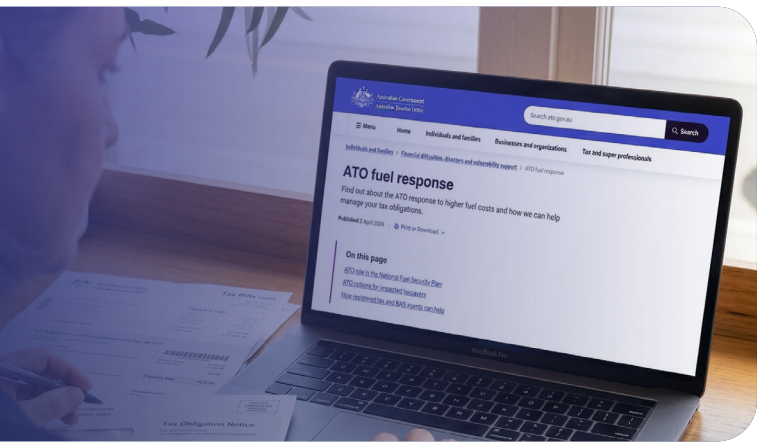


ATO fuel response payment plan

Eligibility and early warning checklist



1 Are you likely to qualify for the ATO Fuel Response Payment Plan?

All these elements must typically apply to be eligible to request support:

- Hold a valid ABN
 - Have experienced increased business operating costs directly or indirectly due to higher fuel prices
 - Have a new tax debt or be unable to service an existing tax debt
 - Demonstrate that the reduced capacity to pay is specifically due to high fuel prices, rather than general cash flow issues or a downturn in business
 - Ensure all BAS, IAS and tax return lodgements are brought up to date within 3 months of the payment plan being established
- Apply before 30 June 2026

2 Are repayment arrangements becoming difficult to maintain?

It may be time to review your position if:

- Existing ATO payment plans are under strain
- Repayment arrangements have been revised more than once
- Repayment arrangements have defaulted
- Tax arrears continue increasing
- BAS or superannuation obligations are falling behind
- The ATO is becoming the largest unsecured creditor

Repayment arrangements alone may not resolve longer-term pressure.

3 Are there signs pressure is escalating?

Urgent review is recommended where:

- Director Penalty Notice correspondence has been issued or is expected
- Enforcement communications are increasing
- Repayment arrangements have defaulted
- Creditors are applying additional pressure
- Working capital is being used to manage historic tax debt

Timing can materially affect the range of available options.

4 Could restructuring or closure options be appropriate?

It may be appropriate to explore additional pathways where:

- The business is continuing to operate but cannot service legacy debt, including ATO liabilities
- Existing repayment arrangements are not resolving the underlying debt position
- Directors are concerned about personal exposure, including Director Penalty Notices
- Important licences need to be preserved
- The business may be viable if legacy debt can be compromised or restructured
- The business is no longer viable and an orderly closure may produce a better outcome than continuing under pressure

Earlier discussions usually preserve more options.

5 Speak with Worrells

If fuel cost increases are contributing to ATO arrears, it may be appropriate to review repayment or restructuring options sooner rather than later.

You can [contact a Worrells principal](#) to discuss your situation confidentially.

Starting the conversation sooner can help keep more options available.

[CONTACT US](#)