



Lodging and paying PAYG instalments

How to lodge and pay your pay as you go (PAYG) instalments, complete your activity statement and make a correction.

How to lodge and pay PAYG instalments



Lodging and paying your PAYG instalments online is fast, convenient and secure.

Correcting PAYG instalments



Correct your activity statement or vary your instalment if you have made a mistake working out your PAYG instalments.


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How to lodge and pay PAYG instalments

Lodging and paying your PAYG instalments online is fast, convenient and secure.

9 March 2022

Find your activity statement or instalment notice



Check if you need to lodge

Lodge your activity statement or instalment notice

Pay your PAYG instalment

You can lodge and pay your pay as you go (PAYG) instalments online, by mail or through a tax agent or BAS agent.

Find your activity statement or instalment notice

If you lodge online, your activity statement or instalment notice is in your ATO Online services account. Otherwise it is mailed to you.

We will issue your statement or notice when it is time to make a PAYG instalment. For most people this is at the end of each quarter.

Your statement or notice shows:

- your instalment rate or amount
- the due date of your next instalment. If you pay quarterly, the due date is generally 28 days after the end of the quarter.

Check if you need to lodge

If you receive an activity statement you must **complete your activity statement** and lodge it.

If you receive an instalment notice and you:

- pay the amount shown on the notice, you do not need to lodge it – just pay the instalment amount by the due date
- want to vary the instalment amount, you need to complete and lodge the instalment notice.

If you wish to correct a PAYG instalment, you have to lodge your statement or notice.

Lodge your activity statement or instalment notice

Online

[Sign in to myGov \(individuals and sole traders\)](#)

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

By mail

Australian Taxation Office
Locked Bag 1936
ALBURY NSW 2460

Through an agent

You can lodge through a tax or BAS agent.

Pay your PAYG instalment

The easiest way to pay the ATO is electronically by BPAY®, credit card or debit card.

The payment details, including your payment reference number, will be shown in your:

- Online services account, if you lodge online
- printed activity statement, if you lodge by mail.

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Correcting PAYG instalments

Correct your activity statement or vary your instalment if you have made a mistake working out your PAYG instalments.

9 March 2022



Find your activity statement or instalment notice

Check if you need to lodge

Lodge your activity statement or instalment notice

Pay your PAYG instalment

If you realise you have made a mistake working out your pay as you go (PAYG) instalment, you can fix or amend it by:

- revising your activity statement before the due date
- varying your instalment amount or rate on a future activity statement.

Why you may need to correct your instalments

You may need to correct or adjust your current activity statement if you:

- made a mistake in entering a figure
- underestimated your varied instalment amount or rate
- forgot to report some income, a gain or a deduction.

How to correct your instalments

You can correct your mistake on your current activity statement. You must revise it before:

- your activity statement is due
- you lodge your tax return for the year (if you lodge it before your activity statement is due).

You can also correct a mistake by **varying your instalment** on a future activity statement. It must be an activity statement for the same income year.

If you varied your amount or rate and want to change your instalment back to the original amount or rate, you will need to lodge another variation.

Lodging a revision or variation

The easiest way to revise your activity statement or vary your PAYG instalment is through **online services**.

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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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