



Brentnalls SA
With you **for** life.

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

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Independent, together.

Taxable Payment Reporting

What industries need to report a Taxable Payments Annual Report (TPAR)?

Businesses that are in the following industries who pay contractors or subcontractors for providing services need to report to the ATO the total payments made to each contractor on a TPAR at the end of the financial year.

The following industries apply:

- Building and Construction Services
- Cleaning Services,
- Courier Services or Road Freight Services
- Information Technology Services
- Security, Investigation or Surveillance Services
- Government Entities

The TPAR is required to be lodged with the Australian Taxation office by 28 August each year.

Who needs to report?

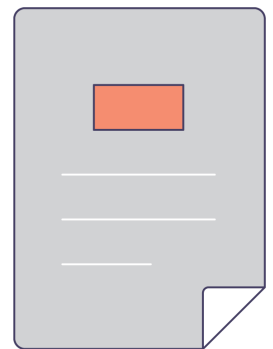
You need to report if all of the following apply: -

- Are a business that is in the one of the above industries (mixed services businesses may also need to lodge TPAR if the business provides any of the above services).
- Make payments to contractors or subcontractors for services provided.
- Have an Australian Business Number (ABN).

What do you need to report?

You need to report the following information about each contractor:

- ABN
- Name & Address
- The gross amount you paid them for the financial year (including any GST)
- Total tax withheld where ABN was not quoted



Payments you need to report

You are required to report the total payments made to each contractor for services provided that are performed on, or in relation to, any of the industries listed above.

If a payment is for both labour and materials, you are required to report the whole amount.

Payments you do not report

Do not report the following:

- Payments for materials only or where labour is incidental to supply of materials
- Any invoices that you have received but not paid as at 30 June each year
- Payments which are reported through PAYG withholding annual report or single touch payroll
- Payments for private and domestic projects

Source: www.ato.gov.au

How can Brentnalls SA help?

For assistance with completing and lodging your Taxable Payment Annual Report, please contact Brentnalls SA and ask to speak to one of our advisors.

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.