Records reconstruction

Fast facts

Lost or destroyed business records

- During the lifetime of your business you may find yourself in a position where your business records have been lost or destroyed as a result of:
  - natural disasters, where recognised bushfires and floods have caused significant damage to local area
  - a personal disaster, such as a house or business fire
  - other circumstances where documents have unintentionally been lost or destroyed.
- The ATO will help you reconstruct your tax records.

Reconstructing your tax records

- The ATO can re-issue or help you reconstruct lost or damaged records to claim entitlements including tax deductions, or to access government payments or concessions.
- The quickest and easiest way to access and print copies of your tax documents is by using ATO online services.

- If you can't access ATO online services or you need copies of tax documents prior to 2010 you may need to phone the ATO instead of using their online services.

Lost or destroyed super records

- If you have a self-managed super fund, you must keep certain records. If you have lost these records, the ATO will consider a request for additional time to meet your reporting obligations.
- Where possible, they will make available information that your SMSF previously reported.
- For super enquiries, phone the ATO on 13 10 20.

Reconstructing your other business records

To reconstruct your other non-tax business records you will need to contact the agencies or people that the original documents and records came from.

Tax and super support in difficult times

- Even if you can't pay on time, it's important you lodge your activity statements or tax returns on time if you can. This will show the ATO you're aware of your obligations and doing your best to meet them.
- While it's important to lodge on time, the ATO understands there may be circumstances where you can't.
- It's helpful to contact the ATO, or speak with a tax practitioner, as early as possible.
- Depending on your circumstances, they may be able to defer your lodgment.

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