Australian Government
Australian Taxation Office

Notice of assessment for income tax

Overview

Changes to the notice of assessment (NOA) for income tax transactions applied from the introduction of our new Income Tax processing system in February 2010. Some of the main changes are outlined below and **samples of the new look and old notice of assessment** are available.

The new look NOA is designed to be easier to understand and to provide more detailed information about your income tax assessment.

The changes made to the NOA also apply to the notice of amended assessment.

If you receive both a notice of assessment and **statement of account**, they may have different amounts payable or refundable. This is because the statement covers more than just your income tax assessment.

The final amount that we are refunding to you, or that you have to pay us, is on the statement of account.

Your notice of assessment will not always come together in the same envelope or at the same time as your statement of account.

The notice of assessment represents information related to a single event, for example the income tax return for a single year, while the statement of account represents information related to the account as a whole, for example a running balance account of all income tax related transactions

You may also receive a statement of account at other times throughout the year, especially if you have an outstanding balance on your account.

Changes

The following table describes changes to layout and transactions you will see on the new look NOA for income tax.

Section	Description
Notice of assessment (NOA) header (top section above “Notice of Assessment” heading)	The header of the NOA contains details identifying the client, the period the assessment relates to and other identifying details. The ATO website is included for further information and online help if required. **The NOA now includes a unique reference number rather than a sequence number. This can be found next to *Our reference* towards the top of the notice.** **Note: for those clients who lodge electronically using e-tax the old reference used (sequence no.) has changed to *Our reference* for assessments processed in ICP.**
Assessment summary (middle area)	The assessment summary is grouped and formatted differently to the old NOA. Debits and credits have been separated into two columns. The summary is split into more categories. In the case of Individual and Trusts these may include: • tax on taxable or net income • less non-refundable tax offsets • less carry forward tax offsets • less refundable tax offsets

	• assessed tax • plus other liabilities, for example, Medicare Levy, Medicare levy surcharge, Higher Education Loan Programme (HELP) repayment • less PAYG credits and other entitlements. The headings for these categories do not appear where there are no relevant amounts to include. In some cases, the items included under each heading, above, are itemised in the 'Detailed information' section on page 3 of the NOA. In the past this information was in various sections of the NOA and other ATO correspondence.
Changes to assessment summary	The capital letter codes included on previous NOAs do not appear as they are no longer required for identification and processing. Credit for interest on overpaid tax/other amounts payable and penalty information also no longer appears on the NOA. Instead there is a reference to the **Statement of Account** and penalty notices (if applicable) which contain these details.
Payment Slip / Refund cheque / EFT details	The NOA may be issued with a payment slip, refund cheque or EFT details if the refund is to be received by EFT. However, if a statement of account (SOA) is provided then these details will be on the SOA not the NOA.
Important information (on page 2 – on the back of page 1 of the NOA) - and if applicable on the back of the Detailed information page (page 3 of the NOA)	The important information sections provide tailored information and an explanation of terms depending on what appears on the notice itself.
Detailed information (page 3)	The detailed information section of the NOA is new. It provides you with more details about what appears in the category headings on the front page of the NOA such as itemisation of refundable and non-refundable tax offsets.
Other information relevant to your assessment	Provides informative messages relating to your assessment.
Adjustments to assessment	Details of any adjustments the ATO makes to your return are included here. This includes the reason, original value, new value and variation.

More information

For information about the new statement of account (SOA) refer to **Statement of account for income tax**.

You can also view the information flyer - **Your new statement of account** (PDF, 121KB).

View **frequently asked questions about the new SOA and NOA**.

For more information about ICP refer to **About integrated core processing (ICP)**.

Samples of the new look and old notice of assessment

New look notice of assessment:

- **credit notice of assessment** (PDF, 177KB)
  Please note that in this case the taxpayer claimed a 365 day Medicare exemption in their return.
- **debit notice of assessment** (PDF, 244KB)

Old notice of assessment:

- **credit notice of assessment** (PDF, 54KB)
  Please note that in this case the taxpayer claimed a 365 day Medicare exemption in their return.
- **debit notice of assessment** (PDF, 53KB)

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Relying on our information - our commitment to you

We are committed to providing you with advice and guidance you can rely on, so we make every effort to ensure that what we give you is correct.

If you follow our advice or guidance and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the advice and guidance on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our advice and guidance does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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