

# ATO administration relief

## The Australian Taxation Office (ATO) also announced a series of administrative concessions to assist businesses impacted by COVID-19.

On 12 March the Federal Government announced a range of incentives to assist businesses to withstand and recover from the impact of COVID-19 and boost the economy.

In addition to the legislative changes, the Australian Taxation Office (ATO) also announced a series of administrative concessions to assist businesses impacted by COVID-19, which include:

- deferring by up to six months the payment of tax amounts due through the BAS (including PAYG instalments), income tax assessments, FBT assessments and excise by affected businesses
- allowing affected businesses on a quarterly reporting cycle to opt into monthly GST reporting to get quicker access to any GST refunds
- allowing affected businesses to vary PAYG instalment amounts to zero for the March 2020 quarter. Businesses that vary their PAYG instalment to zero can also claim a refund for any instalments made for the September 2019 and December 2019 quarters

- remitting any interest and penalties, incurred by affected businesses on or after 23 January 2020, that have been applied to tax liabilities
- allowing affected businesses to enter into low-interest payment plans for their existing and ongoing tax liabilities.

The ATO assistance is not automatic; taxpayers must first contact the ATO to request assistance, and if eligible, the ATO will 'tailor the assistance package for the relevant taxpayer'.

### Contact Us

For support in determining whether you are eligible for the cash payment incentives and in completing an application please reach out to one of our ShineWing Australia experts below.



**Sharon Burke**  
Partner, Business and  
Private Client Advisory

T +61 3 8635 1971

E [sburke@shinewing.com.au](mailto:sburke@shinewing.com.au)



**Simon Tucker**  
Partner, Tax

T +61 3 8635 1954

E [stucker@shinewing.com.au](mailto:stucker@shinewing.com.au)