

Additional support during COVID-19

Get support with your tax obligations during COVID-19, including lodgment, payment, PAYG instalments and GST reporting.

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Who to contact

If you're an individual, sole trader, small or medium business and you're having difficulty meeting your tax and super obligations because of COVID-19, you can:

- phone our Emergency Support Infoline on **1800 806 218**
- speak with a trusted tax advisor
- talk to someone in your language Monday to Friday between 8:00 am and 5:00 pm by
 - phoning the Translating and Interpreting Service (TIS National) on **13 14 50**
 - telling the operator the language you speak and ask them to phone us on **1800 806 218**
- phone our Indigenous Helpline on **13 10 30** for Aboriginal and Torres Strait Islander peoples
- contact us through the [National Relay Service \(https://www.communications.gov.au/what-we-do/phone/services-people-disability/accesshub/national-relay-service/service-features/national-relay-service-call-numbers\)](https://www.communications.gov.au/what-we-do/phone/services-people-disability/accesshub/national-relay-service/service-features/national-relay-service-call-numbers). (NRS) if you have difficulty hearing or speaking to people who use a phone

- talk to your tax or BAS agent so they can work with us to support you to manage your tax affairs
- if you're a large business, contact our [Large Service Team \(/Business/Public-business-and-international/Available-services-for-Australia-s-largest-taxpayers/\)](/Business/Public-business-and-international/Available-services-for-Australia-s-largest-taxpayers/) for support and advice about tax administration or technical issues affecting your business.

Lodgment or payment

We have various options available to help you during this time.

Super payments

If you are an employer, you need to meet [super guarantee obligations \(/Business/Super-for-employers/Super-obligations-for-employers-checklist/\)](/Business/Super-for-employers/Super-obligations-for-employers-checklist/) for your employees. By law, we can't vary the contribution due date or waive the super guarantee charge.

By lodging a *Superannuation guarantee charge statement* to us within a month of the quarterly due date, you will avoid additional penalties. If you can't pay in full, we have payment options to support you, such as setting up a payment plan.

Find out about:

- Super for employers – [Employers affected by disaster \(/Business/Super-for-employers/Missed-and-late-super-guarantee-payments/Employers-affected-by-disasters/\)](/Business/Super-for-employers/Missed-and-late-super-guarantee-payments/Employers-affected-by-disasters/).
- Super for employers – [Missed and late payments \(/business/super-for-employers/missed-and-late-super-guarantee-payments/\)](/business/super-for-employers/missed-and-late-super-guarantee-payments/).
- [More time to lodge, pay and respond \(/general/support-in-difficult-times/tax-and-super-support-in-difficult-times/how-we-can-support-you-with-tax/\)](/general/support-in-difficult-times/tax-and-super-support-in-difficult-times/how-we-can-support-you-with-tax/).
- [Support in difficult times \(/General/Support-in-difficult-times/\)](/General/Support-in-difficult-times/).
- [Support for small businesses \(/Business/Bus/Supporting-your-small-business/\)](/Business/Bus/Supporting-your-small-business/).

Payment plans

If you or your business has been affected by COVID-19 and you need help to pay your existing and ongoing tax liabilities, contact us to discuss setting up a payment plan to pay in instalments.

If you are a business with a payment plan already in place, we can work with you to adjust your repayments to something that is manageable within your circumstances.

Individuals with a payment plan in place can suspend, vary or cancel their payment plan. We can make sure you are not charged interest on the outstanding debt while you are affected by COVID-19.

Remitting interest and penalties

If you or your business is affected by COVID-19, we will consider remitting interest and penalties incurred after 23 January 2020.

If the interest or penalties were incurred before 23 January 2020, you should still contact us as we can:

- consider whether your circumstances before 23 January 2020 would make a remission of interest or penalties appropriate
- arrange to stop interest being charged while you are affected by COVID-19, and for the duration of a payment plan if you put one in place.

For more information, see:

- [Help with paying](/General/Paying-the-ATO/Help-with-paying/) (/General/Paying-the-ATO/Help-with-paying/).
- [Tax support](/General/Support-to-lodge-and-pay/Tax-support/) (/General/Support-to-lodge-and-pay/Tax-support/).
- [Support in difficult times](/General/Support-in-difficult-times/) (/General/Support-in-difficult-times/).
- [Support for tax professionals](/General/COVID-19/Support-for-tax-professionals/) (/General/COVID-19/Support-for-tax-professionals/).

Varying your PAYG instalments

If your financial situation has changed, your expected tax may also change. This means your current PAYG instalments may add up to more, or less, than your tax at the end of the year.

You can [vary your instalments](/Business/PAYG-instalments/how-to-vary-your-payg-instalments/) (/Business/PAYG-instalments/how-to-vary-your-payg-instalments/), so the amount you prepay is closer to your expected tax for the year.

Changing your GST reporting cycle

If you report quarterly and you are due for a GST refund, moving to monthly reporting means you can get quicker access to GST refunds you are entitled to. Before you make the change, you should be aware that:

- changing your GST reporting cycle doesn't mean you have to change your PAYG withholding reporting cycle – you can manage this by specifying the roles you are changing
- you will need to tell us in the first month of the relevant quarter so you can start your new cycle from that quarterly period (otherwise, the new cycle will take effect from the start of your next quarter)
- once you choose to report and pay GST monthly, you must keep reporting monthly for 12 months before you can elect to revert to quarterly reporting

- if you're registered for fuel tax credits and change your GST reporting from quarterly to monthly, you will also need to claim your fuel tax credits monthly.

You can change your GST reporting cycle either:

- through your tax or BAS agent
- in the Business Portal or [Online services for business](https://onlineservices.ato.gov.au/business/) (<https://onlineservices.ato.gov.au/business/>).
- by phoning us on **13 28 66**.

Note: If your GST turnover is more than \$20 million you must pay and report monthly.

Deferring GST payments for importers

If you are a GST-registered importer you may apply to defer your payments of GST on all taxable importations into Australia. This means instead of paying GST on your taxable imports upfront, you can [defer GST](#) ([/Business/GST/In-detail/Rules-for-specific-transactions/International-transactions/Deferred-GST/](#)), payments until the first activity statement lodged after the goods are imported.

This will give you quicker access to any GST refunds you are entitled to.

Offshore providers of low-value goods, services and digital products

If you supply to Australia as a limited registration entity (LRE), you may be facing difficulty in your ability to meet your Australian GST obligations.

If you are experiencing difficulties, we want you to contact us so we can help with:

- lodging your GST return if you are having problems accessing our simplified system
- paying the GST you have collected from your customers if you can't use your usual method
- arranging a deferral of your obligation to lodge a GST return and pay the GST in some situations
- requesting remission of any interest or penalties that may have been applied.

For more information, see [GST on imported goods and services, digital products and low value imported value imported goods](#) ([/Business/International-tax-for-business/GST-on-imported-goods-and-services/](#)).

Apply for administrative relief for Division 7A minimum yearly repayments

Some borrowers may be facing challenges in making minimum yearly repayments (MYR) on their Division 7A loans by the end of the lender's 2019–20 or 2020–21 income year. If you are concerned that you are unable to meet your repayments, you may be able to apply for an extension of time under the streamlined application process. You must make up the shortfall of your MYR by 30 June of the following year.

For more information:

- [Request to extend time to make 2019–20 minimum yearly repayments for COVID-19 affected borrowers under section 109RD \(/Forms/Extension-request-2019-20-minimum-yearly-repayments-for-COVID-19-affected-borrowers-under-s109RD/\)](#).
- [Request to extend time to make 2020–21 minimum yearly repayments for COVID-19 affected borrowers under section 109RD \(/Forms/Extension-request-2020-21-minimum-yearly-repayments-for-COVID-19-affected-borrowers-under-s109RD/\)](#).

Treatment of income of New Zealand sporting teams and support staff

If you are a New Zealand sports person or with a recognised support staff team and have been in Australia for extended periods as a result of the COVID-19 pandemic; you can disregard the total number of days spent in Australia when determining if your income from competitions or supporting activities is taxable in Australia. If this applies to you, you do not need to include this income in an Australian tax return.

The change applies to the 2020–21 and 2021–22 income and fringe benefits tax years.

For more information, see [Treasury Laws Amendment \(2021 Measures No. 4\) Act 2021 \(/https://parlinfo.aph.gov.au/parlInfo/search/display/display.w3p;page=0;query=BillId:r6720%20Recstruct:billhome\)](#).

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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.

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