



For tax professionals

Information for tax professionals.

Payment interest and penalties



Information on tax payment methods, payment arrangements, interest charges, penalties and safe harbour exemptions.

Prepare and lodge



Information for registered agents about preparing and lodging tax returns and statements and due dates.

Support and communication



Resources to help tax professionals interact with us, keep up to date and find the information and resources they need.

Your practice



Your practice is a central source of administrative and practice information for tax professionals.

Tax professionals newsroom



Read the latest updates on tax, super and registry services.

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Payment, interest and penalties

Information on tax payment methods, payment arrangements, interest charges, penalties and safe harbour exemptions.

1 May 2019

Paying the ATO

Information for tax professionals about payment methods and payment arrangements for your individual and business clients.

We offer your clients a range of payment options, including BPAY and credit card. You can download payment slips for your clients using the portals.

If your client has a tax debt they are unable to pay on time, you can make an arrangement on their behalf for payment by instalments. If your client considers payment will cause them serious hardship, you can apply on their behalf for a release from payment of their tax debt.

Find out more at [Paying the ATO](#).

Interest and penalties

General interest charge and shortfall interest charge are imposed on outstanding amounts, such as shortfall amounts, late payments and unpaid tax debts. Interest charges apply whether or not a penalty applies.

Penalties are applied where there is a failure to meet a tax obligation.

Safe harbour provisions mean there is no penalty for your client in certain circumstances.

Find out more at [Interest and penalties](#).

Payment-only deferral requests for registered agents



You can request a payment-only deferral if your client needs more time to pay.

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Payment-only deferral requests for registered agents

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12 February 2024

Eligibility

You can request a payment-only deferral for the following liabilities:

- income tax
- liabilities arising following lodgment of activity statements
- fringe benefits tax.

A payment-only deferral request must:

- be for an existing client
- only include documents that have been lodged and processed
- meet requirements under [exceptional or unforeseen circumstances](#).

For all other deferrals, see Lodgment program deferral.

Payment-only deferral requests for large businesses

Payment deferral requests for significant global entities or large businesses will be considered by our large business specialists. You

may be contacted by them if you request a payment deferral for one of these entities.

Exceptional or unforeseen circumstances

You can lodge a payment-only deferral application if:

- there are, or have been, exceptional or unforeseen circumstances beyond your client's control
- the exceptional or unforeseen circumstances must be consistent with those outlined in Practice Statement **PSLA 2011/14** *General debt collection powers and principles*.

For the deferral request to be considered you must:

- provide full details of your client's exceptional or unforeseen circumstances that have or will prevent them from paying by the due date
- provide the steps your client took to mitigate the effects of those circumstances
- demonstrate that your client can make full payment once the circumstances have been resolved
- demonstrate that your client will pay their continuing tax-related liabilities on time, once the circumstances are under control.

If applicable, you must also provide details:

- of any payment arrangement relating to the debt
- on why you are submitting the request after the payment due date.


Contact us on **13 11 42** or **13 72 86** Fast Key Code **1 2 2** if your client is not eligible for a payment-only deferral and:

- needs help with paying
- experiencing financial difficulty.

How to make a request for payment-only deferral

To request a payment-only deferral, use the payment deferral application form. A separate form must be completed for each client

unless your client is linked to another entity on the form. Submit your application through **Online services for agents** using the following steps:

- Complete the [Payment deferral application \(XLSX, 45.8KB\)](#)  form, including detailed information to allow us to accurately assess the request (insufficient information could result in your request not being accepted) – for more details on what information to include, use our tips.
- Save the payment deferral application form (in Excel format).
- Open a **New** mail message.
- Select the topic **Debt and lodgment**.
- Select the subject **Request for Payment Deferral**.
- Select the appropriate option in the **Enquiry type** drop-down menu.
- Attach the completed payment deferral application form.
- Select the declaration then select **Send**.

From 1 April 2023, we will no longer be accepting incorrect or incomplete forms. If a form is incomplete or contains incorrect information and we cannot process your deferral request, we will send a mail message through Online services for agents. You will have 2 business days to respond.

After you submit your request

Processing may take up to 28 days. Do not resend a deferral application for the same clients within the 28-day processing period. This could cause delays to the processing of your original request.

We will notify you of the outcome of your request through **Online services for agents**.

Deferred due dates for eligible clients will display on our systems within a period of time that allows for system processing.

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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