



Brentnalls SA
With you **for** life.

Statement of Tax Record (STR)

What is a Statement of Tax Record?

From 1 July 2019, all businesses that tender for new government projects valued at over \$4 million will be required to provide a satisfactory Statement of Tax record (STR) from the ATO.

The statement will be based on details held in the ATO systems including information supplied by the taxpayer under the self-assessment system and statements made by the taxpayer when requesting the STR.

How to obtain a Statement of Tax Record?

The ATO will build an online system that will enable businesses to request and receive these statements within four business days. The STR will be valid for 12 months from issue. It is expected that most businesses will be able to obtain the STR without any difficulty.

How to meet the requirements for a satisfactory Statement of Tax Record?

A satisfactory STR will be issued if the tenderer:

- Is up-to-date with registration requirements (e.g. the entity has a TFN, ABN and is registered for GST)
- Has outstanding debt with the ATO is not \$10,000 or greater at the time of issue of the STR (excluding debt subject to objection, review or appeal)
- Has lodged at least 90 per cent of the following obligations that were due in the last four years or the period of operation if less than four years:
 - ✓ Income tax returns
 - ✓ FBT returns
 - ✓ Business activity statements

Who needs a Statement of Tax Record?

An STR will be required for all types of business structures such as companies, trusts, partnerships and joint ventures who are tendering for a government contract. For trusts and partnerships, the STR will be required for the subject entity as well as each trustee or partner. The head company and subsidiary tenderer will be required to produce a valid STR where they are part of a tax consolidated group.

What if an unsatisfactory Statement of Tax Record is issued?

If an unsatisfactory STR is issued, it is understood that the tenderer will be able to work alongside the ATO to take corrective action.

How can Brentnalls SA help?

If you are planning on tendering for a new government contract from 1 July 2019, please contact your accountant at Brentnalls SA with any questions.

Brentnalls SA

Chartered Accountants and
Advisors

15-19 Holden Street
HINDMARSH SA 5007
PO Box 338
WELLAND SA 5007

T: 08 8241 8444

E: admin@brentnalls-sa.com.au

W: brentnalls-sa.com.au

November 2025



Independent, together.

Disclaimer

The information provided in this brochure does not constitute advice. The information is of a general nature only and does not take into account your individual objectives, financial situation or needs. It should not be used, relied upon, or treated as a substitute for specific professional advice. We recommend that you contact Brentnalls SA before making any decision to discuss your particular requirements or circumstances.