



[Home](#) / [General](#) / [Online services](#) / [In detail](#) / Terms and conditions - two week deferral offer

## Terms and conditions – two week deferral offer

---

If you lodge your quarterly activity statements online, you may qualify for a two week deferral of your activity statement due date. This offer is ongoing and is subject to the following terms and conditions.

This offer applies to most activity statements for the **standard quarters** ending 30 September, 31 March and 30 June which have an original due date of the 28th of the month, following the end of the quarter – that is, quarters 1, 3 and 4 (quarter 2 activity statement lodgers already have eight weeks to lodge).

This offer does not apply to:

- monthly activity statements
- monthly GST payers with quarterly PAYG instalments (or other quarterly roles) –this includes businesses that are required to or elect to report on a monthly basis
- quarterly PAYG instalments for head companies of consolidated groups
- entities with substituted accounting periods that are classified as a large business client (see note below)
- any other clients who do not have an original due date of the 28th
- quarterly instalment notices, for example forms
  - *R (Quarterly PAYG instalment Notice)*
  - *S (Quarterly GST instalment Notice)*
  - *T (Quarterly GST & PAYG instalment Notice)*.
  -

A large business client is defined as a client with:

- annual total income in excess of \$10 million
- GST turnover of \$20 million or more
- annual withholding payments in excess of \$1 million, or an entity in a group of companies where at least one member of that group has an annual total income in excess of \$10 million.

### Next steps:

- Register for our [Online services \(/General/Online-services/\)](#) to manage your activity statements online
  - individuals and sole traders can manage their activity statements through their myGov account if it's linked to the
    - ATO
  - businesses with an AUSkey can access online services through the Business Portal.
  -

## **Our commitment to you**

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

## **Copyright notice**

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).