

Changes to managing electronic activity statements

There have been changes to processes for managing electronic activity statements.

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Paper statements will stop when you lodge electronically

Once an activity statement is lodged through the portals, SBR, ECI, ELS or a client links their myGov account to the ATO, we no longer issue paper activity statements.

Unless your client links their myGov account to the ATO – we will continue to send paper activity statements for the following forms:

- **R** (Quarterly PAYG instalment notice)
- **S** (Quarterly GST instalment notice)
- **T** (Quarterly GST and PAYG instalment notice).

Form types R, S and T are available through the portals, SBR, ELS and on myGov, but not through ECI. These form types are linked to an election to pay quarterly instalments, and lodgment is only required when the client is varying the instalment amount.

Example 1: Relevance of the lodgment date for a monthly lodger

On 3 July, Eric lodges his monthly activity statement through the portal (which is before the July activity statement generate date of 15 July). We will not send the July activity statement and all future activity statements as paper – instead Eric will access them electronically.

However, if Eric had lodged the activity statement on 17 July (after 15 July), the July monthly activity statement will still issue as paper.

Example 2: Relevance of the lodgment date for a quarterly lodger

Maya lodges her quarterly activity statement through SBR on 13 September (which is before the September activity statement generate date of 14 September), so her September activity statement and all future activity statements will not be sent as paper – instead, she will access them electronically.

However, if Maya lodged her September quarterly activity statement sometime after 14 September, the September quarterly activity statement will still issue as paper.

See also:

- [Activity statement generate dates \(/Business/Business-activity-statements-\(BAS\)/In-detail/Activity-statement-generate-dates/\)](#)

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Activity statement availability

Your first electronic lodgment will determine how your future activity statements will be made available. For tax agents, this is important if you use different lodgment methods for different clients in your practice.

First lodgment by the ELS

When your first electronic lodgment is by the electronic lodgment service (ELS), then the next activity statement will be delivered to your ELS mailbox. Activity statements delivered to your ELS mailbox will also be available in the portal.

As this change will occur automatically, based on an ELS lodgment, you will not need to complete a *Client update* transaction to receive the activity statement through the ELS mailbox.

The activity statements will be pre-populated with personalised information. You can expect to receive activity statements approximately seven days after the generate date.

You will be able to lodge clients' activity statements using ELS even if you have not received clients' activity statements through the ELS mailbox. In order to do this you will need the document identification number (DIN) and pre-populated information which can be found in the portal.

Activity statements are delivered to your primary gateway ELS mailbox, similar to how you receive other solicited and unsolicited reports.

Representing clients: When you complete an activity statement on behalf of your client and lodge it by ELS, if the client is not already represented by a registered agent for activity statement purposes, your registered agent number (RAN) will be placed against the client's activity statement role, making you their representative.

When an ELS lodgment will not stop the paper: If you lodge a client's activity statement by ELS and the client has a different registered agent associated to their activity statement role the paper activity statement will continue to be sent.

ELS mailbox: When the next activity statement is available, the client's pre-populated activity statement will be delivered to your ELS mailbox.

See also:

- [Activity statement generate dates \(/Business/Business-activity-statements-\(BAS\)/In-detail/Activity-statement-generate-dates/\)](#)
- [Managing activity statements – ELS \(/Tax-professionals/Electronic-lodgment-service/Managing-activity-statements---ELS/\)](#)
- [ELS gateways \(/Tax-professionals/Electronic-lodgment-service/About-the-ELS/ELS-gateways/\)](#)

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Stopping paper activity statements for myGov users

If you have a paper activity statement delivery preference for your individual and sole trader clients, and they have linked their myGov account to the ATO, then we will no longer send you a paper activity statement or instalment notice.

Your clients can access their activity statements and instalment notices using myGov. Your clients will receive a notification to their myGov Inbox when their activity statement or instalment notice is ready.

You can view this notification when searching the Client communication list in the Tax and BAS Agent Portals.

You can still lodge, vary and revise on your clients' behalf through your preferred electronic channel.

Example: Individual with a myGov account linked to the ATO

On 13 September, Maria has a paper activity statement delivery preference and then links her myGov account to the ATO (before the September activity statement generate date of 14 September). Her September activity statement and all future activity statements will not be sent as paper, instead she will access them electronically.

Maria's registered agent can continue to lodge activity statements on her behalf through their preferred electronic channel.

See also:

- [ATO and the myGov Inbox \(/atoo_correspondenceonline\)](#)

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First lodgment by portal, SBR or ECI

When the first electronic lodgment is by the portal, SBR or ECI, then the next activity statement will be available in any of these channels. For example, as you use your own AUSkey for each of these channels, you can lodge using the portal and then collect your next activity statement using SBR-enabled software or ECI.

You can expect to receive activity statements approximately seven days after the generate date.

See also:

- [Activity statement generate dates \(/Business/Business-activity-statements-\(BAS\)/In-detail/Activity-statement-generate-dates/\)](#)

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One-off lodgments and electronic revisions

One-off lodgments: A single electronic lodgment through the portals, SBR, ECI or ELS will result in a change to how the next activity statement is issued. You and your clients will need to consider this when deciding how to lodge the activity statement.

For example, if an electronic lodgment method such as the portals, SBR, ECI or ELS is used in order to receive the benefits of electronic lodgment concessions, then either you or your client will be required to take steps to reinstate paper activity statements if the client cannot transition to electronic self-lodgment. If you used the:

- portal, SBR or ECI to lodge the activity statement, either you or your client will need to [contact us \(/tax-professionals/services-and-support/phone-services/tax-agent-phone-services-\(fast-key-code\)-guide/\)](#) to ask that the

paper activity statement be turned back on

- ELS to lodge the activity statement, the client's activity statement delivery preference can be changed back to paper by any of the following methods
 - using the 'Your clients' menu in the Tax Agent Portal
 - completing the ELS *Client update* transaction
 - contacting us to request that the paper activity statement be turned back on.

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Electronic revisions: An electronic lodgment of a revision through the portals, SBR, ECI or ELS by a registered agent will no longer change how the next activity statement is issued.

If a client who normally lodges by paper has their registered agent lodge a revision electronically on their behalf, this electronic revision will not stop the client from receiving paper activity statements.

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Activity statement notification

ELS users: When the first electronic lodgment is by ELS, you will not receive a separate notification advising that the activity statement is available. The client's pre-populated activity statement will be delivered to your ELS mailbox.

You can expect to receive activity statements approximately seven days after the generate date.

Portal, SBR or ECI: When the first electronic lodgment is by the portals, SBR or ECI, and we have a valid email address recorded against your client's activity statement role, we will send an email to the nominated address advising that the next activity statement is available online.

The notification email will issue approximately seven days after the activity statement generate date.

The email address can be yours or your client's. If the email address is not recorded or is incorrect, we will not send an email notification.

If you have your email address recorded against multiple clients, we will only send **one** email that lists the clients associated with your email address.

The email notification includes the entity name in addition to the ABN. We ask that you talk to your client about their preferred email address for activity statement notification. If the preferred address belongs to your client, keep a record of it for when you next lodge their activity statement.

See also:

- [Activity statement generate dates \(/Business/Business-activity-statements-\(BAS\)/In-detail/Activity-statement-generate-dates/\)](#)

To view and update your clients' email addresses:

- [Adding and removing a client – Tax Agent Portal \(/tax-professionals/tax-agent-portal/using-the-tax-agent-portal/your-clients/adding-and-removing-a-client/\)](#)
- [Adding and removing clients – BAS Agent Portal \(/tax-professionals/bas-agent-portal/using-the-bas-agent-portal/your-clients/adding-and-removing-clients/\)](#)

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Remember your obligations

Business clients have an obligation to understand their lodgment and payment due dates.

Electronic lodgment concessions apply for registered agents and clients.

Paper activity statements are used by some agents as a reminder to prepare, lodge and pay, or as a prompt for clients to make an appointment with you.

The following **reminders** can help you adjust to working without paper activity statements and assist with moving to online interactions:

- **Generate dates and lodgment due dates.** Access the [activity statement generate dates \(/Business/Business-activity-statements-\(BAS\)/In-detail/Activity-statement-generate-dates/\)](#) and [lodgment due dates \(/Tax-professionals/Prepare-and-lodge/Due-dates/\)](#) and refer to these in your business process.
- **Create calendar events** with your smartphone, device, email program or other software to set up reminders for activity statement due dates for lodgment and payment. You can do this through 'Key dates' on the ATO app.
- **Create spread sheets** with dates for your clients' activity statement lodgment and payment due dates.
- **Financial institution statements:** Use the receipt of statements from your financial institution to help you plan when activity statements are due.
- **Talk to your peers** within your field, and develop a similar work practice.
- **Educate your clients** to provide activity statement details to you electronically.
- **Encourage your clients** to use, for example, bookkeeping software, USB sticks and portable drives, reports from software packages, secure cloud solutions, email.

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Managing your clients' obligations

ELS: If you are using the ELS, there are a number of reports that can be used to help you manage your client's obligations.

See also:

- [ELS reports \(/Tax-professionals/Electronic-lodgment-service/Reports/\)](#)

Portal: If you are using the portal, you can download the *Outstanding activity statement report*. This report lists all unlodged activity statements for your clients for the current financial year and the previous three years.

See also:

- [Lodgment status reports – Tax Agent Portal \(/tax-professionals/tax-agent-portal/using-the-tax-agent-portal/portal-reports/lodgment-status-reports/\)](#)
- [BAS reports – BAS Agent Portal \(/tax-professionals/bas-agent-portal/using-the-bas-agent-portal/portal-reports/\)](#)

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Electronic client declarations

Your client can chose to provide a declaration electronically, by email or fax. However, there are some important requirements you will need to meet.

See also:

- [Client declarations and lodgment online \(/Tax-professionals/Prepare-and-lodge/Managing-your-lodgment-program/Client-declarations-and-lodgment-online/\)](#)

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Making payments

BPAY® credit card or Government easy pay are the quickest and easiest ways to make a payment. To pay by these methods, you will need a payment reference number (PRN)/EFT code for your client's activity statement role.

You can get this number from the [Tax Agent Portal \(/Tax-professionals/Tax-Agent-Portal/Using-the-Tax-Agent-Portal/Payment-options/\)](#) or [BAS Agent Portal \(/tax-professionals/bas-agent-portal/using-the-bas-agent-portal/payment-options-and-payment-slips/electronic-funds-transfer-codes/\)](#).

Because the PRN for activity statements remains the same for each reporting period – and our details don't change – a client needs to set up for internet banking payments only once. After they've paid an activity statement obligation for the first time, they can use the same details for future payments.

If your clients need a payment slip to make a payment at Australia Post or by cheque at the ATO, they can be downloaded from the [Tax Agent Portal \(/tax-professionals/tax-agent-portal/using-the-tax-agent-portal/payment-options/\)](#) or [BAS Agent Portal \(/tax-professionals/bas-agent-portal/using-the-bas-agent-portal/payment-options-and-payment-slips/payment-slips/\)](#). A portal-generated payment slip can be saved and emailed to your client.

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See also:

- [How to pay \(/General/Paying-the-ATO/How-to-pay/\)](#)

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