



**If you are a business in the building and construction industry, you need to report to us the total payments you make to each contractor for building and construction services each year. These payments are reported to us on the [Taxable payments annual report](#), including any amounts withheld from payments made to contractors that did not quote an ABN during the financial year.**

Do not include any amounts in the *PAYG withholding where no ABN quoted – annual report* (NAT 3448) that you have already reported in the *Taxable payments annual report* (NAT 74109).