Australian Government
Australian Taxation Office

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GST audits and reviews – tax audit timeframes

As part of administering goods and services tax (GST), we will sometimes conduct various tax audits known as 'audits' or 'reviews'. These audits provide a means to verify whether the proper amount of GST has been paid.

A tax audit notification date is when we first make contact with you (or your representative) about our intention to undertake an audit. This is usually by a phone call and followed up with a confirmation letter.

A tax audit completion date is either of the following:

- the date you are issued a notice of assessment
- the date you receive an audit finalisation letter from us.

We generally use the notification date to reduce any shortfall penalty amount you must pay for making voluntary disclosures about errors, or false or misleading statements.

How long will the audit take?

The standard timeframes for completing each different audit will be different depending on their type and scope. You will be notified of the expected completion date.

What if there are delays in completing the audit?

If we do not finish your audit by the expected completion date general interest charges (GIC) may be remitted to the base rate or nil. This is in circumstances where:

- the scope of the audit has not changed
- you have not caused unreasonable delays
- periods of unreasonable delay have been caused by us.

> **Find out more**
> PS LA 2006/8 (http://law.ato.gov.au/atolaw/view.htm?Docid=PSR/PS20068/NAT/ATO/00001&PiT=99991231235958) *Remission of shortfall interest charge and general interest charge for shortfall periods.*

Can you make a voluntary disclosure?

If you find you have a made an error or a mistake in relation to your GST obligations, you can let us know and reduce penalties by making a voluntary disclosure. There are a number of ways you can make a voluntary disclosure:

- electronically
- by phone
- in writing.