



Update on support and guidance

Message to Tax Professionals

The ATO is committed to doing everything we can to help and support you and your clients to get through these unprecedented times. Together, we have a vital role to play in ensuring the tax and super systems continue to operate effectively and support the Australian economy.

Earlier today the Commissioner sent a [message](#) to all tax professionals. We know that information is critical at this time and I want to provide you with some additional information, answers to the most common questions being raised, and links to more detailed information.

Lodgment

It is important for us to continue to deliver solutions that are tailored to the individual needs of taxpayers. At this stage lodgements will not be deferred automatically, however if you are having trouble meeting lodgement due dates, please contact us so we can help.

Just a reminder, you can request a [lodgment deferral](#) by completing the relevant application form and attaching it to a Practice Mail message in Online services for agents. [Agent assessed deferrals](#) provide up to four weeks depending on the obligation.

Deferrals, payment plans and tax debts

We know that the community is concerned about new and ongoing debts. While it may seem overwhelming at this stage, we want to assure you that ATO staff will be understanding and will utilise the full range of tools and discretions available to help professionals and taxpayers who may be struggling at this time.

If your client has an existing payment plan which they cannot meet, you can now cancel or adjust this through Online Services for Agents. If further liabilities need to be added, or the time extended, you should cancel the payment plan and enter a new one. Note: if the proposed plan does not meet online eligibility rules, you will need to contact the ATO. Existing payment plans won't change unless you cancel / adjust them or contact us.

Advice and guidance

We are focused on providing timely support. Our [COVID-19 page](#) on ato.gov.au has information on assistance if you or your clients are experiencing difficulties with tax obligations as a result of the pandemic.

We have also set up a specific section on ato.gov.au that has [advice and guidance](#) on a range of related issues, including topics such as PAYG Instalment variations and penalties.

With many of your clients and staff working from home, you may wish to send them a link to the [Employees working from home](#) factsheet.

Superannuation Guarantee

It is important to note that we are unable to defer Superannuation Guarantee payments.

A reminder that the Superannuation Guarantee amnesty commenced on 6 March 2020 and ends 7 September 2020. Employers who want to apply should visit www.ato.gov.au/sgamnesty

myGovID

As we have previously advised, AUSkey closes at 11:59pm AEDST this Friday 27 March. This date cannot be changed.

We are receiving positive feedback from tax professionals and businesses who have transitioned, especially those who are working from home and are able to access Online services for agents. If you or your staff have not already transitioned, you need to do it now to maintain access for your practice.

Economic response

On 22 March 2020, the Government made a further [announcement](#) detailing additional measures in response to COVID-19. We will keep you updated on details as they emerge.

Alison Lendon

Deputy Commissioner

Individual and Intermediaries

Australian Taxation Office