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Australian Taxation Office

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Online services for business – user guide

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QC 40955

Logging in to Online services for business

Learn who can use Online services for business and how to log in.

Published 7 January 2026

How to log in to Online services for business

To access Online services for business you'll need to sign in using myID.

If you're new to our online services, you will have to:

- set up your myID
- link your myID to your business in Relationship Authorisation Manager (RAM).

See Set up your access to Online services for business.

Be aware that the functions available to you in Online services for business depend on your Access Manager permissions.

Log in to Online services for business

The system will log out after **20 minutes** of inactivity, so it is important to regularly save your work. If you are timed out, just log in again.

Who can use Online services for business

Online services for business is the default online service for:

- approved self-managed super fund (SMSF) auditors
- businesses
- not-for-profits (NFPs)
- other organisations.

Trustees of self-managed superannuation funds who have an ABN can also use this service.

ATO Online services for business terms and conditions

Outlines the obligations of a user of Online services for business.

QC 106035

ATO Online services for business terms and conditions

Outlines the obligations of a user of Online services for business.

Last updated 7 January 2026

Terms and conditions of use of Online services for business

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 business
- **Online services for business**, we mean this electronic data system that we provide
- **person**, we mean an individual, a partnership and anybody, whether incorporated or not.

How these terms and conditions apply

These terms and conditions apply to your current use of Online services for business.

These terms and conditions, your use of Online services for business, and information provided to you through Online services for business, are governed by the laws in force in the Australian Capital Territory, Australia.

Your obligations as a user of Online services for business

- 1. Access security

- 2. Permitted use of Online services for business
- 3. Data and system security
- 4. Acting for another person
- 5. Employee access
- 6. System use
- 7. Breach of terms and conditions
- 8. Digital correspondence
- 9. Responsibility for actions

1. Access security

When you use a security credential (or password) to access Online services for business, you must:

- comply with the terms and conditions that relate to your security credential
- keep your security credential (or password) secure at all times
- not disclose that security credential to, or share it with, others.

You must not access Online services for business if access has either:

- not been issued to you
- been revoked by its issuing authority.

If the security credential issued to you has been compromised, or if there is any change in the information provided when your security credential was issued, you must notify the issuing authority immediately.

2. Permitted use of Online services for business

Businesses, not-for-profit organisations (NFPs), and approved self-managed super fund (SMSF) auditors are permitted use of Online services for business for the following functions and purposes:

- managing your business and personal details
- lodging or submitting certain forms
- sending secure messages

- viewing your business tax information
- viewing your communication preferences
- viewing, creating and updating payment plans
- maintaining and updating payment methods.

3. Data and system security

Data about individuals and entities provided to you through Online services for business is confidential. You must ensure that unauthorised persons do not have access to that data. If your computer will be unattended, even briefly, you must log out of Online services for business or lock your computer – see Cyber safety for more information.

4. Acting for another person

To use Online services for business to access data relating to, or to carry out a transaction for, another person, you must be currently appointed by that other person to access that data or carry out that transaction on their behalf. That appointment must not have been revoked.

If your appointment is:

- based on you holding a certain position (for example, as that other person's employee or agent for tax purposes) – you must currently hold that position
- under the *Corporations Act 2001* to act on behalf of the entity in your capacity as an insolvency practitioner – this appointment must be current.

5. Employee access

If you are permitting access for employees to use Online services for business, you must ensure access is restricted to your employees and they are aware of and comply with these terms and conditions.

6. System use

Our digital services (including Online services for business) are designed and intended for human interaction only and must not be

used for any other purpose than those outlined in these terms and conditions.

By using Online services for business for the permitted uses as outlined in these terms and conditions, it will ensure consistent system performance is maintained for all users.

You must ensure you do not enable others to cause disruption to the system.

This means that you are not allowed to use any third-party software or programs (like bots or scraper tools) to access, monitor, or copy Online services for business or its contents, unless we have given you permission to do so.

7. Breach of terms and conditions

If you breach any of these terms and conditions, you must:

- advise us of that breach
- stop using Online services for business
- not use the service again until we advise you can.

A breach of these terms and conditions may result in one or more of the following actions:

- a direction to change your system usage
- suspending your access to the service
- terminating your access to the service.

8. Digital correspondence

By accepting these terms and conditions, you are agreeing to receive correspondence from us electronically.

There may be situations where correspondence is sent to you via multiple channels. This occurs because we need to meet the deemed service provisions contained in the *Taxation Administration Regulations 2017* and mandatory service requirements under the *Acts Interpretation Act 1901*.

9. Responsibility for actions

You will be responsible for (and you indemnify us against) any loss or damage to any person from either any:

- breach by you of these terms and conditions
- wilful, negligent or unlawful act or omission by you in relation to, or in the course of using Online services for business.

However, your liability to us will be reduced to the extent that any wilful, negligent or unlawful act or omission by us has contributed to that loss or damage.

Your responsibility for activities undertaken by you through Online services for business (for example, updates, notices, statements, applications and other documents transmitted to us) will continue despite you ceasing to use Online services for business or having access to it.

Our obligations

- 1. Privacy and secrecy obligations
- 2. Provision of Online services for business
- 3. Online services for business and linked sites
- 4. Information sent via Online services for business
- 5. Limited liability
- 6. No warranties by us

1. Privacy and secrecy obligations

For information about your privacy, refer to the ATO privacy policy. We will ensure that Online services for business complies with privacy laws at all times.

2. Provision of Online services for business

We can:

- limit your ability to use Online services for business
- terminate your access to Online services for business at any time
- work out the times and periods when Online services for business transmissions can take place

- vary the terms and conditions of use of Online services for business. This means the terms and conditions applicable when you next use Online services for business may be different from these terms and conditions
- review the activities of users of Online services for business to ensure they are meeting the relevant terms and conditions of use.

3. Online services for business and linked sites

Online services for business may not contain all the information that you need. We do not prepare (or necessarily endorse) the information that is not on our sites, even if it is linked to our site. We take no responsibility for your use of a site we are not responsible for or the information on such a site.

4. Information sent via Online services for business

We are not responsible for:

- the accuracy, veracity and completeness of material transmitted to us
- errors in the manner of the input of material transmitted to us
- any information you may lose as a result of equipment or power failures or our servers terminating your session due to prolonged periods of inactivity.

5. Limited liability

We will not be liable for any direct, indirect, incidental, special, consequential or exemplary damages (including for loss of profits, goodwill, information, data or other intangible losses) resulting from:

- the use or inability to use Online services for business
- unauthorised access or alterations of your transmissions to or from Online services for business
- activities resulting from the loss or misuse of your security credential
- statements or conduct of any third party
- any other matter relating to Online services for business.

6. No warranties by us

Except as specified in these terms and conditions, we give no implied or express warranties in relation to the use of Online services for business. All statutory warranties are, to the fullest extent permitted by law, expressly excluded.

QC 63793

Home page functions

Outlines the functions of the Online services for business home page.

Last updated 7 January 2026

The Online services for business homepage offers users a customised view that display their important information, including

- a summary of their outstanding lodgments and payments
- targeted messages specific to their business
- customisable quick links to access frequently used functions.

Account header

Business details

The top right of every screen displays the business name and ABN for the business account you have logged in as.

Switch ABN

If you're an authorised contact for more than one entity, you can switch between these entities without having to log out and in.

If you select **Switch ABN** at the top right section of the screen, it will display a list of entities you are authorised to access. You'll only see the ABNs that you have permissions for in Access Manager.

If there are more than 10 entities, you can search this list by name or ABN.

If a business you are authorised to access does not appear, check your accesses are correct in Relationship Authorisation Manager (RAM).

Menu

The menu bar allows you to access the main sections of Online services for business, which are:

- Accounts and payments
- Lodgments
- Employees
- Communication
- Profile

Notifications

The notification section on the home page alerts you to actions required or information we are giving you. These notifications are personalised to the Digital ID you use to log in.

To view a list of notifications, select the drop-down arrow to the right of the banner.

A maximum of 6 notifications are displayed at any one time.

Notifications will be for your information or to action.

You:

- can dismiss **information** notifications at any time by selecting **X**
- can't dismiss an **action required** notification until you have actioned it. Select **Action now** and you will be taken to the relevant function to complete the action.

For action

The 'For action' section on the home page displays a personalised view of your lodgment and payment obligations.

The 'Lodgments' section will display lodgments that are upcoming or overdue. You can choose to view or prepare, depending on the lodgment type.

The 'Payment' section displays any of your accounts with amounts owing to the ATO. Accounts have an indicator if they are overdue or in a payment plan.

If a debit amount is not yet due, or an account has a payment plan, the **View** link will take you to the Accounts screen. If an account is overdue, the **Pay** link will take you directly to the Payment screen.

Quick links

You can customise your home page with up to 8 quick links to access the functions most relevant to you. You can change the quick links at any time. Quick links only show on the home page.

To customise your quick links:

- select the **Customise home page** button at the bottom of the home page
- select or deselect the **Quick links check box** to choose what you want displayed
- select **Save**.

Feedback

We developed Online services for business in collaboration with the users of the service, including businesses, approved self-managed super fund auditors and other organisations.

We welcome your feedback and we use it to:

- fix identified issues (like those listed on the troubleshooting page)
- investigate whether improvements can be made to the system
- find out what you like about the system and how are you using it.

Before giving us feedback, be aware that:

- our Troubleshooting page lists issues we already know about that may prevent you from completing an action in the system. We also update this page when an issue has been resolved.
- we will not action account queries or respond to your individual requests for assistance using the Feedback function. If you wish to enquire about your tax affairs, contact us.

To give us feedback:

- select the **Give us feedback** link at the bottom left of the screen
- please provide as much detail as possible
- do not provide any personal identifying information.

More information

The More information section is displayed only on the home page. It contains links to useful external functions and websites.

Footer

The footer is displayed on every screen and contains links to relevant legal and administrative information on www.ato.gov.au,

Help aside

Online services for business has a useful **Help aside** function.

To access help on any screen, select the '**? Help**' button on the right-hand side of the screen (excluding the home page).

The Help pop-up box will show detailed help, relevant to the screen you are viewing or the action you're performing.

Printing

A **Print friendly version** option is available on any screen or report that can be printed. We recommend using this printing option to make sure information is printed in the correct format.

You also have the option to save a copy of the print friendly version.

If you are experiencing problems using the **Print friendly version** option, we recommend:

- clearing your cache
- trying a different browser.

If a **Print friendly version** option isn't available, you can still use your web browser print option. This will print information to the scale of the screen you're viewing.

Log out

You should log out of Online services for business when you are not using it.

Do this by clicking **Logout** in the top right-hand corner of the page.

See Set up your access to Online services for business for more guidance on using the service.

QC 65231

Accounts and payments menu

View account details, request a transfer or refund, and make payments or payment plans in Online services for business.

Last updated 26 June 2026

Accounts summary

The account summary displays a complete list of accounts held with the ATO along with:

- the payment reference number
- any overdue amount
- the account balance.

With the Accounts summary function, you can:

- display a full account list for a business
- download transactions
- pay the outstanding accounts
- filter accounts by specific account type (including an option to show closed accounts).

To view accounts summary, select:

- **Accounts and payments**

- **Accounts summary**.

A full list of all account details will show, including:

- Account name – select to view the transactions for the account.
- Payment reference number – for accounts that can receive payments.
- Overdue – if blank, the account has no overdue amount, is closed or insolvent.
- Balance – may include amounts that aren't due yet.
- Payment options or voluntary repayment link – select to go to payment options.
- Payment plan – will display if there is a payment plan for income tax, activity statement, SG director penalty, super guarantee employer, fringe benefit tax, or global and domestic minimum tax accounts.

You can also:

- select **Filter** to filter by Account type. For Account type groups that have more than 5 accounts use the drop-down menu to view all accounts
- select **Print friendly version** to print or save the account summary
- view closed accounts by selecting **Show closed accounts** at the top left-hand corner. This option will only display if there are closed accounts.

Activity statement accounts

For activity statement accounts you can:

- select the **Tax type summary** hyperlink to review the net annual revenue product liability based on an income tax year
- filter by **Income tax year** by selecting a date range to provide a list of transactions processed on the account. **Note:** The download function is currently unavailable when the income tax year filter option is selected. Print using the **Print friendly version** option or your browser's print functionality.

To view account transactions:

- at accounts summary, select **Account name**
- select **Filter** to filter and sort transactions by
  - Date range – From and To
  - Processed date – the date we have finalised processing and updated the account
  - Effective date – the date a refund is sent, or the date when the payment for a debt is due
  - Newest date or Oldest date – the order of the transactions.

You can select:

- **Download**. A new window will open with the results in a CSV or HTML format – you can print or save a copy
- **Payment options** to make a payment
- **Payment plan view** to view or make a payment plan.

It can take up to **4 business days** for a payment you made to be visible on your account.

Tax accounts

To view your transactional history, amounts owing and the account balance, select:

- **Accounts and payments**
- **Tax accounts**
- **Tax type summary** link to view a summary
- an account to view transactions.

You can also select:

- **Filter** to sort specific transactions by 'Income tax year', 'Processed date' or 'Effective dates' and the date range
- how many results to show using the drop-down menu.

You can also select:

- **Payment plan** to view or make a payment plan.

- **Print friendly version** to print or save the tax accounts.
- **Download** to print or save the results in CSV or HTML.

If an account is in debt, a link to the general interest charge (GIC) calculator will be available.

Your business may have more than one account related to activity statements. Each account will have a 3-digit account sequence number, for example, 001, 003, 010. These sequence numbers are viewable in Tax accounts. They may be referred to as Client Activity Centre (CAC), Integrated Client Account (ICA), or a Branch or Activity statement account.

GST property credits accounts

You can view your GST property credits received from property settlement transactions since 1 July 2018.

Use the Lodgments menu to select **GST property credits** from the drop-down menu.

Excise accounts

Excise accounts are displayed in the following account type order:

- Excise duty
- Excise grants – with GIC
- Excise equivalent goods
- Excise Customs demand A
- Excise Customs demand B.

If the same account type exists, they'll be grouped under their account type description. If there are more than 5 accounts within a group use the drop-down menu to view the full list.

To view a client's account details, select:

- **Accounts and payments**
- **Excise accounts** to display
  - Account description

  - Overdue amount
  - Not yet due
  - Balance
- an account to view a list of transactions.

You can also select:

- **Filter** to sort by 'Processed date' or 'Effective date' and the date range.
- **Print friendly version** to print or save in CSV or HTML.
- **Download** to print or save the results in CSV or HTML.

Resource rent tax accounts

Accounts are displayed in the following account type order:

- Petroleum resource rent tax (PRRT)
- Mineral resource rent tax (MRRT).

To view a client's account details, select:

- **Accounts and payments**
- **Resource rent tax accounts** to display
  - Account description
  - Overdue amount
  - Not yet due
  - Balance
- an account to view a list of transactions. Select **Filter** to sort by 'Processed date' or 'Effective date' and the date range
- **Print friendly version** to print or save in CSV or HTML.

Super guarantee accounts

To view the business's super guarantee account details, select:

- **Accounts and payments**

- **Super guarantee accounts** to display
  - Account name – select to view an account
  - Overdue amount
  - Not yet due
  - Balance
  - Payment plan – to view an existing payment plan
- an account name to view a list of transactions. You can select
  - **Payment plan** if there's an existing payment plan
  - **Filter** to sort by Processed date or Effective date and the date range
- **Print friendly version** to print or save in CSV or HTML.

If an account is in debt, a link to the general interest charge (GIC) calculator will be available.

Super fund administration accounts

The following super guarantee accounts are available for your business to view:

- Superannuation
- Unique superannuation identifier (USI)
- Unclaimed superannuation money.

To view the business's super fund details, select:

- **Accounts and payments**
- **Super administration accounts** to display
  - Role name
  - Balance
  - Download
  - Account type – use the drop-down menu
  - Payment plan – link to an existing payment plan.

You can select the Role name to view a list of transactions, then select:

- the **Payment plan** link if there's an existing payment plan
- **Filter** to sort by Processed date or Effective date and the date range. The date range filters are limited to returning a maximum of 10,000 transactions
- **Print friendly version** to print or save in CSV or HTML.

Global and domestic minimum tax payment plans

You can view payment plans for global and domestic minimum tax once they have been established.

To request, adjust or cancel a payment arrangement for the global and domestic minimum tax account, contact us or submit a request using secure mail. Select:

- Topic – **View more topics**
- Other topics – **Global and domestic minimum tax**
- Subject – **Payment arrangement request**.

Payment plans

You may be able to make a payment plan online if the debt is under $200,000. For payment plans above $200,000, you will need to contact us.

Add payment plan

At the **Accounts and payments** menu, select:

- **Payment plans**
- **Add**
- the **Account** for which the payment plan is being made
- the **Amount**
- the **payment method** and **frequency**
- the **payment date** and any **upfront payment** or **instalments**

- **Calculate payment plan**
- **Next** and review the payment plan
- the **Declaration** box
- **Submit**.

You will receive a message with a receipt number once the plan has been submitted successfully.

To pay a payment plan by direct debit (via bank account or credit or debit card), see Payment options.

When setting up a payment plan you can also:

- view the payment schedule of eligible payment plans
- set up instalment reminders via SMS or email.

Modify payment plan

You can edit certain payment plan information, including:

- some dates
- the amount of each instalment
- the method of payment.

You can't increase the amount of the payment plan.

If your payment method is credit or debit card:

- you will need to provide your card verification code (CVC or CVV)
- the financial institution that issued your card may also request additional information. This could include
  - security questions
  - a one-time pin
  - fingerprint or facial recognition verification.

To update direct debit bank details, you need to contact us.

View a payment plan

To view the instalment schedule for existing payment plans select either:

- **Accounts and Payments** then **Payment Plans**
- at the Client summary **For action** tab, select **Payment plan** next to the account.

The following information will display:

- account
- amount
- payment method
- payment frequency
- plan total
- status.

You can also view the payment due dates and status of payment for previous instalments.

Note: It can take up to 14 days for the payment status to update.

Payment options

From the **Payments** menu, you can:

- make payments
- view your payment options
- obtain an electronic funds transfer (EFT) code.

You can download and print a **payment slip** when you access the **Payments** screen from a specific account (for example, an activity statement account).

To pay amounts between $1 and $20,000,000 by credit or debit card:

- select **Credit card** or **Debit card**
- filter by amount type (debit balance, overdue, or all)
- check the box beside the appropriate account in the **Account details** screen. The pre-filled amount to pay can be changed to any payment amount.
- type in your card details

- choose to save the card details for future payments. This will **not** create a direct debit.

Maintain your cards for future payments by selecting **Manage card details** from the **Profile** menu. From here, you can:

- view your stored cards
- add up to 4 cards for future use
- update stored card details
- delete stored cards.

Note: Storing a card for future payments does **not** set up a direct debit arrangement.

To pay by BPAY® you'll need your payment reference number (PRN) which you can use as your reference number. Each account has a different PRN. To make a payment:

- select **BPAY** from the **Payment** screen
- at **Account details**, all valid accounts are listed with their PRNs
- note the **Biller code** which is at the bottom of the screen
- use your own online banking service to make the payment – see Pay with BPAY.

To pay by direct debit:

- select **Other payment methods** from the **Payment** screen
- all applicable accounts will be displayed along with the PRN and account balance. **Note:** the PRN viewed here may be slightly different to one received – for example, it may include leading zeros. The PRN will still work to allocate payments.
- ATO account details are displayed on the screen and can be printed.

Transfer request

To request a transfer of a credit balance between accounts select:

- **Accounts and payments**
- **Transfer request** and complete the mandatory fields

- **Next** to review the details entered
- the **Declaration** box and then **Submit**
- **Print friendly version** to print or save a copy.

You can view the:

- request in the sent items in **Secure mail**
- status of the transfer request via **Your dealings.**

Refund request

You can use this function to request a refund for an account with a credit balance, if all of the following apply:

- The account balance is greater than 50 cents.
- The request is greater than 50 cents.
- The business doesn't have overdue activity statements.
- The financial institution details are present and correct.

To request a refund, select:

- **Accounts and payments**
- **Refund request** and complete the mandatory fields
- **Next** to review the details entered
- The **Declaration** and then **Submit**
- **Print friendly version** to print or save a copy.

You can view the:

- request in the sent items in **Secure mail**
- status of the transfer request via **Your dealings.**

QC 65234

Lodgments menu

Use the Lodgments menu in Online services for business to lodge a range of forms and statements.

Last updated 27 August 2026

Due dates

You must submit your lodgments by the due date. Due dates are also available on the home screen in the **For action** section.

Your activity statement payment due date is the same as your lodgment due date unless we advise you otherwise.

Income tax returns

You can't use Online services for business to lodge an income tax return. Instead, you can use:

- standard business reporting (SBR)-enabled software
- a registered tax professional
- a paper form.

What you need to report and how you lodge your tax return for your business depends on your type of business entity.

You **can** however lodge an income tax return amendment via Secure mail.

View and print income tax return

Online services for business allows you to view your lodgment history.

Income tax returns that haven't been lodged are displayed in **'For action'** on the home page or from the **Lodgments** menu by selecting **Income tax**.

Lodged income tax returns are available to view and print at the **Income tax** screen. Select the **History** tab, then select **View details** for the relevant return. Once the return is open, you can choose to print it or save it as a PDF.

Business or instalment activity statement

You must lodge and pay your activity statements by the due dates. Due dates are available on the home screen of Online services for business, under the **For action** section.

If you have several activity statements overdue, ensure the first activity statement for the financial year is lodged before lodging subsequent activity statements.

Find out how to:

- Lodge an activity statement
- Lodge a nil business activity statement (BAS)
- Revise an activity statement
- Activity statement history.

Lodge an activity statement

To lodge an activity statement, select:

- either
  - **Lodgments** from the 'For action' panel
  - **Activity statements** from the 'Lodgments' menu
- **Prepare** next to the statement, and then complete the mandatory details
- the **Declaration** box
- **Lodge**. You can also select
  - **Cancel** and any saved information will be lost
  - **Save and exit** if you want to save the details you have provided and lodge at a later date. The details will be saved for a maximum of 90 days.

After lodging:

- a confirmation screen will present with a unique receipt ID – the screen can be printed or saved as a PDF
- the total amount to pay will be presented on the screen with an option to pay now. You must pay by the due date. Your payment due date is the same as your lodgment due date unless shown otherwise.

The payment due date is also available in both the **History** or **Print** views. Select either the:

- **History** tab. A list of all the activity statements which have been lodged, finalised or cancelled for the last 4 years are displayed, along with payment due dates.
- **Prepare** from the 'For action' panel then select **Print-friendly version**.

Lodge a nil business activity statement (BAS)

To lodge a nil BAS, select:

- either
  - **Lodgments** from the 'For action' panel
  - **Activity statements** from the 'Lodgments' menu
- **Prepare** next to the statement
- **Prepare as NIL**
- the **Declaration** box
- **Lodge**. You can also select
  - **Cancel** and any saved information will be lost
  - **Save and exit** if you want to save the details you have provided and lodge at a later date. The details will be saved for a maximum of 90 days.

After submitting, a confirmation screen will present with a unique receipt ID. The screen can be printed or saved as a PDF.

Revise an activity statement

Note: Not all activity statements may be able to be revised.

To revise an activity statement, select:

- **Lodgments**
- **Activity statements**
- **History**
- **Revise** at the relevant activity statement

- **Edit** to complete each section of the activity statement for each tax registration listed, and complete the mandatory fields
- **Save and continue** to navigate back to the **Revise activity statement** screen, which will display
  - an overview of the edited information
  - the amount owing
  - a **Print friendly version** copy of the activity statement including the client **Declaration**
- **Lodge** to submit your revised statement. You can also select
  - **Cancel** and any saved information will be lost
  - **Save and exit** if you want to save the details you have provided and lodge at a later date. The details will be saved for a maximum of 90 days.

After submitting, a confirmation screen will present with a unique receipt ID. The screen can be printed or saved as a PDF.

Activity statement history

To view, print or revise activity statements you've previously lodged, select:

- **Lodgments**
- **Activity statements**
- **History** tab.

GST property credits account

You can view details of GST property credits received from property settlement transactions since 1 July 2018.

Credits held for this account:

- can't be used to offset tax debts
- will be automatically transferred to the activity statement account when the activity statement for the period is finalised.

To view GST property credits, select:

- **Lodgments**
- **GST property credits**.

The **Credits received** view shows for each credit the Effective date, Property details, Payment reference number (PRN) and Amount. The total credits for the year are also shown.

You can:

- **Filter** by Last 24 hours, Last 7 days, Last 30 days, Last 2 years or enter your start and end dates.
- **Download** to print or save in CSV or HTML.
- **Print friendly version** to print or save as a PDF.

If no GST property credits exist, no records will display.

Excise duty return

Online services for business allows you to lodge your excise duty returns for both:

- periodic settlement permission (PSP) holders
- pre-payment returns.

If you hold a current PSP, you will be able to see your expected lodgments in the ‘For Action' panel.

Alternatively, to access a return, select:

- **Lodgments**
- **Excise duty return**
- **Type of return**
- **Prepare**, then complete all mandatory fields and review the information
- the **Declaration** box
- **Submit**. You can also select
  - **Cancel** and any saved information will be lost
  - **Save and exit** if you want to save the details you have provided and lodge at a later date. The details will be saved for a

maximum of 90 days.

After submitting, a confirmation screen will present with a unique receipt ID. The screen can be printed or saved as a PDF.

To access your delivery authority, select:

- **Lodgments**
- **Excise duty return**
- **Pre-payment**
- **Delivery authority** link for the relevant period.

You can view and print your delivery authorities from the Communication menu.

View or amend excise duty return

To view or amend an excise duty return, select:

- **Lodgment**
- **Excise duty return**
- **History** – a list of previous returns will be displayed
- **Period** to view and amend the previous return
- **Edit** to make an amendment
- the **Declaration** box and **Submit**. You can also select
  - **Cancel** and any saved information will be lost
  - **Save and exit** if you want to save the details you have provided and lodge at a later date. The details will be saved for a maximum of 90 days.

After submitting, a confirmation screen will present with a unique receipt ID. The screen can be printed or saved as a PDF.

Excise claims

You can lodge excise related claims for:

- excise refunds
- excise remissions

- excise drawbacks
- bunker fuel for yachts.

To access the claim forms, select:

- **Lodgments**
- **Excise claim**
- **Prepare**
- **Type of claim**, then complete all mandatory fields and review the information
- the **Declaration** box and select **Submit.** You can also select
  - **Cancel** and any saved information will be lost
  - **Save and exit** if you want to save the details you have provided and lodge at a later date. The details will be saved for a maximum of 90 days.

After submitting, a confirmation screen will present with a unique receipt ID. The screen can be printed or saved as a PDF.

Combined global and domestic minimum tax return

Four new lodgment requirements are introduced as part of the Australian global and domestic minimum tax, consistent with the Global Anti-Base Erosion Model Rules (GloBE Rules). These are:

- GloBE Information Return (GIR)
- Foreign lodgment notification
- Australian IIR/UTPR Tax Return (AIUTR)
- Australian DMT Tax Return (DMTR).

The GIR XML file can be lodged with the ATO using the Online services for business file transfer function.

The foreign lodgment notification, AIUTR and DMTR is combined in one form, the Combined global and domestic minimum tax return (CGDMTR).

Only people with strong or standard identity strength in myID and who use myID to log in, can access and lodge the CGDMTR via Online services for business. For more details, see Increase your online security with myID.

Access Manager permissions must be provided to enable access to the form in ATO online services.

A taxpayer with a valid Australian business number (ABN), if not already registered, may register for access to Online services for business.

Lodging a combined global and domestic minimum tax return

To lodge a CGDMTR, select:

- **Lodgments**
- **Reports and Forms**
- **Combined global and domestic minimum tax return**
- **Prepare**, then complete the mandatory details
- the **Declaration** box
- **Submit**. You can also select
  - **Back** to go to the previous section
  - **Cancel** and any saved information will be lost
  - **Save and exit** if you want to save the details you have provided and lodge at a later date. The details will be saved for a maximum of 90 days.

After lodging:

- a confirmation screen will present with a unique receipt ID. The screen can be printed or saved as a PDF.
- the total amount to pay will be presented on the screen. Your payment due date is the same as your lodgment due date unless shown otherwise.
- you must pay by the due date. If you lodged as a
  - DLE, a payment reference number (PRN) will be generated for each group entity that has an amount requiring payment. Each

group entity must use its corresponding PRN to make a payment.

  - group entity and have an amount requiring payment, an option to 'pay now' will be presented on the screen.

- the payment due date is also available in the lodged return details (see Viewing a CGDMTR history). It is important to note that once lodged, you will not be able to edit your return. You will however be able to fix a mistake or amend a return.

Amending a combined global and domestic minimum tax return

To lodge a CGDMTR amendment, select:

- **Lodgments**
- **Reports and forms**
- **Combined Global and Domestic Minimum Tax Return**
- **History**
- **Amend** next to the reporting fiscal year you want to amend and complete the relevant fields and over-write with the correct information
- the **Declaration** box
- **Submit**. You can also select
  - **Back** to go to the previous section
  - **Cancel** and any saved information will be lost
  - **Save and exit** if you want to save the details you have provided and lodge at a later date. The details will be saved for a maximum of 90 days.

After submitting, a confirmation screen will present with a unique receipt ID. The screen can be printed or saved as a PDF.

Note: Group entities will not be able to view or amend the lodged CGDMTR where a DLE has lodged on their behalf. Only the original lodging entity can amend the return.

Viewing a combined global and domestic minimum tax return history

To view, print or amend CGDMTRs you've previously lodged, select:

- **Lodgments**
- **Reports and forms**
- **Combined Global and Domestic Minimum Tax Return**
- **History**.

A list of all the CGDMTRs which have been lodged, finalised or cancelled are displayed. Select the relevant **Original** or **Amended** assessment to view the lodged return.

It is important to note that group entities will not be able to view the lodged CGDMTR where a DLE has lodged on their behalf.

For more information, you can view:

- the CGDMTR online instructions
- Amending a global and domestic minimum tax assessment and GIR
- Sample PDFs of the CGDMTR, see Lodging, paying and other obligations for Pillar Two
- Global and domestic minimum tax information.

Contact us at Pillar2Project@ato.gov.au if you are either a:

- taxpayer unable to lodge through ATO online services or an API solution
- DLE lodging on behalf of more than 300 entities.

For lodgment and payment deferrals, see Lodging, paying and other obligations for Pillar Two.

Not-for-profit self-review return

Non-charitable not-for-profits (NFPs) with an active Australian business number (ABN) need to lodge an annual NFP self-review return to self-assess their eligibility for income tax exemption. Your second and subsequent year NFP self-review return will be pre-populated from your most recently lodged NFP self-review return.

For help in answering the questions in the NFP self-review return, see How to prepare an NFP self-review return.

Find out how to:

- Lodge an NFP self-review return.
- Amend an NFP self-review return.
- View your NFP self-review return history.

Lodge an NFP self-review return

To lodge an NFP self-review return:

- select either
  - **Lodgments** from the 'For Action' panel
  - **NFP self-review return** from the 'Lodgments' menu
- select **Prepare** next to the return, then complete the mandatory details
- tick the **Acknowledgments** and **Declaration** boxes
- select **Lodge**. You can also select
  - **Cancel** and any saved information will be lost
  - **Save and exit** if you want to save the details you have provided and lodge at a later date. The details will be saved for a maximum of 90 days.

After submitting, a confirmation screen will present with a unique receipt ID. The screen can be printed or saved as a PDF.

Amend an NFP self-review return

Be aware that not all NFP self-review returns are able to be amended.

To amend an NFP self-review return, select:

- **Lodgment**
- **NFP self-review return**
- **History**
- the **Receipt ID** link of the relevant financial year to open the form
- **Amend**.

A new blank return will open for you to complete.

Repeat the form following the same process as Lodge an NFP self-review return.

NFP self-review return history

To view, print or amend previously lodged returns, select:

- **Lodgments**
- **Activity statements**
- the **History** tab.

Previously lodged returns will be shown, ordered from newest to oldest, based on financial year and a second order based on the type of lodgment (i.e. amendment or original).

View a return by selecting the **Receipt ID** link.

The details shown for each return are:

- Date lodged
- Receipt ID
- Outcome – taxable, tax exempt or processing.

Super guarantee charge statement

To lodge the super guarantee charge (SGC) statement for periods up to and including the quarter ending 30 June 2026, select:

- **Lodgments**
- **Reports and forms**
- **Super guarantee charge statement**
- **Prepare**, then complete the mandatory fields
- the **Declaration** box
- **Submit**. You can also select
  - **Cancel** and any saved information will be lost
  - **Save and exit** if you want to save the details you have provided and lodge at a later date. The details will be saved for a maximum of 90 days.

A confirmation screen will present with a unique receipt ID. The screen can be printed or saved as a PDF.

For information about the SGC for periods from 1 July 2026, see The new super guarantee charge.

Super transfer balance account report

To lodge a Super transfer balance account report, select:

- **Lodgments**
- **Reports and forms**
- **Transfer balance account report (TBAR)**. **Note:** This report will only display in the Reports and forms list if your administrator has been given the Access Manager permissions for a standard user to prepare and lodge the report
- **Add** for the relevant year, then complete all mandatory fields
- The **Declaration** box
- **Submit**. You can also select
  - **Cancel** and any saved information will be lost
  - **Save and exit** if you want to save the details you have provided and lodge at a later date. The details will be saved for a maximum of 90 days.

After submitting, a confirmation screen will present with a unique receipt ID. The screen can be printed or saved as a PDF.

Events reported via the online form are generally processed by our system within 24 hours.

Taxable payment annual report

A taxable payment annual report (TPAR) must be lodged by 28 August each year.

You can:

- Lodge a TPAR
- Submit a TPAR non-lodgment advice

- View or amend a TPAR.

Lodge a TPAR

To lodge a TPAR:

- select **Lodgments**
- select **Taxable payment annual report**
- from the **Not lodged** tab, select either **Prepare** to lodge a new TPAR or **Resume** to be navigated to a saved draft form
- select the **Year**
- select the **Account**. If there is more than one account, use the drop-down menu.
- complete all the mandatory fields. **Note:** You can enter information for up to a maximum of 20 payees.
- select Edit or Delete if you need to update or remove a payee's details before you lodge
- select **Print friendly version** to print or save a copy for your records **before** you submit
- tick the **Declaration** box
- select **Submit**. You can also select
  - **Cancel** and any saved information will be lost
  - **Save and exit** if you want to save the details you have provided and lodge at a later date. The details will be saved for a maximum of 90 days. You can start and save up to 10 TPAR forms to be completed at a later date.

After submitting, a confirmation screen will present with a unique receipt ID. The screen can be printed or saved as a PDF.

Submit a TPAR non-lodgment advice

To submit a TPAR non-lodgment advice:

- select **Lodgment**
- select **Taxable payments annual report**

- on the **Not lodged** tab, select the link 'If you don't need to lodge for a listed financial year, you can submit a non-lodgment advice'
- select the **Year** (or multiple years). Alternatively, select 'Do not need to lodge future taxable payments annual report'
- complete the mandatory fields
- tick the **Declaration** box
- select **Submit**. You can also select
  - **Cancel** and any saved information will be lost
  - **Save and exit** if you want to save the details you have provided and lodge at a later date. The details will be saved for a maximum of 90 days.

After submitting, a confirmation screen will present with a unique receipt ID. The screen can be printed or saved as a PDF.

View or amend a TPAR

To view or amend a taxable payments annual report (TPAR), select:

- **Lodgment**
- **Taxable payments annual report**
- **History**
  - the reports from 2012–13 onwards (including non-lodgment advices) will be listed with the lodgment date, receipt ID and assessment outcome
- **Amend** to amend a TPAR.

You can't view the details of a lodged report. You will need to phone us to request a copy. You will need your receipt ID from when you lodged the report.

Private rulings

To apply for a private ruling, select:

- **Lodgments**
- **Reports and forms**
- **Private ruling application**, then enter the required information

- the **Declaration** box (if required)
- **Submit.** You can also select
  - **Cancel** and any saved information will be lost
  - **Save and exit** if you want to save the details you have provided and lodge at a later date. The details will be saved for a maximum of 90 days.

After submitting, a confirmation screen will present with a unique receipt ID. The screen can be printed or saved as a PDF. To submit another form, select **Return to forms** from the confirmation screen.

Objections

To lodge an objection to a decision, select:

- **Lodgments**
- **Reports and forms**
- **Lodge an objection**, then enter the required information
- the **Declaration** box (if required)
- **Submit**. You can also select
  - **Cancel** and any saved information will be lost
  - **Save and exit** if you want to save the details you have provided and lodge at a later date. The details will be saved for a maximum of 90 days.

After submitting, a confirmation screen will present with a unique receipt ID. The screen can be printed or saved as a PDF. To submit another form, select **Return to forms** from the confirmation screen.

Substituted accounting period

To lodge an application for a substituted accounting period, select:

- **Lodgments**
- **Reports and forms**
- **Substituted accounting period**, then enter the required information

- the **Declaration** box
- **Submit**. You can also select, **Cancel** and any saved information will be lost

After submitting, a confirmation screen will present with a unique receipt ID. The screen can be printed or saved as a PDF.

File transfer

You can use the file transfer function to:

- lodge files and reports (see Supported files for a list of reports you can lodge)
- send large files or send multiple files as a single compressed file
- test the file for errors before lodging
- view your file transfer status and history.

Our system only accepts files that have been prepared and generated from software in a suitable format and version.

Scanned images of forms, screen prints, spreadsheets or word processing files aren't accepted.

Reported transactions

Online services for business allows you to view third party data that we hold for:

- business transactions received through payment systems (BTTPS)
- government grants (GG)
- taxable payments (TP).

You can access a list of reported transactions in financial year order for a maximum of 4 years (the current year plus the 3 previous financial years).

To view Reported transactions, select:

- **Lodgments**
- **Reports and forms**

- **Reported transactions**, which will display the
  - report type (BTTPS, GG, TPP)
  - financial year
  - total transactions.

To see information about the reported transactions, you can select a report to view from the **Payers list**.

To identify a specific report, you can filter the list by selecting:

- **Time period** – choose the current year or one of the 3 previous financial years
- **Choose dates** – then select the 'From' and 'To' date to further filter your search
- **Payer's name** (optional, enter a maximum of 200 characters) or **Payer's ABN**
- **Search**.

If no records match the filter criteria, '**No records found**' will be displayed. Select **Cancel** to navigate back to the Reported transactions screen.

Records will be displayed for the report type (BTTPS, GG, TPP) by:

- payer's name
- transactions
- amount.

To download a copy of your records, select:

- **Edit** to filter the report
- the check box or boxes of the records you wish to download
- **Download** to print or save in CSV or HTML.

You can download a maximum of 10,000 records at one time. If there are more records, you will need to refine your search criteria.

The **Missing information or discrepancies** section will also be available at the bottom of each report screen. You can use information to help meet your tax obligations however you should validate any data against your own records.

Select **Message us** to navigate to the **Secure mail** new message screen. The:

- **View more topics** and **Other topics** fields will be pre-populated with 'Reported transactions'.
- **Subject** drop-down menu will be pre-populated with the report name (for example, 'Business Transactions through Payment Systems', 'Government grants' or 'Taxable payments').

Certificate of coverage request form

To add a form:

- select **Certificate of coverage request form**
- on the **Not lodged** tab, select **New**
- complete the mandatory Employer and Employee fields
- select **Add.** You can also select **Update** at the 'Employee details' to change the details of the employees listed.
- select the **Declaration** box
- select **Submit**. You can also select
  - **Cancel** and any saved information will be lost
  - **Save and exit** if you want to save the details you have provided and lodge at a later date. The details will be saved for a maximum of 90 days.

After submitting, a confirmation screen will present with a unique receipt ID. The screen can be printed or saved as a PDF.

Edit a certificate of coverage form

Only certificates with a status of approved or saved can be edited. You can only view or edit one employee at a time.

To edit a form:

- select **Certificate of coverage request form**
- select the **History** tab
- select **Edit** next to the relevant form
- update the required information at **Employer information – previous request**

- select the **Declaration** box
- select **Submit**.

Employee share scheme (ESS) annual report

To lodge an ESS annual report, select:

- **Lodge**
- the **Year** required, then complete the mandatory fields
  - at **Employees** select **Add**
  - select **Update** next to **Employees** to change details of the employees listed
  - add **Share scheme details** for each employee. You can add details for multiple share schemes at once
  - **Save and continue**
- The **Declaration** box
- **Submit**. You can also select
  - **Cancel** and any saved information will be lost
  - **Save and exit** if you want to save the details you have provided and lodge at a later date. The details will be saved for a maximum of 14 days.

After submitting, a confirmation screen will present with a unique receipt ID. The screen can be printed or saved as a PDF.

Statement of tax records (STR)

You need a Statement of tax record if you are:

- applying for Commonwealth Government tenders
- applying for, or approved for, Child Care Subsidy (CCS).

To apply, select:

- **Lodgments**
- **Statement of tax record**
- **Apply**, then complete the mandatory fields

- The **Declaration** box
- **Submit**. You can also select
  - **Cancel** and any saved information will be lost
  - **Save and exit** if you want to save the details you have provided and lodge at a later date. The details will be saved for a maximum of 14 days.

After submitting, a confirmation screen will present with a unique receipt ID. The screen can be printed or saved as a PDF.

General purpose financial statement

To lodge a general purpose financial statement, select:

- **Lodgments**
- **General purpose financial statement**
- **Add**, then complete the mandatory fields
- The **Declaration** box
- **Submit**. You can also select
  - **Cancel** and any saved information will be lost
  - **Save and exit** if you want to save the details you have provided and lodge at a later date. The details will be saved for a maximum of 14 days.

After submitting, a confirmation screen will present with a unique receipt ID. The screen can be printed or saved as a PDF.

Fuel tax credits non-GST

Online services for business allows not-for-profit (NFP) organisations that are not registered for GST and who operate emergency vehicles or vessels that provide emergency services (and are clearly identifiable as such) to register for fuel tax credit – non-business.

Find out about:

- registering for fuel tax credits
- claiming fuel tax credits

- amending fuel tax credit claims.

You must:

- claim within 4 years
- keep records that support your fuel tax credit claim.

Registering for fuel tax credits

To register, select:

- **Lodgments**
- **Reports and forms**
- **Fuel tax credit non-GST**
- **Register**, then complete the mandatory fields
- the **Declaration** box
- **Submit**. You can also select
  - **Cancel** and any saved information will be lost
  - **Save and exit** if you want to save the details you have provided and lodge at a later date. The details will be saved for a maximum of 90 days.

After submitting, a confirmation screen will present with a unique receipt ID. The screen can be printed or saved as a PDF.

Claiming fuel tax credits

To claim fuel tax credits, select:

- **Lodgments**
- **Reports and forms**
- **Fuel tax credit non-GST**
- **New claim**, then complete the mandatory fields
- The **Declaration** box
- **Submit**. You can also select
  - **Cancel** and any saved information will be lost

  - **Save and exit** if you want to save the details you have provided and lodge at a later date. The details will be saved for a maximum of 90 days.

After submitting, a confirmation screen will present with a unique receipt ID. The screen can be printed or saved as a PDF.

Amending fuel tax credit claims

To amend your fuel tax credit non-GST claim, select:

- **Lodgments**
- **Reports and forms**
- **Fuel tax credit non-GST**, and locate the claim you wish to amend
- **Amend**, and complete all the mandatory fields. **Note:** you can only amend a claim that is finalised
- The **Declaration** box
- **Submit**. You can also select
  - **Cancel** and any saved information will be lost
  - **Save and exit** if you want to save the details you have provided and lodge at a later date. The details will be saved for a maximum of 90 days.

After submitting, a confirmation screen will present with a unique receipt ID. The screen can be printed or saved as a PDF.

Product stewardship for oil

You can register for, claim, and view and amend returns for Product stewardship for oil (PSO).

Registering for PSO

To register for PSO, select:

- **Lodgments**
- **Reports and forms**
- **Product stewardship for oil**

- **Register**, then complete the mandatory fields
- the**Declaration** box
- **Submit**. You can also select
  - **Cancel** and any saved information will be lost
  - **Save and exit** if you want to save the details you have provided and lodge at a later date. The details will be saved for a maximum of 90 days.

After submitting, a confirmation screen will present with a unique receipt ID. The screen can be printed or saved as a PDF.

Claiming PSO

To claim product stewardship for oil (PSO), select:

- **Lodgments**
- **Reports and forms**
- **Product stewardship for oil claim**
- **New claim**, and complete the mandatory fields
- The **Declaration** box
- **Submit.** You can also select
  - **Cancel** and any saved information will be lost
  - **Save and exit** if you want to save the details you have provided and lodge at a later date. The details will be saved for a maximum of 90 days.

After submitting, a confirmation screen will present with a unique receipt ID. The screen can be printed or saved as a PDF.

Amending PSO claims

To amend your product stewardship for oil claim:

- select **Lodgments**
- select **Reports and forms**
- select **Product stewardship for oil claim**

- locate the claim you wish to amend and select **Amend. Note:** only claims that fall within the period of review timeframe will be able to be amended
- update the **Fuel quantity** with the correct information
- select the **Declaration** box
- **Submit.** You can also select
  - **Cancel** and any saved information will be lost
  - **Save and exit** if you want to save the details you have provided and lodge at a later date. The details will be saved for a maximum of 90 days.

After submitting, a confirmation screen will present with a unique receipt ID. The screen can be printed or saved as a PDF.

Two week lodgment concession - terms and conditions

See terms and conditions for the 2-week lodgment and payment concession.

File transfer

File transfer allows businesses and tax professionals to lodge electronic files securely through ATO online services.

Reported transactions in ATO online

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

Two week lodgment concession – terms and conditions

See terms and conditions for the 2-week lodgment and payment concession.

Last updated 18 August 2025

Eligibility for lodgment concession

You may qualify for an extra 2 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 2 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 1, 3 and 4 (quarter 2 activity statement lodgers already have 8 weeks to lodge)
- will be visible online once the activity statement generates and dispatches.

You don't need to apply for the concession. If you qualify, the due date on your activity statement will automatically be updated.

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 ATO 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. You will need to use a Digital ID, such as myID.

For more information, see:

- Lodging your activity statement online for individuals and sole traders
- Online services for business
- Accessing online services with Digital ID 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

Reported transactions in ATO online

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

Last updated 7 March 2024

Overview

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 cost the community more than $10.4 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 3 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 agents.

If you use:

- Online services for individuals
  - select **Tax**
  - select **Manage**
  - select **Reported transactions**.
- Online services for business
  - select **Lodgments**
  - select **Reports and forms**
  - select **Reported transactions**.

This screen will show a list of financial years and the total number of reported transactions. If the ATO has not yet received any transactions, no information will be displayed.

To see information about these transactions:

- Select the hyperlink of the type of transaction you'd like to view (for example, business transactions through payment systems or government grants). This will then display a list of the payers, the financial year, the total number of transactions, and the total dollar amount of the transactions.
- You can select a specific financial year by selecting **edit** under **time period**.
- Select the Search button to see the list of payer names.
- For further information, select **Payer name.** This will then display all the transactions for that specific payer.
- 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.

- Taxable payments
- Government grants and payments
- Business transactions 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 transactions 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.

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Employees menu

Use the Employees menu in Online services for business to manage most of your employer obligations.

Last updated 7 January 2026

Registrations

When you employ workers, you may need to register for pay as you go (PAYG) withholding or fringe benefits tax (FBT).

You can add or cancel these registrations under **Profile** in Online services for business.

Annual pay as you go withholding report

You must lodge your PAYG withholding annual report at the end of each financial year. You lodge this under the **Lodgment** menu in Online services for business:

1. Select **Lodgments.**
2. Select **File transfer**.

Tax file number (TFN) declaration

Don't lodge your report or payees' completed TFN declarations with us if either:

- you're using Single Touch Payroll (STP) Phase 2-enabled reporting software
  - your STP Phase 2 reporting already includes the information we need
  - you must keep your employees' completed TFN declarations for your records
- your payee has given you a printout of their employee tax details summary from ATO online services. You must keep a copy of this for your records.

Lodge an employee TFN declaration

You can lodge the TFN declaration using either:

- File transfer facility
  - Select **Lodgments** then select **File transfer**.
- Standard Business Reporting (SBR)
  - Your accounting or payroll software must be SBR-enabled to use SBR.
  - You can check with your digital service provider if your software is SBR-enabled.

TFN declaration data

To lodge your TFN declaration data select **Lodgments** then select **File transfer**.

Single Touch Payroll functions

Single Touch Payroll (STP) functions include:

- STP reporting
- STP deferral and exemption requests

STP reporting

If your business is using STP reporting, you can view payroll transactions, including PAYG withholding and gross payment amounts.

The STP reporting screen provides a list of the STP reports you have successfully lodged with us. It will display:

- all STP reporting event types (pay, update and adjustment)
- employer (payer) totals
  - gross payments made to employee (payees)
  - any PAYG withholding (where applicable).

We use these amounts to pre-fill labels W1 and W2 in activity statements.

Note: An update event will only correct employee year-to-date amounts. It will not include employer (payer) totals.

How to view STP reports

To view STP reports, select **Employees** > **STP reporting**.

By default, reports from the **current financial year** will be displayed. To locate a specific report, you can filter the list by:

- Reported date
- Effective date
- Branch ID
- Submission ID

- Event type
  - Pay
  - Update
  - Adjustment
- Gross payments
- PAYG withholding.

You can also filter the list of reports by:

- financial year
- date range
- reporting branch
- Business Management Software (BMS).

You can select **Download** to print or save the STP report list in CSV or HTML.

STP deferral and exemption requests

You can request a deferral or an exemption for STP reporting for your eligible businesses. Select **Employees – STP deferrals and exemptions** to submit requests for:

- operational deferral
- transitional deferrals
- concessional reporting
- recurring deferrals
- exemptions
- no requirement to report
- finalisation declaration deferrals.

You will receive an ATO receipt ID when a request is submitted. You'll be advised if the request has been:

- accepted immediately
- sent for assessment.

The timeframe for being notified of the outcome depends on the request type.

Superannuation functions

> **Important**
>
> This information applies only for pay periods ending before 1 July 2026.

Find out about:

- Accessing the Small Business Superannuation Clearing House
- Requesting stapled super fund details
- Lodging a super guarantee charge statement

Accessing the Small Business Superannuation Clearing House (SBSCH)

Note: The Small Business Superannuation Clearing House (SBSCH) service will close from 1 July 2026. From 1 October 2025, only existing users of the SBSCH will have access to the service. Employers will not be able to register as new users of the SBSCH after 1 October 2025.

To access the Small Business Superannuation Clearing House:

- select **Employees**
- select **Small Business Superannuation Clearing House**.

Requesting stapled super fund details

If you have new employees, you may need to:

- add them to your account
- request their stapled super fund details from us.

Before you request their stapled super fund details:

- Check that your authorised representatives in ATO online services have the 'Employee Commencement Form permission' so your payroll and onboarding staff can make stapled super fund requests.

- Establish an employment relationship link with your new employee by submitting a Tax file number declaration or Single Touch Payroll pay event.

How to add an employee

To add an employee:

- select **Employees**
- select **Add.**

Complete the required information. This includes your employees identifying information and their employment details.

How to request a stapled super fund

To request a stapled super fund:

- select **Employees**
- select **Employee super accounts.** Previous stapled super fund requests will be displayed.
- select **Request** to submit a new request
- complete your employees' details
- select **Yes** or **No** at **Requesting an alternative super account**
  - select **Yes** if you have previously requested a stapled super fund account for the employee, and the account was unable to receive contributions
  - select **No** if this is your first request for the employee's stapled super fund details
- read the **Declaration** and tick the checkbox to sign it
- select **Submit.**

The outcome of the last request will be displayed at the top of the screen. If necessary, repeat the process to request super fund details for another employee.

Check the status of your request

You can check the status of your request or requests from the **Employee super accounts** screen. You can view the following details:

- Date requested
- Employee name
- Status
- Fund ABN (if applicable)
- Member account number (if applicable).

All processed requests have a drop-down arrow with a message. Where applicable, further information specific to the employee, including the ATO receipt ID, will display.

Requests will remain visible for 6 months before being automatically removed from the **Employee super accounts** screen.

Other options

From the **Employee super accounts** screen you can also select:

- **Filter** to refine the view. This is available when 10 or more stapled super fund request outcomes are displayed on the screen. Select **Clear** to remove the filters and return you to the default results.
- **Print friendly version**. When you print from this view you will capture all information for each employee, regardless of whether the dropdown arrow has been expanded.
- **Download** to download the stapled super fund information in CSV or HTML format.
- the **Help** button. This button is displayed on the right-hand side of the screen. Selecting it will show information specific to the screen you're viewing. For example, a list of exemption codes you can use if you don't have the employee's TFN.

Lodging a super guarantee charge statement

You must pay your employees' superannuation in full, on time and to the right fund. If you do not meet your super guarantee obligations, you are liable for the super guarantee charge (SGC).

Download and complete the Super guarantee charge (SGC) statement (XLSX, 207KB).

To lodge a super guarantee charge statement:

- select **Communication**

- select **Secure mail**
- select **New message**
- select **Superannuation** as the topic
- select **Lodge SGC statement** as the subject
- attach the completed XLSX file
- **Submit** the completed form.

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Communication menu

Use the Communication menu in Online services for business to communicate with the ATO by Secure mail.

Last updated 26 June 2026

Secure mail

You can use **Secure mail** to engage with us on a number of topics.

Access Secure mail

To access **Secure mail**, you need to first grant permissions in Access Manager.

Log in to **Access Manager**, and select:

- **Manage permissions.**
- **View and action own mail**.

Use Secure mail

You can use **Secure mail** to:

- view sent messages
- reply to messages
- allocate messages to other users (based on permissions)

- delete messages
- receive replies from us
- print messages
- set up email notifications to your preferred email address to advise you when you receive messages to your Online services for business mailbox
  - select **Email notification** at the bottom of the mailbox and type or update your email address
  - email notifications will always be from our trusted email address – Taxofficeportalmessagenotify@ato.gov.au
- access the business mailbox or another user's mailbox to view and allocate mail (you can't create, send or reply to a message in these mailboxes).

To view the business mailbox or another user's mailbox, select the **Access other user's mail** permission in Access Manager.

Lodge income tax return amendments

If you need to correct a mistake on your return, you can lodge this in Online services for business.

You will need to complete the amended return. Then at the **Communication** menu:

- select **Secure mail** then **New**
- select Topic – **Income tax**
- select Subject – **Income tax amendment** (and the relevant client type)
- attach the amendment
- select the **Declaration**
- select **Send**.

You can't lodge an original income tax return using Online services for business.

Secure mail topics

Secure mail allows you to communicate with us on a range of topics and subjects, including:

- Activity statements
- Debt and lodgment
- Fringe benefits tax (FBT)
- Income tax
- Pay as you go (PAYG)
- Refunds and remissions
- Registrations
- Superannuation
- Other topics.

Activity statements

The available subjects for the Activity statement topic are:

- Additional time to lodge – deferral request
- Debit or nil balance query
- How do I complete my activity statement?
- Penalty or interest calculation
- Remission of failure to lodge on time penalty
- Remission of interest charges
- Remission of non-electronic notification or non-electronic payment penalty.

Debt and lodgment

The available subjects for the Debt and Lodgment topic are:

- Additional time to lodge – deferral request
- Debit or nil balance query
- Penalty or interest calculation

- Remission of failure to lodge on time penalty
- Remission of general interest charge
- Remission of shortfall interest charge
- Taxable payments annual report.

To request a payment arrangement, see Payment plans. You can also request a payment plan in Online services for business. For payment plans above $200,000, you will need to contact us.

Fringe benefits tax (FBT)

The available subjects for the Fringe benefits tax topic are:

- Additional time to lodge – deferral request
- Cancel FBT
- Change details for FBT
- Debit or nil balance query
- General FBT questions
- FBT amendment request
- Other
- Penalty or interest calculation
- Register for FBT
- Remission of failure to lodge on time penalty
- Remission of general interest charge.

Income tax

The available subjects for the Income tax topic are:

- Additional time to lodge – deferral request
- Debit or nil balance query
- Div 7A relief
- Income tax return amendment – companies
- Income tax return amendment – partnerships

- Income tax return amendment – superannuation funds
- Submit 14ZYA notice
- Penalty or interest calculation
- Remission of failure to lodge on time penalty
- Remission of general interest charge
- Remission of shortfall interest charge
- Certificate of residency
- Request for copies of tax documents
- ESIC Report NAT 75119 unable to submit online
- Prior year IT amendment for earnout purposes
- Stapled group – choice form
- Substituted account period.

Note: You can't lodge an **original tax return** in Online services for business. To lodge an **original income tax return**, you must either:

- use SBR-enabled software
- speak with your registered tax professional
- lodge via a paper return.

Pay as you go (PAYG)

The available subjects for the Pay as you go topic are:

- Instalments – additional time to lodge – deferral request
- Instalments – change instalment rate
- Instalments – change PAYG cycle
- Instalments – explanation of instalment rate
- Instalments – other instalment queries
- Withholding – ATO cycle change letter received – request to remain on current cycle
- Withholding – cycle change request – withholding amount less than $1 million

- Withholding – cycle change request – withholding amount more than $1 million
- Withholding – forms – superannuation.

Refunds and remissions

The available subjects for the Pay as you go topic are:

- ATO pay interest on an early payment – request
- Client overpayment or double payment
- Excess imputation credit refunds
- Interest paid on an overpayment of an income tax return
- Penalty or interest calculation
- Remission of failure to lodge on time penalty
- Remission of general interest charge
- Remission of non-electronic notification or non-electronic payment penalty
- Returned refunds
- NRWT – custodians (Non-resident withholding tax).

Registrations

The available subjects for the Registrations topic are:

- Consolidation registration enquiry
- Grouping or branching registration enquiry
- Non-residents registration enquiry
- GST joint venture notification (see GST – joint venture – notification of forming, changing or cancelling (NAT 2953)).

Superannuation

The available subjects for the Superannuation topic are:

- Account details – this option is only available to legal practitioners. Other requests will not be answered.

- Approved SMSF auditors – ACA bulk lodgments (see Audit complete advice (XLSX template))
- Approved SMSF auditors – intelligence referrals
- Approved SMSF auditors – number enquiries
- Approved SMSF auditors – P2P requests – application of the Superannuation Industry (Supervision) Act 1993 (SIS Act) and Regulations
- Approved SMSF auditors – IAR, ACR, ACA enquiries
- Approved SMSF auditors – auditing standards or audit related issues, online services and general enquiries
- Direct claim payout from the superannuation holding account special account (SHA)
- Fund validation service
- Is a particular fund registered as a complying superannuation fund?
- Lodge inactive low balance account – declaration
- Lodge Super guarantee charge (SGC) statement (XLSX)
- Lodge Super guarantee opt-out for high income earners with multiple employers form (NAT 75067)
- Lodge USM adjustment templates or non-lodgment advice
- Lodgment – transfer balance account report
- Manual payment request
- Payment and transfer of superannuation holdings reserve. Use this subject to lodge Request to adjust concessional contributions (NAT 74851)
- Payment arrangement request – see Payment plans
- Penalty or interest calculation
- Refund request
- Remission of general interest charge
- SMSF early engagement and voluntary disclosure (see SMSF regulatory contravention disclosure form)

- SMSF product ruling
- SMSF specific advice
- Statement of account or account query
- Superannuation provider assessment data.

Other topics

Choose the **View more topics** option for the following subjects:

- GST
- Exploration incentives
- Lodge report
- Statement requests or account details
- Excise
- Insolvency
- Global and domestic minimum tax
- Petroleum resource rent tax
- Trustee services
- Build to rent
- General questions, problems, help.

GST

The available subjects under GST are:

- Additional time to lodge – deferral request
- ACNC – elect to exclude grants
- Charities, religious institutions, not-for-profit entities
- Consolidation registration enquiry
- Deferral of GST on importations (DGST)
- Education courses
- Export, import or online trading of goods and services
- Financial supplies or insurance

- Food, entertainment and SAM (simplified accounting method)
- Government grant or funding, taxes, fees, charges
- Grouping or branching registration enquiry
- GST joint venture notification (see GST – joint venture – notification of forming, changing or cancelling (NAT 2953))
- Land or property transaction (including retirement villages)
- Motor vehicles or luxury car tax
- Other sales, purchases or and tax invoice enquiry
- Time limits on refunds or activity statement amendment
- Assistance to register or update GST details electronically
- GST at settlement
- Registrations update.

Exploration incentives

The available subjects under Exploration incentives are:

- EDI advice
- EDI lodgment
- JMEI advice
- JMEI lodgment.

Lodge report

The available subjects under Lodge report are:

- Annual investment income report extension of time
- Annual investment income report lodgment – PC spreadsheet
- Common reporting standard (CRS) extension of time
- Employee share scheme annual report extension of time
- Foreign Account Tax Compliance Act (FATCA) extension of time
- Non-resident interest, dividend and royalty annual report lodgment – PC spreadsheet

- Quarterly tax file number report extension of time
- Quarterly tax file number report lodgment – PC spreadsheet.

Statement requests or account details

The available subjects under Statement requests or account details are:

- Debit or nil balance query
- Penalty or interest calculation
- Remission of failure to lodge on time penalty
- Remission of general interest charge.

Excise

The available subjects under Excise are:

- Alcohol, fuel and petroleum products, tobacco, duty free store
- Audit
- Excise returns
- Fuel schemes enquiry
- Fuel tax credit enquiry (not to be used for registration requests)
- Other advice or lodgment enquiry
- Permission – movement and period settlement
- Remission, refund and drawback enquiry
- Wine equalisation tax enquiry (not to be used for registration requests)
- Product stewardship for oil (PSO) claim
- Product stewardship for oil (PSO) – Category 1 lab test results.

Insolvency

The available subjects under Insolvency are:

- Bankruptcy
- Deed of company arrangement

- Liquidation
- Finalisations
- Indemnities
- New insolvency advice
- New insolvency advice – voluntary administration
- Notification of creditors meeting
- Part IX
- Part X
- Preferences
- Receiver or manager appointed (see Appointment or cessation of a representative of an incapacitated entity)
- SB – restructuring
- Simplified liquidation
- Section 129 demand
- Tax clearance
- Request for documents. **Note:** this insolvency option is only available for insolvency practitioners. Other requests will not be answered.
- Voluntary administration.

Global and domestic minimum tax

The available subjects under Global and domestic minimum tax are:

- Payment arrangement request
- Penalty or interest calculation
- Penalty or interest enquiry
- Remission of failure to lodge on time penalty
- Remission of general interest charge
- Remission of shortfall interest charge
- Request for account and role

- Request for lodgment deferral - this option is also used for suspending lodgment enforcement action for GIR and foreign lodgment notification.
- Request for payment deferral
- Return not necessary.

Petroleum resource rent tax

The available topics under Petroleum resource rent tax are:

- General enquiries
- PRRT return or instalment lodgment.

Trustee services

The only available topic under Trustee services is Day 1 notification.

Build to rent

The only available topic under Build to rent is Notice of event.

General questions, problems, help

The available topics under General questions, problems, help are:

- Notify ATO of appointment of new public officer
- Notification of legal representative.

View and print excise delivery authorities

Online services for business allows you to view and print your delivery authority. To access your delivery authority in online services when you prepay:

- select **Communication**
- select **Secure mail**
- navigate to the relevant mailbox
- click on the **Delivery authority** or **Excise return** attachment and download the PDF document. Once downloaded, you can print the delivery authority.

To receive an email notification that your delivery authority has been issued, add an email address in the **Notifications** field at the bottom of the secure mail mailbox.

Email notifications will always be sent from our trusted email address Taxofficeportalmessagenotify@ato.gov.au

Communication history

Communication history gives you access to view available correspondence we send to you or your agent using the following channels:

- email
- SMS
- paper
- agent digital – used to send digital communications to your agent when they have set up Communication preferences to receive mail on your behalf
- ATO online – used to send a digital copy of a statement of tax record and digital activity statement notice.

Some communications can't be sent digitally. These will continue to be sent by post and can't be viewed in **Communication history**. We will continue to add more communication types to enhance this function further.

If you're a sole trader, you will need to use ATO Online services for individuals and sole traders to view your communication history.

Viewing communication history

To view your communication history, select:

- **Communication**
- **Communication history**.

To search using specific parameters, select:

- **Search**
- **Type**

  - Communications – list of available digital correspondence sent to you
  - Activity statements – Digital quarterly GST and PAYG instalment notices
- **Time period** using the drop-down menu
- **Channel**
  - email
  - SMS
  - paper
  - agent digital
  - ATO online services
- **Search** – results will be displayed
- **Download** – a new window will open with the search results as an Excel spreadsheet
- **Print friendly version** to print or save a copy.

Viewing and downloading statements

You can view and download a digital activity statement notice for quarterly GST and PAYG instalments (forms R, S and T) if you lodge activity statements electronically.

To view and download your digital activity statement notice from the client home page, select:

- **Communication**
- **Communication history**
- **Search**
  - select **Activity statements** tick box, and deselect **Communications** tick box
  - select **Time period** and then **Search** – this will display the digital activity statement notice.

If your registered delivery preference is paper, we will continue to send paper instalment notices. We don't change your delivery preferences

from paper to electronic unless you have lodged electronically.

Communication preferences

If you use a tax agent, Communication preferences allows you and your agent to choose where we send your digital ATO communications.

You can choose to have communications sent to either:

- you
- your registered agent.

You can also choose to have some communications sent to you and others to your registered agent.

Your agent can set your communication preferences on your behalf.

If you or your agent elect to have communications sent to them, you can request a copy from them by selecting:

- **Communication**
- **Preferences**.

Setting your business's communication preferences will designate Online services for business as your preferred address for service for certain communications.

Your dealings

You can track the progress of the messages you've sent us using **Your dealings** in the **Communications** menu.

Troubleshooting secure mail

To send secure mail messages, you will need:

- a separate secure mail message for each subject
- ensure you attach all supporting documentation, which
  - is a maximum of 6 files
  - is less than 6 MB in size (per file)
  - is in a suitable format (doc, .pdf, .rtf, .xls, .xml, .tif, .jpg, .zip, .bmp, .png, .gif, .mpp, .ppt, .docx, .dotx, .xlsx, .xltx, .pptx, .potx, .ppsx.)

- is not encrypted (for example, password protected)
- doesn’t contain macros
- doesn’t contain formulas (copying and pasting information from one spreadsheet to another may introduce unseen elements in your spreadsheet)
- is not an executable file (common executable file extensions include .exe, .app, .vb, .scr).

Mailbox size limit

Warnings will appear when a mailbox is approaching or has exceeded the 500-message limit. The limit includes both emails in your mailbox and sent emails.

You will be asked to delete mail items to reduce your mailbox size. Exceeding the limit will impact a user's ability to create new emails or reply to received emails.

Prior to deleting any messages, you should save copies of individual emails:

- open the email by clicking on the email hyperlink
- select the **Printer friendly** button to print or save as a PDF.

You can also save a list of messages in your own inbox or sent items by using the **Printer friendly** button (located at the bottom left of your screen). This gives you the option to print a hard copy or save the list as a PDF.

Alternatively, you can view a list of sent emails in Your dealings. This includes the status of the request.

QC 65241

Profile menu

Use the Profile menu to manage your business details and register for GST, PAYGW, PAYGI, LCT, WET and FTC.

Last updated 26 June 2026

Business details

View business details

The **Business details** screens allow you to view your business information, including:

- business name
- Australian company number (ACN) or Australian registered body number (ARBN)
- entity type
- residency status
- tax file number (TFN)
- Australian business number (ABN)
- for individuals (sole traders), their myGov and working holiday maker status.

Update business details

To view and update your business details, including your electronic service address alias with a self-managed super fund, select:

- **Profile**
- **Business details**. Your business details will display.

To change the business details, select:

- **Update**
  - individuals can update their address, phone number and email address
  - non-individuals can update their names if they aren't a government entity or Australian Securities & Investments Commission (ASIC)-registered company
- the **Declaration** (if required)
- **Save**.

Update notification preferences

To update your **notification preferences**:

- select **Profile**
- select **Business details**
- select the entity
- update the **Channel preference**. If email is selected, you must provide an email address.

Some business information, such as the Company name or Public Officer details, must be updated on the Australian Business Register (ABR). The ABR:

- stores business and organisation details
- allows the community and government to verify information about ABN holders.

For more information, see Update your details.

Update electronic service address

If you are a self-managed super fund (SMSF), the electronic service address will appear in your business details. This isn't an email address – it's an alias that represents the URL or IP address of your SMSF's messaging provider.

To update an alias, select:

- **Profile**
- **Business details**
- the **Alias** drop-down menu
- the relevant alias
- **Edit** or **Remove** to update. If the address you enter is invalid, you'll receive an error.

Business addresses

To update a business address, select:

- **Profile**
- **Business addresses**.

The primary addresses for your business accounts will display. You can choose to:

- **View** by **Accounts**, **Postal address** or **Business address**
- **Filter** by **Account number** or **Account type**.

Add a new address

To add an address to your business:

- at **All addresses** select **Add**
- select the **Address type** – Postal address or Business address
- select the country from the **Country** drop-down menu
- at **Search address** start to type the address. Predictive text will show addresses that match as you type. Select the correct address.
- select the **Account type** to apply the new address to (you can filter by account number). If the address change applies to all accounts, select **All**.
- select **Declaration** to confirm you're authorised to update the address
- select **Save** to confirm the change.

Update an address

To update your business's address, select:

- **Update** next to the relevant address and complete the mandatory fields
- **Declaration** to confirm you're authorised to update your business's address
- **Save** to confirm the change.

Delete an address

To delete your business's address select **Delete** next to the relevant address and complete the mandatory fields.

Email addresses

This function lets you view, add, update and delete activity statement account email addresses that we send notifications to, advising when your activity statements are available.

To access your email address, select:

- the **Profile** menu
- **Email addresses**
- **Filter** to refine email addresses by account number.

To add or update your business's email details:

- select **Add** or **Update** next to the relevant account
- enter the email address
- select **Save** to confirm the change.

To delete a business's email address, select **Delete** next to the relevant account.

Authorised contacts

Authorised contacts are allowed to phone us and act on your behalf.

Types of contacts

Primary contacts, previously known as entity representatives, are authorised to:

- access all roles on your business's account
- add, remove, and update the list of authorised contacts.

Authorised contacts have authority at the:

- account level – for information specific to the account and any roles under that account, for example, the Integrated client account
- role level – for information specific to roles, for example, GST, PAYG withholding and wine equalisation tax.

There is no limit to the number of authorised contacts that can be added to an account.

Primary contact details will only display if you're authorised for all accounts. If you're only authorised for a specific account, you won't see the primary contact details.

Contacts who can engage through Online services for business

To add, update or remove authorised contacts who can engage with us online using Online services for business and see your business records, you will need also to authorise or de-authorise them in Relationship Authorisation Manager (RAM).

To update or remove contacts who can manage the information about your business on the ABR, go to Australian Business Register.

View, add and update contact details

To view, add and update primary and account authorised contact details:

- select **Profile**
- select **Authorised contacts**
- for primary contacts, at **Primary** you can select
  - **Add** then complete all the mandatory fields
  - an existing primary contact then select **Update**.

You can choose to view contacts by either **Accounts** or **Name**.

If there is incorrect information in our system, **Error** or **UNKNOWN** will display next to an account. Select **Update** to view and correct any mandatory fields.

Agent details

To strengthen security, we've introduced an agent nomination process to all entities with an ABN (except sole traders). When you're changing a registered tax agent, BAS agent or payroll services provider, or changing the authorisations of an existing agent or provider, you will need to nominate an agent or provider to act on your behalf and manage your tax affairs.

If you're a sole trader, your registered tax agent, BAS agent or payroll service provider will add or remove themselves as an agent using their existing process.

You can view your existing registered tax professionals from the **Profile** menu by selecting **Agent details**.

Process to nominate a registered professional

Your business or organisation may nominate more than one agent to manage different tax accounts.

To nominate a registered agent at **Agent nominations**:

- select **Profile**, then **Agent details**
- select **Agent nominations feature**
- select **Add**
- on the Nominate agent screen, go to **Search for agent**
- enter the registered agent number (RAN) or practice name that you'd like to nominate and select **Search**
- select the registered agent you want to nominate. If multiple results are returned, select the correct agent from the list.
- check that the agent's details are correct
- complete the **Declaration**
- select **Submit**.

Note: When you nominate an agent, the agent will not be automatically notified. It’s important that you let the agent know when you have completed the nomination step as the agent only has 28 days from when they have been nominated to add you as a client. After that, the nomination process expires.

Extending an agent nomination process

If the agent you've nominated needs additional time to add your business or organisation as a client, you can use the **Extend** feature.

The Extend feature will become available to use on the next calendar day after submitting a nomination. The nomination will remain available for 28 calendar days (midnight on the 28th day) and will then expire if it is not extended.

To extend a nomination:

- select **Profile**
- select **Agent nomination**
- select **Extend**

- check the details of the agent are correct
- complete the **Declaration**
- select **Submit**.

The agent nomination process has now been extended for an additional **28 calendar days** from the time you submit the extend request.

If a nomination has already expired, you won't be able to extend it. You'll need to resubmit a new nomination.

Cancel an agent nomination process

To cancel the authority of a tax professional during the nomination process, you can either:

- select **Delete** next to a nominated agent
- contact us.

Remove an existing agent

To remove a registered tax professional from your account, you must either nominate a new agent or contact us.

Associates

You can view associates of the business, including the associate's name and position held, by selecting **Associates** from the **Profile** menu.

To update associate details, see Update your ABN details.

Financial institution details

To view financial institutions details (FID) for an account, select:

- **Profile**
- **Financial institutions details**.

The FID will be listed against each account. To view the full details, select the drop-down arrow menu next to the relevant account. If no account details are shown, select **Add** to enter new details.

You can **Filter** the results by account sequence number or account type.

If any of the details are incorrect, select **Update** or **Delete** next to the relevant account.

If we require account information to be updated, an **Update required** indicator will display.

Manage card details

You can choose to save your cards details for future payments by selecting **Manage card details** from the **Profile** menu. From here, you can:

- add up to 4 cards for future use
- view your stored cards
- update stored card details
- delete stored cards.

Update debit or credit card details

To update card details for an existing payment plan:

- select **Profile**
- select **Manage card details**
- view your stored credit or debit card
- select **Update** next to the relevant card
- complete the necessary fields and **Submit**.

Add or delete debit or credit card details

Select **Add** to add a new credit or debit card.

To remove card details, select the drop-down arrow to the right of a stored card and select **Delete**.

If you need to, find out how to set up a payment plan.

Tax registrations

Online services for business allows you to manage the different types of tax your business is registered for.

From the **Tax registrations** screen you can add, update or cancel the following registrations:

- goods and services tax (GST)
- PAYG withholding (PAYGW) – also known as income tax withholding (ITW)
- PAYG instalments (PAYGI)
- luxury car tax (LCT)
- wine equalisation tax (WET)
- fuel tax credits (FTC).

Add a tax registration

To add a tax registration:

- select **Profile**
- select **Tax registrations**
- select an **Account** from the drop-down menu
- at 'Current registrations' select **Add**
- select **Registration tax type** from the drop-down menu
- complete the mandatory fields and select **Next**
- review the summary
- select the **Declaration** to confirm
- select **Submit**.

Update a tax registration

To update a tax registration:

- select **Profile**
- select **Tax registrations**
- select an **Account** from the drop-down menu
- select **Update** next to the relevant tax type to be updated

- update the relevant fields and select **Next**
- review the summary
- select the **Declaration** to confirm
- select **Submit**.

Cancel a tax registration

To cancel a tax registration:

- select **Profile**
- select **Tax registrations**
- select an **Account** from the drop-down menu
- select **Cancel** next to the registration to be cancelled
- enter the date the cancellation takes effect and select the reason for cancellation
- select **Next**
- review the summary
- select the **Declaration** to confirm
- select **Submit**.

SMSF auditor details

You can enter SMSF auditor details for use in the Auditor contravention reports (ACR) and Audit complete advice (ACA) forms.

Details entered here:

- will only be used to pre-populate ACR and ACA forms
- won't be used to update details with the ATO or ASIC.

Details for up to 100 different SMSF auditors can be saved.

Add an auditor

To add an auditor:

- select **Profile**

- select **SMSF auditor details**
- select **Add**
- enter a valid **SMSF auditor number**
- enter the auditor's **first name** and **last name**
- enter at least one **contact option** (phone or mobile number)
- enter the auditor's **postal address**. Start typing the auditor's postal address and select the correct address from the drop-down list as it is presented. Ensure the address is validated
- select **Save**.

Update auditor details

To update the details of an auditor:

- select **Profile**
- select **SMSF auditor details**
- select the auditor that requires updating
- select **Edit**
- update the necessary fields. **Note:** the SMSF auditor number can't be updated
- select **Save**.

Delete an auditor

To delete an auditor from your account, select:

- **Profile**
- **SMSF auditor details**
- **Delete** next to the name of the auditor you wish to remove
- **Yes** at 'Are you sure you want to delete.'

Approved SMSF auditors menu

Online services for business allows approved self-managed super fund (SMSF) auditors to lodge ACA and ACRs online.

Last updated 7 January 2026

Overview

Online services for business allows approved self-managed super fund (SMSF) auditors to lodge the following documents online:

- audit complete advice (ACA)
- auditor/actuary contravention report (ACR).

Media: Online services for business
https://ato.vudoo.io/embed/55988302196 (**Duration:** 0:39)

Lodge an auditor/actuary contravention report

Note: Up to 150 draft forms can be saved and completed within 6 months.

To lodge an auditor/actuary contravention report:

- select the **Lodgments** menu
- select **Reports and forms**
- select **Auditor contravention report**
- select **Prepare** to start a new report or **Resume** to return to a previously saved report
- select **Financial year of audit** using the drop-down option
- enter the ABN of the self-managed super fund (SMSF) and select **Search**
- enter the total asset value as at 30 June of the year of audit

- select whether this is a **New** or **Revised** report
- select **Next**
- enter the **Auditor** details. You can do this by selecting
  - an existing auditor from the list (auditor details can be added in the SMSF auditor details option under the Profile menu)
  - **Add an auditor** from the drop-down options and completing the required fields. You can choose to select 'Save this auditor in SMSF auditors details for future reports'.
- select **Next**
- at **Events – reporting an event**
  - select **Add** to report an event. You can report up to 6 events
  - complete the field 'Event started before the audit period'
  - enter the start date of event
  - complete the field 'Describe the event and mitigating factors'
  - complete the field 'Contraventions fully rectified or trustees plan to fully rectify them'
  - enter the date for the field 'Estimated completion date or date contraventions fully rectified'
  - if applicable, complete the field 'Planned or taken steps to rectify the contraventions'
- at **Contraventions**
  - select from the 'Sections or regulations contravened' drop-down menu
  - if applicable, enter the maximum value of the contravention or regulation
  - complete the field 'Contravention or regulation fully rectified?'
  - if applicable, enter the outstanding value
  - if applicable, add another contravention
  - when finished select **Save**
- at **Events – other questions**, complete the fields

  - 'SMSF's financial position'
  - 'On what information did you base your opinion?'
  - 'Additional information'
  - 'Provide details'
  - select **Next**
- at **Summary**
  - to print or save a draft copy of the ACR, select the '**Print friendly version**' button. **Note**: you will not be able to access a copy of the form after leaving this page
  - select the **Declaration**
  - select **Submit**.

When the form is submitted successfully, a receipt number will be displayed.

Lodge an audit complete advice

To lodge an audit complete advice:

- select **Lodgments**
- select **Reports and forms**
- select **Audit complete advice**
- select the **Financial year of audit** using the drop-down option
- enter the fund details. If you enter the fund's ABN and select **Search**, the fund's name will be populated
- enter the **Auditor** details. You can do this by selecting
  - an existing auditor from the list (auditor details can be added in the SMSF auditor details option under the Profile menu)
  - **Add an auditor** from the drop-down options and completing the required fields. You can choose to select 'Save this auditor in SMSF auditors details for future reports'
- select the **Declaration** and **Submit**.

Complete and lodge bulk audit complete advices

Note: There is no need to lodge bulk audit complete advices when an audit complete advice or auditor contravention report has already been lodged for the same year.

Download the Audit complete advice template (XLSX, 248KB) to your device.

Open the template and complete the following mandatory information:

- auditor details
  - audit firm name
  - audit firm ABN
  - first name
  - last name
  - phone or mobile number
  - auditor address
  - SMSF auditor number
- fund details
  - the fund ABN of SMSF you audited
  - name of SMSF
  - audit year
  - audit completion date.

Save the template as 'xls' or 'xlsx'. Do not convert the completed template to a PDF.

To lodge a bulk audit complete advice:

- select the **Communication** menu
- select **Secure mail** from the drop-down menu
- select **New** from the Inbox
- select the topic **Superannuation**
- select the subject **Approved SMSF Auditor ACA bulk lodgment**

- complete the mandatory information in the secure mail
- attach the completed audit complete advice bulk template
- enter your email address
- enter your contact details
- select the **Declaration** and **Send.**

You will receive a receipt number once the mail is successfully sent.

QC 65243

Using Standard Business Reporting

Lodging reports and managing credentials using Standard Business Reporting enabled software.

Last updated 7 January 2026

How to report with SBR-enabled software

Your organisations business and accounting software may include Standard Business Reporting (SBR), which helps to simplify business reporting obligations. SBR allows you to submit information including tax file number declarations and income tax returns.

If your organisation uses SBR-enabled software, you should refer to your business software's guidance for instructions on sending information to us.

When lodging reports, your SBR-enabled business software may require a branch number (for example, Activity statement 002). This is located next to your account description in Online services for business or ATO online services (for sole traders).

If you use SBR-enabled software, you can report using information that's already captured as part of the day-to-day operations of your business.

If you are a business owner and you do not currently use SBR enabled software, find out about available products by:

- talking to your adviser or software provider
- reviewing the SBR products register.

Credentials in SBR-enabled software

Your SBR-enabled software uses a credential that allows you to securely submit information to us.

When using cloud-based SBR software, you don't need to create this credential. Instead, your software provider will build it into your software.

If you use desktop or locally hosted SBR-enabled software (not cloud), you'll need to create a machine credential using Relationship Authorisation Manager.

QC 106037

Set up your access to Online services for business

Set up your access to Online services for business (text version).

Last updated 13 November 2024

For simple, secure and flexible access to Online services for business, you will need both:

- your **Digital ID** (such as myID) – an app you download to your smart device that lets you prove who you are online
- **Relationship Authorisation Manager (RAM)** – an authorisation service that allows you to act on behalf of a business online, once you've linked your business with your Digital ID.

Who needs to use Digital ID and RAM?

You'll need to use your Digital ID (such as myID) and RAM if you:

- use Online services for business
- use Access Manager
- access other government online services for business, such as the Australian Business Register (ABR)
- need to authorise others (such as your employees) to access government online services on behalf of your business
- are a tax professional using Online services for agents.

Benefits of using myID and RAM

It's simple – use your myID to unlock multiple government online services including Online services for business.

It's flexible – use your myID on the go, anywhere and anytime.

It's secure – myID uses security features in your device to protect your identity and information.

It's streamlined – use RAM to manage all your authorisations in one place.

What you need to get started

You'll need a compatible smart device. The myID app is compatible with most smart devices but performs best on devices using the latest operating system or previous two versions.

Note: If you incur expenses associated with setting up and using your myID to access online services, you may be able to claim a tax deduction.

You'll also need **2 Australian identity documents** – such as your passport, driver's licence, birth certificate, visa (using your foreign passport) or Medicare card.

Your name should match on these 2 documents. However, if you've had a change in name, you may be able to verify this using a marriage certificate or change of name certificate (Tasmania, South Australia, Northern Territory and the Australian Capital Territory only).

Get started in a few simple steps

You only need to set up once; then you can use myID again and again to access our online services.

Step 1: Set up your myID

To set up your myID:

- Download the myID app, available from the App Store or Google Play.
- Follow the prompts to enter your full name, date of birth and email address. Use a personal email address that belongs to you and is not shared.
- Verify your 2 ID documents - if you're verifying your Medicare card, it will appear as an option after you verify your first document.

For more information, visit www.myid.gov.au/set-up.

Step 2: Link your myID to your business using RAM

As the principal authority (business owner or person responsible for the business) you must be the first person to link your business's ABN to your myID.

Where another principal authority or authorisation administrator is already acting on behalf of the business online, they can authorise you in RAM to act on behalf of the business.

If no one else has linked, go to info.authorisationmanager.gov.au/principal-authority to find out how to link your business.

Step 3: Log in to Online services for business

You've now finished setting up myID and RAM.

Your myID app will only be used for the log in step. When you log into Online services for business a 4-digit code will appear on the login screen after you enter your email address. You need to enter this code in the myID app. Log in to Online services for business.

Additional steps

Set up authorisations in RAM

Use RAM to authorise others to act on behalf of your business. For example, if you have employees who access Online services for business on behalf of your business.

Employees

Before you authorise employees, check they have set up their myID. As myID belongs to them and not the business, your staff should set it up using their personal email address.

When you authorise an employee in RAM, you need to enter their legal name (which matches the name used to set up their myID) and an email address. They will then receive an authorisation request by email and have 7 days to accept it using their myID.

Note: You can use Access Manager to customise someone's access and permissions to ATO services.

Tax or BAS agents

The process for authorising tax or BAS agents outside your business (for example, tax professionals who are not your employees) is different. Due to recent changes, you may need to authorise your selected tax or BAS agent via the new agent nomination feature in Online services for business. This means you won't use RAM to authorise them. For instructions on nominating your tax or BAS agent using this new feature, visit Client-to-agent linking steps.

Using software to report to us

If you use cloud-based Standard Business Reporting (SBR)-enabled software, you don't need to take additional steps – your software provider will do this for you.

If you use desktop or locally hosted software (not cloud), you may need to undertake additional steps – visit info.authorisationmanager.gov.au/machinecredentials.

QC 65077

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.

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