Penalties

Penalty units

Penalties for making false or misleading statements

Penalty relief

Failure to meet other tax obligations

Failure to lodge on time penalty

Failure to withhold

ge on time penalty

ou fail to meet your tax lodgment

failure to lodge on time penalty

L penalty

TL penalties to

ssion of FTL penalty

decide a remission request

penalty

ave a failure to lodge on time

lodge (FTL) on time penalty if you have an
rt by a particular date, but don't lodge by that
failing to lodge your tax return or an activity
.

we'll notify you in writing and include:

ty

ty

nt (at least 14 days after we give you notice).

or BAS agent, safe harbour provisions may apply.

nces

nes people don't meet their lodgment obligations
t intentions. Generally, we don't apply penalties in
ment.

ances when deciding what action to take.

we'll warn you by phone or in writing before we
ssue you a notice to lodge. This will give you the
e you the opportunity to engage with us if you're
s preventing you from lodging.

personal circumstances and need help
ons, visit Tax support when you need it most for
lable if you are experiencing vulnerability.

te a FTL penalty

alty is based on:

entity at the time the document was due to be

the due date of the lodgments.

nt

lculated at the rate of one penalty unit for every
hat the document is overdue, up to a maximum of

applies to individuals and small withholders. A
ty for a particular month that:

mount during that month

,000 or less for the income year.

Report webpage issue

ied by 2 for an entity that is a 'medium
e document was due to be lodged.

n entity that:

5,000 but less than $1 million during an income

for the income year or GST turnover for the
ument was due of between $1 million and

d by 5 for an entity that is a 'large withholder' in
vas due to be lodged.

ntity that:

nber of a wholly-owned group that withholds,
he previous income year

for the income year or GST turnover for the
ument was due of $20 million or more.

ntities

ity, the base penalty amount is multiplied by 500.

pply FTL penalties to

or late-lodged returns, notices, statements or
g:

l reports

orts

information reports

reports

omestic Mini m Tax Return (CGDMTR)

rn (GIR).

s in situations of escalating non-compliance – for
 has not lodged after a request to do so.

 you with an FTL penalty notice for a late-lodged
ual GST return or activity statement if the
 refund or a nil result, unless:

plied before the return or statement was lodged

 is a third-party data report, such as a taxable

arge withholder.

ission

tice for failing to lodge a document on time, you
the penalty. We have the power to remit all or
on your individual circumstances.

lge your outstanding documents before you

PS LA 2011/19 *Administration of the penalty for*

a remission of FTL penalty

TL penalties, visit How to request a remission of
e penalties.

need to decide a remission

ith sufficient information so we can decide
enalty, this may include:

cumstances that impacted your ability to lodge

ay in lodgment

 was caused by circumstances beyond your

fessional we t able to request further time to

ere we'd likely accept or decline a

circumstances where penalty remission would be
ach case is reviewed on its merits**. The following
only and reflect common circumstances we see.

kely accept

cumstances where it's likely that some or all of
ted:

AS agent was ill with a severe illness that
assist you and it was impractical for you to make
s

for another person who was ill with a severe

you had not received information from other
ers (for example, a payment summary or income
nable you to lodge – ideally, you should be able
e made a genuine attempt to get this information

disaster such as fire or flood or state of
t you were unable to lodge, or you may have lost

al abuse, coercive control, family or domestic
vise experiencing vulnerability that impacted your

kely decline

d on its own merits, the following are some
nlikely that your request for remission would be

time because you were on holiday

time because you were busy with work

ause you were ill with a short-term, non-severe

reminders to lodge from the ATO

l the docum

m FTL penalty

d tax or BAS agent to lodge your return or
ble for FTL penalty if both of the following apply:

provided the agent with all relevant tax
em to lodge the return or statement by the due

lge the return or statement was not because they
nally disregarded the tax law.

our you will need to provide evidence that you
information to enable the agent to lodge the
due date. If we determine that the safe harbour
u can still seek a remission of FTL penalty.

emption of an amount you can:

h Online services for business or Online services
registered)

write to us.

business

nption in Online services for business using
owing topic and subject of your message:

nts

f failure to lodge on time (FTL) penalty (safe

agents

est safe harbour exemption for their clients in
using Practice mail. Select the following topic
ge:

ent

f FTL penalty (safe harbour).

us

emption for an amount:

s

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o us outlining the circumstances that led to the
he reasons why the safe harbour exemption

OFFICE

ownload

We acknowledge the Traditional Owners and Custodians of Country throughout Australia and their continuing connection to land, waters and community. We pay our respects to them, their cultures, and Elders past and present.