



Changes to business practices and TPAR

In response to the social distancing and sanitary requirements of COVID-19, it has become common for businesses to provide additional cleaning and courier services to customers. As a result, many businesses have taken on contractors to assist with the extra work.

Businesses who have made payments to contractors in the last year may need to lodge a Taxable payments annual report (TPAR) by 28 August. This applies to the following contractor services:

- building and construction,
- courier, delivery or road freight,
- cleaning,
- information technology
- security, surveillance or investigation.
- government entities

Delivery and cleaning services are particularly relevant for businesses operating through the COVID-19 pandemic. For example, businesses that are limiting access to their physical stores due to social distancing restrictions may have paid contractors providing courier services to deliver goods to customers on behalf of the business.

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SOLUTIONS
THAT MAKE A
DIFFERENCE
TO YOU.**

If the payments received by the business for courier or cleaning services provided by contractors amounts to 10% or more of their total GST turnover, they will be required to complete a TPAR even if they don't think they need to or if they are unsure if they meet the 10% GST turnover threshold.

Businesses providing courier or cleaning services using their existing employees and not contractors will not need to lodge a TPAR.

TPAR lodgements can be made using SBR-enabled business software, the ATO Business Portal, through a tax or BAS agent, or by ordering a Taxable payments annual report (NAT74109) paper form.

Please give your Accountant a call directly to see how this may apply to your particular circumstances or if you have any questions.

A tailored approach for each business is recommended so call us for assistance and advice on 4927 4588 (Rockhampton) or 4939 1766 (Yeppoon) to see how we can help.

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UNDERSTAND WHAT YOUR
FINANCIAL GOALS ARE, AND
HELP YOU ACHIEVE THEM.**

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- BUSINESS STRUCTURES AND SUCCESSION PLANNING
- SELF MANAGED SUPERANNUATION FUNDS
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