



The taxable payment reporting system (TPRS) has extended to further businesses that provide particular services or pay contractors to do so. The extension was approved on 1 July 2019

Road freight services, information technology services and security, surveillance and investigation services will now have to lodge a taxable payments annual report (TPAR), even if those services only make up part of the business. Contractors can include subcontractors, consultants and independent contractors.

For these businesses, the first TPAR will be due on 28 August 2020. This will be for payments that have been made to contractors in the 2019-20 financial year for providing the relevant services. Business owners will now need to keep records of contractor payments made from 1 July 2019.



Exemptions from TPRS reporting obligations apply if payments received are from:

- Courier services and road freight services (combined) that are less than 10% of the entity's GST turnover.
- Cleaning services that are less than 10% of the entity's GST turnover.

- Security, investigation or surveillance services (combined) that are less than 10% of the entity's GST turnover.
- IT services that are less than 10% of the entity's GST turnover.

For clarification or any information on your specific circumstances, please give us a call.

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