



Australian Government

Australian Taxation Office

# Certificate for Lodgment program 2023-24

Presented to

**LOCKHART BUSINESS ADVISORS**

**Your practice met the 85% or more on-time lodgment performance requirement for *Lodgment program 2023-24*.**

As a tax practitioner, the role you play is vital in supporting and influencing your clients to recognise and value the tax and superannuation system that underpins Australia's economic and social wellbeing.

Achieving the 85% on-time lodgment performance benchmark indicates that you are assisting your clients in meeting their tax reporting obligations in a timely manner.

Andrew Watson

**Deputy Commissioner of Taxation**

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[ato.gov.au](https://ato.gov.au)