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How to pay

How to pay us including the easiest ways to pay, other options, details you need and what to do if a payment is missing.

Pay with BPAY



How to use BPAY to pay us quickly and securely.

Pay with online services



How to make a secure payment through our online services.

Other payment options



There are several ways you can make a payment to the ATO.

Other payment details



Details for paying us including payment reference number (PRN), payment slips, processing times and fees that may apply.

Missing payments



If you have made a payment to us but can't see it on your account, find out what to do next.

QC 50295

Pay with BPAY

How to use BPAY to pay us quickly and securely.

Last updated 28 July 2023

Find your unique PRN

You must provide your payment reference number (PRN) in the reference field every time you make a payment with BPAY®. This guarantees your money goes to the right account without delay.

There are a few ways you can find your PRN.

You will have different PRNs for different types of tax. For example, one PRN for income tax and one PRN for activity statements. Make sure you use the right PRN for the type of tax you're paying.

Our BPAY Biller code

Our **Biller code** is **75556**.

How to make the payment

When you have your PRN, you are ready to make the payment.

Step 1: Log in to your online banking

Log in to your online banking. Select the account you would like to pay from and find the BPAY option.

Step 2: Add our Biller code and your PRN

In the **Biller code** field, add **75556**.

Add your PRN into the **Reference** field for every payment. This guarantees your money goes to the right account.

BPAY®



Biller code: 75556

Reference: Your payment reference number (PRN)

Step 3: Select pay with BPAY

When you have added all the correct details, including payment amount, date, our Biller code and your PRN, select **Pay**.

Not all online banking screens look the same. Your **Pay** button may be called 'Submit' or 'Pay bill' etc.

Another way to pay with BPAY

You can also contact your bank or financial institution directly. They can help you make this payment with BPAY from your Australian cheque, savings, debit card or credit card (Visa or MasterCard) account.

Payment processing

Payments made through BPAY can take up to 4 business days from the day you make the payment, to be received by us and appear on your ATO account. You will need to factor this in when paying.

Other payment options

If BPAY isn't right for you, you can use our online services or the other payment options available.

QC 73103

Pay with online services

How to make a secure payment through our online services.

Last updated 28 July 2023

Before you pay

By registering with our online services, you can access a range of tax and super services in one place, including being able to make a secure payment.

To pay through our online services you will need:

- your payment reference number (PRN)
- a Visa, MasterCard or American Express card.

A card payment fee will apply, this is a percentage of the payment charged by your card supplier, not the ATO. It is not part of your ATO debt and is not subject to GST. It may be a deductible expense, depending on your circumstances.

Payment processing

Payments made through our online services can take up to 4 business days from the day you make the payment, to be received by us and appear on your ATO account. You will need to factor this in when paying.

Individuals and sole traders

[Create or sign in to your myGov account and link to the ATO](#)

Businesses

[Log in to Online services for business](#)

Tax and BAS agents

[Log in to Online services for agents](#)

Foreign investors

[Log in to Online services for foreign investors](#)

Other payment options

If our online services aren't right for you, you can use **BPAY** or the other payment options available.

QC 73101

Other payment options

There are several ways you can make a payment to the ATO.

Last updated 28 July 2023

Your payment options

We offer different ways to pay so you can find a method that suits you. The quickest way to pay is with **BPAY** or through our **online services**.

Whichever payment method you use, you will need to use the correct unique **payment reference number (PRN)** in the reference field for each payment. This guarantees your money goes to the right account without delay. Do not include anything else in this field.

Electronic transfer

Transfer your payment using the following details:

Bank:	Reserve Bank of Australia
BSB:	093 003

Account number:	316385
Account name:	ATO direct credit account
Reference:	Your PRN

Check your financial institution's processing times to make sure your payment reaches us on time.

Your financial institution may offer real-time payment services using Osko or PayID.

We are working towards improving available payment options, but for now:

- we don't have PayID – use the above ATO bank account details
- payments can take up to 4 business days to be received by us and to appear on your ATO account when a valid **PRN** has been provided
- if you do not use a valid PRN, it may take longer for your payment to appear on your ATO account. We may need to contact you to confirm which account the payment is for.

Direct debit

To have your payment automatically deducted from your Australian cheque or savings account, credit or debit card you can:

- use our **online services** (individuals and sole traders)
- use **Online services for business**
- phone **13 11 42** between 8:00 am and 6:00 pm, Monday to Friday.

Only the card holder can set up a direct debit using a credit or debit card.

Direct debit from a financial institution account

For direct debit from a financial institution account:

- your registered tax or BAS agent can set up the direct debit for you using **Online services for agents** or by phoning us.

- a **direct debit request form** may be completed and returned to us. Allow at least seven working days for your direct debit to be activated to ensure your payment reaches us by the due date. This form cannot be used to request a direct debit from a credit or debit card.

Government EasyPay

Pay now with the Government EasyPay service

Pay by phone

Phone the Government EasyPay service on **1300 898 089**.

In person at Australia Post

You can pay at the post office by cash, EFTPOS (subject to your daily limits) or cheque. You must provide an ATO barcode with your payment.

We are moving away from cheques and encourage you to pay **electronically**.

If you choose to use cheques and money orders, make sure they are:

- in Australian dollars
- payable to 'Deputy Commissioner of Taxation'
- marked 'Not Negotiable'
- not post-dated.


You cannot pay at an ATO site or shopfront.

Foreign investment application fees cannot be paid at Australia Post.


GST at settlement can also be paid using e-conveyancing.

Mail

We are moving away from cheques and encourage you to pay **electronically**. More information about the Australian Government's

plans to move away from cheques is available on the [Department of the Treasury website](#) .

If you choose to pay through the mail:

- you must include a payment slip, which can be found on selected ATO notices
- your bank or the post office may charge you a fee to use a cheque or money order
- you will need to take into account [postal service delivery times](#) . Once we receive your payment, it may take a further 4 business days to be allocated to your ATO account.

You can mail your payment slip and a cheque or money order to:


Australian Taxation Office
Locked Bag 1936
ALBURY NSW 1936

Make sure cheques and money orders are:

- in Australian dollars
- payable to 'Deputy Commissioner of Taxation'
- marked 'Not Negotiable'
- not post-dated.

If you don't have a payment slip you must include the following details with your payment to avoid unnecessary delays to payments being credited to your account:

- full name
- address and phone number
- account identifier – for example, tax file number (TFN) or Australian business number (ABN)
- payment type – for example, activity statement payment or income tax payment.

Don't send cash through the mail. Make sure you allow sufficient time for your payment to reach us by checking the [Australia Post delivery standards](#) .

Foreign investment application fees cannot be paid by cheque or mail order.

International payments

Transfer from an overseas bank account

Contact your overseas financial institution for advice on how to make your payment through SWIFT. The payment must be sent in Australian dollars.

Bank:	Reserve Bank of Australia 65 Martin Place SYDNEY NSW 2000 Australia
Bank identifier:	RSBKAU2S
BSB:	093 003
Account number:	316385
Account name:	ATO direct credit account
Field 70: (Usually called 'details of payment')	Your PRN

Payments can take up to 4 business days to be received by us, and to appear on your ATO account.

To ensure your payment goes into the right account you must provide an accurate PRN. Do not include anything else in this field. Any other reference or text in this field will cause processing delays when we receive your payment.

Bank handling and exchange fees are generally automatically deducted from your payment, at both the overseas bank and their companion bank in Australia, before being forwarded to us. Allow for these fees when arranging your payment.

International money remitters

If you choose to use an international money remitter (a company that can help you to transfer money internationally):



- you must send the payment in Australian dollars
- ensure you provide an accurate PRN so the payment goes to the right account – do not include anything else in this field.

Foreign exchange conversion fees may vary between international money remitters. These will be included in the converted foreign currency amount to be paid.

If the payment cannot be completed for any reason, the amount will be returned to you. If an overpayment is made to the money remitter, the excess amount will be returned to you.

Ensure you allow up to four business days for payments to reach us and appear on your account. If your payment is late, you are responsible for any fees or penalty interest that may be applied.

You can choose to use any international money remitter. However, we have an agreement with:

- [OFX](#) 
- [Xe](#) .


These providers have agreed to ensure:

- the PRN you enter is validated
- the A\$ value you have instructed will be sent to us without deduction of cross-border or related fees.

This means when using these providers your payment can be identified easily and we receive the full A\$ value.

Payment processing

Payments can take up to 4 business days from the day you make the payment, to be received by us and to appear on your ATO account.

If you mail a cheque or money order to us, you will need to take into account [postal service delivery times](#) .

QC 50296

Other payment details

Details for paying us including payment reference number (PRN), payment slips, processing times and fees that may apply.

Last updated 1 July 2024

Payment reference number

Your unique payment reference number (PRN) ensures your payment is credited to the correct account. A PRN may also be called an EFT code (electronic funds transfer code).

You will have different PRNs for different types of tax. For example, one PRN for income tax and one PRN for activity statements. Make sure you use the right PRN for the type of tax you're paying.

Using an incorrect PRN could result in delays to payments being credited to your account and unnecessary debt collection activity.

You can go online to get your PRN:

- Individuals and sole traders – log in to your [myGov account linked to the ATO](#)  and select **Tax > Accounts > Summary**

Individuals – payment reference number

Businesses – log in to [Online services for business](#)  and select:

- **Accounts and payments** from the menu
- **Payments**
- **BPAY** or **Other payment methods**.

Businesses – payment reference number

Registered agents – log in to [Online services for agents](#)  and select:

- **Client summary** page
- **Accounts summary**
- **Payment options.**

Registered agents – payment reference number


Alternatively, you can:

- obtain your PRN from ATO notices or payment slips
- ask your tax agent
- phone **1800 815 886** between 8:00 am–6:00 pm, Monday to Friday.

Once you have the correct PRN, you'll be able to make your payment.

Payment processing


Payments made electronically or at Australia Post can take up to 4 business days from the day you make the payment, to be received by us and to appear on your ATO account.

If you mail a cheque or money order to us, you will need to take into account [postal service delivery times](#) . Once we receive your payment, it may take a further 4 business days to be allocated to your ATO account.

You can check what to do next if you have a missing payment or can't see a payment you've made on your account.

Payment slips

You'll need a payment slip to pay at the post office. Make sure you have the correct payment slip for the account you want to pay. Payment slips are generally available on your notice of assessment or statement of account.

Business taxpayers can print a payment slip using [Online services for business](#) .


- Select **Accounts and payments** from the menu, then **Accounts summary.**

- Choose the account required, then click **Payment options**.
- Select **BPAY** or **Other payment methods**.
- Select **Print-friendly version** to print the payment slip.

If you need to order a payment slip:

- Phone **13 28 66** to order an activity statement with payment slip – you'll need your Australian business number (ABN) and be an authorised representative of the business to use this service.
- Phone **13 28 61** to order an ATO notice with an income tax payment slip – you'll need your tax file number (TFN) to use this service.

Before we can discuss your details or update your records, we must establish your identity.

Registered agents can use [Online services for agents](#)  to print payment options for your clients. On the **Client summary** page, select **Accounts summary > Payment options**.

Card terms and conditions

Card payment fee

A fee will apply to card payments. The fee:

- is a percentage of the amount being paid, based on the type of card
- is charged by your card supplier, not the ATO
- will be reviewed from time to time and may change
- is not part of your ATO debt
- is not subject to goods and services tax (GST)
- may be a deductible expense based on your circumstances.

Card payment fees

Card type	Fee
American Express	1.45%

MasterCard – International	1.99%
MasterCard – Domestic Debit	0.20%
MasterCard – Domestic Credit	0.72%
Visa – International	1.99%
Visa – Domestic Debit	0.40%
Visa – Domestic Credit	0.80%

Before you finalise your payment, you'll be advised of the total amount including the fee. You may be eligible to claim a tax deduction for the card payment fee.

Card payment receipts

When you pay using any of our card payment services, we'll give you a receipt number.

The payment details will be displayed on your card statement as:

- 'ATO payment' if you used our online services
- 'ATO payment' and 'Card payment fee – ATO' if you used Government EasyPay.

QC 50297

Missing payments

If you have made a payment to us but can't see it on your account, find out what to do next.

Last updated 31 July 2023

BPAY

BPAY® payments can take up to 4 business days to be received by us and to appear on your account.

Check that you used the correct biller code (75556) and payment reference number (PRN). If not, the payment may have been stopped by your bank and returned to your bank account.

If you used the wrong biller code and paid another organisation, contact your financial institution immediately.

If you paid using a different PRN, contact us with the following details:

- payment amount
- date of payment
- receipt number
- the PRN you used
- bank account details (BSB and account number).

Credit or debit card

Credit or debit card payments can take up to 4 business days to be received by us and to appear on your account.

If you've paid another government agency using Government EasyPay, contact your financial institution or card provider immediately.

If you paid online through myGov, or by phone, contact us with the following details:

- payment amount
- date of payment
- receipt number
- the PRN you used
- card provider (for example, VISA, MasterCard, etc).

Electronic transfer


Direct credit payments can take up to 4 business days to be received by us and to appear on your account.


Check that you made the payment to the correct **BSB and account number**. If not, contact your financial institution immediately.

If the transfer details were correct and you can't see your payment, **contact us** with the following details:

- payment amount
- date of payment
- receipt number
- the PRN you used
- your bank account details (BSB and account number).

Cheque

We are moving away from cheques and encourage you to pay electronically. More information about the Australian Government's plans to move away from cheques is available on the [Department of the Treasury website](#) .

If you make a cheque payment, you need to take into account [postal service delivery times](#) . Once we receive your payment, it may take a further 4 business days to be allocated to your ATO account.

If the cheque has not been presented, you may need to contact your financial institution to stop the cheque and make alternative payment arrangements.

If the cheque has been presented but has not appeared in your account, **contact us** with the following details:

- payment amount
- the date the cheque was presented
- BSB and account number of cheque account
- cheque number
- drawer's name.

In person at Australia Post

If you made the payment in person at the post office, it can take up to 4 business days to be received by us and to appear on your account.

If you can't see your payment, **contact us** with the following details:

- payment amount
- date of payment
- receipt number
- Australia Post branch
- reference number (on receipt)
- payment method used (cash, cheque, EFTPOS).

QC 62487

ATO departmental payment

Provides information on how to make a payment for an ATO departmental invoice.

Last updated 15 January 2015

What is an ATO departmental payment?

We accept ATO departmental payments where an ATO departmental invoice has been issued to you, for example:

- inter-agency transactions
- employee transactions.

The following ATO payments are **not** ATO departmental payments:

- business activity statement (BAS) and instalment activity statement (IAS)
- integrated client account
- income tax account
- Higher Education Loan Program (HELP)
- remittance or payment advice quoting an electronic funds transfer (EFT) code

- remittance or payment advice quoting a payment reference number (PRN).

Find out more:

To make payments that are **not** ATO departmental payments (where an EFT code or PRN must be used to make the payment), refer to [How to pay](#).

How do you make an ATO departmental payment?

You can make an ATO departmental payment using Government EasyPay 24 hours a day, seven days a week. We accept Visa and MasterCard (credit or debit cards¹) and American Express card for payment of Australian dollar debts with an invoice value between \$10 and less than \$10,000.00.

Card payment fee

A card payment fee applies to transactions made using this service. This fee will be charged to you at the time of your transaction and is not subject to goods and services tax (GST).

The fee is a percentage of the amount being paid, based on the type of card used:

Card type	Fee
Visa/MasterCard	0.42%
American Express	1.45%

You will be informed of the fee amount and transaction totals before you are asked to confirm your payment.

Making a credit card payment

To make a payment using Government EasyPay you need your customer reference number (CRN), which is on your ATO departmental tax invoice.

Online

Find out more:

To make your payment online, go to [Government EasyPay](#) .

Following this link will take you to the online service for credit card payments. This is a secure site provided to the ATO by the Reserve Bank of Australia using the Optus Smartpay service.

Phone

Find out more:

To make your payment using the Government EasyPay phone service, phone **1300 453 579**.

What is the processing time for Government EasyPay?

Payments take approximately 24-48 hours to be credited to your ATO customer account. Payments made after 6.00pm (AEST), or on weekends or public holidays will be processed the next business day.

Will you receive a transaction receipt?

Government EasyPay will provide a receipt that identifies the payment amount that will be credited to the invoice you have nominated.

'ATO departmental' will be displayed on your Visa or MasterCard credit or debit card, or American Express card statement.

You should record the receipt number for proof of payment or print the receipt.

Can you get a refund?

If you believe you have made an incorrect payment, or have overpaid your account and are entitled to a refund, email the **Departmental Debt Management Unit**.


More information

For more information about ATO departmental payments, or any queries about your invoice or payment, email the **Departmental Debt Management Unit**.

The Departmental Debt Management Unit is part of ATO Finance. They are responsible for the efficient and effective management of our departmental accounts receivable, which enables us to meet our compliance obligations under the *Financial Management and Accountability Act 1997* (FMA Act).

If you do not speak English well and need help from the ATO, phone the Translating and Interpreting Service on **13 14 50**.

If you are deaf, or have a hearing or speech impairment, phone the ATO through the National Relay Service (NRS) on the numbers listed below:

- TTY users, phone **13 36 77** and ask for the ATO number you need
- Speak and Listen (speech-to-speech relay) users, phone **1300 555 727** and ask for the ATO number you need
- internet relay users, connect to the NRS on www.relayservice.com.au  and ask for the ATO number you need.

Footnotes

1 Debit cards - unlike your EFTPOS card, a Visa or MasterCard debit card functions like any credit card but provides direct access to funds in your deposit or savings account, rather than a line of credit.

QC 24937

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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