



Australian Government



TAX
PRACTITIONERS
BOARD

Protecting your business in our digital world

Presented by:

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Ross Day, Director, Australian Taxation Office

Welcome

'In the spirit of reconciliation, I respectfully acknowledge the Traditional Owners and Custodians of Country throughout Australia and their continuing connection to land, waters and community. I would like to pay my respect to them and their cultures, and Elders past and present'.

Access the presentation slides: tpb.gov.au/webinar-hub

What we will cover today

- ✓ Why cyber security matters
- ✓ Relevant Code of Professional Conduct items
- ✓ Common cyber threats
- ✓ Tips to keep you safe
- ✓ Essential Eight
- ✓ ATO app security features
- ✓ Support products for tax practitioners
- ✓ Q&A

Why cyber security matters

Why cyber security matters

- Cybersecurity is an important concern for every organisation – regardless of size.
- Cyber-attacks have increased now we're living more of our lives online.
- The average impact from a cyber-attack for a small business is \$40,000.
- A cybercrime is reported every 6 minutes.
- The finance industry reports one of the highest rates of data breaches.



Relevant Code of Professional Conduct items

Code item 6

You must not disclose any information relating to a client's affairs to a third party unless you have:

- obtained the client's permission; or*
- there is a legal duty to do so.*



Code item 7

You must ensure that a tax practitioner service that you provide, or that is provided on your behalf, is provided competently.



Common cyber threats

Cyber security threats

- Business email compromise
- Phishing
- Malware
- Ransomware
- Imposter scams
- Identity theft
- Data breaches
- Hacking



Tips to keep you safe

Practical tips



- Implement at least Maturity Level One from the Essential Eight.
- Install and maintain anti-virus and antimalware software on your computers.
- Deploy firewalls on your workplace computers and networks.
- Ensure your computer operating system and other programs always have the latest security updates.
- Enable multifactor authentication.
- Ensure people only have the access they need to do their jobs.

Practical tips



- Encryption and back up records daily.
- Be careful of email attachments, links and calls from unknown numbers.
- Do not click on a link or open an attachment you were not expecting.
- Use separate personal and business computers, devices, and accounts.
- Do not download software from an unknown website.
- Never share usernames or passwords.
- Use a password manager app to store your passwords.

Essential Eight



The Essential Eight



The Essential Eight protects internet-connected IT networks. The mitigation strategies include:

- application control
- patch applications
- configure Microsoft Office macro settings
- user application hardening
- restrict administrative privileges
- patch operating systems
- multi-factor authentication
- regular backups.



Australian Government
Australian Taxation Office

Counter Fraud Program

ATO app update

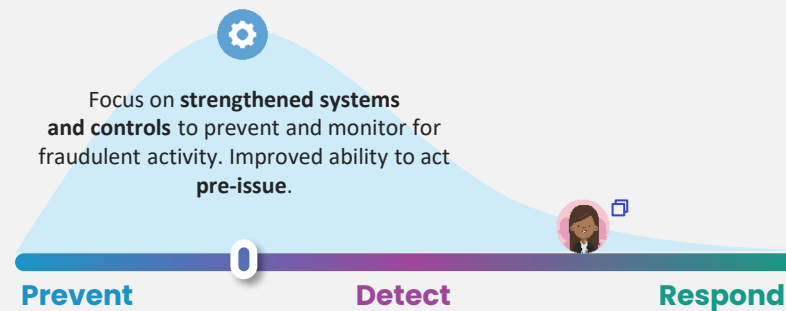
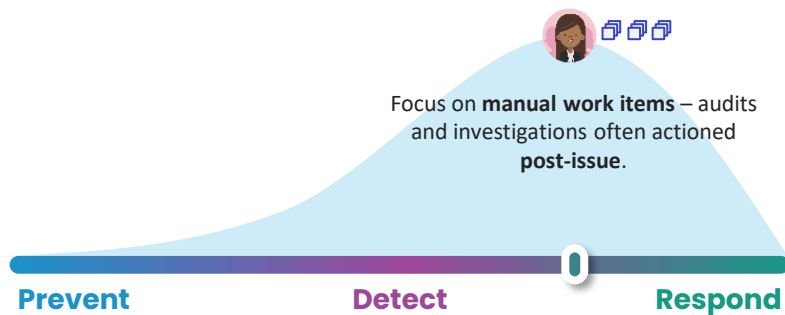
Overview of security features

Tax Practitioners Board – 20 November 2025



Counter Fraud Program and strengthening system integrity

Budget 2024-25 announced \$187m over 4 years for the ATO to **strengthen its ability to detect, prevent and mitigate fraud against the tax and superannuation systems**. This included upgrades to information and communications technologies to enable the ATO to identify and block suspicious activity in real time.



ATO app security features

June 2025

Security messages

Real-time messages are sent when key changes are made to ATO record of taxpayers that registered their device using ATO app

Lock ATO record

Enabled taxpayers to lock their account if they suspect fraud or unauthorised access – authorised registered agents can continue to manage their tax affairs

September 2025

Expanded BAS agent visibility of ATO app messages

Via online services for agents and software services

Unlock ATO record

Taxpayers can unlock their ATO record via ATO app / online services for individuals if eligible

November 2025

Agent visibility of Device registration and Locks

New fields in online services for agents
– Client details

New security messages

Sent for sole traders that registered their device using ATO app when they submit an ABN registration, or GST registration / reactivation

2026

More ATO app security features are planned

Scenario | John receives an ATO app message and locks



John registered his device using the ATO app

Tuesday

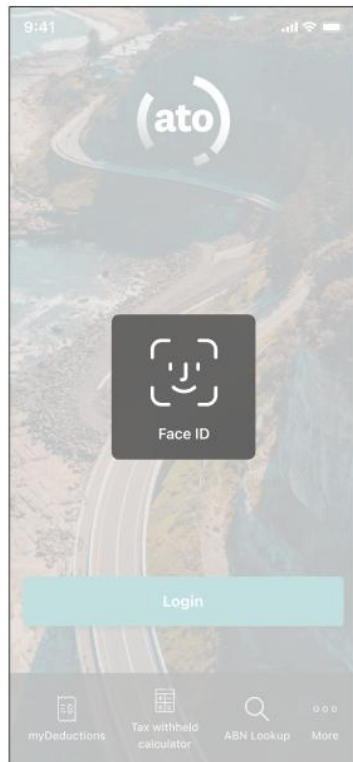
- At 5.30pm John receives a message on the ATO app advising bank account details have been changed by a registered agent.
- John is not sure about this change and it is out of hours.
- John locked his account until she can talk to her agent in the morning.

ATO app Message example: Bank account details updated by agent

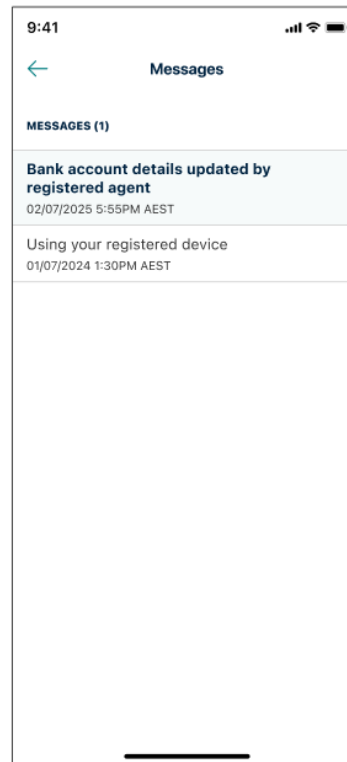
PUSH NOTIFICATION



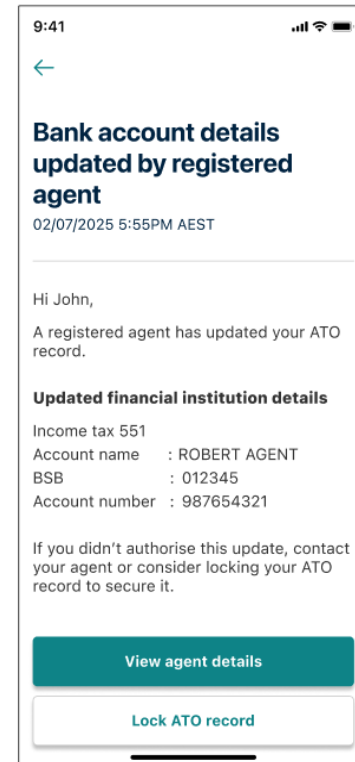
TAXPAYER LOGS IN



MESSAGE LIST



MESSAGE



Lock ATO record from an ATO app message

ATO APP MESSAGE

9:41

Bank account details updated by registered agent

02/07/2025 5:55PM AEST

Hi John,

A registered agent has updated your ATO record.

Updated financial institution details

Income tax 551

Account name : ROBERT AGENT

BSB : 012345

Account number : 987654321

If you didn't authorise this update, contact your agent or consider locking your ATO record to secure it.

View agent details

Lock ATO record

LOCK ATO RECORD

9:41

Do you need to lock your record?

Lock your ATO record to protect it against further unauthorised changes.

Take the time to understand the impacts of locking your record.

Step 1 of 2

Next

Cancel

INFORMATION

9:41

Lock ATO record

Understand the impacts

- You will be logged out **immediately**. The lock may take **up to** a few minutes to take effect.
- While your record is locked:
 - you will **not** be able to log in to the ATO app or online services for individuals.
 - no refunds** will issue.
- You can **unlock** your record using this registered device.
- A confirmation of this lock will be sent to your registered **email**.
- Your authorised registered agent can continue to manage your tax affairs.

I understand the impacts of locking my ATO record

☐

Lock ATO record

CONFIRMATION

Are you sure?

You can unlock your record using this registered device or by contacting us.

Yes

Cancel

LOCKED

9:41

ATO record locked

If you locked due to fraud, you **must call us as soon as possible** on 1800 467 033 during business hours.

If it wasn't fraud, you can unlock your record using **this registered device**.

Confirmation of this lock was sent to your registered email.

Date

12/01/2026 5:45PM AEDT

Reason

Bank account details updated

Registered device

Samsung SM-12345 (this device)

Close

Scenario | John receives an ATO app message and locks



Wednesday

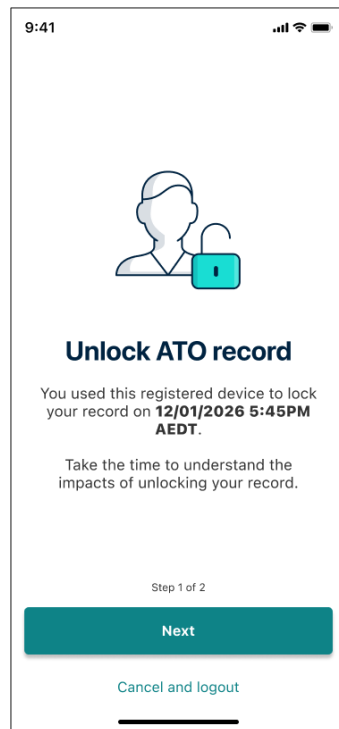
- At 9am John calls his registered tax agent to ask if they changed her bank account details.
- The tax agent confirms that they had a change to their practice account, so was updating all current clients.
- John is relieved and now feels safe to unlock his ATO account.

Unlock ATO app lock

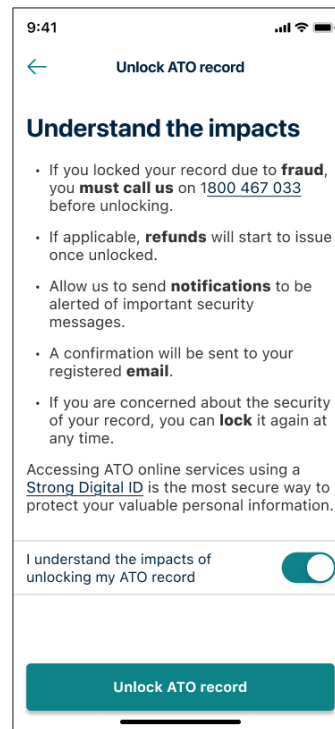
TAXPAYER LOGS IN



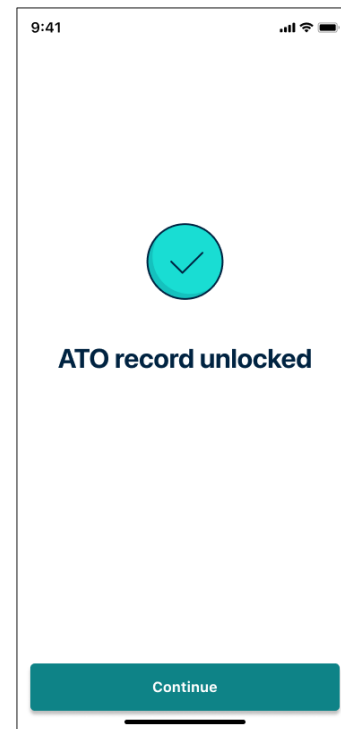
UNLOCK ATO RECORD



INFORMATION




UNLOCKED



ATO app messages: visible through client communication history

Communication history

All fields marked with * are mandatory.


Search 

Type *

☒ Communications

☒ Activity statements

Time period

Last 5 years 

Channel *

☒ MyGov

☒ Email


☒ SMS


☐ Paper

☐ Agent digital


☐ ATO online


☒ ATO app

Reset 

 Search

6 results found for last 5 years, from all delivery channels.

Subject	Channel	Issue date 
Your ATO record is locked	Email	26/10/2025
ATO record linked to a new myGov account	SMS	24/10/2025
ATO record linked to a new myGov account	Email	24/10/2025
ATO record linked to a new myGov account	ATO app	24/10/2025
Bank account details updated	ATO app	12/08/2025
Using your registered device	ATO app	19/07/2025
Notice of assessment - Individual or Trust - EFT refund / Pay due	myGov	19/10/2024

 Print-friendly version

ATO APP MESSAGE EXAMPLE

Bank account details updated by registered agent

02/07/2025 5:55PM AEST

Hi John,

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Updated financial institution details

Income tax 551

Account name : ROBERT AGENT

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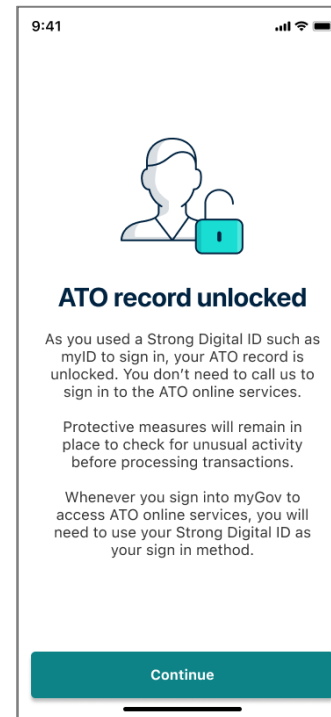
If you didn't authorise this update, contact your agent or consider locking your ATO record to secure it.

Compromised clients regaining online access

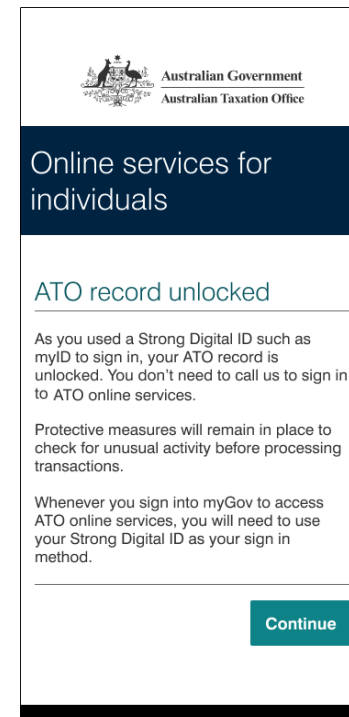
At times the ATO will apply accounting treatments to taxpayer accounts where the taxpayer has reported fraud, the ATO has identified fraud / potential fraud, or the taxpayer is at high risk of fraud.

- These taxpayers are currently called 'compromised clients' and their accounts have treatments applied for added fraud protection. This is often referred to as 'locked'.
- From September 2025, compromised clients can regain access to their ATO online services if they use a **Strong Digital ID** to sign into the ATO app or online services for individuals.

ATO APP



ONLINE SERVICES FOR INDIVIDUALS



Online services for agents: Client details – new fields

Australian Government
Australian Taxation Office

Search for your client with a TFN, ABN or WPN

View all clients Advanced search

My practice Reports and forms Communication

Brian Peabody TFN 123456789 ABN 12345678901 Add to favourites

Summary Profile Accounts and payments Lodgments Super Business

Client details

All fields marked with * are mandatory.

Privacy: For important information about your privacy see our [privacy notice](#).

Full name Brian Peabody	Tax file number (TFN) 123 456 789
Date of birth 15/03/1980	Australian business number (ABN) 123 456 789
Resident Yes	myGov Yes
Deceased No Update deceased indicator	Registered for ATO app Yes
Working holiday maker (WHM) No	Account lock status No

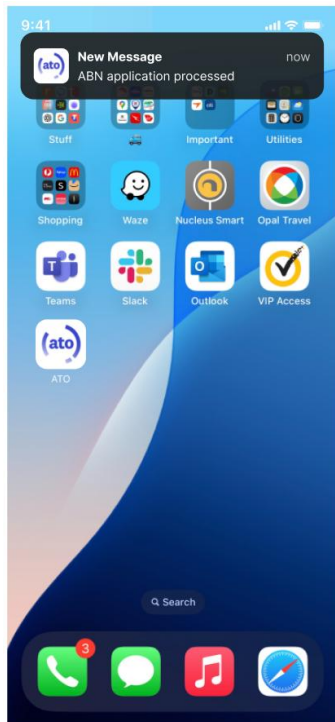
New fields for 'Registered for ATO app' and 'Account lock status' will display in online services for agents, on the Client details screen for the individual client in focus.

Account lock status recognises both ATO app locks and compromised clients.

In-channel Help FAQ will be included to support agent understanding of these new fields.

ATO app message for sole trader ABN registrations

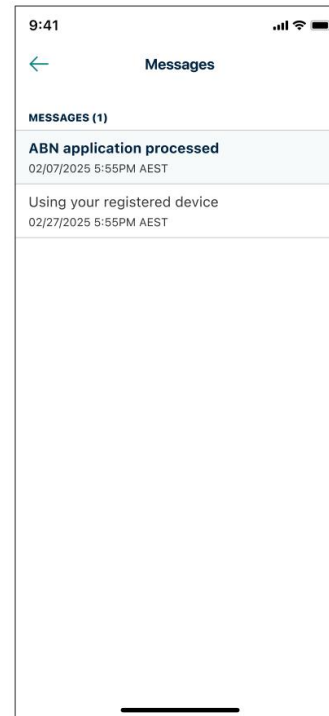
PUSH NOTIFICATION



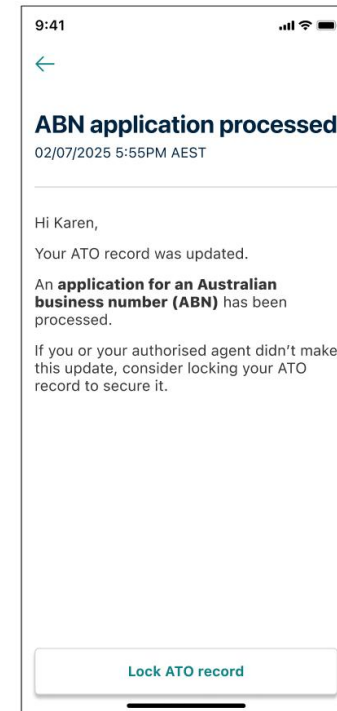
USER LOGS INTO ATO APP



MESSAGES LIST

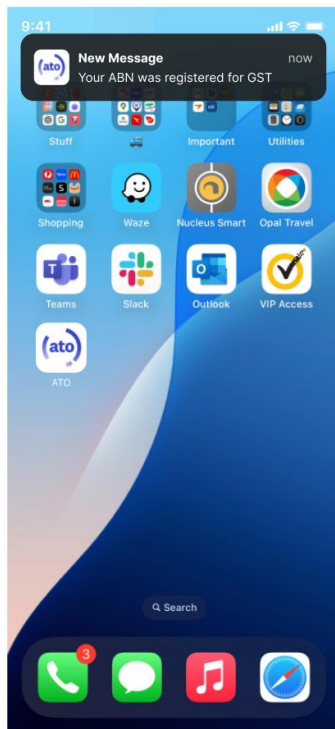


ABN REGISTRATION MESSAGE



ATO app message for sole trader GST registrations / reactivations

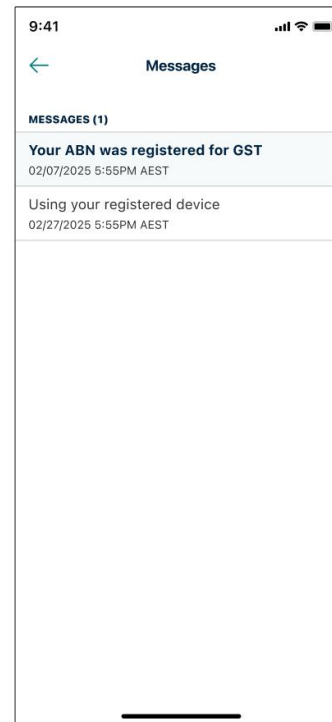
PUSH NOTIFICATION



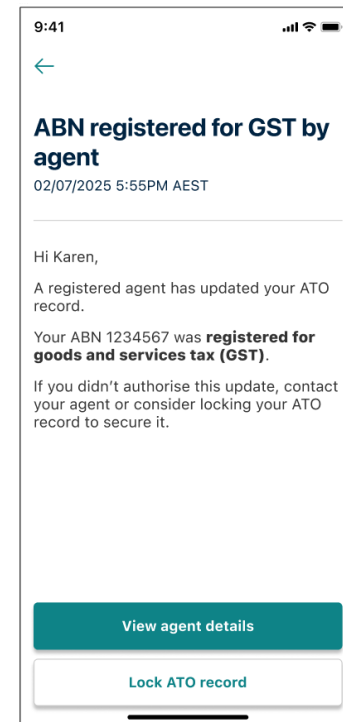
USER LOGS INTO ATO APP



MESSAGES LIST



GST REGISTRATION MESSAGE



Real-time security features are empowering taxpayers

Case study demonstrates the **quick response** by the taxpayer to the **ATO app security messages prevented losing revenue ~\$10k.**

The taxpayer is also protected against future unauthorised access through setting their Strong ATO online access strength.

**Friday
27 June 2025**

Taxpayer registers their mobile device using ATO app.

They will now **receive real-time messages through the ATO app** on key changes to their ATO account.

**Monday
1 July 2025**

12:36 am

Taxpayer receives **3 security messages:**

- Bank account deleted
- Bank account updated
- 2024-25 tax return lodged online

12:40 am

Taxpayer responds and locks their ATO account using ATO app.

Taxpayer was able to do this **outside of business hours** and secure their ATO account immediately, preventing any further fraud.

9:05 am

Taxpayer calls ATO Client Identity Support Centre and confirms the **2024-25 lodgment is fraudulent**, along with 2022-23 and 2023-24 tax return amendments lodged prior to registering their device using ATO app.

We're **encouraging taxpayers to use the ATO app** to register their device and better protect themselves against fraud.

ALERT



Find out how our ATO app is now even more secure




Get real time alerts about updates to your account and be able to lock your account.


Fact sheets for tax professionals

Developed and iterated with tax practitioners, the fact sheets help with understanding ATO app security features – find these at [ATO app – information for tax professionals](#)

INFORMATION FOR TAX PROFESSIONALS



Australian Government
Australian Taxation Office



New ATO app security features

Understand how new features help your clients protect their online tax and superannuation information

Helping your clients stay safe online

We have added new features to the ATO app to help taxpayers keep their personal information secure. These features are available to your individual and sole trader clients using the app.

Real time messages

The ATO app will now notify users in real time when key changes are made to their ATO account. ATO app messages will be sent with a push notification when:


Account unlock

If a user has locked due to suspected fraud, they must phone us as soon as possible to discuss their concerns.

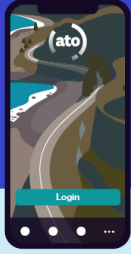
Where fraud is confirmed, we will put further controls in place to protect their information. These controls may be reduced where your client sets a Strong online access strength. Find out more about this at ato.gov.au/StrongAccess.

When they're ready to unlock their account,

INFORMATION TO PROVIDE YOUR CLIENTS



Australian Government
Australian Taxation Office



ATO app helps keep you secure

New security features help individuals and sole traders protect your tax and superannuation information

The ATO app is an easy and secure way to access and manage your tax and super on the go. Download the official ATO app from Google Play or the App Store only – it's free to use.

Helping you stay safe online

We have added new features to the ATO app to help individuals and sole traders keep their personal information secure. To access all the latest security features and benefits you will need to register your mobile device using the ATO app. You will be automatically prompted to complete

If you locked due to suspected fraud, you must phone us as soon as possible to discuss your concerns. We may put further controls in place to protect your information.

When you're ready to unlock your account, use the same registered device that you locked it with to unlock it from within the app.

Case study: real-time protection

Andrew and his tax agent Trevor are discussing



Questions

Stay in touch



tpb.gov.au



facebook.com/TPB.gov



tpb.gov.au/contact



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1300 362 829
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