

Collecting and receiving money



This FMPI is issued under and must be read in conjunction with [CEI Managing relevant money](#).

This FMPI is endorsed by the Chief Finance Officer (CFO).

What is this policy about?

This FMPI provides instructions for staff who receive or collect public money in the course of undertaking their duties in the ATO.

All money received and collected by staff in the course of undertaking their duties in the ATO is relevant money.

Key Points

Everyone is responsible for the safe custody of any relevant money that comes under their control.

All money must be banked into an ATO bank account by no later than the next banking day except where an alternate banking day has been approved by the Commissioner.

The preferred method of receiving payments is by electronic means (BPay, credit card and EFT).

The ATO does not accept cash payments other than in exceptional circumstances.

Payments should not be received at any ATO site or shopfront.

The ATO's external website does not provide any details for payments (either in cash or by cheque) to be received at ATO sites, shopfronts or by field staff. Where a taxpayer insists an ATO employee take their payment, specific instructions in this FMPI are to be followed.

How does the ATO collect or receive money?

The ATO provides the following payment options:

- electronically:
 - BPAY (phone or internet)
 - Credit Card
 - Direct Credit, or
 - Direct Debit
- in person (at Australia Post via Billpay)
- by mail through mail payment processing centres located at Albury and Penrith.

The ATO external website has detailed instructions on ['How to pay'](#).



Special rules and delegations apply when an external contractor collects money on our behalf. Refer to [CEI Arrangement relating to other CRF money](#).

What are the rules for prompt banking?

All money collected on behalf of the ATO must be promptly banked into an ATO bank account.

All money needs to be banked no later than the next banking day after receipt, except in the following circumstances:

- where the amounts are trivial and uneconomic to deposit on a daily basis, in which case the banking day will be the first banking day it is practical to do so
- where an employee is performing field work and is not returning to the ATO until after the next banking day, they must bank any money they receive using the Mailpay system no later than the next

working day after they return to the office

- due to unforeseen circumstances outside of the control of the employee that results in a delay to banking until after the next banking day, in which case the banking day will be the first banking day it is possible to do so under the circumstances, and
- for money received via the ATO Mailpay system and departmental receipts via Accounts Payable, 5470% of all receipts are to be banked no later than the third working day after receipt, the remainder to be banked as soon as it is practical to do so.

! Unforeseen circumstances could include natural disasters and major equipment or power supply breakdowns. Banking day refers to a day banks are open for business, working day refers to days the ATO is open for business. The reference to 5470% means by transaction volume not dollar value.

Complete electronic records for all deposits into the ATO's bank accounts are to be maintained.

Cheques received at site offices, shopfronts and by field staff

The ATO has [established procedures](#) for the recording of cheques received in ATO sites outside of Mailrooms and by ATO officials engaged in field activities.

If you receive a cheque in the course of your duties, you are required to comply with those procedures to ensure its prompt processing.

Taxpayers who attempt to pay at an ATO site or to a field officer should be told of the correct payment channels in the first instance. The payment should only

be accepted if the taxpayer is insistent, or there is a risk the payment will otherwise not be made. There are some other circumstances listed later in this document.

If you need to collect or receive money on behalf of the ATO, you must ensure that:

- you do not accept cash, other than in exceptional circumstances (refer icon below)
- the money is in Australian currency
- you do not accept payments made from a credit card account except through approved ATO service providers, and
- you must quickly redirect the money to the designated processing area upon your return to the office.

! There are [specific procedures that apply to foreign currency cheques](#).

The ATO is not obligated to accept a foreign currency cheque in payment of a tax related liability. The ATO has a policy of returning foreign cheques below \$100 as it either involves significant costs or administrative difficulty. This does not stop the ATO processing any foreign cheques, irrespective of their \$AUD dollar value, if it is in the interests of the ATO to do so.

What happens where cash is offered as payment?

Cash may be received in the following circumstances:

- Cash may be left at an ATO site
- Cash may be posted to the ATO (received in a mailroom)
- Summonses, bankruptcy notices, statutory demands, creditors petitions and wind up applications provide the address of an ATO branch where a client can attend in person to make a payment.

Therefore ATO officials involved in legal collection activities may accept a cash or cheque payment.

- ATO officials in special investigations may from time to time be required to collect cash or cheque payments outside ATO premises.

The ATO has established national mailroom procedures for cash received in ATO Mailrooms.

Minor cash payments left at ATO sites must be forwarded for processing at Mailpay processing sites.

! [Contact the CAS Mailpay Manager in Albury or Penrith for advice.](#)

Where large cash payments are left at ATO sites, the Financial Reconciliations and Banking Management team (FRBM) is to be contacted to ensure the cash is banked promptly.

ATO officials engaged in field activities are not to accept cash in any circumstances. Taxpayers wanting to pay via cash need to do so at an Australia Post outlet.

Where cash payments are collected, ATO officials will be responsible for the safe custody of those funds to and on ATO premises.

ATO officials must be extremely careful to ensure that cash amounts are correct before providing the client with a [letter of acknowledgement](#).

Where legal collection or special investigation officials receive a cash payment outside of ATO premises, they must immediately contact FRBM.

What happens if money is found on ATO premises?

Any money found on ATO premises (includes motor vehicles, buildings and surrounding lands under the ATO's control) needs to be reported to the [local Facilities](#)

[Management team](#) and cannot be applied to site events, donations to charities etc.

Money found needs to be banked to an Official Receipts Account.

All money of this nature and other unidentified receipts are to be accounted for as administered receipts. These receipts are not to be treated as assets held in trust.

Recording receipts on ATO's financial systems

Promptly crediting the correct client account with details of all payments received supports the integrity of the taxpayer's account in the ATO's business systems.

Sufficient detail needs to be obtained to identify who paid the money received and for what purpose. Where insufficient detail accompanies the payment, the ATO is to make timely enquiries to ensure all exceptions are processed without delay.

What happens if money is misplaced?

When there is a physical loss of any cash value (includes bank notes, coins, unbanked cheques and postage stamps), the loss must be reported as soon as practicable to the [loss incident officials](#).

Key roles and responsibilities

CFO

The CFO is responsible for opening and closing all bank accounts for the ATO.

CFO (as well as the Commissioner) is responsible for entering into all agreements that involve the receipt, custody and/or payment of relevant money by an outsider.

The CFO is responsible for issuing all instructions and guidance on the managing of relevant money in the ATO

ATO Finance

ATO Finance is responsible for:

- management and control of ATO bank accounts
- ensuring that all ATO bank accounts are reconciled, and
- issuing of guidelines and instructions for the operation of ATO bank accounts and advance accounts.

Loss incidents officials

These officials receive the security incident reports and review any loss of relevant money to assess the relevant implications attributable to the incident. They need to maintain records of any losses in a register and report these to the Investigations official.

Investigations officials

These officials are to undertake an investigation into the occurrence of any losses of relevant money where a report has been prepared by a loss incidents official. The Investigations official is also responsible for reporting fraud or theft to the appropriate law enforcement authorities.



These officials are in Internal Audit, Integrity Assurance Branch as well as in Security Policy and Services.

Employees, delegates and officials

All employees, delegates and officials are responsible for the safe custody of any relevant money that comes under their control.

Relevant money must not be misapplied, improperly disposed of, or improperly used and any losses must be reported.

More information

For more information about this policy contact the [Financial Policy and Advice](#) team in ATO Finance.