



# Changes to Activity Statement Reporting

Paper statements will stop after you lodge electronically

As from the 1<sup>st</sup> July 2014, once an activity statement is lodged through an electronic channel, the Australian Tax Office will no longer issue paper activity statements.

## Dates for stopping paper activity statements

From the 1<sup>st</sup> July 2014 the Australian Tax Office will continue to send paper activity statements until a statement is lodged electronically. Once a statement has been lodged electronically, the next notification generated by the Tax Office for available statements will be sent via the *same method that the previous statement was lodged*.

For instance, if your previous statement was lodged by you through the business portal, the notification for the subsequent statement will be received by you, whereas if your previous statement was lodged by **SumTotal** through the Electronic Lodgement Service, the notification for the subsequent statement will be received by **SumTotal**.

The Australian Tax Office will continue to send paper activity statements for some form types as they cannot currently be despatched electronically, including:

- Q (Annual GST report)
- R\* (Quarterly PAYG instalment notice)
- S\* (Quarterly GST instalment notice)
- T\* (Quarterly GST and PAYG instalment notice)

\*Note that form types R, S and T are only required to be lodged when the instalment amount needs to be varied.

## Activity statement availability

If you are currently receiving paper statements, they will continue to be posted to you as usual. If you are expecting your next activity statement to arrive electronically, you will receive a notification from the Tax Office approximately seven (7) days after the generate date, and will be able to retrieve your statement from the business portal.

If you usually complete your own activity statements it is recommended that you register for the Business Portal on the Australian Tax Office website. This will enable you to prepare, lodge and revise activity statements, and also view your statement of account and payment options.

For more **information** on using the Business Portal, click [here](#), or copy this link into your browser:

<https://www.ato.gov.au/Business/Business-Portal/>

To **access or register** for the Business Portal, click [here](#), or copy this link into your browser:

<https://bp.ato.gov.au/>

### Example: Relevance of the lodgement date for a quarterly lodger

Maya lodges her quarterly activity statement electronically 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.

## Reminder of Key Dates for Quarterly Activity Statement Users

Quarter Ending	ATO Generate Date	Lodgement & Payment Due Dates	
31 <sup>st</sup> December 2014	30 <sup>th</sup> November 2014	Lodged by You:	03 MAR 2015
		Lodged by SumTotal:	03 MAR 2015
31 <sup>st</sup> March 2015	15 <sup>th</sup> March 2015	Lodged by You:	28 APR 2015
		Lodged by SumTotal:	26 MAY 2015
30 <sup>th</sup> June 2015	14 <sup>th</sup> June 2015	Lodged by You:	28 JUL 2015
		Lodged by SumTotal:	25 AUG 2015
30 <sup>th</sup> September 2015	14 <sup>th</sup> September 2015	Lodged by You:	28 OCT 2015
		Lodged by SumTotal:	25 NOV 2015

### The importance of a correct email address

When the first lodgement after the change is submitted via the portals, standard business reporting (SBR) or electronic commerce interface (ECI), and the Tax Office has a valid email address recorded against your activity statement role, the Tax Office will send an email to the nominated address advising that the next activity statement is available online.

We have recently undertaken a review of all email addresses currently held by the ATO for clients registered for GST. If you are unsure whether the correct details are on file or would like the data checked, please contact Client Services Co-ordinator, Natalie, and advise of your preferred email address.  
Email: [natalie.hudson@sumtotalab.com.au](mailto:natalie.hudson@sumtotalab.com.au)

### For more information:

Visit the Australian Tax Office website:

<<https://www.ato.gov.au/Tax-professionals/Prepare-and-lodge/Interacting-online-with-us-/Changes-to-managing-electronic-activity-statements/>>

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