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## Support in difficult times

How we can help if you're affected by a natural disaster, a crisis of any kind or in difficult times.

### **Tax and super support in difficult times**

How to get help to lodge and pay, reconstruct your tax records, or get early access to your money.

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### **Personal crisis support**

Help during mental health and wellbeing struggles, family and domestic violence, hardship, or death.

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Help when unexpected life events make it hard to pay your tax and super.

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QC 57756

## **Personal crisis support**

Help during mental health and wellbeing struggles, family and domestic violence, hardship, or death.

**Last updated** 30 April 2025

## **If you're having trouble**

Anyone can experience a personal crisis. No matter what situation you find yourself in, if you are having trouble with your tax and super

obligations, we can provide support in your circumstances. We encourage you to contact us about your situation as early as you can.

If you're facing a personal crisis that isn't listed below, phone our Individuals enquiries line on **13 28 61** during [operating hours](#) so we can help you.

## Mental health and wellbeing

Your mental health and wellbeing is important and we understand that it can affect your ability to manage your tax and super obligations.

If you're having difficulty paying your tax, see [Support to lodge and pay](#). You should [talk to us](#) as early as possible so we can work with you, but it's never too late to ask for help.





For immediate mental health and wellbeing support, phone:

- Beyond Blue on **1300 224 636**
- Lifeline on **13 11 14**.

You can also contact the following organisations for further support.

## Mental health and wellbeing organisations

There are many specialised organisations that can provide information and support to help you with your mental health and wellbeing, including:

- [Ahead for Business](#)  – a website and app with information, programs and interventions to support small business owners with their mental health and wellbeing.
- [Beyond Blue](#)  – learn more about anxiety, depression and suicide prevention, or talk through your concerns with their support service.
- [Business in Mind](#)  – a program developed by the University of Tasmania focusing on mental health especially tailored to small and medium business owners.
- [Head to Health](#)  – links to government funded services and information that is either low cost or free. It contains hundreds of useful websites, apps, online programs and community forums, as well as phone, chat and email services.

- [Heads Up](#) – a Beyond Blue and Mentally Healthy Workplace Alliance initiative. It provides business owners with free tools and resources to look after their mental health at work and achieve a mentally healthy workplace.
- [Kids Helpline](#) – a free, private and confidential phone and online counselling service for young people between age 5 and 25 years, available 24 hours a day, 7 days a week.
- [Lifeline Australia](#) – a national charity providing Australians experiencing a personal crisis with access to 24-hour support and suicide prevention services.
- [Mates in Construction](#) – a charitable organisation focused on reducing the high level of suicide among Australian construction workers.
- [New Access for Small Business Owners](#) – a free mental health coaching program developed by Beyond Blue, offering flexible phone and video call support options for small business owners so they can manage stress and improve their mental wellbeing.
- [ReachOut](#) – an online mental health organisation for young people and their parents.
- [Suicide Call Back Service](#) – a service that provides free national telephone and online counselling for anyone affected by suicide.

## Family and domestic violence

We understand the importance of accessing confidential help and assistance for those experiencing family and domestic violence.

If you're in this situation, you may have difficulty providing all your documents to establish your identity. We can help you to [reconstruct lost or damaged records](#) or put a payment plan in place to help with any amount that may be owing. Talk to us about your options.

To speak with a counselling and support service, phone **1800 RESPECT** on **1800 737 732** or visit [White Ribbon Australia](#).

If you're experiencing financial difficulties and you're finding it hard to lodge or pay your tax, visit [tax support for individuals](#).

## Serious financial hardship

We consider you to be in financial hardship if you're unable to provide necessities for yourself or your family. Necessities may include food, accommodation, clothing, education and medical treatment. You could find yourself in this situation due to:

- loss of employment
- housing crisis
- facing eviction or disconnection of essential services such as water, electricity or gas
- marriage or relationship breakdown severely affecting your financial circumstances.

If you're experiencing serious hardship, we can assist by:

- processing your tax return as a priority
- releasing you from some or all of your tax debt.

We may ask you to provide recent [evidence to support your claim of serious hardship](#).

See [Tax support for individuals](#) for more information.

## Deceased estates

When a person dies, there are some important tax and superannuation issues for the legal personal representative and others dealing with the deceased person's tax affairs.

We may receive information from other government agencies notifying us that someone has died. We will use this information to update our records. However, it is a good idea to let us know if the deceased person:

- had a tax file number (TFN)
- has ever lodged a tax return
- should have lodged a tax return.

We cannot provide legal advice on deceased estate matters that do not involve taxation or superannuation.

See [deceased estates](#) for managing tax affairs following a death.

For the release of superannuation to beneficiaries, see [super death benefits](#) or [death of a member](#) for a self-managed super fund.

QC 67558

## Support from other agencies


Access payments, grants and help from other agencies, and what to report in your tax return.

**Last updated** 11 October 2022

## Emergency payments and help from other agencies

Other government agencies offer the following payments and support.

### Help in an emergency

Services Australia offers [help in an emergency](#)  for Australians recovering from major disaster or requiring emergency support for homelessness, family violence, financial hardship or bereavement.


### COVID-19


Services Australia offered a COVID-19 Disaster Payment for people affected by COVID-19.

State, territory or Australian Government grants, payments and stimulus were also available for businesses.


The COVID-19 Disaster Payment claiming period is now closed.

### Natural disasters support

The [National Emergency Management Agency](#)  helps Australians who have been affected by natural disasters, including floods, bushfires and drought.

[Disaster Assist](#)  offers disaster recovery funding arrangements. This includes the Disaster Recovery Payment (DRP) and Disaster Recovery Allowance (DRA).

## Rural support

The Department of Agriculture, Water and the Environment offers [drought and rural support](#)  for farmers and communities.

Services Australia offers a [Farm Household Allowance](#)  payment to farming families in financial hardship.

## Financial counselling

For free financial counselling support available for small business owners and sole traders, phone the Small Business Debt Helpline on **1800 413 828**.

The Australian Government supports this service.

Find out more about [reporting disaster payments and grants in your tax return](#).

### Reporting disaster payments and grants in your tax return

Find out if you need to report disaster payments and grants in your tax return and if you need to pay tax on them.

QC 67559

## Reporting disaster payments and grants in your tax return

Find out if you need to report disaster payments and grants in your tax return and if you need to pay tax on them.

Last updated 10 June 2025


## If you have been affected by a natural disaster

If you've been affected by a natural disaster, you may receive a relief payment from:

- a local, state or federal government agency
- a charity or community group
- your employer
- family or friends.

One-off assistance payments are generally taxable, however some may be tax free. You may still need to include these payments in your tax return.

Some payments are **non-assessable non-exempt (NANE) income**, which means you don't include it in your tax return and you do not pay tax on it.

If you use an assistance payment to purchase items for your business, remember you may be able to claim a [tax deduction](#) .

For more information on business support grants or payments, see [Disaster support grants and deductions for business](#).

## Government disaster recovery payments

If you receive a recovery payment from a local, state or federal government agency, you need to understand what type of payment it is and how it affects your tax.

You may need to report and pay tax on government grants, payments and stimulus that you receive from federal, state or territory, or local governments.

Regular Centrelink payments remain taxable, unless exempted by the government.

If your payment is treated as **exempt income**, this means you don't pay tax on it.

You may need to include the following payments in your tax return, although you may not pay tax on them.

## Australian Government Disaster Recovery Payment

If you receive an Australian Government Disaster Recovery Payment (DRP), it will be treated as exempt income. However, if you have

carried forward [losses](#) from an earlier income year, you will need to reduce that amount by any exempt income.

## Disaster Recovery Allowance and Natural Disaster Relief and Recovery Arrangements

This short-term allowance from Service Australia supports you if you lose income as a direct result of a natural disaster.

[Disaster Recovery Allowance \(DRA\)](#) [↗](#), [Natural Disaster Relief and Recovery Arrangements \(NDRRA\)](#) [↗](#) and [New Zealand Disaster Recovery Allowance](#) [↗](#) (a payment to support eligible New Zealand citizens residing in Australia who've lost income as a direct result of a natural disaster), payments are taxable and you need to report these in your tax return. Services Australia will either advise you by letter that the payment is taxable or include the taxable payment in your annual payment summary.

However, the government may declare that, for some natural disasters, DRA and NDRRA payments are exempt income. If you have carried forward [losses](#) from an earlier income year, you will need to reduce that amount by any exempt income.

Services Australia has more information about [help for people affected by a natural disaster event](#) [↗](#).

### Reporting Disaster Recovery Allowance in your tax return

When completing your tax return, enter the Disaster Recovery Allowance you received at either:

- **Australian Government allowances and payments** if you lodge online using myTax
- **Question 5 Australian Government allowances and payments** if you lodge by paper
- **Question 5A Australian Government allowances and payments** if you're a registered tax professional.

If you received the Disaster Recovery Allowance, you may be eligible to receive the [beneficiary tax offset](#). This may reduce the amount of tax you pay.


### Reporting Disaster Recovery Allowance Top-up in your tax return

The Disaster Recovery Allowance Top-up, New Zealand Disaster Recovery Allowance and New Zealand Disaster Recovery Allowance Top-up **will not** show on your payment summary from Services Australia. It also won't be prefilled in your tax return. You need to **manually include** these payments in your tax return.

When completing your tax return, enter the Disaster Recover Allowance Top-up and New Zealand Disaster Recovery Allowance you received at either:

- **Australian Government special payments** if you lodge online using myTax
- **Question 24 Other income** if you lodge by paper
- **Question 24V** or add the **Income Details schedule** at field **Australian government benefit taxable amount** (INCDTLS128), with field **Australian government benefit type** (INCDTLS126) set to **Special** if you're a registered tax professional.

## **New Zealand Ex-gratia recovery payments**

The [New Zealand ex-gratia Disaster Recovery Payment \(PDF, 243KB\)](#)  provides a one-off financial assistance to eligible New Zealand citizens residing in Australia who hold a 'non-protected' Special Category (subclass 444) visa who have been adversely affected by a major disaster.

## **Tax on New Zealand Ex-gratia recovery payment**

- The tax treatment of ex-gratia recovery payments, payments made by favour and not because of legal obligation, depends on the specific circumstances of the payments. In some recent cases the government has decided to exempt such payments from tax.
- The government decides on the tax status of each particular type of payment.
- Services Australia will send you a letter confirming the amount of Disaster Recovery Allowance you received.

## **Bushfire payments**

### **Bushfire relief recovery payments**

Any [bushfire](#) relief recovery or benefits are [NANE income](#) if they are provided by any level of government, including:

- Australian Government
- state
- territory
- a municipal corporation
- a local governing body.

## **Payments to volunteer firefighters**

You are not required to pay tax on government support payments you received as a volunteer firefighter.

You don't need to include these payments in your tax return.

## **Other assistance**

### **State and territory government assistance grants**

State and territory grants may be activated for certain localised events. To find out more information, refer to your state or territory government websites.

### **Assistance from charities and community groups**

If you receive assistance from a charitable organisation, the payment you receive is not taxable. These payments have no GST implications.

These payments are not taxable because:

- the organisations make these payments voluntarily to help you with the basic necessities of life
- you have no right or entitlement to the payment
- the payment is a gift to you from the organisation.


### **Assistance from your employer**

Emergency assistance from your employer – for example, one-off emergency relief payments where nothing is expected in return – is not taxable.

An employer is not required to withhold tax from a payment that is not taxable.

An employer that gives emergency assistance to an employee can claim a tax deduction as a business expense.

## Gifts from family or friends

If you receive emergency help in the form of [gifts](#)  from family and friends, you don't need to declare them or pay tax on them.

QC 67560

## Talk to us in difficult times


How to contact us during a disaster event, personal crisis, or other emergency.

Last updated 23 April 2025

You can [contact us](#) and select **Support in difficult times** and the **Find support** key for quick help, or use the options below.

## Natural disasters

If you want to speak to someone directly, phone our **Emergency Support Infoline** on **1800 806 218** during [operating hours](#) (8:00 am to 6:00 pm Monday to Friday and 10:00 am to 2:00 pm Saturday).

- If you prefer to speak in a language other than English, phone the Translating and Interpreting Service (TIS) on **13 14 50**. Tell the operator the language you speak and ask them to phone us on **1800 806218**.
- Aboriginal and Torres Strait Islander people can phone our Indigenous Helpline on **13 10 30**.
- If you have difficulty hearing or speaking to people over the phone, you can contact us through the [National Relay Service \(NRS\)](#) .

If you want someone else to speak to us on your behalf, you can:

- [nominate an authorised contact online](#)

- talk to your tax professional about your situation and support available.

## Personal crisis

If you're in difficult personal circumstances, you can phone our Individuals enquiries line on **13 28 61** during [operating hours](#).

## Other personal disasters

If you've experienced a personal disaster such as a house fire or sewage leak, we can help.

You can discuss your circumstances with us by phoning our Lodge and pay line on **13 11 42** during [operating hours](#).

Your registered tax or BAS agent can also apply for further help using [Online services for agents](#).

## Other ways to keep in touch

Join our [ATO Community](#)  for interactive and peer support.

Go to our [Contact us](#) page for more ways to contact us and find information.

QC 67561

## Tax support for when you need it most

Available tax and super support for people experiencing vulnerability.

**Published** 21 October 2025

## About available support options

We understand that everyone's situation is different. If you're experiencing vulnerability, you may find it hard to meet your tax obligations.

We offer a range of support options to help you manage your tax responsibilities. This could include:

- extra time to lodge or pay
- assistance during the objection process
- support where penalties and interest have been applied.

We will listen to your circumstances and work with you to find the right support.

The following examples show how we have supported individuals experiencing vulnerability, helping them to fulfil their tax obligations.

This page will be updated as more support options and examples become available, reflecting our ongoing commitment to supporting taxpayers navigate their tax obligations during difficult times.

## Specialised Support

If you need help with your tax and are experiencing vulnerability, we have specialised staff that can work with you to find flexible options to help you meet your obligations. Our staff are trained to recognise vulnerability and refer taxpayers to specialised teams, who work closely with internal ATO teams and external partners to provide tailored support.

Sharing relevant details about your personal circumstances helps our staff determine if it's appropriate to refer you for this specialised support.

## Indigenous Helpline

For Aboriginal or Torres Strait Islander Peoples, you can call our [Indigenous Helpline](#) on **13 10 30** to speak with staff who are trained in cultural awareness. They'll listen and help you find the right support.

**Example: Norma's Story – Indigenous Helpline support**

Norma had a tax debt and needed to discuss her options for addressing it. Speaking with an ATO officer, Norma was told she needed another form of identification to access her account. The remote town Norma lives in had recently experienced a cyclone which caused the local bridge to collapse, cutting her off from essential services, including the post office. Norma couldn't pick up her new license at the post office and was unable to provide the additional identification requested.

As Norma identifies as Torres Strait Islander, a friend suggested she should call the ATO's Indigenous Helpline for support in accessing her ATO record. Norma called and spoke to Jo, who has specialist training in cultural awareness. Jo was able to use her discretion and follow alternative processes which allowed Norma to access her ATO record. Jo also helped set up a manageable payment plan for Norma to pay off her tax debt over a period of time.

## Extra time to lodge or pay

If you are experiencing vulnerability and need [more time to lodge or pay](#), you can discuss your personal circumstances with us.

### **Example: Bill's Story – Extra time to lodge and pay for small business owners**

Bill runs a small cattle station in regional NSW and usually lodges his quarterly BAS on time through online services for business. Recently, Bill was hospitalised with severe respiratory symptoms and pneumonia. He is now recovering at home but needs to travel 5 hours to the nearest city every few days for follow up treatment. His doctor has advised him to rest and ease back into work over the next month.

As the BAS is due in a few days, Bill knows he won't have the time or energy to lodge and pay on time. He's feeling stressed and unsure if the ATO can help, so he calls us and speaks to ATO Officer, Mohammad.

Bill explains his circumstances and how his temporary medical condition is affecting his ability to prepare his BAS. He also

shares that the stress of the due date is impacting his recovery. Mohammad listens and offers a 5-week deferral of lodgment and payment, giving Bill time to focus on his health and gradual return to work.

During the call, Mohammad learns that Bill is feeling overwhelmed, and he is able to provide information about other community and government resources that could assist.

### **Example: David's Story – Extra time to lodge**

David had recently been released from prison after 3 years. He'd lost his job and had unpaid tax debts and overdue lodgments. Feeling overwhelmed, he didn't know where to start.

David [contacted us](#) and shared his circumstances. We listened and the information David shared helped ATO staff refer him to Michelle, who was specifically trained to offer support for taxpayers in David's situation.

Michelle helped David understand that lodging his overdue tax returns was the first step to meeting his tax obligations and would help to clarify if he owed any tax. Since David didn't have all his records, Michelle provided copies of income information we'd received from third parties to help him reconstruct his records.

Michelle also provides information about how to access a tax help volunteer and financial counselling services for support and gave him extra time to lodge.

With this support, David was able to complete his lodgments and is working to stay on track.

## **Requesting priority processing**

If you're experiencing financial difficulties, you can ask for [priority processing](#) of your tax return. We'll listen to your circumstances and let you know if we can fast-track your request. Applying for priority processing doesn't guarantee a refund, if you have an outstanding

debt with us or another government agency, contact us or them to discuss this early.

## Setting up payment plans

If you're finding it hard to pay your tax debt, a [payment plan](#) may help. A payment plan lets you pay in smaller amounts over time, making it easier to manage your repayments and reduce financial stress. Tax debts on a payment plan continue to accrue general interest charge (GIC), which compounds daily. Paying your debt in the shortest period of time will help reduce the GIC that you'll pay.

If you owe \$200,000 or less, you may be able to set up a payment plan through our online services. You can also contact us and work to find a solution that suits your circumstances.

### Example: Paul's Story – Tailored payment plan

Paul, a former project marketing professional, faced severe mental health challenges and substance dependency which led to hospitalisation and made it difficult for him to continue working. As a result, he struggled to manage his tax obligations, and he received a warning letter.

Now living with his parents and working part-time in a role with limited earnings, Paul contacted us to ask for help. We referred him to specialised support, where he received support based on his circumstances.

Bethany listened with empathy and recognised Paul's situation and his willingness to resolve his tax debt. She set up a tailored payment plan, allowing Paul to make smaller, manageable repayments over time.

This support helped Paul manage his tax obligations in a way that aligned with his personal circumstances, enabling him to focus on his recovery.

## Deferring or amending repayments

You may apply to [defer your compulsory repayment](#) of your study and training support loan or overseas levy if you are in serious hardship or

for other reasons.

## GIC remission

If you're struggling to pay your tax debt and have been charged interest, you may be able to apply for [remission of some or all of the General Interest Charge \(GIC\)](#). When considering remissions, we look at whether you were responsible for the delay in payment or if it was outside your control. If you were responsible for the delay, we will consider whether it is fair and reasonable to remit the GIC.

### Example: Charlie's story – Remission of GIC

Charlie is a sole trader who runs their business from their home. Charlie's home was damaged during a flood, and they relocated their business to earn an income while repairs were made. Due to business relocation costs, Charlie was unable to pay their BAS debts from June to December 2023.

Once Charlie had their business situation under control, they supplied documentation detailing their circumstances and requested remission of GIC that accrued for these periods. We considered the circumstances that impacted Charlie's ability to pay on time, and the steps they quickly took to get on top of their obligations. GIC was remitted in full.

## Penalty remission

If a penalty has been applied and you disagree with it, you can request a [remission of penalties](#). We have discretion to remit all or part of the penalty or cancel it, according to individual circumstances

### Example: Marlee's Story – Remission of penalties

Marlee, a mother of 2, escaped a violent relationship and was living at a women's refuge. She lodged 4 years of overdue tax returns, expecting to receive a refund to help her find secure

stable housing. However, she received penalties for late lodgment, resulting in a debt, rather than the expected refund.

Marlee contacted us and explained that her former partner had full control over their finances. Recognising signs of financial abuse, staff referred Marlee to specialised support. Samantha reviewed Marlee's situation and given the circumstances, was able to remit the penalties.

This allowed Marlee to receive her refund and regain control of her tax affairs.

## Objecting to a decision

If you disagree with a decision we've made, or one you think we might make, you may be able to [dispute or object](#) to it.

## Additional support during an objection

If you're experiencing vulnerability and need support with the objection process, our [Dispute Assist](#) service provides free support to eligible individuals and small businesses to navigate the dispute process. To be considered for Dispute Assist, you can outline your personal circumstances in the objection form at Question 9b.

### **Example: Shelley's story – Support through Dispute Assist**

After Shelley's contract was terminated due to a workplace injury, her lump sum leave entitlements increased her assessable income, resulting in a tax debt. Shelley disagreed with the assessment, lodged an objection and asked for help through the Dispute Assist service by completing question 9B on the objections form.

As a single mother, experiencing financial hardship and mental health challenges, Shelley was struggling with the objection process. Due to the impact of her circumstances, Shelley was eligible for support from Dispute Assist. Shelley was allocated a Dispute Assist officer, Amanda, who took time to understand Shelley's situation. Amanda explained the objection process

clearly, and worked with the objections team to ensure Shelley's case was handled fairly and with care.

Although Shelley's objection decision was unfavourable, Amanda helped her understand the outcome and connected her with another ATO area. With this support, Shelley lodged a successful application to have her tax debt released, removing her income tax liability.

## Applying for release of tax debt

If paying your tax debt would cause serious hardship, you can [apply for release from some or all of your debt](#). We'll consider your individual circumstances and let you know if you're eligible.

### Example: Rita's Story – Release from tax debt

Rita was in a serious accident resulting in a brain injury. Following extensive hospitalisation and ongoing health challenges Rita has no employment, has had to sell her primary residence and now resides in a high care facility. Rita's legal representative contacted us, unsure of what to do.

We connected them with Josh from our specialised support. Josh listened to Rita's experience and recognised the difficult position she was in.

He helped Rita's representative apply for a release of her tax debt. The application was assessed and granted after taking into consideration her financial and other personal circumstances. It clearly demonstrated that paying the debt would cause serious hardship, meeting the requirements for release. Josh also provided information about other community and government resources that could assist with other aspects of Rita's situation.

This support gave Rita financial relief, and better access to support.

## Early access to super

In limited circumstances, you may be able to [access your super early](#) to help manage financial or health related challenges. This includes accessing super on compassionate grounds to pay for essential expenses such as medical treatment, funeral costs, or to prevent the loss of your home. You may also be eligible for early release due to severe financial hardship, terminal illness, or incapacity. Each category has specific eligibility criteria and is assessed either by the ATO or your super fund.

You need to apply to your super fund directly for release of super on [financial hardship](#) [↗](#) grounds. The ATO does not process severe financial hardship requests.

### **Example: Esther's Story – Early release of super**

Esther lost her job due to severe anxiety and fell behind on bills. Although she is starting a new job that better suits her situation, due to missed mortgage payments she is facing the risk of losing her home.

Esther read about [compassionate release of super](#) on the ATO website and determined that she meets the [eligibility criteria](#) to apply under preventing foreclosure or forced sale of her home. Esther collected all supporting documentation required and submitted an application online.

After assessment, Esther's application was approved, allowing her to pay her overdue mortgage and keep her home.

## **Providing evidence of circumstances**

If you're experiencing vulnerability or financial hardship, we may be able to help. You'll need to [provide details](#) about your circumstances like, your income, expenses, and share specific difficulties you are experiencing so we can understand what support is right for you.

## **What is it like to call the ATO?**

When you call us, you'll hear an automated menu with different options. Choose the one that best matches what you need help with. This automated voice may also ask you to enter your Tax File Number

(TFN), if you have it and feel comfortable entering it, this helps us find your account faster.

You might also be invited to enrol your unique voiceprint in our [voice authentication](#) system, you can decline this if you do not want to enrol. If you would like to enrol, you will be asked to repeat the phrase 'In Australia, my voice identifies me' 3 times.

There might be a wait to speak to someone. Once you're connected, we'll ask a few questions to confirm your identity, this is to make sure we are talking to the right person.

After that, we'll look at your account and talk through your situation. We'll explain what's going on and offer help through our usual services, or sometimes provide more tailored support.

Depending on your circumstances, we might refer you to specialised support. They may speak with you during the call or get back to you later when they are available.

Step 1: Call the ATO. Visit our [Contact us](#) page to find the best number for your enquiry

Step 2: Listen to the menu options

Step 3: Select the option that matches your reason for calling

Step 4: An automated voice will ask you to enter your Tax File Number

Step 5: Speak to the ATO officer and explain your situation

Step 6: Let the ATO officer know in detail about any circumstances impacting your ability to meet your obligations.

QC 105622

## **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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