

# Client eBrief



Institute of Certified Bookkeepers  
Making you count



## ATO Penalty Units Increase

### ATO Penalties increase to \$180

From 31 July 2015, Commonwealth penalty units will increase from \$170 to \$180.

The uniform penalty provisions consist of penalties for:

- statements, unarguable positions and schemes
- false or misleading statement penalty – shortfall amount
- false or misleading statement penalty – no shortfall amount
- penalty for taking a tax position that is not reasonably arguable
- penalty for failing to make a statement
- failing to lodge documents on time
- failing to withhold amounts as required under the pay as you go (PAYG) withholding system penalties for failing to meet other tax obligations
- other miscellaneous penalties.

### Notification of a penalty

If your client is liable to pay a penalty, ATO will issue written notification of the penalty amount and the due date for payment of the penalty (which will be at least 14 days after the notice is given). ATO will also provide a written explanation of why the penalty applies.

### Remission of penalties

Your client may object in writing against either:

- a penalty assessment for statements or unarguable positions
- a remission decision if the amount of the penalty remaining after the decision is more than two penalty units.

## ATO Lodgement Dates

These dates are from the ATO website and do not take into account possible extensions.

You remain responsible for ensuring that the necessary information is with us in time.

BAS/IAS Monthly Lodgement – July Activity Statement: 21<sup>st</sup> August, 2015 final date for lodgement and payment.

BAS/IAS Monthly Lodgement – August Activity Statement: 21<sup>st</sup> September, 2015 final date for lodgement and payment.

BAS/IAS Monthly Lodgement – September Activity Statement: 21<sup>st</sup> October, 2015 final date for lodgement and payment.

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**1st Quarter of FY 2016: BAS Lodgement – September Quarter 2015 (including PAYGI) 28th October, 2015 final date for lodgement & payment**

When a due date falls on a Saturday, Sunday or Public Holiday, you can lodge or pay on the next business day.

A public holiday is a day that is a public holiday for the whole of any state or territory in Australia

## It may NOT be the ATO Calling!

The ATO are continuing to work on shutting down a large number of scam operations pretending to be the Tax Office. Be it emails, phone calls, faxes or SMS that are stealing your bank details.

The ATO website gives numerous examples of recent cases here.

## What to Do

If in doubt then:

- Find out who they think they are ringing.
- Obtain the ATO reference number for the call or the incident (Chances are they will have hung up by now)
- Ring the ATO on 13 28 61 from 8.00am–6.00pm (AEST), Monday to Friday.
- Quote the reference number

Threats from the operator etc about delaying will cause you to be shut down or penalties, are not ATO policy or behaviour and should highlight that you are dealing with a scam.

If in doubt do not provide them with any information. Ring the ATO back.

Due date for super guarantee contributions, for **1st Quarter of FY 2016**, July to September 2015 - contributions to be made to the fund by 28th October, 2015.

The super guarantee charge is not a tax deduction if not paid by these dates.

Refer to the ATO for details regarding any SGC charges applicable if not paid by due date.



## What it means to be a BAS Agent

The term 'BAS Agent' typically applies to a business who contracts to a client to provide services to that client to do with their BAS obligations.

The new legislation was implemented with a view to provide business with protection and security. It is about the qualifications, experience, competence, professionalism of us as an external person being relied on to assist you with the obligations of GST, PAYG Withholding (payroll), PAYG Instalment Payments, FBT Payments, WET, Fuel Tax and LCT.

My registration as a BAS Agent can be checked at [www.tpb.gov.au](http://www.tpb.gov.au).

Only registered BAS Agents (and Tax Agents) are permitted to advise or help you 'ascertain' (determine, establish, discover, make certain) your liabilities obligations or entitlements of the areas of the BAS. Only registered Agents (other than yourself or your employees) are permitted to represent you in dealing with the ATO.

By being a BAS Agent I/We must:

- be fit and proper
- have a minimum formal qualifications (eg Cert IV Bookkeeping)
- continue to have sufficient, ongoing, continual relevant experience
- have an appropriate level of Professional Indemnity Insurance
- undergo continuing professional education
- maintain professionalism in accordance with at least the statutory code of conduct

Adherence with the code of conduct reinforces the concepts of:

- Honesty & Integrity (including when acting for you in relation to your money)
- Independence (including always acting in your best interests)
- Confidentiality (unless you direct us otherwise, your information is totally confidential)
- We provide service competently using knowledge and skills to take 'reasonable care' to ensure the tax law is applied correctly for you
- Advising you about your obligations under the relevant tax laws

Disclaimer: All or any advice contained in this newsletter is of a general nature only and may not apply to your individual business circumstances. For specific advice relating to your specific situation, please contact your accountant or contact me for further discussion.

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