



Our new focus areas for small business

ATO Deputy Commissioner, Will Day highlights our newest focus areas to help you get it right in 2025.

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At the ATO, we know most small businesses try to do the right thing.

To better support small businesses, we are committed to helping small businesses get it right when meeting their tax and superannuation obligations. That's why we're being transparent and each quarter sharing specific risk areas we are focusing on.

These are areas where we are concerned small businesses are getting it wrong, being opportunistic or deliberate on an ongoing basis.

Areas of concern to us right now are:


- **contractors omitting income** – with a focus on data matching to ensure all income is reported.
- **quarterly to monthly BAS reporting for GST purposes** – to build good business habits and help improve cashflow management.
- **small business boost measures** – encouraging self-amendment to correct errors and omissions.

We will also continue our focus on non-commercial business losses, small business capital gains tax (CGT) concessions, business income is not personal income and GST registration and income of taxi, limousine and ride-sourcing services. We will be sharing insights on common errors and issues with you in the coming months.

Small business is serious business and by sharing these concerns with you early we want to help you set up good habits to get it right and stay on track.

For more information read all about our latest **focus areas for small business**.

Help and support

To help you with your tax obligations, we publish help and support resources on our website, such as **Good business habits** and **Supporting your small business**. You can also take free, self-paced courses on our online learning platform, [Essentials to strengthen your small business](#) .

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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.

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