



Before you start

Find out if you need to lodge a tax return, what's new this year and other important information.

Do you need to lodge a tax return? 2023

Work out if you need to lodge an income tax return for 2023.

Important information 2023

Provides important information and instructions to complete and lodge your tax return.

What's new this year? 2023

A list of new initiatives incorporated in this year's Individual tax return instructions.

Will you need the Individual tax return instructions supplement 2023?

Check the list of supplement questions to see whether you need it to complete your tax return.

Do you need to lodge a tax return? 2023

Work out if you need to lodge an income tax return for 2023.

Last updated 25 May 2023

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Things you need to know

You can work through our Do I need to lodge a tax return? online tool, or review the following information.

If any of the following reasons applies to you, you must lodge a tax return.

Reason 1

During 2022–23, you were an Australian resident and you:

- paid tax under the pay as you go (PAYG) withholding or instalment system, or
- had tax withheld from payments made to you (excluding mining payments).

Reason 2

You were eligible for the seniors and pensioners tax offset, and your rebate income (not including your spouse's) was more than:

- **\$32,279** if you were single, widowed or separated at any time during the year
- **\$31,279** if you had a spouse but one of you lived in a nursing home or you had to live apart due to illness (see the definition of **Had to live apart due to illness** in T1 Seniors and pensioners 2023), or
- **\$28,974** if you lived with your spouse for the full year.

To work out your rebate income, see **Rebate income 2023**.

Reason 3

You were not eligible for the seniors and pensioners tax offset but you received a payment listed at **question 5** and your taxable income (from taxable income or loss in your tax return) was more than **\$21,884**.

Reason 4

You were not eligible for the seniors and pensioners tax offset and you did not receive a payment listed at **question 5** or **question 6**, but your taxable income was more than:

- **\$18,200** if you were an Australian resident for tax purposes for the full year (see the meaning of Australian resident for tax purposes in **Special circumstances and glossary**)
- **\$416** if you were under 18 years old on 30 June 2023 and your income was not salary or wages
- **\$1** if you were a foreign resident and you had income taxable in Australia which did not have a final non-resident withholding tax withheld from it, or

- your part-year tax-free threshold amount if you became or stopped being an Australian resident for tax purposes; see **question A2** or **contact us**.

Other reasons

You must lodge a tax return if any of the following applied to you:

- You had a reportable fringe benefits amount on your
 - Income statement or *PAYG payment summary – individual non-business*, or
 - Income statement or *PAYG payment summary – foreign employment*.
- You had reportable employer superannuation contributions on your
 - Income statement or *PAYG payment summary – individual non-business*
 - Income statement or *PAYG payment summary – foreign employment*, or
 - Income statement or *PAYG payment summary – business and personal services income*.
- You were entitled to the private health insurance rebate, but you did not claim your correct entitlement as a premium reduction, and your spouse (if you had one) is not claiming the rebate for you in their income tax return.
- You carried on a business.
- You made a loss (including a capital loss or a non-capital loss on redemption or disposal of a traditional security) or you can claim such a loss you made in a previous year.
- You were 60 years old or older and you received an Australian superannuation lump sum that included an untaxed element, or it is a superannuation lump sum death benefit paid to you as a non-dependant.
- You were under 60 years old, and you received an Australian superannuation lump sum that included a taxed element or an

untaxed element or it is a superannuation lump sum death benefit paid to you as a non-dependant.

- You were entitled to a distribution from a trust, or you had an interest in a partnership and the trust or partnership carried on a business of primary production.
- You were an Australian resident for tax purposes and you had **exempt foreign employment income** and \$1 or more of other income.
- You are a special professional covered by the income averaging provisions. These provisions apply to authors of literary, dramatic, musical or artistic works, inventors, performing artists, production associates and active sportspeople.
- You received income from dividends or distributions exceeding \$18,200 (or \$416 if you were under 18 years old on 30 June 2023) and you had
 - franking credits attached, or
 - amounts withheld because you did not quote your tax file number or Australian business number to the investment body.
- You derived Australian sourced taxable income (excluding any superannuation remainder or employment termination remainder) of \$45,001 or more while you were on a working holiday visa (417 or 462 visa).
- You made personal contributions (not including amounts which you are claiming as a deduction) to a complying superannuation fund or retirement savings account and will be eligible to receive a super co-contribution for these contributions.
- Your concessional contributions to your super exceeded the concessional contributions cap.
- Your non-concessional contributions exceeded your non-concessional contributions cap.
- You were a liable parent or a recipient parent under a child support assessment **unless**
 - you received one or more Australian Government allowances, pensions or payments for the whole of the period 1 July 2022 to 30 June 2023

- the total of all the following payments was less than \$27,509
 - taxable income (excluding any assessable First home super saver released amount)
 - exempt Australian Government allowances, pensions and payments
 - target foreign income
 - reportable fringe benefits total
 - net financial investment loss
 - net rental property loss
 - reportable superannuation contributions.

Deceased estate

If you are looking after the estate of someone who died during 2022–23, consider all the above reasons on their behalf. If a tax return is not required, complete the **Non-lodgment advice 2023** form and send it to us.

If a tax return is required, see **Completing individual information on your tax return 2023** for more information.

Foreign residents with a study or training support loan

If you were a foreign resident during 2022–23 and you had an accumulated Higher Education loan programme (HELP), VET Student Loan (VSL) or an accumulated Trade Support Loan (TSL) debt on 1 June 2022, then you must lodge a tax return if the total of:

- your **repayment income**, and
- any foreign-sourced income

was more than \$12,090 for 2022–23.

If this applies to you, you must lodge your tax return **electronically**. This is even if one of the other reasons above applies to you.

Franking credits

If you received franking credits and you don't need to lodge a tax return for 2022–23, you may be eligible to **claim a refund of franking credits** by using *Refund of franking credits instructions and application for individuals 2023* (NAT 4105) and lodging your claim online, by mail, or contact us.

Non-lodgment advice

If you have read all the above information and know that you do not have to lodge a tax return, you should complete the **Non-lodgment advice 2023** and send it to us, unless one of the following applies to you:

- You have already sent us a tax return, non-lodgment advice, form or letter telling us that you do not need to lodge a tax return for all future years.
- You are lodging an application for a refund of franking credits for 2023.
- Your only income was from an allowance or payment listed at **question 5** or you received a pension, payment or an allowance listed at **question 6**, and
 - your rebate income was less than or equal to the relevant amount in [reason 2](#) (if you are eligible for the seniors and pensioners tax offset), or
 - your taxable income was less than or equal to the relevant amount in [reason 3](#) (the agencies that paid you have provided information for us to determine that you do not need to lodge a tax return).
- You were a working holiday maker on a 417 or 462 visa, and your Australian income was less than \$45,001.

You can submit a *Non-lodgment advice* for 2023 using our **online services**.

Alternatively, complete the **Non-lodgment advice 2023** and send it to us.

Where to go next

- Go to question Important information 2023.
- Return to main menu Individual tax return instructions 2023.

QC 71958

Important information 2023

Provides important information and instructions to complete and lodge your tax return.

Last updated 25 May 2023

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Who can complete your tax return?

You can get someone else to complete your tax return for you:

- A **family member** or **friend** can help you but they cannot charge you a fee.
- **Tax Help** is a free service provided by community volunteers trained to help people earning around \$60,000 or less prepare their tax returns. Tax Help volunteers do not charge a fee for their assistance. Tax Help volunteers can help you online, by phone or in person at a Tax Help centre. To make an appointment, see **Tax Help** program.

- Only a **registered tax agent** can charge you a fee for preparing your tax return. To check whether an agent is registered, refer to [Finding and using a tax practitioner](#) .

Whoever helps you:

- you, no one else, must sign your tax return
- you, no one else, are legally responsible for the accuracy of the information.

Lodge your tax return by 31 October 2023

If you're lodging your own tax return, you need to lodge it by 31 October each year.

If you choose to use the services of a registered tax agent, they will generally have special lodgment schedules and can lodge returns for clients later than 31 October. If you are using a registered tax agent, you need to engage them before 31 October.

If you're having difficulties meeting your tax obligations or are unable to lodge by 31 October, **contact us** as soon as possible.

Failure to lodge on time penalty

We may apply a penalty for failure to lodge on time if your tax return is not lodged by the due date.

Generally, we apply one penalty unit for every 28 days (or part thereof) that your tax return is overdue, to a maximum of 5 penalty units. For more information regarding penalty units refer to **Failure to lodge on time penalty**.

We may apply the penalty even where there is no tax payable. However, our policy is not to apply a penalty where:

- you lodge your tax return voluntarily, and
- no tax is payable.

Where to send your tax return

Within Australia

To lodge **online** using myTax, see **Lodge your tax return online with myTax**. Most myTax refunds are issued within 2 weeks.

To lodge a **paper** tax return, either:

- mail it in the pre-addressed envelope that came with it, or
- mail it in your own envelope and address it to
Australian Taxation Office
GPO Box 9845
(insert the name and postcode of your nearest capital city)

For example:

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

Most refunds for paper tax returns are processed within 10 weeks.

From overseas

To lodge online using myTax, see **Lodge your tax return online with myTax**. Most myTax refunds are issued within 2 weeks.

To lodge a **paper** tax return, either:

- mail it in the pre-addressed envelope that came with it, but first
 - cross out the barcode above the address
 - cross out **IN YOUR CAPITAL CITY**
 - write **SYDNEY NSW 2001, AUSTRALIA**
- mail it in your own envelope and address it to
Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001
AUSTRALIA

Most refunds for paper tax returns are processed within 10 weeks.

When can you expect your notice of assessment?

Our standard processing time for processing your tax return is:

- 2 weeks if you lodge online
- 10 weeks if you lodge on paper.

Your notice of assessment will be:

- sent to your myGov inbox, if you have a myGov account, regardless of whether you lodge online or on paper
- mailed to you, if you do not have a myGov account.

To check the progress of your tax return, see [Check the progress of your tax return](#).

Your right to make a complaint

Where you believe we have not met your expectations or not conducted ourselves as outlined in the Taxpayers' Charter, we support your right to make a complaint. We are committed to treating complaints seriously, dealing with them quickly, fairly and learning from them. Making a complaint will not affect your relationship with us.

If you disagree with a technical decision we have made about your tax affairs, you have the right to have the decision reviewed through the formal process. Refer to [Dispute or object to an ATO decision](#).

Check our potential resolutions information for issues we can help with [before deciding to lodge a complaint](#).

If you're still concerned about an issue, you can:

- discuss it with an ATO officer who will aim to resolve your issue – see [Enquiries](#)
- try to sort it out with the tax officer you've been dealing with or phone the number you've been given
- talk to that officer's manager if you're not satisfied
- consider making a formal complaint if you're still not satisfied.

How to make a complaint

To make a complaint:

- lodge an online complaint at [Complaints, compliments and feedback](#)

- contact us

- write to

Australian Taxation Office

PO Box 1271

ALBURY NSW 2640

If you have previously lodged a complaint and you are not satisfied with the way it is being handled, or with the outcome, you may request for your complaint to be escalated to a more senior officer. To escalate your complaint, contact ATO Complaints on one of the methods listed above.

The Inspector-General of Taxation and Taxation Ombudsman (IGTO)

We'll investigate your complaint. However, if you're not satisfied, you can contact the IGTO at any time to raise your concerns.

To contact the IGTO:

- see [Inspector-General of Taxation and Taxation Ombudsman](#) 

- write to

Inspector-General of Taxation and Taxation Ombudsman

GPO Box 551

SYDNEY NSW 2001

Where to go next

- Go to question [What's new this year? 2023](#).
- Return to main menu [Individual tax return instructions 2023](#).

QC 71861

What's new this year? 2023

A list of new initiatives incorporated in this year's Individual tax return instructions.

Last updated 24 June 2023

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Removing the self-education expenses threshold

Before 1 July 2022, you were required to reduce your allowable work-related self-education expenses by \$250 to calculate your deduction. The \$250 non-deductible threshold has been removed from the 2022–23 income year. The changes will also apply to the fringe benefits tax (FBT) year starting on 1 April 2023.

These expenses are reported at question D4 of Individual Income Tax Return (IITR). You will no longer see a non-deductible category E for work-related self-education expenses in question D4. This applies to both myTax and myDeductions within the ATO app.

You must continue to maintain **records of your deductible self-education expenses**. However, you no longer need to keep records of any non-deductible self-education expenses for tax purposes that, prior to the change, were first offset against the \$250 non-deductible self-education threshold.

Working from home

The **fixed rate method** for calculating your deduction for working from home expenses has been revised. The revised fixed rate method is \$0.67 per work hour and available from 1 July 2022.

The fixed rate method has been revised to:

- increase the rate per work hour that you can claim when you work from home
- change the expenses the rate covers

- change the record keeping requirements
- remove the requirement to have a home office set aside for work.

You can also separately claim a deduction for the work-related use of depreciating assets such as office furniture and technology.

If you don't use the revised fixed rate method, you need to use the **actual cost method**. You can no longer use the **shortcut method**.

These expenses are reported at question D5 of Individual Income Tax Return (IITR).

Low and middle income tax offset

The low and middle income tax offset (LMITO) ended on 30 June 2022. It is not available for the 2022–23 income year.

Veterans' super (invalidity pension) tax offset

The veterans' superannuation (invalidity pension) tax offset (VSTO) is a non-refundable tax offset. This tax offset ensures veterans and their beneficiaries don't pay more tax because of the **Douglas court decision**. It applies from the 2007–08 income year.

You don't need to apply for the VSTO. We will work out if you are entitled to a VSTO amount after you lodge your tax return.

To check your eligibility for the tax offset, see **Veterans' superannuation (invalidity pension) tax offset**.

Where to go next

Go to question **Will you need the Individual tax return instructions supplement 2023?**.

[Return to main menu Individual tax return instructions 2023.](#)

Will you need the Individual tax return instructions supplement 2023?

Check the list of supplement questions to see whether you need it to complete your tax return.

Last updated 29 February 2024

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[How to get Individual tax return instructions supplement 2023](#)

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Things you need to know

You might need *Individual tax return instructions supplement 2023* which contains questions that are not included in *Individual tax return instructions 2023*. Check the list below for questions covered in *Individual tax return instructions supplement 2023* to see whether you need it to complete your tax return.

Income

Number	Question
13	Income from partnerships and trusts (see Note)
14	Personal services income (PSI) (see Note)
15	Net income or loss from business (see Note)
16	Deferred non-commercial business losses (see Note)

17	Net farm management deposits or repayments
18	Capital gains (from all sources including shares, real estate and other property)
19	Foreign entities
20	Foreign source income and foreign assets or property, including foreign source pension or annuity
21	Rent
22	Bonuses from life insurance companies and friendly societies
23	Forestry managed investment scheme income
24	Other income – that is, income not listed elsewhere

Note

If you were a partner in a partnership that derived a loss, or you are required to complete income question **14**, **15** or **16**, you should lodge your tax return using myTax or a registered tax agent.

If you are unable to use myTax or a registered tax agent, **contact us** and we will mail you a paper tax return and Business and Professional items schedule.

Deductions

Number	Question
D11	Deductible amount of undeducted purchase price of a foreign pension or annuity
D12	Personal superannuation contributions
D13	Deduction for project pool
D14	Forestry managed investment scheme deduction
D15	Other deductions – that is, deductions not claimable

at items **D1** to **D14** or elsewhere on your tax return

Tax offsets

Number	Question
T3	Superannuation contributions on behalf of your spouse
T4	Zone or overseas forces
T5	Invalid and Invalid Carer tax offset
T6	Landcare and water facility
T7	Early stage venture capital limited partnership
T8	Early stage investor
T9	Other refundable tax offsets

Number	Question
A5	Amount on which family trust distribution tax has been paid

How to get Individual tax return instructions supplement 2023

Individual tax return instructions supplement 2023 is available online at [Tax return for individuals \(supplementary section\) 2023](#).

Where to go next

- Go to question [Completing individual information on your tax return 2023](#).
- Return to main menu [Individual tax return instructions 2023](#).

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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