

Supporting small business

How we support small business to meet their tax and superannuation obligations



Our approach

Our approach to supporting small business

Recognising the challenges faced by small business in managing their tax and superannuation affairs, we actively support the majority who make sound and honest choices about their responsibilities.

Our support ranges from tailored information and tools to help them self-assess and report their tax and superannuation obligations, to working individually with small business that are struggling to meet their obligations, taking into account their specific circumstances.

In our compliance activities, we seek to identify unreported transactions that give rise to income tax, capital gains tax (CGT) or goods and service tax (GST) liabilities and to match information from third parties against that reported by the business.

Our activities take into account and support the vital intermediary role of tax practitioners in helping to manage the tax affairs of small business.

Finding what you need to know

▶ Throughout this document we refer to quick codes (QC), you can use these in the search field on our website to find specific publications.

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Supporting small business



We provide services, guidelines and programs to help small business assess and manage their tax risks including:

- ATO rulings program – allows businesses to seek our view on a transaction, issue or product
- annual compliance program – outlines tax risks currently attracting our attention
- advance pricing arrangements – provide practical certainty and reduce compliance costs related to international dealings
- Online tool – for example
 - Is your business ready (QC 22013)
 - Your small business tax calendar (QC 21088)
 - When to pay (QC 33753)
 - Business portal (QC 26962)

- Guidelines such as
 - Small Business benchmarks (QC 22307)
 - best practices for businesses to self-assess the effectiveness of their governance, risk-management and internal assurance processes on specific areas
 - For example – GST
- Guidance on how legislation applies for example - the fuel tax on alternative fuels and the clean energy initiative.

Technical assistance

We offer different types of advice and guidance that provide our view on how the laws we administer apply. These range from published guidance about

how the law generally applies, to advice given to a small business about how the law applies to their particular circumstances. The advice we provide is binding and provides the highest level of protection for the small business to rely on.

However, guidance is not binding as it provides more general information to help the small business on a wide variety of circumstances to deal with their tax affairs.

This information can be provided over the phone or in writing.

For more information, refer to [Technical assistance](#) (QC 20815).

Supporting small business



Compliance In Focus

We publish our compliance program annually; this provides the opportunity for community engagement and for them to have the opportunity to understand our compliance activities and practices. It outlines initiatives that support those who want to do the right thing.

To view our Compliance in focus document, refer to [Compliance in focus 2013-14](#)

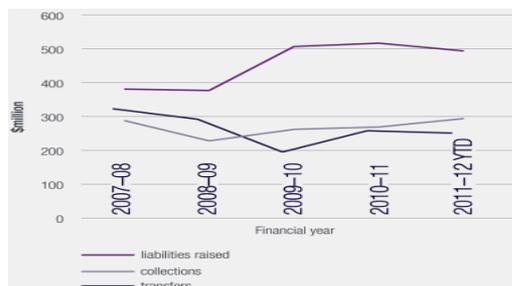
Support with super obligations

We provide a range of information and support to help small business meet their superannuation obligations. Employers can access on-line tools to determine super guarantee eligibility

and calculators to help reconcile contribution payments.

For more information, refer to our [Guide to superannuation for employers](#).

There is also a Small Business Superannuation Clearing House service. This is a free online superannuation payment service that lets employers pay their contributions to a single location in one secure electronic transaction. The service is available to businesses with 19 or fewer employees.



For more information, refer to [Department of Human Services Small Business Clearing House](#)

Business Portal

The Business Portal provides small business with personalised online Access to:

- viewing statement of account
- updating contact details
- preparing and lodging reports like activity statements
- communicating with us through a secure mailbox

For more information about the tools We provide, refer to [Small business support – overview \(QC 27229\)](#).

Supporting small business



Small business assistance kits

We offer eight small business assistance kits that provide comprehensive information on key topics for small business to understand and meet their obligations accurately and on time. These publications can be ordered online at no cost. Small business assistance kits are also available online in downloadable versions.

Small business assistance kits include:

- Tax basics for small business (NAT 1908, QC 16670)
- Record keeping for small business (NAT 3029, QC 18863)
- GST for small business (NAT 3014, QC 16531)
- GST – completing your activity statement (NAT 7392, QC 17458)
- Free tax support (NAT 72260, QC 21320)
- Take control of your tax (NAT 72541, QC 21564)
- Checklist for people starting a new business (NAT 4138, QC 18634).

Small business assistance Getting help

We understand and provide help for viable small businesses that experience short-term financial difficulties in meeting their tax payment obligations due to challenging business conditions or unexpected events such as natural disasters.

Our [Small business support – overview](#) (QC 27229 includes information about:

- flexible payment arrangements that align with cash flow
- remission of general interest charge (GIC) where appropriate
- payment arrangements for activity statement debts free of GIC for up to 12 months.

Small businesses also have access to a range of tax concessions to support them. We provide easy to understand information that helps small business to understand and claim any concession they are eligible for.

For more information, refer [Small business entity concessions](#) (QC 22648).

Online tools and support



Our relationship with small business is maintained through a multi-faceted and tiered approach to the provision of information and services. This includes online tools, support and publications that are tailored to meet the needs of small business at particular stages of their life cycle, that is starting a business, taking on employees, analysing business performance or needing assistance in paying of a tax debt.

These products offer general and tailored information and provide the small business owner with the ability to self select the level of detail to suit their circumstances. These products are available at all times on our website.

We have a responsibility to balance the need to collect debt with helping small businesses. We are taking a much closer look at the overall viability of the business in assessing what actions we should take. The online business viability assessment tool (BVAT) allows small business to assess their business's viability, and consider their ability to pay their debts and meet their ongoing commitments. BVAT relies on the collection, input and analysis of current and historical financial information and examines trends in the financial performance of a small business.

To access the tool, refer to [Business viability assessment tool](#) (QC 26709).

A new online product Small business assist provides easy online access to information for both new and established businesses on a range of topics. Small business users type in a question and Small business assist will provide tailored information from a range of websites. The information is displayed in an easy-to-read format that allows small business to get support at any time. Information can be found on a range of topics including:

- registering for an Australian business number
- understanding and registering for GST employer obligations
- lodging activity statements.

To access the tool, refer to [Small business assist](#)



Appendix A provides a comprehensive list of all the products available that can also be accessed via the small business section on our website at ato.gov.au and search for 'Helping small business'.

Small business can speak to a customer service representative from 8.00am to 6.00pm, Monday to Friday (except public holidays) on a dedicated business tax enquires number 13 28 66 or for super enquires number 13 10 20. There are also self-help options that are available at any time. For more information, visit ato.gov.au and search for 'Contacting us by phone

This checklist may not show Everything you need to know if you're starting in business, but it's a great starting point.

You can find more information from The websites and publications shown. We suggest you seek advice from your tax adviser

Personalised Assistance

Small Business Assistance Program

The Small Business Assistance Program is an office wide program that tailors assistance to meet the needs of small businesses.

This can be accessed via our Website at ato.gov.au and search for 'Small business assistance visits' or Via phone on 13 28 66 between 8.00am and 6.00pm, weekdays.

Over the past four years, the Small Business Assistance Program has delivered over 32,000 assistance visits for small business.

Assistance visits are designed to support taxpayers who have indicated that they are willing to do the right thing in terms of their tax obligations but need education and/or assistance to comply.

The purpose of the assistance visit is to provide help and advice to small business irrespective of their stage in the business life cycle.

We provide practical, hands on assistance that is tailored to meet the needs of the small business we are visiting. In this meeting we work

through and discuss specific tax information that will assist the business. Some of the common topics we are requested to provide support on are:

- registering for an Australian business number (ABN)
- understanding and registering for GST
- understanding employer obligations (PAYG withholding, super guarantee, and fringe benefits tax)
- understanding super obligations
- understanding activity statement and record-keeping requirements
- understanding the range of other taxes and obligations that might apply to your business
- lodging activity statements online via the Business Portal

Through this visit we can also set up, install and provide support on relevant online programs such as our Business Portal. The Small Business Assistance Program visits are covered by the Commissioner's guarantee – no strings attached.

At the conclusion of a visit, a small business should be able to understand and voluntarily meet their tax and superannuation obligations.





Outbound calls – business assistance

We regularly assess data and intelligence to identify potential regions that would benefit from a service offer. For example, we target new to business clients that are identified as self-preparers to promote and offer the free assistance service as well as our other services to help small business from the start in managing their obligations.

Intensive assistance for people In crisis

We work with a range of organisations, such as Financial Counselling Australia, Lifeline and Beyondblue, to support small business that have been impacted by severe circumstances outside their control such as serious medical illness and natural disasters. Intensive assistance also provides records reconstruction visits. Under a record reconstruction action, one of our assistance officers will provide free, one-to-one assistance to an affected small business to identify records, and

where necessary reconstruct their records using our data holdings, necessary to the completion of the taxpayer's lodgments.

For more information, visit our Website at ato.gov.au and search for 'Guide to dealing with disasters'.

Targeted small business assistance campaigns

We identify regions and/or industries that are affected by various factors that may require additional or more intensive support. For example, regions that have large scale impacts due to the closure of major industries.

Each campaign has a tailored strategy that is based on the needs of the community and involves a mixture of services including outbound education calls; business assistance visits and seminars and workshops.

Accessibility of information



Business alliances

We have developed strategic alliances with organisations such as Council of Small Business Australia (COSBOA), Business Enterprise Centres Australia and government bodies such as the Department of Innovation, Industry, Science, Research and Tertiary Education, Australian Competition and Consumer Commission (ACCC), Australian Security and Investment Commission

(ASIC) and the Department of Human Services. These agencies have a strong focus on helping small business and complement the aims of our Small Business Assistance Program. For more information, visit our website at ato.gov.au and search for 'Related agencies and sites to help small business'.

Communication

We deliver messages to and consult with the community through a range of media platforms and forums on small business matters. These include social media channels (twitter, facebook and YouTube), online and through government and industry forums.

Forums include Commissioners' Small Business Consultative Group, Small Business Partnerships and ATO Tax Practitioner Advisory Group (ATPAG); information is available on our website on all relevant forums.

For more information, visit our website at ato.gov.au and search for 'Community consultation forums: small business'.

We offer a range of services and products to support small business owners from diverse groups;

In particular, businesses operated by people from non-English speaking backgrounds, disability impaired and Indigenous Australians. A range of small business resources are available in up to 25 different languages.

For more information, visit our website At ato.gov.au/otherlanguages. We run monthly tax segments on community and SBS radio in up to 18 languages and on the National Indigenous Radio Service – these segments cover small business topics. We have also offered small business segments on print radio. Small business assistance visits are offered in a range of languages as well as the option of translating and interpreting services being made available.

Support software

We provide support for small business through the software developers' homepage; this has been developed to help businesses to obtain information about software that may help them to meet their tax obligations.

For more information, visit our website at softwaredevelopers.ato.gov.au

Cutting red tape for small business



We are committed to being flexible, responding to changing priorities and improving services to small business. To do this we work with a range of stakeholders to reduce red tape and deliver relevant and personalised support for small business

AUSKey

In May 2010, we adopted a new online security credential called AUSKey. AUSKey is a single digital key to access government online services. We administer AUSKey as a whole of government initiative that provides a cost effective, safe and easy method to use online government services. AUSKey is fast and easy to set up and provides online access to our business portal and Standard Business Reporting (SBR). Supporting small business

Australia Business Register

The Australia Business Register (ABR) makes it easy for business to deal with government by using a unique number

– the Australian business number (ABN). When a business applies for and receives their ABN, the business details from their application are recorded in the ABR.

The ABR is designed to reduce Red Tape for business. It allows businesses to update their business information

online and then have these changes broadcast to government agencies with a business use and legal right to this information

This cuts down on time consuming and duplicative paperwork that businesses interacting with a variety of government agencies would need to complete.

Currently over 300 federal, state and local government agencies are able to use this information to help ensure that businesses are provided with the appropriate services.

For more information, refer to [ABN entitlement tool \(individuals/sole traders\)](#) (QC 20026).

Standard Business Reporting

SBR offers small business a quicker and simpler way to complete and lodge reports for us and other government agencies (we are one of 12 participating agencies).

SBR allows small business to create and securely send us selected forms online directly from their financial, accounting or payroll software.

SBR allows small business to use business software to automatically pre fill forms, provide an electronic interface to us directly from their business software, that will also provide validation and lodgment acknowledgment, and provide a single secure online sign-on, AUSkey, for \ online lodgment with all participating agencies. When using SBR small business can complete and lodge directly online forms in the following categories:

- activity statement (BAS and IAS)
- fringe benefits tax (FBT) return
- PAYG payment summaries including
 - tax file number (TFN)
 - declaration
 - company tax return and associated schedules
 - partnership tax return and associated schedules
 - trust tax return and associated schedules
 - fund tax return and associated schedules

self-managed super fund annual return and associated schedules. For more information about SBR, refer to [Standard Business Reporting](#) (QC 22784).



Ensuring a level Playing field



Our compliance strategies are consistent with our Compliance model. The model helps us understand the factors that influence compliance behaviour and how attitudes to compliance differ among different groups of taxpayers and their advisors. Based on that understanding we apply differentiated strategies to address risks to the fair operation of Australia's taxation and superannuation systems. We encourage people to 'do the right thing' and want to make it as easy as possible for them to do so. Our compliance strategies are designed to help more people comply voluntarily. We aim to influence all taxpayers to move to the base of the compliance pyramid, where the cost of Compliance is lowest

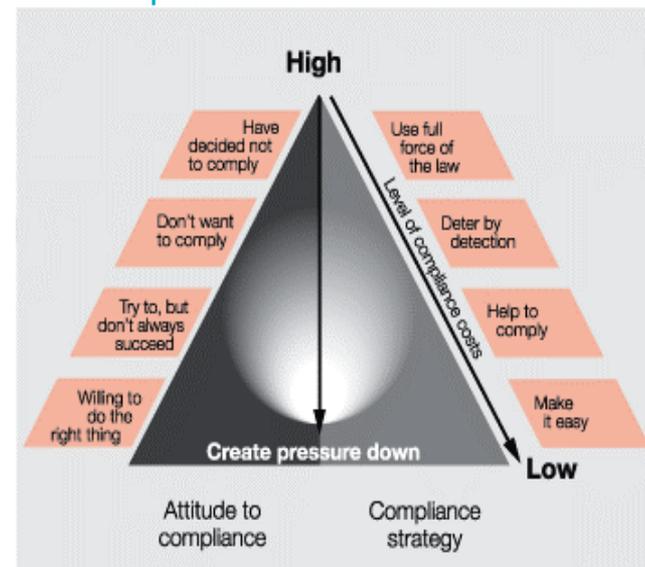
The pyramid model allows us to focus our efforts on those heading to the top, who engage in risky tax behaviour, including non-compliance. By focusing our resources on those who do not comply, we reduce costs, create a more level playing field for all taxpayers and instil the community with confidence in the tax and super Systems

In 2011–12, micro enterprises accounted for 10% of our total collections. There are currently around 2.8 million business entities with a turnover of less than 2 million.

In 2011–12, revenue attributable to 91% of micro enterprises was collected through our approaches to foster voluntary compliance, while around \$2.65 billion was collected as a result

of compliance activities, including risk reviews and audits completed since 1 July 2011.

Compliance model



Small business audit program

Our audit program covers income tax including employer pay as you go (PAYG) withholding obligations, and GST. One focus area is employers who withhold under PAYG withholding but don't report or pay the withheld amount to us.

After an audit we monitor an employer's compliance behaviour to see whether there is any improvement. From the 4,195 tax records of employers who were audited in 2010–11, there was an improvement of \$231.5 million in PAYG withholding voluntarily paid in 2011–12.

The PAYG withholding system and data-matching programs make it to identify and address potential noncompliance in those industries. harder for individuals to under-report their income tax liability, but there is not the same level of control over micro businesses

Through our compliance activities we are finding areas of non-compliance that warrant further attention. For example, an annual reporting system

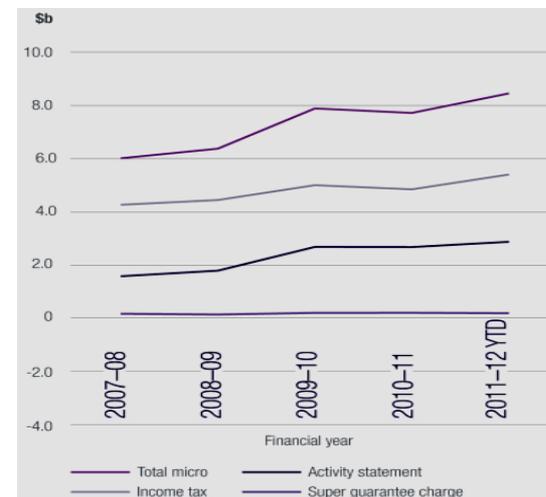
has been introduced in the building and construction industry that will allow us

	2008-09	2009-10	2010-11	2011-12
Liabilities raised	2,655	2,959	4,442	4,374
cash collected	1,624	1,410	2,079	2,654
Reviews, audits and compliance checks completed	252,120	211,914	228,972	244,022

Firmer Action on collection

We support viable small businesses that face short-term financial difficulties and are willing to work with us to address their tax and super debts. For those businesses that are unwilling to work with us, Continually defaulted on agreed arrangements, or did not have the capacity to pay and did not take steps to resolve their situation, we take timely firmer or legal action such as issuing Garnishee notices and director penalty notices to collect debts.

In 2011–12, we took over 28,000 firmer and legal recovery actions in relation to micro enterprises.



Cash economy

Business activity that is not reported as income for tax purposes is referred to as the cash and hidden economy. Businesses engaged in the cash and hidden economy gain an unfair competitive advantage that hurts honest businesses and the broader community.

We work closely with honest businesses and their industry associations to protect them from unfair tax competition. Our approaches include:

Communicating and working with the community

A key focus in our approach is to work with the community, industry associations and with honest businesses to protect them from unfair competition. Where the community advises us that they have seen something that looks unfair, or they feel they are facing unfair competition, we feed this into our risk assessment and treatment approaches.

If you are concerned that you are facing unfair tax competition or, that a business may not be declaring its income to gain an unfair advantage, you can ask us to take a closer look

Reporting Unfair Tax Competition

(QC 16791)

Cash and Hidden economy risk modelling

Our cash and hidden economy risk model is based on a set of 'business rules' and tests to identify probable omitted income. The model is continually evolving, taking into account information from each new case. As computer analytics capabilities develop further, we incorporate this into the model to help reduce unnecessary contact with taxpayers.

Data matching

Data matching seeks to compare information from third party sources, such as other government agencies, suppliers, banks, lands title offices and motor vehicle registries with that reported by taxpayers in their tax return. Inconsistencies may be indicative of under reported income that we may take follow-up action on. We also obtain data from online auction houses and similar sources in order to identify e-commerce businesses. Our information matching capabilities have grown strongly in recent years,

from 409 million transactions reported by third party data providers in 2007-08, to more than 538 million transactions in 2011-12.

Small business benchmarks

We have published small business benchmarks, so that businesses can see what all of their peers tell the ATO. This helps businesses to know how they look to the ATO, and helps them know if they are competitive.

The Inspector-General of Taxation reviewed the benchmarks and found that they take into account metropolitan and rural differences, so they are useful for all businesses. An independent expert validated the statistical methodology, so businesses can rely upon the benchmarks as an accurate guide and the judicial system has considered the benchmarks and found them to be a reasonable basis to assess income. If a business is significantly outside a benchmark for its peers it can expect the ATO to seek more information to understand the unusual circumstances of the business. The number and types of benchmarked industries are indicated on our website, refer to [Small Business Benchmarks](#) (QC 22307).

Performance benchmarking

We have developed small business benchmarks, to help business meet their tax obligations. The benchmarks provide information about average business costs in relation to turnover and sales for particular industries that we would normally expect a business to report.

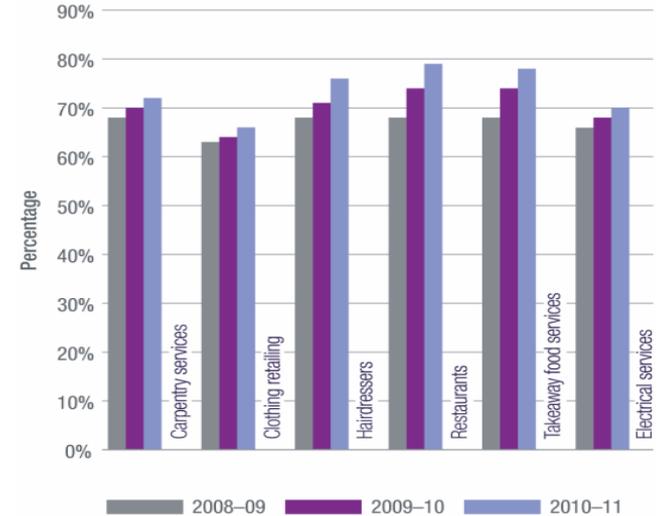
The purpose of these benchmarks is to identify businesses potentially not correctly or completely reporting their business income and expenses.

Businesses significantly outside the benchmarks can expect a form of engagement to better understand their specific position.

The number and types of benchmarked

industries is indicated on our website, refer to [Small business benchmarks](#) (QC 22307).

We are now seeing evidence of changes in taxpayer behaviour once we explain how we use benchmarks as part of our risk assessment process. Our tracking of the performance of taxpayers in six industries – carpentry services, clothing retailing, hairdressers, restaurants, takeaway food services and electrical services shows significant increases in the number of businesses that now report income in the same range as their industry peers when they previously reported income that was well below that of other similar businesses (see graph right).



Appendix A – Products to assist small business

NAT ID	Product title	Description	Product type	Channel
<i>Thinking about starting a small business</i>				
72783	Your business and tax (QC 25113)	An overview of the tax obligations on a business	Guide and DVD	Print, web and YouTube Guide Arabic Chinese Dari Dinka Farsi Japanese Khmer Korean Thai Turkish Vietnamese DVD English Arabic Cantonese Mandarin Korean Vietnamese
1908	Tax basics for small business (QC 16670)	A basic guide to a small businesses obligations and entitlements	Guide	Print and web

NAT ID	Product title	Description	Product type	Channel
4138	Checklist for people starting a business (QC 18634)	A checklist that outlines a persons obligations when starting a business	Checklist	Print and web
72540	From apprentice to business owner (QC 21563)	A flyer that outlines obligations specific to the building and construction industry	Flyer	Print and web
	Am I in business? (QC 18549)	A web page that outlines the difference between a hobby and a business	Web page	Web
Starting a small business				
	Starting a business essentials (QC 31736)	An overview of your tax obligations when starting a business	Web page	Web
	AUSkey (QC 31781)	Information about AUSkey and how it can be used to work with the ATO	Web page	Web
	<i>Cutting through the red tape</i>	A postcard that is sent out with the ABN notification letters	Postcard	Print
72538	Choosing the right business structure (QC 21562)	A guide to assist people starting a business to choose the right business structure	Guide	Web

NAT ID	Product title	Description	Product type	Channel
	Guide to GST (QC 22410)	An overview of GST	Guide	Web
	GST overview (QC 18022)	An overview of the common terms and concepts relevant to the GST system in Australia	Guide	Web
3014	GST for small business (QC 16531)	An overview of the obligations on small businesses in the GST system	Fact sheet	Print
12358	Valid tax invoices and GST credits (QC 16531)	An overview of what constitutes a valid tax invoices and how these can be used to claim GST credits	Guide	Print and web
11675	How to set out tax invoices (QC 17721)	Voluntary standards for setting out tax invoices and invoices that do not contain a GST component	Fact sheet	Print and web
7390	Wine equalisation tax - how to complete your activity statement (QC 16733)	A guide on the definition of wine equalisation tax, who it applies to and how to account for it on an activity statement	Instruction sheet	Print and web
	Luxury car tax (QC 22094)	Contains information on the luxury car tax, how to apply it to sales and how to account for it	Web page	Web
14584	Fuel tax credits for business (QC 18875)	Contains information of fuel tax credits, who is eligible and how they apply to a business	Fact sheet	Print and web

Running a small business

	Employee or contractor? (QC 33182)	Outlines the difference between an employee and a contractor	Web page	Web
	Your business and tax calendar (QC 21088)	After downloading from ato.gov a person can enter their business details and a yearly calendar of reporting and obligations is created	Calender	Web
	Guide to activity statements (QC 33678)	An overview on business activity statements	Guide	Web
7392	GST - Completing your activity statement/ (QC 17458)	Instructions for filling out business activity statements	Instruction sheet	Web
4238	GST Instalments (QC 16380)	A guide to how we work out GST paid by instalments	Guide	Print
	GST and imported goods (QC 16237)	An overview of when GST is payable on imported goods	Web page	Web
11035	Making adjustments to your activity statement (QC 17537)	Instructions for making adjustments to reported GST	Instruction sheet	Print and web

NAT ID	Product title	Description	Product type	Channel
	Correcting GST mistakes (QC 16233)	Instructions on how to correct errors made with reportable GST	Guide	Web
3109	GST credits for business (QC 16250)	A fact sheet that explains GST credits	Fact sheet	Print and web
13075	Completing your annual GST Return (QC 18021)	Instructions for completing an annual GST return	Instruction sheet	Print and web
	Voluntary Disclosures (QC 20438)	An overview on voluntary disclosures and how to make them	Guide	Web
3029	Record keeping for small business (QC 18863)	Explains what basic business records need to be kept and outlines a basic record keeping system	Guide	Print and web
	Key lodgement dates for businesses (QC 25779)	A program developed with registered tax and BAS agents that outlines all lodgment dates for the year	Guide	Web
72797	Finding it difficult to pay your tax (QC 22645)	A outline on tax debt and how a business can work with us to solve the issue	Guide	Print and web

NAT ID	Product title	Description	Product type	Channel
	Managing your tax debt essentials (QC 22486)	What to do if you are having difficulty paying your tax debt	Web page	Web
72798	Our approach to collecting debt (QC 22644)	Outlines our approach to collecting debt	Fact sheet	Print and web
Growing a small business				
	Operating a business - changes in your business essentials (QC 31761)	Links to pages that cover off employing staff, changing business structure, registering for PAYG etc.	Web page	Web
72957	GST and property (QC 21960)	A guide that explains how GST is applied to property sales	Guide	Print and web
15145	GST and the margin scheme (QC 18646)	Outlines the GST margin scheme and how to apply it	Guide	Print and web
3092	Tax file number declaration (QC 16161)	A form that must be supplied and completed by all staff on the commencement of their employment	Form	Print and web (although cannot be filled in and submitted via the web)
	Introduction to pay as you go (PAYG) instalments (QC 18552)	An introduction to PAYG	Web page	Web

NAT ID	Product title	Description	Product type	Channel
71038	Super - what employers need to know (QC 19925)	A guide for employers on the obligations in the superannuation system	Guide	Print and web
13080	Superannuation standard choice form (QC 17983)	A form that must be supplied and completed by all staff on the commencement of their employment	Form	Print and web (although cannot be filled in and submitted via the web)
	Self-managed super funds (QC 17621)	An overview of self-managed super funds and your super obligations	Web page	Web
73557	GST and the integrity of your business systems (QC 23370)	Outlines the risk that poor business record keeping systems pose to a businesses integrity	Guide	Print and web
72260	Free tax support (QC 21320)	Outlines our business support services	Guide	Print and web
	Small business support (QC 27229)	Outlines the assistance options available to businesses	Guide	Web
	Helping small businesses stay on track (QC 27199)	An online resource that links to our key assistance products	Web page	Web
	What is tax evasion and crime (QC 33615)	Outline what tax crime is, how we detect crime and how businesses can report suspected tax crime through the tax evasion referral scheme	Web page	Web

NAT ID	Product title	Description	Product type	Channel
Closing a small business				
72539	Ceasing your business (QC 21565)	When, how and what to tell us if you decide to cease business	Guide	Web
	Selling or closing your business checklist (QC 20300)	A guide and checklist on how to sell or close a business	Guide and checklist	Web
14829	Leaving the GST system (QC 18552)	An overview on the obligations on a small business when leaving the GST system	Guide	Print and web

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 in this publication and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we must still apply the law correctly. If that means you owe us money, we must ask you to pay it but we will not charge you a penalty. Also, if you acted reasonably and in good faith we will not charge you interest.

If you make an honest mistake in trying to follow our information in this publication and you owe us money as a result, we will not charge you a penalty. However, we will ask you to pay the money, and we may also charge you interest. If correcting the mistake means we owe you money, we will pay it to you. We will also pay you any interest you are entitled to.

If you feel that this publication does not fully cover your circumstances, or you are unsure how it applies to you, you can seek further assistance from us.

We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for more recent information on our website at ato.gov.au or contact us.

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