary disclosure is made. Generally, a greater reduction is given when the disclosure is made before we notify you of an examination (such as a review or audit).

Reduced interest charges

A correction that increases your tax (or reduces your credits) creates a shortfall amount, which may incur an interest charge. We may reduce this charge if the shortfall amount results from an unprompted voluntary disclosure (made outside any audit or review).

You may have to ask us to reduce the interest charge and provide additional information.

Reduced penalties

We can impose no penalty, or one of 3 penalty amounts, following our assessment of your voluntary disclosure. These penalty amounts can often be reduced, depending on when you tell us about the correction. Generally, the reduction is greater if you make a voluntary disclosure before we notify you of an examination.

We will reduce some penalties by 80% if you tell us about a shortfall amount before the earlier of:

- the day we tell you we are going to conduct an examination of your affairs, or
- the last day we will accept a voluntary disclosure if we have publicly requested voluntary disclosures about a transaction that applies to your financial affairs.

If the shortfall is less than \$1,000, we will reduce the penalty to nil if you tell us about it before we tell you that we are going to examine your tax affairs and we haven't publicly requested voluntary disclosures.

If you make the voluntary disclosure after we advise you that we will conduct a tax examination, we will reduce the penalty by 20% if your disclosure can reasonably be estimated to have saved us a significant amount of time or resources.

Often at the beginning of an audit or during the course of a review we invite a voluntary disclosure. If you make one before the date advised or during the review, usually the penalty, if any, will be reduced by 80%.

You can ask us to reduce the amount of some penalties and if we decline your request, you can object to that decision.

For an outline of the way section 284-225 of Schedule 1 of the *Taxation Administration Act 1953* will apply to voluntary disclosures, see *MT 2012/3 Administrative penalties: voluntary disclosures*.

QC 56568

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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