

Support for taxpayers

We understand that family and property are your priority at this time. We'll give you time to recover and help you sort out your tax affairs when you're ready.

Support is available to communities impacted by a natural disaster. ATO staff are well prepared to provide you with the necessary assistance if you are impacted.

Natural disasters and major events can have long-term effects on communities. We're here to listen and give support that fits each taxpayer's situation.

This support may include:

Additional time to lodge and pay (including deferrals)

Go to ato.gov.au/cantlodgeorpay.

Payment plans

Go to ato.gov.au/paymentplan.

Remission of penalties and interest

Go to ato.gov.au/remissionofpenalties.

Reconstructing tax records

Go to ato.gov.au/reconstructing-your-tax-records.



i More information about the support we offer for self-preparers is available at ato.gov.au/supporttolodgeandpay.

Support for tax practitioners

We know that tax practitioners are often small businesses themselves, and they may need help with their lodgment program.

If your whole practice has been affected by unforeseen circumstances, you can request a lodgment deferral (see Lodging and paying) or a supported lodgment program.

This is available to practices of all sizes that need additional time to lodge a large proportion of their clients' obligations.

We will work with you to tailor solutions to help to get your lodgment program back on track.

You can apply for a supported lodgment program by submitting a request through **Practice mail** in **Online services for agents**. It's important to select the correct topic and subject, to ensure your request is directed to the relevant area:

1. Select topic **View more topics**.
2. Select other topics **General questions, problems and help**.
3. Select **Supported lodgment program**.
4. Include your reasons for requesting assistance (in the free text field).

Once we receive your request, we will contact you to discuss your specific circumstances.



i More information about the support we offer for tax practitioners is available at ato.gov.au/TPsupport.



Australian Government
Australian Taxation Office

Information for small businesses impacted by a natural disaster



The ATO recognises that natural disasters and other significant events can have a major and lasting impact on taxpayers.

We try to be fair and understanding, especially for those affected by events like natural disasters.

Taxpayers having trouble lodging or paying on time can get help by contacting:

- the ATO Emergency Support Infoline on **1800 806 218** from 8:00 am to 6:00 pm Monday to Friday and 10:00 am to 2:00 pm Saturday
- their registered tax or BAS agent
- a financial counsellor.

i Further details about natural disaster support are available at ato.gov.au/disaster.

Lodging and paying

If exceptional or unforeseen circumstances have affected your ability to lodge and pay on time, you can apply for a **lodgment deferral**. A deferral gives you extra time to lodge and pay without incurring a failure to lodge on time penalty.

You should be prepared to provide full details of:

- the unforeseen circumstances you are experiencing and, if applicable, why the request is being made after the due date
- how these circumstances are affecting your ability to lodge by the due date.

If you ask for a payment deferral as well as a lodgment deferral you must give full details about why you can't pay on time.

Tax practitioners can ask for more time to lodge for themselves or their clients by using the deferral tool in **Online services for agents**. This is available under the **Reports and forms** drop-down menu.

Capacity to pay

We may require you to provide us with information that confirms you can:

- afford to pay the proposed payment plan instalments
- meet your ongoing obligations, such as lodging and paying future activity statements on time.

To support your payment plan proposal, be prepared to provide details about:

- why you can't pay by the due date
- your bank account balances and any lines of credit
- your income, including if it can meet the proposed payment plan
- your expenses
- your assets.

In some circumstances, we may refuse to set up a payment plan where we cannot be reasonably satisfied that you can meet the terms and conditions – for example, if we believe your business is insolvent.

Payment plans for viable businesses

If you owe \$200,000 or less, you may be able to set up a payment plan through our online services.

Payment plans will generally require an upfront payment, and repayments should be completed within the shortest possible time frame.

In these circumstances, we may require you to provide information that would allow us to (if necessary):

- mitigate previous poor compliance history such as multiple defaulted payment plans, or
- address overdue lodgments.

Before proposing a payment plan, use the payment plan estimator at ato.gov.au/paymentplanestimator. This will help you to work out:

- how much you can afford
- how quickly the tax debt can be paid off
- how much interest will be charged.

The longer it takes to pay, the more GIC will continue to accrue.

If your business is not viable, we recommend you talk to your registered tax adviser about exit options before things get worse.



i More information about payment plan requirements is available at ato.gov.au/paymentplans.

General interest charge (GIC) remission

In deciding whether to remit (reduce) GIC, the ATO considers:

- the circumstances that caused the delayed payment resulting in GIC
- how these circumstances prevented you from paying by the due date
- the steps you took to reduce the delay.

Remission requests are carefully assessed, to ensure a level playing field for those taxpayers who pay on time.

You should be prepared to provide full details of:

- the circumstances that led to the delay in payment, including relevant dates
- whether you were responsible for the delay in payment or whether it was outside your control
- any steps you've taken to reduce the delay
- why you think it is fair and reasonable for us to remit the charge.



Serious hardship

We see someone as being in hardship if they can't afford basic needs like food, housing, clothes, medical care, education or other essentials for themselves or their family.

We may ask for recent proof of hardship. Any documents should be dated within 4 weeks of when you give them to us.

Evidence should support current financial circumstances.

i Further details are available at ato.gov.au/hardshipevidence.