



[Print whole section](#)

Support and communication

Resources to help tax professionals interact with us, keep up to date and find the information and resources they need.

Support for your practice

Support is available to help you and your practice manage your clients' tax obligations during difficult times.

Phone services

Phone services for tax professionals and registered tax or BAS agents.

News services

Find out about the ways tax professionals can keep up to date with information affecting you and your clients.

Systems advice and alerts

Find out how we notify tax professionals about the availability and performance of our systems.

Consultation, open forums and speakers

Our commitment to consulting, collaborating and engaging with you.

Tax professionals livestreams

Watch our free, one-hour livestreams for tax professionals.

Digital education resources

These instructional videos complement our Online services for agents user guide to help you use key functions.

Tax practitioner assistance service

How to use Tax practitioner assistance when you have been unable to resolve matters through other channels.

False or misleading statement notifications

New Code of Professional Conduct obligations will apply to all registered agents from 1 July 2025.

QC 43903

Support and helpful information for your practice

Support is available to help you and your practice manage your clients' tax obligations during difficult times.

Last updated 7 August 2023

Support options

If you, your practice or your clients are feeling overwhelmed, we have a range of support options available. We can support you to manage your clients' and your own tax obligations during difficult times when you may need more help.

Lodgment program support

We can [help with your lodgment program](#) if you, your practice or your clients are experiencing difficulties lodging on time for reasons beyond your control.

Natural disasters support

If you or your clients are affected by a major incident or natural [disaster event](#) that causes disruption to life or business, we have a range of options to help.

Payment support

If your client can't pay by the due date, we have support measures to [help with paying](#).

Data breach support

If you or your client experience a data breach, you can take steps to limit the damage, see [Data breach guidance for tax professionals](#).

Tax or BAS agent passes away

When a registered tax or BAS agent dies, their registration with the Tax Practitioner Board (TPB) must be terminated.

For further information and details, see [Death of tax practitioner](#).

Tax practitioner assistance

For registered tax professionals who have not been able to resolve an issue through our existing channels, see [Tax practitioner assistance](#) to help resolve certain matters.

Tax crime

To report any known or suspected illegal behaviour you can either:

- complete the [tip-off form](#) (the form is also available in the contact us section of the [ATO app](#))
- phone us on the ATO tip-off hotline on **1800 060 062**.

Digital services

Data and cyber security

Together we have a shared responsibility to manage the security of the digital services that you use to interact with us on behalf of your client.

Ensure your internal security practices follow the:

- [Security advice for tax professionals and businesses](#)
- [Top cyber security tips for businesses](#)

System information

Planned maintenance

You can stay updated about upcoming maintenance by adding a bookmark or favourite to our [system maintenance](#) page. We will also keep you informed via our weekly [Tax professionals newsletter](#).

System issues

Our [systems advice and alerts](#) page provides information and links to:

- our operational dashboards – near real-time information on the current availability and performance of our systems
- technical support – known issues and troubleshooting when accessing and using our digital services.

Online services for agents

The [Online services for agents user guide](#) complements the Help section in Online services for agents. Our range of videos in our [Digital education resources](#) are designed to help you optimise your use of Online services for agents, saving you time and allowing you to better support your clients.

Legal database

We offer a range of [ATO advice and guidance](#) products to help you understand how the law applies to you. This includes public and private advice and guidance.

QC 59162

Phone services

Phone services for tax professionals and registered tax or BAS agents.

Last updated 29 September 2020

We have several phone services that you can use as a tax professional. If you are a registered tax or BAS agent, you can use the Registered agent phone line. If not, you can use the phone services available for general taxpayers.

Working with us online is fast and secure. If transactions and information are available online, you should use those services first. If you phone us about something that can be resolved online, our customer service representatives will direct you to that service.

Use our [Tax agent](#) or [BAS agent](#) online services guides to get the most out of our online services.

Further information

- [Registered agent phone line](#)
- [BAS agent phone services \(Fast Key Code\) guide](#)
- [Tax agent phone services \(Fast Key Code\) guide](#)

Note: Fast Key Codes will change from time-to-time, so we recommend you bookmark our Fast Key Code guides for quick, online reference.

[Registered agent phone line](#)



Information on contact options for tax professionals that are not registered tax or BAS agents.

BAS agent phone services (Fast Key Code) guide

Fast Key Codes so you can key ahead to options when phoning us and online options so you don't have to phone.

Tax agent phone services (Fast Key Code) guide

Fast Key Codes so you can key ahead to options when phoning us and online options so you don't have to phone.

QC 47110

Registered agent phone line

Information on contact options for tax professionals that are not registered tax or BAS agents.

Last updated 26 August 2020

The phone services guides provide Fast Key Codes for your enquiry. If you phone about something that can be resolved online, our customer service representatives will direct you to that service.

If there is no online option for your query, registered tax and BAS agents can use the Registered agent phone line.

You can phone our Registered agent phone line on **13 72 86** Monday to Friday, excluding public holidays.

At different times we operate an extended-hours service. To find out if an extended service is currently available, refer to the information on our [phone us](#) page.

If you are a tax professional, but not a registered tax or BAS agent, you can phone us using the options available to all taxpayers.

Find out more:

- [Tax agent phone services \(Fast Key Code\) guide](#)
- [BAS agent phone services \(Fast Key Code\) guide](#)

QC 47106

BAS agent phone services (Fast Key Code) guide

Fast Key Codes so you can key ahead to options when phoning us and online options so you don't have to phone.

Last updated 25 June 2024

Check online first

If an online option is available, we recommend that you use it before phoning us. If you phone about something that can be resolved through an online channel, we will direct you to that channel.

Use our [digital education resources](#) and [BAS agent online services guide](#) to get the most out of our online services.

Before phoning us, check you have your:

- registered agent number (RAN)
- [proof of identity](#) (POI).

Phone us

You can phone us on **13 72 86** between 8:00 am and 6:00 pm, Monday to Friday, excluding public holidays. Throughout the year, we offer an extended-hours service. Check our [Contact us](#) page to see if extend hours currently apply.

Our Fast Key Codes

Fast Key Codes allow you to key ahead to the option of your choice without listening to the entire menu.

This *BAS agent phone services (Fast Key Code) guide* will direct you to the right Fast Key Code for the topic you need to phone us about. It is important you use the correct Fast Key Code so you are directed to the right person with the right skills. If you select the incorrect Fast Key Code, your call may need to be transferred and longer wait times will apply.

When you look up the Fast Key Code in this guide, you will also find information and links to any available online options. Save time by using the online options rather than phoning us.

We recommend you bookmark this page as we regularly update this information.

The Fast Key Codes (and online options) are:

- [Activity statements: completing, requesting and revising](#)
- [Debt, payments, and account information](#)
- [Feedback, complaints, and reporting tax evasion](#)
- [Lodgment, including all business and individual obligations](#)
- [Online services and practice support](#)
- [Registration](#)
- [Letters – alternative phone service](#)
- [General phone services](#)

Activity statements: completing, requesting and revising

Along with the following specific information, we also have useful information on [business activity statements](#) and how to [prepare and lodge](#).

Fast Key Codes for activity statements

Topic and ATO website information	Online services available	13 72 86 Fast Key
--	----------------------------------	------------------------------

		Code
<p>Assistance completing Activity statements, including</p> <ul style="list-style-type: none"> • GST - Completing your BAS for GST • PAYG and Withholding - How to complete your activity statement • WET – how to complete your activity statement labels • FBT – how to complete your activity statement labels • LCT – how to complete your activity statement labels 	<p>You can do this on Online Services for Agents</p> <p>For more details on how to do this, watch the How to lodge an activity statement video</p> <p>For help lodging online, see our Online Services for agents activity statement user guide</p>	1 4 1
<p>Generating a new or replacing an activity statement</p> <p>Revising a lodged activity statement</p>	<p>You can do this on Online Services for Agents</p> <p>For how to do it, watch our How to revise an activity statement video</p>	1 4 1
<p>Respond to our request to contact activity statement exceptions</p>	<p>None</p>	1 4 2

Debt, payments, and account information

Fast Key Codes for debt and payment

Topic and ATO website information	Online Services available	13 72 86 Fast Key Code
<p>General interest charge (GIC) calculations, remission and GIC rates</p> <p>Failure to lodge (FTL) on time penalty calculations and remission</p>	<p>You can do this on Online Services for Agents</p> <p>For more information on how you can do this online, see Request remission</p>	1 2 2
<p>Payment plan</p> <p>For more information on support options, visit Help with paying</p>	<p>You can do this on Online Services for Agents</p> <p>For how to do it, watch:</p> <ul style="list-style-type: none"> • Make a payment plan • View payment options and make a payment 	1 2 2

Feedback, complaints, and reporting tax evasion

Fast Key Codes for feedback, complaints, and reporting tax evasion

Topic and ATO website information	Online Services available	13 72 86 Fast Key Code
Business tax feedback and complaints	You can do this on Online Services for Agents	3 2 1 2

	For how to do, see <u>BAS agent feedback and complaints</u>	
Individual tax feedback and complaints	<p>You can do this on <u>Online Services for Agents</u></p> <p>For how to do, see <u>BAS agent feedback and complaints</u></p>	3 2 1 1
Superannuation feedback and complaints	<p>You can do this on <u>Online Services for Agents</u></p> <p>For how to do, see <u>BAS agent feedback and complaints</u></p>	3 2 1 3
All other feedback, complaints and compliments	<p>You can do this on <u>Online Services for Agents</u></p> <p>For how to do, see <u>BAS agent feedback and complaints</u></p>	3 2 1 4
<u>Report fraud, tax evasion, a planning scheme or unpaid super</u> (including phoenix or shadow economy activity)	<u>ATO online tip-off form</u>	3 4

Lodgment, including all business and individual obligations

Along with the following specific information, we also have useful information on how to [prepare and lodge](#) and apply for [private rulings](#).

Fast Key Codes for lodgment

Topic and ATO website information	Online Services available	13 72 86 Fast Key Code
<p>Business lodgments, including:</p> <ul style="list-style-type: none"> • activity statements • Single Touch Payroll • tax returns • GST at settlement • fringe benefits tax <p>For help:</p> <ul style="list-style-type: none"> • completing activity statement labels, see Instructions • lodging business tax returns, see Income tax returns 	<p>You can use Online Services for Agents for:</p> <ul style="list-style-type: none"> • activity statements • tax returns <p>You can use Practitioner Lodgment Service for tax returns</p> <p>For how to lodge activity statements online, see:</p> <ul style="list-style-type: none"> • How to lodge your BAS • Activity statements in our <i>Online services for agents user guide</i> <p>For tax return online services, see:</p> <ul style="list-style-type: none"> • Income tax in our <i>Online services for agents user guide</i> • Lodging in PLS 	1 3 1 1
Super lodgment and reporting	<p>You can use Online Services for Agents</p> <p>To see what you can do online, see Super in our <i>Online services for agents user guide</i></p>	4 6
Respond to a lodgment notice	None	1 3 3

from us

Online services and practice support

Along with the following specific information, we also have useful information in [PLS help and system availability](#) and [Online services for agents user guide](#).

Fast Key Codes for Online services and practice support

Topic and ATO website information	13 72 86 Fast Key Code
myID or Relationship Authorisation Manager (RAM)	3 5
Assistance with Online services for agents including: <ul style="list-style-type: none">• Access Manager• technical difficulties• functions and navigation• all practitioner lodgment service (PLS) transactions• SBR-enabled software	3 3

Registration

If your query relates to your BAS agent registration, visit the [Tax Practitioners Board](#) website.

Fast Key Codes for registration

Topic and ATO website information	Online Services available	13 72 86 Fast Key Code
General registration enquiries, including tax registrations	You can use Online Services for Agents For how to do it, see:	1 1 3

New or changes to registration details, including GST, PAYGW and FTC	<ul style="list-style-type: none"> • How to update, cancel or add registrations • Add, update and remove clients 	
--	--	--

Letters – alternative phone service

When we send letters to your clients, the phone numbers we quote are for the general community.

To ensure your enquiry is handled in the right way, use the list below to respond to letters from us that quote other phone numbers.

Fast Key Codes for letters – alternative phone service

If a letter from us asks your client to phone	Instead
13 11 42 (debt issues)	Phone 13 72 86 and select Fast Key Code 1 2 2
13 11 42 (lodgment issues)	Phone 13 72 86 and select Fast Key Code 1 3 3
13 28 66	Phone 13 72 86 and select Fast Key Code 1 2 5 1
13 28 61	Phone 13 72 86 and select Fast Key Code 1 2 5 2
1300 130 926	Phone 13 72 86 and select Fast Key Code 1 4 2
1300 657 162	Phone 13 72 86 and select Fast Key Code 1 1 5

General phone services

We provide as many options as possible through the [registered agent phone line](#). We also have a range of other phone numbers for other topics.

General phone services

Topic	Phone number
<p>Direct debit and refund help line</p> <p>For more information on completing a direct debit request to pay personal, business and super tax liabilities, see Direct debit request</p>	1800 802 308
<p>myID – enquiries and support</p>	1300 287 539 option 2 1
<p>myID – Compromised enquiries</p>	1300 287 539 option 2 2
<p>Disaster events – assistance for registered agents</p>	1800 700 724
<p>Payment methods:</p> <ul style="list-style-type: none"> refer to How to pay phone the payment hotline 	1800 815 886
<p>Publications can be printed or ordered:</p> <ul style="list-style-type: none"> online – see ATO Publication Ordering by phone (have the full title or NAT number ready) 	1300 720 092
<p>Relationship Authorisation Manager (RAM) – enquiries and support</p>	1300 287 539 option 3
<p>Using Standard Business Reporting (SBR) cloud-based enabled practice management software – Notify us of a hosted SBR software service</p>	1300 852 232

Tax agent phone services (Fast Key Code) guide

Fast Key Codes so you can key ahead to options when phoning us and online options so you don't have to phone.

Last updated 5 January 2026

Check online first

If an online option is available, we recommend that you use it before phoning us. If you phone about something that can be resolved through an online channel, we will direct you to that channel.

Use our [digital education resources](#) and [tax agent online services guide](#) to get the most out of our online services.

Before phoning us, check you have your:

- registered agent number (RAN)
- [proof of identity](#) (POI).

Phone us

You can phone us on **13 72 86** between 8:00 am and 6:00 pm, Monday to Friday, excluding public holidays. Throughout the year, we offer extended hours service. Check our [Contact us](#) page to see if extended hours currently apply.

If you can't resolve a tax or super law-related enquiry, or a complex administrative matter relating to your client, through existing channels you may be eligible to use our [Tax practitioner assistance](#) service.

Our Fast Key Codes

Fast Key Codes allow you to key ahead to the option of your choice without listening to the entire menu.

This *Tax agent phone services (Fast Key Code) guide* will direct you to the right Fast Key Code for the topic you need to phone us about. It is important you use the correct Fast Key Code so you are directed to

the right person with the right skills. If you select the incorrect Fast Key Code, your call may need to be transferred and longer wait times will apply.

When you look up the Fast Key Codes in this guide, you will also find information and links to any available online options. Save time by using the online options rather than phoning us.

We recommend you bookmark this page as we regularly update it.

The Fast Key Codes (and online options) are:

- [Activity statements: completing, requesting and revising](#)
- [Debt, payments and account information](#)
- [Feedback, complaints and reporting tax evasion](#)
- [Lodgment, including all business and individual obligations](#)
- [Online services and practice support](#)
- [Registration and updating client details](#)
- [Superannuation](#)
- [Tax law and advice](#)
- [Letters – alternative phone service](#)
- [Other phone services](#)

Along with the following specific information, we also have useful information on [business activity statements](#) and how to [prepare and lodge](#).

Activity statements: completing, requesting and revising

Fast Key Codes for activity statements

Topic and ATO website information	Online services available	13 72 86 Fast Key Code
Assistance completing Activity statements, including:	You can do this on <u>Online Services for Agents</u>	1 4 1

<ul style="list-style-type: none"> • GST – Completing your BAS for GST • PAYG and Withholding – How to complete your activity statement • FBT – how to complete your activity statement labels • WET – how to complete your activity statement labels • LCT – how to complete your activity statement labels <p>For more help in completing Activity Statement labels, see our Instructions</p>	<p>For how to do it, watch our How to lodge an activity statement video</p> <p>For more help with lodging online, use our Online Services for agents activity statement user guide</p>	
<p>Generating a new or replacing an activity statement</p> <p>Revising a lodged activity statement</p>	<p>You can do this on Online Services for Agents</p> <p>For how to do it, watch our How to revise an activity statement video</p>	1 4 1
<p>Respond to our request to contact us about activity statement exceptions</p>	<p>None</p>	1 4 2

Debt, payments and account information

Fast Key Codes for debt and payment

Topic and ATO website information	Online Services available	13 72 86 Fast Key Code
<p>General interest charge (GIC) calculations, remission and GIC rates</p> <p>Failure to lodge (FTL) on time penalty calculations and remission</p>	<p>You can do this on Online Services for Agents</p> <p>For how you can do this online, see Request remission</p>	1 2 2 2
<p>Higher education loan program (HELP)</p> <p>For more information in understanding HELP, see Study and training support loans</p>	<p>None</p>	1 2 1
<p>Explanation of account – individual</p>	<p>None</p>	1 2 5 2
<p>Explanation of account – non-individual</p>	<p>None</p>	1 2 5 1
<p>Payment plan</p> <p>For support options, see Help with paying</p>	<p>You can do this on Online Services for Agents</p> <p>For how to do it, watch:</p> <ul style="list-style-type: none"> • Make a payment plan • View payment options and make a payment 	1 2 2
<p>Refund or credit transfer for individuals</p>	<p>You can do this on Online Services for Agents</p> <p>For how to do it, see:</p>	1 2 5 2

	<ul style="list-style-type: none"> • Refund request • Transfer request 	
Refund or credit transfer for non-individuals	<p>You can do this on Online Services for Agents</p> <p>For how to do it, see:</p> <ul style="list-style-type: none"> • Refund request • Transfer request 	1 2 5 1
Variations to vary an individual pay as you go (PAYG) rate of withholding	<p>You can do this on Online Services for Agents</p> <p>For how to lodge a downward variation, see Variations</p>	1 2 3

Feedback, complaints and reporting tax evasion

Fast Key Codes for feedback, complaints, and reporting tax evasion

Topic and ATO website information	Online Services available	13 72 86 Fast Key Code
Business tax feedback and complaints	<p>You can do this on Online Services for Agents</p> <p>For how to do it, see Tax agent feedback and complaints</p>	3 2 1 2

Individual tax feedback and complaints	<p>You can do this on Online Services for Agents</p> <p>For how to do it, see Tax agent feedback and complaints</p>	3 2 1 1
Superannuation feedback and complaints	<p>You can do this on Online Services for Agents</p> <p>For how to do it, see Tax agent feedback and complaints</p>	3 2 1 3
All other feedback, complaints and compliments	<p>You can do this on Online Services for Agents</p> <p>For how to do it, see Tax agent feedback and complaints</p>	3 2 1 4
Report fraud, tax evasion, a planning scheme or unpaid super (including phoenix or shadow economy activity)	ATO online tip-off form	3 4

Lodgment, including all business and individual obligations

Along with the following specific information, we also have useful information on how to [prepare and lodge](#) and apply for [private rulings](#).

Fast Key Codes for lodgment

Topic and ATO website information	Online Services available	13 72 86 Fast Key Code
<p>Business lodgments, including:</p> <ul style="list-style-type: none"> • activity statements • Single Touch Payroll • tax returns • GST at settlement • fringe benefits tax <p>For help:</p> <ul style="list-style-type: none"> • completing activity statement labels, see Instructions • lodging business tax returns, see Income tax returns 	<p>You can use Online Services for Agents for:</p> <ul style="list-style-type: none"> • activity statements • tax returns <p>You can use Practitioner Lodgment Service for tax returns</p> <p>For how to lodge activity statements online, see:</p> <ul style="list-style-type: none"> • How to lodge your BAS • Activity statements in our <i>Online services for agents user guide</i> <p>For tax return online services, see:</p> <ul style="list-style-type: none"> • Income tax in our <i>Online services for agents user guide</i> • Lodging in PLS 	1 3 1 1
<p>Foreign resident capital gains withholding lodgment, including:</p> <ul style="list-style-type: none"> • Capital gains withholding clearance certificate • progress enquiries 	<p>To access our online form, see Clearance certificate application for Australian residents</p>	1 3 1 2
Individual tax return lodgments	You can use our Practitioner Lodgment Service	1 3 1 2

	For how to lodge online, see Lodging using the PLS	
Super lodgment and reporting	<p>You can use Online Services for Agents</p> <p>To see what you can do online, see Super in our <i>Online services for agents user guide</i></p>	4 6
Tax agent lodgment program information and assistance	None	1 3 2
Respond to a lodgment notice from us	None	1 3 3

Online services and practice support

Along with the following specific information, we also have useful information in [PLS help and system availability](#) and [Online services for agents user guide](#).

Fast Key Codes for Online services and practice support

Topic and ATO website information	13 72 86 Fast Key Code
myID ↗ or Relationship Authorisation Manager (RAM) ↗	3 5
Assistance with Online services for agents including: <ul style="list-style-type: none"> • Access Manager • technical difficulties • functions and navigation 	3 3

- all [practitioner lodgment service](#) (PLS) transactions
- SBR-enabled software.

Registration and updating client details

If your query relates to your tax agent registration, visit the [Tax Practitioners Board](#)  website.

Fast Key Codes for registration and updating client details

Topic and ATO website information	Online Services available	13 72 86 Fast Key Code
Duplicate TFN or ABN	None	111
GST grouping and branching Joint venture registrations	None	112
Consolidations and government-controlled registrations		
General registration enquiries, including tax registrations New or changes to registration details, including GST, PAYGW and FTC	You can use Online Services for Agents For how to do it, see How to update, cancel or add registrations	113
Update bank details	You can use Online Services for Agents For how to do it, watch Update financial institution details	1252

<u>Update your individual client's name</u>	None	1 2 5 2
---	------	---------

Superannuation

Fast Key Codes for Superannuation

Topic and ATO website information	Online Services available	13 72 86 Fast Key Code
<p>Downsizing contributions into superannuation</p> <p>To check if and how money can be contributed, see <u>Downsizer super contributions</u></p>	None	4 4
<p><u>Early access on compassionate grounds</u>, including eligible expenses and evidence needed to access super</p>	None	4 4
<p><u>First home super saver scheme</u></p>	None	4 4
<p><u>Division 293</u>, including checking if Division 293 tax has to be paid</p>	None	4 3
<p><u>Self-managed super funds</u> (SMSF)</p> <p>To understand more about SMSF, see <u>Self-managed super funds</u></p>	None	4 3
<p><u>Small business super clearing house</u> (SBSCH).</p> <p>Note: This service will be closed from 1 July 2026.</p>	None	4 5

Only existing users of the SBSCH have access until 11:59 pm AEST on 30 June 2026. Existing users should switch to an alternative method to pay their employees' super guarantee.		
Superannuation contributions surcharge	None	4 1 2
General super enquiries including: <ul style="list-style-type: none"> • lodgment and reporting requirements • lost and unclaimed superannuation • transferring super 	You can use Online Services for Agents	4 6
Super guarantee including: <ul style="list-style-type: none"> • account explanation • calculators • payments • deferrals • super guarantee charge 	You can use Online Services for Agents For how to lodge SGC statements online, see Super guarantee charge statement	4 2
Income streams Excess contributions Concessional and non-concessional contributions	None	4 2

Tax law and advice

Our website has significant online resources to help you with your query. We have included links to those resources in the table below.

Only use the listed Fast Key Codes for enquiries about the correct interpretation of tax and superannuation law. Some of the topics listed

are complex and, depending on the specifics of your question, we may not be able to provide you with an immediate answer.

Fast Key Codes for Tax law and advice

Topic and ATO website information	13 72 86 Fast Key Code
<p><u>Capital gains tax</u> (CGT) – general enquiries, including:</p> <ul style="list-style-type: none">• how CGT applies (general rules)• assets and schedules• general calculations• capital improvements to a property• destruction of dwelling• property rules and disposal of vacant land• buy-backs	2 1 2 2
<p><u>Capital gains tax</u> (CGT) – all other enquiries, including:</p> <ul style="list-style-type: none">• CGT calculations• exemptions• roll-over events• small business concessions• foreign residents• inherited assets and separate assets• land and buildings• employee share scheme	2 1 2 1
<u>Consolidation</u>	2 1 3
<u>Crypto assets</u>	2 1 2
<u>Employee share schemes</u>	2 1 2 1

<u>Excise on alcohol</u> and <u>fuel schemes</u> (excluding fuel tax credits)	115
<u>Foreign resident capital gains withholding clearance certificates</u>	2123
<u>Fringe benefits tax</u> (FBT) tax law advice For information on how FBT affects businesses, not-for-profit and government employers, see <u>Fringe benefits tax</u>	241
<u>Fuel tax credits</u> tax law advice	114
<u>GST</u> tax law advice	23
Higher education loan program (HELP) – <u>Study and training support loans</u>	121
<u>Imputation</u>	213
Tax return tax law advice for business, including: • companies • partnerships • trusts (including deceased estates) See also <u>Income and deductions for business</u>	213
Tax return tax law advice for individuals See also <u>Income, deductions, offsets and records</u>	214
<u>International tax for business</u>	213
Tax <u>losses</u>	213
<u>New legislation</u> – business	25
<u>New legislation</u> – personal	214

<u>Non-commercial losses</u>	213
<u>Non-profit organisations</u>	242
<u>PAYG instalments</u>	211
<u>PAYG withholding</u> for:	213
<ul style="list-style-type: none"> • labour hire • back payments • lump sum payments • non-cash benefits • non residents 	
<u>Private company benefits – Division 7A dividends</u>	213
<u>Research and development tax concession</u>	213
<u>Small business entity concessions</u>	213
<u>Wine equalisation tax</u>	113

Letters – alternative phone service

When we send letters to your clients, the phone numbers we quote are for the general community.

To ensure your enquiry is handled in the right way, use the list below to respond to letters from us that quote other phone numbers.

Fast Key Codes for letters – alternative phone service

If a letter from us asks your client to phone	Instead
13 10 20	Phone 13 72 86 and select Fast Key Code 4 6
13 11 42 (debt issues)	Phone 13 72 86 and select Fast Key Code 1 2 2

13 11 42 (lodgment issues)	Phone 13 72 86 and select Fast Key Code 1 3 3
13 28 66	Phone 13 72 86 and select Fast Key Code 1 2 5 1
13 28 61	Phone 13 72 86 and select Fast Key Code 1 2 5 2
1300 130 926	Phone 13 72 86 and select Fast Key Code 1 4 2
1300 657 162	Phone 13 72 86 and select Fast Key Code 1 1 5
1300 768 912	Phone 13 72 86 and select Fast Key Code 3

Other phone services

We provide as many options as possible through the [Registered agent phone line](#). We also have a range of other phone numbers for other topics.

General phone services

Topic	Phone number
Direct debit and refund help line For more information on completing a direct debit request to pay personal, business and super tax liabilities, see Direct debit request	1800 802 308
myID – enquiries and support	1300 287 539 option 2 1
myID – Compromised enquiries	1300 287 539 option 2 2
Disaster events – assistance for registered agents	1800 700 724

Payment methods:	1800 815 886
<ul style="list-style-type: none"> refer to How to pay phone the payment hotline 	
Publications can be printed or ordered:	1300 720 092
<ul style="list-style-type: none"> online – ATO Publication Ordering by phone (have the full title or NAT number ready) 	
Relationship Authorisation Manager (RAM)  – enquiries and support	1300 287 539 option 3
Using Standard Business Reporting (SBR) cloud-based enabled practice management software – Notify us of a hosted SBR software service	1300 852 232

QC 47114

News services

Find out about the ways tax professionals can keep up to date with information affecting you and your clients.

Last updated 17 June 2024

Tax professionals newsroom

The [Tax professionals newsroom](#) helps you keep up to date with the latest news for tax professionals. Our articles are refreshed regularly with information you need to know. Published articles are held in the news archive for 4 months.

Save the newsroom as a 'bookmark' or 'favourite' to enable quick, easy access for regular visits.

Tax professionals newsletters and alerts

We have 2 weekly newsletters tailored for tax professionals:

- Tax professional news
- Tax professional news – BAS agent edition (separate, condensed newsletter for BAS agents with information tailored to what you need to know).

By subscribing to either newsletter you'll also receive Tax professionals alert emails. Distribution of a Tax professionals alert is reserved for a significant issue that warrants communication in addition to our routine communication channels, including operational dashboards, web updates and weekly newsletter.

Why subscribe

Subscribe to keep informed on the latest updates, including:

- the big-ticket news items that affect you and your clients
- planned system outages
- updates to help support your tax practice
- what's new in law, rulings and policy.

Remember that reading our newsletter may count as a technical or professional reading activity towards your continuing professional education (CPE). Up to 25% of CPE can be done through technical or professional reading that is relevant to the tax agent and BAS services you provide. You need to record details of the activities you complete in a [log book](#) .

How to subscribe

- [Subscribe to Tax professionals news and alerts](#) 
- [Subscribe to Tax professionals news – BAS agent edition and alerts](#) .

Once you've subscribed, we'll send you a confirmation message that you'll receive:

- *Tax professionals news* (weekly)

- *Tax professionals alert* email (when warranted).

We'll only send a Tax professionals alert email in exceptional situations, where we need to communicate directly with you about significant issues, either outside of or in addition to our normal communication channels. This may include a significant issue affecting our [Digital services](#).

We recommend you add tp@news.ato.gov.au to your 'safe' or 'preferred sender' list in your email settings to ensure you receive your newsletter.

If you don't receive a newsletter within a fortnight, check your spam folder.

Webcasts and videos

Tax professionals webcasts

[Tax professionals webcasts](#) is our series of webcasts for the tax profession. They are held throughout the year and feature panellists from:

- professional associations
- tax agents
- BAS agents
- digital service providers (software developers)
- senior ATO staff.

Videos

We regularly produce videos on a variety of tax-related topics.

To view a complete list of our videos, visit [ATOtv](#) or [YouTube](#).

You can also view video recordings of our [Tax professionals webcasts](#).

Website and legal updates

You can receive daily, weekly or monthly email updates about new and revised information of interest to you on our website or [Legal database](#).

Find out how to [Subscribe to email updates](#).

Legal practitioners updates

We periodically provide information to state and territory law societies and bar associations for dissemination to their respective members through their normal channels.

interpretation NOW! (iNOW!)

Keep up to date with what courts are saying on statutory interpretation by accessing [interpretation NOW!](#) under the **ATO Law Aids** category on our Legal database.

It provides:

- bite-size commentary on recent statutory interpretation cases and important principles
- simple and practical 'iTips'.

ATO Community

The [ATO Community](#)  online forum includes a tax professional category where you can engage with us and each other.

Social media

We are on X, Facebook and LinkedIn, sharing the latest information on tax and industry changes, initiatives, products and services.

You can find us at:

- [Facebook ATO](#) 
- [Instagram ATO](#) 
- [LinkedIn ATO](#) 
- [X ATO](#) 

Media centre

Keep up to date with the latest articles, speeches and media releases from us by visiting our [Media centre](#) .

Provide your feedback

Tax professionals are invited to [email your feedback](#) about our news services.

QC 43917

Systems advice and alerts

Find out how we notify tax professionals about the availability and performance of our systems.

Last updated 16 June 2023

Types of system advice

Our digital services may sometimes be unavailable due to regular planned maintenance or unplanned system issues. We undertake regular maintenance of our systems to ensure they provide the services you need. Where possible, we do this outside normal business hours in scheduled [system maintenance](#).

Keep informed of system availability

There are 4 ways you can keep informed about both planned maintenance and unplanned system issues.

- **Our Operational system dashboard**
 - Save a link to the relevant dashboards to view near real-time information on the current availability and performance of the digital systems you use
 - [Online services for agents dashboard](#) ↗
 - [Practitioner lodgment service \(PLS\) dashboard](#) ↗
 - [Australian Business Register \(ABR\) dashboard](#) ↗
 - [Online services for business \(OSB\) dashboard](#) ↗.

- View *Maintenance times updates* for planned maintenance and *Current system status* for unplanned system issues in the relevant dashboard.
- **Our website**
 - [Subscribe to email updates](#) to be alerted when our [System maintenance](#) and [Technical support](#) webpages are updated
 - [Subscribe to email updates](#) to be alerted when these webpages are updated.
- **Our Tax professional news service**
 - Subscribe to our [Tax professionals news and alert emails](#) to receive
 - *Tax professionals news* (weekly newsletter)
 - *Tax professionals alert* (when warranted).
 - We'll only send a *Tax professionals alert* email in exceptional situations, where we need to communicate directly with you about significant issues, either outside of or in addition to our normal communication channels. This may include a significant issue affecting our [Digital services](#).
- **Our social media channels**
 - Follow us on [Facebook](#) or [Twitter](#) for updates and reminders of major system maintenance.

Privacy details

We'll only use your email address for the purpose for which you have given it, or any other purpose permitted under the *Privacy Act 1988*.

Your email address, name and location will be used for the sole purpose of providing you with the Tax professionals news and alert emails. These emails will be tailored to notify you of events in your region. No other personal information will be provided to, collected or

stored by our Australian online marketing platform service provider, Swift Digital.

Our [privacy policy](#) contains important information as to how you may:

- access your personal information held by us
- seek correction of that information
- complain about a breach of the Australian Privacy Principles, and how we will deal with such a complaint.

What information is collected and stored

Only the email address, name and location you use to subscribe to our Tax professionals news and alerts emails are provided to Swift Digital.

You will not be asked to provide any further details when you subscribe. Nor will any other personal information be collected or stored by Swift Digital.

[Swift Digital](#) is an Australian company that stores all data in Australia.

Swift Digital maintains your data in compliance with Australia's *Spam Act 2003* and *Australian Privacy Provisions*.

Go to the Swift Digital website for more information on:

- [Security and data privacy for Australian businesses](#)
- [Platform spam and privacy policy](#).

QC 44288

Consultation, open forums and speakers

Our commitment to consulting, collaborating and engaging with you.

Last updated 26 August 2020

We are committed to consulting and collaborating with you in the design of products and services that affect your practice via our consultations and working groups. As part of our engagement strategy with registered tax and BAS agents we provide opportunities for open discussions through our open forums and speakers.

Consulting with tax professionals

How we consult with and listen to tax professionals through working groups and other activities.

Open forums

Our ATO open forums provide tax professionals an opportunity to hear about upcoming changes, interact and ask questions.

Engaging with tax practitioners

How we will work with and through others to deliver efficient and effective tax and superannuation systems.

QC 47107

Consulting with tax professionals

How we consult with and listen to tax professionals through working groups and other activities.

Last updated 26 August 2020

We commit to consulting with and listening to tax professionals through working groups and consultation activities. You can get involved in open consultation, join a consultation group, or raise a matter for consultation.

We have the following types of consultation:

- Key [stewardship groups](#) and [stakeholder relationship groups](#)
 - For tax professionals
 - [National Tax Liaison Group \(NTLG\)](#)
 - [Tax Practitioner Stewardship Group \(TPSG\)](#)
 - For BAS agents
 - [BAS Agent Association Group \(BASAAG\)](#)
- [Special purpose working groups](#) that consult on a specific matter until consultation is complete
- Online surveys and discussions.

See also:

- [Consultation](#) – all our consultation activities, including matters currently under consultation
- [Getting involved in consultation](#) – to raise a matter for consultation, participate in current consultations, or join a consultation group

QC 43924

Open forums

Our ATO open forums provide tax professionals an opportunity to hear about upcoming changes, interact and ask questions.

Last updated 30 January 2026

What open forums offer

Open forums are interactive webinars with guest speakers from the ATO and the Tax Practitioners Board.

These webinars give you and your staff an opportunity to:

- hear about the latest updates and upcoming changes to the tax, super and registry systems
- ask questions.

Your attendance may contribute towards your [continuing professional education](#) (CPE) with the Tax Practitioners Board.

Upcoming open forums

You can register for our open forum using the 'Register for this session' link in the following table.

Details of open forums

Open forum sessions	Session topics
<p>An update from the ATO</p> <p>Thursday 19 March 2026</p> <p>2:00 pm – 3:30 pm AEDT</p> <p>Register for this session</p>	<p>Update on the ATO app</p> <ul style="list-style-type: none"> • Demonstration of the new Verify call feature in the ATO app • Tools and resources about the ATO app for tax practitioners <p>Employer obligations – FBT tax time</p> <ul style="list-style-type: none"> • What employers need to know this fringe benefits tax (FBT) tax time • Tips to help employers get their FBT right • Common mistakes to avoid • Our approach to compliance <p>Payday Super is coming – get your super guarantee reporting right</p> <ul style="list-style-type: none"> • SuperStream reporting obligations • Changes in ABN requirements • Tips on reporting correctly through Single Touch Payroll (STP)

Engaging with tax practitioners

How we will work with and through others to deliver efficient and effective tax and superannuation systems.

Last updated 11 April 2025

Building relationships with tax practitioners

Our relationships with industry and the public we serve are paramount to achieving our purpose. [Our Charter](#) outlines the commitments we make to everyone we work with, our expectations of them, their rights and steps they can take if they are not satisfied.

We work with representatives across the community, business, tax, super, insolvency and financial sectors to harness their specialist knowledge and experience through our stewardship, partner relationships and special purpose working groups.

Strengthening our partnerships with tax practitioners (including professional associations) through clear, strategic engagement will help to support the integrity and continuous improvement of the tax and superannuation systems.

Within a rapidly changing environment, we aim to ensure that engagements with tax practitioners are strategically focused.

Our engagement approach with tax practitioners

Our approach to engagements with tax practitioners will fall under one of 4 purposes:

Inform

We proactively share information that helps and educates tax practitioners and taxpayers.

Consult

We engage the right tax practitioners at the right time on matters that impact them and taxpayers.

Collaborate

- We partner with tax practitioners to create outcomes to benefit the effective administration of the tax and superannuation systems.
- We will strengthen our partnerships with the tax profession through clear, strategic engagement to help support the integrity and continuous improvement of the tax and superannuation systems.

Support

- We support tax practitioners to engage with the tax and superannuation systems with integrity and competence.
- We provide a range of services and products to help tax practitioners with their day-to-day activities to make it easier for their clients to comply and hard not to.

Strategic priorities with tax practitioners

We will use our strategic priorities to drive purposeful engagements with tax practitioners. We will communicate these priorities via:

- the release of the [ATO corporate plan](#) annually
- engagement with the [Tax Practitioner Stewardship Group](#) (TPSG) regularly.

Current priorities

- Protect the high levels of engagement and integrity in the tax and superannuation systems.
- Safeguard the security of the tax and superannuation systems.
- Improve tax performance for clients of tax practitioners.
- Increase trust and confidence in the tax and superannuation systems.
- Recognise, empower, and support current and future tax practitioners.

- Improve small business performance and level the playing field.

QC 103478

Tax professionals livestreams

Watch our free, one-hour livestreams for tax professionals.

Last updated 19 December 2025

What livestreams offer

Our tax professionals livestreams are free, one-hour live events during which you can hear about our current priorities and ask us questions. They're a great way to engage with us.

We cover topics relevant to you, your practice and your clients. These live interactive events feature a panel of experts who may include:

- members of professional associations
- registered tax and BAS agents
- digital service providers (software developers)
- senior ATO staff.

Your participation may contribute towards your continuing professional education (CPE). For more information, contact your professional association, or visit the [Tax Practitioners Board](#) website.

If you miss a livestream, the recording will be available below.

Livestream recordings

Watch recordings of previous livestreams:

- 5 November 2025 – [Tax professionals conversations webcast](#)
- 19 June 2025 – [Tax professional webcast – Tax Time 2025](#).

Upcoming livestreams

Next scheduled livestreams:

- Wednesday 11 March 2026
- Wednesday 10 June 2026.

Information about upcoming livestreams, including the program and registration details, will be made available through the [Tax professionals newsroom](#).

QC 17463

Digital education resources

These instructional videos complement our Online services for agents user guide to help you use key functions.

Last updated 13 June 2025

Reports, statements and forms

Videos:

- [How to add a single lodgment deferral](#)
- [How to add multiple lodgment deferrals](#)
- [Request and view the Income tax lodgment status report](#)
- [Request and view the Outstanding activity statements report](#)
- [View and print Single Touch Payroll income statements](#)

How to add a single lodgment deferral

This video shows you how to add a single lodgment deferral in Online services for agents.

Media: How to add a single lodgment deferral in Online services for agents

<https://tv.ato.gov.au/ato-tv/media?v=bi9or7od46oroz> (Duration: 2:38)

Read detailed instructions in the [Lodgment deferrals](#) section of our *Online services for agents user guide*.

How to add multiple lodgment deferrals

This video explains how to add multiple lodgment deferrals in Online services for agents.

Media: How to add multiple lodgment deferrals in Online services for agents

<https://tv.ato.gov.au/ato-tv/media?v=bi9or7od5yfy9x> (Duration: 3:12)

Read detailed instructions in the [Lodgment deferrals](#) section of our *Online services for agents user guide*.

Request and view the Income tax lodgment status report

This video guides you through the steps to request and view the Income tax lodgment status report in Online services for agents.

Media: Request and view the Income tax lodgment status report in Online services for agents

<https://tv.ato.gov.au/ato-tv/media?v=bi9or7od1e81th> (Duration: 2:04)

Read detailed instructions in the [Income tax lodgment status report](#) section of our *Online services for agents user guide*.

Request and view the Outstanding activity statements report

This video shows you how to request and view the Outstanding activity statements report in Online services for agents.

Media: Request and view the Outstanding activity statements report in Online services for agents

<https://tv.ato.gov.au/ato-tv/media?v=bi9or7odudmdgx> (Duration: 1:45)

Read detailed instructions in the [Outstanding activity statement report](#) section of our *Online services for agents user guide*.

View and print Single Touch Payroll income statements

This video explains how to view and print your clients' Single Touch Payroll income statements in Online services for agents.

Media: View and print Single Touch Payroll income statements in Online services for agents

<https://tv.ato.gov.au/ato-tv/media?v=bi9or7odu761f9> (Duration: 1:58)

Read detailed instructions in the [Client reports](#) section of our *Online services for agents user guide*.

Account balances and payment plans

Videos:

- [View and print an account balance](#)

View and print an account balance

This video explains how to view and print an account balance in Online services for agents.

Media: View and print account balance in Online services for agents

<https://tv.ato.gov.au/ato-tv/media?v=nixx79jdjn4yeg> (Duration: 1:57)

Read detailed instructions in the [Accounts summary](#) section of our *Online services for agents user guide*.

Lodge and track returns

Videos:

- [Submit non-lodgment advice](#)
- [Progress of return](#)
- [How to view and print a Notice of Assessment](#)

Submit non-lodgment advice

This video explains how to submit a non-lodgment advice in Online services for agents.

Media: Submit a non-lodgment advice in Online services for agents
<https://tv.ato.gov.au/ato-tv/media?v=nixx79jdjn4ncz>  (Duration: 1:13)

Read detailed instructions in the [Non-lodgment advice](#) section of our *Online services for agents user guide*.

Progress of return

This video shows how to check the progress of your clients' tax returns in Online services for agents.

Media: Checking the progress of a return in Online services for agents
<https://tv.ato.gov.au/ato-tv/media?v=nixx79jdgbubjw>  (Duration: 2:03)

Read detailed instructions in the [Income tax](#) section of our *Online services for agents user guide*.

View and print a Notice of Assessment

This video shows how to view and print a Notice of Assessment in Online services for agents.

Media: View and print a Notice of Assessment in Online services for agents
<https://tv.ato.gov.au/ato-tv/media?v=bi9or7od7tkq55>  (Duration: 0:15)

Read detailed instructions in the [Income tax](#) section of our *Online services for agents user guide*.

GST registration

Videos:

- [Adding a GST registration](#)
- [Cancelling a GST registration](#)

Adding a GST registration

This video guides you through the steps to register your clients for GST in Online services for agents.

Media: How to add a GST registration in Online services for agents
<https://tv.ato.gov.au/ato-tv/media?v=nixx79jdgbt9hh>  (Duration: 2:20)

Read detailed instructions in the [Tax registrations – Add](#) section of our *Online services for agents user guide*.

Cancelling a GST registration

This video explains how to cancel an existing GST registration in Online services for agents.

Media: How to cancel a GST registration in Online services for agents
<https://tv.ato.gov.au/ato-tv/media?v=nixx79jdgbubgc>  (Duration: 1:50)

Read detailed instructions in the [Tax registrations – Cancel](#) section of our *Online services for agents user guide*.

Revise an activity statement

This video explains how to revise an activity statement in Online services for agents.

Media: Revise activity statement in Online services for agents
<https://tv.ato.gov.au/ato-tv/media?v=nixx79jdjn4bih>  (Duration: 1:31)

Read detailed instructions in the [Revise an activity statement](#) section of our *Online services for agents user guide*.

Client updates

Videos:

- [Add a client](#)
- [Update financial institution details](#)
- [Update communication preferences](#)
- [View client communication history](#)
- [Remove a client](#)
- [View, allocate and send practice mail](#)
- [Troubleshooting for tax practitioners](#)
- [How to use the advanced search in Online services for agents](#)
- [How to customise your homepage in Online services for agents](#)

Add a client

This video shows you how to add a client in Online services for agents.

Media: Add a client in Online services for agents

<https://tv.ato.gov.au/ato-tv/media?v=bi9or7orgop6nx>  (Duration: 3:25)

Read detailed instructions in the [Add client](#) section of our *Online services for agents user guide*.

Update financial institution details

This video explains how to update financial institution details in Online services for agents.

Media: Update financial institution details in Online services for agents

<https://tv.ato.gov.au/ato-tv/media?v=nixx79jdjn4br9>  (Duration: 1:19)

Read detailed instructions in the [Financial institution details](#) section of our *Online services for agents user guide*.

Update communication preferences

This video explains how to update communication preferences in Online services for agents.

Media: Update communication preferences in Online services for agents

<https://tv.ato.gov.au/ato-tv/media?v=nixx79jdc1xqfo> (Duration: 3:22)

Read detailed instructions in the [Preferences](#) section of our *Online services for agents user guide*.

View client communication history

This video explains how to view client communication history in Online services for agents.

Media: View client communication history in Online services for agents

<https://tv.ato.gov.au/ato-tv/media?v=bi9or7od5461xu> (Duration: 2:01)

Read detailed instructions in the [Communication history](#) section of our *Online services for agents user guide*.

Remove a client

This video shows how to remove a client in Online services for agents.

Media: Remove a client in Online services for agents

<https://tv.ato.gov.au/ato-tv/media?v=nixx79jdc1xq8c> (Duration: 1:39)

Read detailed instructions in the [Remove client](#) section of our Online services for agents user guide.

View, allocate and send practice mail

This video explains how to view, allocate and send practice mail in Online services for agents.

Media: View, allocate and send practice mail in Online services for agents

<https://tv.ato.gov.au/ato-tv/media?v=nixx79jdc1xqgx>  (Duration: 2:19)

Read detailed instructions in the [Practice mail](#) section of our *Online services for agents user guide*.

Troubleshooting for tax practitioners

This video explains how to troubleshoot common issues when accessing and using ATO online services.

Media: Troubleshooting for tax practitioners

<https://tv.ato.gov.au/ato-tv/media?v=bi9or7od7oqy1a>  (Duration: 3:54)

Refer to [Technical support](#) for more information on troubleshooting.

Search and customisation

How to use the Advanced search in Online services for agents

This video shows you how to use the Advanced search in Online services for agents.

Media: How to use the Advanced search in Online services for agents

<https://tv.ato.gov.au/ato-tv/media?v=bi9or7orp4rx6p>  (Duration: 2:09)

How to customise your homepage in Online services for agents

This video shows you how to customise your home page in Online services for agents.

Media: How to customise your homepage in Online services for agents
<https://tv.ato.gov.au/ato-tv/media?v=bi9or7orp4n7f8>  (Duration: 1:55)

Feedback

Tax professionals are invited to [email your feedback](#) about our digital education resources.

QC 65934

Tax practitioner assistance

How to use Tax practitioner assistance when you have been unable to resolve matters through other channels.

Last updated 8 February 2023

About Tax practitioner assistance

Tax practitioner assistance (TPA) can help all registered tax and BAS agents resolve client specific or practice management issues that you have not been able to resolve through our existing channels.

It is not designed to be the first contact you make with us on the matter.

Eligibility

Tax practitioner assistance is available to all registered tax and BAS agents who both:

- represent clients in a tax professional capacity
- have the authority to act as the client's authorised representative.

You should only submit a request to TPA if you have not been able to resolve your issue through one or more of these support channels prior:

- [For tax professionals](#)

- [Support for your practice](#)
- [Online services for agents](#)
- [Tax or BAS agent phone service](#)

All steps and criteria in the request form must be completed to ensure it is accepted.

What you can use TPA for

You can use this service for help where an administrative matter relating to your client or a practice management matter remains unresolved via our normal channels

What you cannot use TPA for

This service is not for tax practitioners seeking help with:

- lodgment obligations – we have dedicated programs available to [help with your lodgment program](#)
- clients' [debts or payment plans](#)
- [lodging a complaint](#)
- [lodging an objection](#)
- [applying for a private ruling](#)
- [ATO advice and guidance](#) or [tailored technical assistance](#).

How to request assistance

You can apply for tax practitioner assistance by submitting your request through Practice mail in [Online services for agents](#).

All 'How to request assistance' steps and all other criteria within the TPA request must be completed to ensure your request is accepted.

Step 1: Complete all mandatory fields and save the [Tax practitioner assistance form \(PDF, 204KB\)](#) ↴:

- We will reject your request if you have **not** included all required information.

- To download this form to your computer, right click and select **Save target as** or **Save link as**.
- Always use the **Save form** button in the form to save the request.

Step 2: Select the Practice mail topic: **General questions, problems, and help.**

Step 3: Select the subject **Submit Tax Practitioner Assistance Request Form.**

Step 4: Attach your request form to the Practice mail message.

What happens next

- You will receive a receipt ID as acknowledgment of your request – you can use this receipt ID to seek a progress update on your request.
- We may need to contact you if we need further information.
- TPA will work with the relevant ATO area to resolve your issue.
- TPA will also be your contact regarding the progress of your request.

We aim to resolve your request as soon as possible. However, some requests may take up to 28 calendar days or longer once all necessary information has been received.

We will provide an update if your request takes longer than expected.

QC 43922

False or misleading statement notifications

New Code of Professional Conduct obligations will apply to all registered agents from 1 July 2025.

Last updated 24 July 2025

Changes to the Code of Professional Conduct

Recent changes to the [Code of Professional Conduct](#) (the Code) will apply to all registered agents from 1 July 2025, after previously only applying from 1 January 2025 to registered agents with more than 100 employees.

Changes to the Code include new obligations for registered agents relating to false or misleading statements.

Under those obligations, registered agents may be required to notify the ATO that a false or misleading statement has not been corrected (when **all** the conditions of section 15 of the [legislative instrument](#) have been satisfied). You can find more information on what you are required to do under the Code and when it will apply to your circumstances in the Tax Practitioners Board's (TPB) guidance materials:

- [Information sheet on False or misleading statements](#)
- [False or misleading statements factsheet \(PDF, 208KB\)](#)
- [Code Determination guidance – false or misleading statements webinar](#)

Your obligation to notify us will apply only to certain false or misleading statements made on or after the new Code obligations take effect (1 January 2025 for large firms and 1 July 2025 for smaller firms).

How to notify us

We are currently finalising a secure inbound channel for registered agents to make a **False or misleading statement notification**, which we expect will be available shortly. We will then update this page to provide information on when you are required to make a False or misleading statement notification to the ATO, and step-by-step instructions on how to send us your notification.

We have made an interim solution available if you need to make a notification prior to our inbound channel being available.

Refer to the [TPB's Information sheet](#) to determine whether you are required to notify us. Your obligation to notify the ATO about a false or

misleading statement will only apply in very limited circumstances.

Send your notification through Practice mail to the [Tax practitioner assistance service](#) using the following steps:

Step 1: Download the [Tax practitioner assistance form \(PDF, 204KB\)](#)



- To download this form to your computer, right click and select **Save target as** or **Save link as**.
- Always use the **Save form** button in the form to save the request.

Step 2: Complete the form with the following information:

- Section A – your contact details
- Section B – your client's full name and TFN or ABN. Do not include client details in any other field of the request (they will **only** be included in this section)
- Section C
 - Type **False or misleading statement notification** at question 8.
 - You do not need to provide any additional information about the false or misleading statement, such as why you believe the statement is incorrect or what it should be corrected to, or details about the underlying transaction or arrangement.
 - Confirm you have advised the client that the statement should be corrected, and you are not reasonably satisfied they have done so.
 - Do not complete question 9.

Step 3: Select the Practice mail topic: **General questions, problems, and help.**

Step 4: Select the subject **Submit Tax Practitioner Assistance Request Form.**

Step 5: Select the enquiry type **I am enquiring on behalf of practice.** Do not include client details in any field of the request (they will **only** be included at Section B of the Tax Practitioner Assistance form).

Step 6: Type **False or misleading statement notification** in the Message box.

Step 7: Attach your *Tax practitioner assistance form* to the Practice mail message.

Step 8: Submit request.

QC 105138

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.

Copyright notice

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).