



COVID-19 Tax Support Fact Sheet

Tax Support for Businesses Affected by the Coronavirus

ATO Administrative Relief

The ATO will provide administrative relief for certain tax obligations (similar to relief provided following the bushfires) for taxpayers affected by the coronavirus outbreak, on a case-by-case basis.

All taxpayers affected by the coronavirus outbreak can contact the ATO for assistance. You can contact the ATO on **1800 806 218** or visit the [ATO website](#) for further information.

Payment Deferrals

If you have been affected by the coronavirus, the ATO can work with you to defer some payments and vary instalments you have due.

Monthly GST Credits

Businesses on a quarterly reporting cycle may elect to change their GST reporting and payment to monthly, to get quicker access to GST refunds you are entitled to. You can only change from the start of a quarter, so a change now will take effect from 1 April 2020.

Pay As You Go Instalments

If you're a quarterly pay as you go (PAYG) instalments payer you can vary your PAYG instalments on your activity statement for the March 2020 quarter. You can do this by lodging a revised activity statement before your instalment is due and before you lodge your income tax return for the year. Businesses that vary their PAYG instalment rate or amount can also claim a refund for any instalments made for the September 2019 and December 2019 quarters.

Remitting Interest and Penalties

Where your business is affected by the coronavirus, the ATO will consider remitting interest and penalties applied to tax liabilities incurred after 23 January 2020.

Low Interest Payment Plans

If your business has been affected by the coronavirus and you need help to pay your existing and ongoing tax liabilities, you can [contact the ATO](#) to discuss entering a low interest payment plan.

Super Guarantee Payments

Employers still need to meet [super guarantee obligations](#) for their employees. By law, the ATO can't vary the contribution due date or waive the super guarantee charge where super guarantee payments late or unpaid.

More Information

If you or your business are experiencing financial difficulties because of COVID-19, phone the ATO's Emergency Support Infoline on **1800 806 218**.

Please note: these relief options will not be automatically applied, so you need to contact the ATO to discuss them.