



# Institute of Certified Bookkeepers

## Making you Count

**P:** 1300 85 61 81

**F:** 1300 85 73 93

**E:** [admin@icb.org.au](mailto:admin@icb.org.au)

**W:** [www.icb.org.au](http://www.icb.org.au)

## Bookkeepers helping Bookkeepers helping Business

September 2017

Welcome to ICB's September 2017 Newsletter.



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# Additional Information for Members Only

In this month's [Members Newsletter](#) you will find the following additional information:

## Important News

- Termination Workshop 2017 – Early Bird Closes on the 10th!
- Black Economy Says “Do the Right Thing”

## Best Practice Bookkeeping

- SBSCH Moves to the Portals
- GST Registration and Impact on Prior Invoices
- Bookkeeping for Airbnb – Updated

## The BAS Agent World

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- September 2017 eBrief for your Clients and Business

### Global Bookkeeping Week - 16th to 20th October

#### Global Bookkeeping Week Unites a Global Profession



Global Bookkeeping Week will kick off from Monday 16th to Friday 20th October, 2017. ICB Australia has been working closely with ICB Global and a number of key industry players to build on the success from previous events, and to make sure bookkeepers across the globe are celebrated and recognised for the vital work they do for business.

As with previous events, Global Bookkeeping Week brings tens of thousands of bookkeepers together, demonstrating the global presence and significance of ICB Members. As ICB Global's President, Garry Carter, explains "the phenomenal support for Global Bookkeeping Week shows just how highly ICB's Members are valued across the globe, and what a great community it is to be a part of".

#### Schedule of Events

##### Global Webinar

One of the event highlights from last year's GBW celebrations was the Global Virtual Meetup, in which members from the UK, US, Canada and Australia participated in a 24 hour webinar.

Once again ICB will be running a Global Virtual Meetup, for Members to share their stories and gain some useful business insights. We are currently scheduling times for a number of software supporters to join in throughout the webinar, to share their appreciation for bookkeepers and respond to any questions you may have.

##### Global Coffee Meetup

Bookkeepers from around the world will once again come together to share a coffee and celebrate the bookkeeping profession. The official date for the Global Coffee Meetup is Wednesday 18th October, however feel free to host a social coffee meetup and raise a cup to the bookkeeping profession anytime during GBW!

ICB Australia has created a Global Bookkeeping Week Facebook event page, which is open to both ICB Members and Non-Members. Please use this event page to communicate coffee meetups with your local network meeting groups!

##### "Raise A Cup" Photo Competition

This Global Bookkeeping Week we want to see bookkeepers across Australia having some fun and raising a cup to their profession, so we're offering a \$50 Gift Voucher to one lucky ICB Australia Member!

All you have to do is share a photo on Facebook, Twitter or LinkedIn of you raising a cup during Global Bookkeeping Week (16th – 20th October). Make sure you tag ICB Australia, and use the **#GlobalBookkeepingWeek** and **#RaiseACup17** hashtags.

Entries close Saturday 21st October at 9:00am EST, and will go into a random draw the following week.  
*\*You must be a Member of ICB Australia to enter!*

## Bookkeeping Stories – We Want to Hear from You!

This Global Bookkeeping Week, we want to post a series of your bookkeeping stories across our social media channels.

Your story might be a client success story, where you have made a significant impact on a client's business. It might be a horror story, or a funny on-the-job experience. Perhaps a story about your journey as a bookkeeper, why you became a bookkeeper or why you love being a bookkeeper!

If you have an interesting story about your bookkeeping journey that you'd like us to share, please email your story to [socialmedia@icb.org.au](mailto:socialmedia@icb.org.au).

## Special Offer to Non-Members

**Sign up to become an ICB Australia Member during Global Bookkeeping Week, and we'll waive the \$75 application fee!**

\*\*\* ENTER PROMO CODE: GBW2017 \*\*\*

## Future of the Tax Profession: Part 2 - The Journey

*We are already well established on this journey...*

The Tax Professional of 2030 will need to be educated differently: what tools exist, what tools should I use, what information is relevant, what information should I be connected to, what information is relevant for this business to be connected to? When will I know if I need a different tool or different analysis? What tax knowledge do I need to ensure that the tool has performed the correct allocation and analysis? Arguably the TP will need the same tax knowledge; the same analysis skills but performed using different techniques.

In the past, the skill to provide high level analysis of data, or reports on data, has been developed through experience; creating data, doing the reconciliations, the verification, the validation and creating the reports. By being involved in the "doing" of these tasks, human intuition develops and anomaly detection becomes "normal" part of thinking while doing. Supervisors then apply analysis of commonly seen or applied knowledge to the next set of circumstances.

In the future, these tools will have been developed to automate the checklists and procedures that have been developed by the human initiators of those checklists and procedures. The tool will perform the procedures more quickly and consistently.

The TP assessment of the output of the tools includes: Will they have performed the procedure appropriately for each different set of circumstances? (e.g. Will the tool have applied the customised version B of procedure "A2" to this business because they do things differently?)

The TP of the future must be educated in the use of the developed tools. The future TP will need to be able to review the results of a digitally enabled world.

A digitally enabled world where results are provided without preparation by the TP is different, not necessarily drastically different, however the development of the skills to be able to apply TP knowledge will be born from this different background. Generational change is required – rapid development and acceptance of the new set of skills.

### The Technology of 2030

A significant component of the future of the TP into 2030 is the regulation and administration around the tools that are being utilized by the TP. Whose responsibility is it to ensure the tool is appropriate and correctly providing its output? Does the provider of the tool have to meet a standard or process and due diligence in order to be accepted into the tax ecosphere? Is it the role of the TP to ensure tools that



enable tax interaction are doing so correctly? Is it the role of the ATO to ensure such tools that are being given access to submit or interact with the ATO are doing so correctly?

It is not appropriate to state that because of Artificial Intelligence or Machine Learning or ‘because the computer can’ changes the impact of the role of tax advice. Somebody has prescribed the process for the computer to provide its result. Who is regulating the technology of 2030?

The 2030 environment of the TP will be:

- Different technology
- Tools that detect and advise the anomalies for the TP to then correct or provide advice
- Tools that may provide recommendation on what advice relates to those anomalies
- One platform (dashboard) access to all tools for Client management and ATO interaction

## The Regulation of the TP

A tax professional (TP) of the future will still need to be registered and therefore regulated by a strong TPB. There must be regulation over who the ATO is willing to collaborate with in the ATO’s administration of the tax ecosphere. There must be regulation and oversight over who a taxpayer is able to rely on in their application of the tax law to their circumstances.

The TPB, as protector of the tax community, through the regulation framework must enhance its role in prescribing the skills and expertise required in order to maintain registration as a TP. The TP of the future must upskill!

It should not be acceptable to have been educated once (in some cases many years previously) and permitted to retain registered Agent status based on just maintaining Insurance, doing what you do (relevant experience) and attending CPE. These factors alone do not ensure that the TP is applying current law competently to a business’s circumstances.

A regime of periodic re-accreditation should be considered. It may be appropriate that such re-accreditation would leverage off existing software skill training and assessments. Re-accreditation of tax knowledge would also bring certainty to the ability to rely on the TP. A concept similar to that embraced by the legal profession in acknowledging specific skill certification. It is not reasonable to expect any TP to be an expert in all areas of tax nor the application of tax to all business. It is reasonable to expect a taxpayer to be able to observe how recently a TP has been certified in respective skills.

## Single Touch Payroll - All Employers Are About to Find Out

**Alert: The ATO is about to email all employers about Single Touch Payroll.**



The ATO email is a very brief 2-pager that simply alerts employers that the change is coming, and that they should watch for information from you – their bookkeeper/BAS Agent – or from their software company.

At the same time the ATO website ([www.ato.gov.au/stp](http://www.ato.gov.au/stp)) will be updated to provide information that may explain the law and the system to employers. It is not yet suitable to be digested or implemented by employers.

**Recommendation:** The information provided below is to assist you to be the leading advisor on Single Touch Payroll.

**Remember:** Single Touch Payroll is scheduled to start from 1 July, 2018 for larger employers, and all other employers from 1 July, 2019.

Read the [Status Report](#) from ICB on the STP implementation by the ATO

## Information for Your Employers

The updated ICB “Business Information Sheet” is to enable you to have that introductory discussion, indicating that you understand and will have access to the information as it becomes available via.

[www.icb.org.au/Single-Touch-Payroll](http://www.icb.org.au/Single-Touch-Payroll)

A customisable version for Members will be available for use in email distribution or face-to-face discussions via [www.icb.org.au/Resources/Payroll/Single-Touch-Payroll](http://www.icb.org.au/Resources/Payroll/Single-Touch-Payroll)

## STP ToolKit Resource for ICB Members

We provide a “STP – Introduction to the Basics” electronic book for you to use or print as an additional tool to explain STP to your employer/s.

A webinar will be held on Monday 2nd October, 2017 that will demonstrate how ICB would present this “Toolkit” to an employer – [Book here](#)

## Single Touch Payroll – The Business Rules (part 1)

The ATO have provided software companies with many documents to guide them on how to implement Single Touch Payroll. There is much more to follow.

- ICB presented a Webinar introduction to the Business Rules on Wednesday 20th September. This is available for you to review from the [Webinar library](#).
- **Previous Webinars** on Single Touch Payroll are also available to you:
  - ▶ ICB presents: latest News and Updates for Simpler BAS and STP 25/11/16
  - ▶ ICB presents: Single Touch Payroll 16/5/17 This is an introduction to the STP concepts
  - ▶ ICB Presents: Introduction to ATO STP Business Rules (BIG V1.0)
- **Upcoming STP Webinars**
  - ▶ Live Demo of using the STP Toolkit to explain to an Employer about STP. Monday 2nd October at 2pm – [Book here](#)
  - ▶ ICB Presents: STP Business Rules Series 2: Authorisations & Corrections in STP: Tuesday 10th October at 2pm – [Book Here](#)
  - ▶ ICB Presents: STP Q&A Session. Ask your questions in advance by emailing [Matthew@icb.org.au](mailto:Matthew@icb.org.au) Wednesday 1st November at 11am – [Book Here](#)

## Extracted Content – About Payroll Reporting

**Payroll Event** – This is the foundation reporting service for STP that will advise both the YTD employee data and the period employer amounts, for gross salary or wages and PAYG withholding.

**Update Event** – The update event reports changes to the employee data when not made via payroll. It may be used to report non-payment data or to assist with EOFY processes.

A regular pay cycle is when an employer carries out payroll at fixed regular intervals, to remunerate employees. This is usually weekly, fortnightly or monthly. An employer can have different regular pay cycles for different employees.

Business rules for a regular pay cycle:

1. An employer is required to report to the ATO, all payments on or before the payday, through a payroll event. *Refer to subsection 389-5(1) of Schedule 1 to TAA.*
2. When payments are made electronically, the payment date is either the date stipulated in the electronic transaction, or if no date is stipulated, the date on which the payment is intended to be made into the employee’s bank account.
3. The report must include, at a minimum, each employee with an amount subject to withholding in that regular pay cycle.

4. An employer reports the YTD values of gross salary or wages, allowances, deductions and PAYG withholding for each employee included in that payroll event. These YTD amounts may be less than a previous report (for example, recovery of a current year overpayment). These YTD amounts cannot be negative.
5. The employer reports period gross salary or wages (BAS label W1) and PAYG withholding (BAS label W2) for all employee payments included in that payroll event. These employer period amounts may be negative
6. When the employer calculates their superannuation liability in accordance with their obligations then they should report the YTD amount for each employee in that payroll event. If the employer pays above the minimum SG liability, then the employer may report this higher amount. Until an amount is required to be calculated, then zero should be reported. Where the employer cannot report superannuation liability they must report the YTD OTE amount. An employer can choose to report both OTE and SG amounts, if their payroll solution stores both.
7. All employees must have either a TFN or ABN reported.  
If a voluntary agreement, then provide the contractor's ABN. The reporting of these payments through STP is voluntary.  
The TFN is a mandatory field in the payroll event for employees. Where a TFN has not been provided then employers must use the TFN exemption codes.
8. A payroll event must contain at least one employee record.
9. A payroll event can only include one record per employee, per payee payroll ID.

## Best Practice Bookkeeping

### ICB Bookkeepers Reference Guide - Released

The latest Bookkeepers' Reference Guide for 2017–2018 is now available.

[Review it on our website](#) or [download the PDF version](#) to keep as you progress through your bookkeeping year



### Keeping ABNs Up-To-Date

It can be an easy oversight to forget to update the ABN details in the Australian Business Register (ABR) when the client's situation or circumstances change.

There are several things that you can do to help keep your client's ABN details up-to-date and, in turn, reduce any unnecessary contact from the ATO.

#### Is the ABN Still in Use?

Take time to have a conversation with your client regarding their business structures. Find out if their existing entities have more than one ABN, and whether these are still in operation.

- Should you find that they no longer operating be sure to [cancel their ABN](#).
- Additionally, if the business [structure has changed](#) and the ABN in question is no longer valid, then cancel the ABN for the old structure and apply for a new ABN.



## Authorised Contact Details

When there is only one authorised contact on the ABR, this contact cannot be removed; however, the contact details can be updated. Should you be the sole authorised contact for a past client, then only when a new contact is added can you be removed.

The ATO suggests that more than one contact is added to your client's ABN for the ease of updating their ABN records.

## References

- [ABR – Cancel ABN](#)
- [ABR – Structure Has Changed](#)
- [ATO – ABN Update Details](#)
- [ICB – Check Supplier ABN & GST Status](#)

## Moving Employment Status - New Resource

An employer may approach an employee to change his or her type of employment for reasons of business downfall or change of business structure. Equally an employee may wish to change their employment status for reasons of family or illness. Regardless of which party instigates a request for a change, the employer should advise the employee the effect the changes (if any) will have on their conditions of employment and any accrued entitlements.



A number of modern awards include a clause regarding moving employment status, so we recommend that you check the employees' modern award to understand employment conditions when changing employment status

### Moving from Casuals to Part-Time or Full-Time

A modern award may contain terms which require an employer to offer full-time or part-time employment to a casual employee who has been employed on a regular and systematic basis over a six month period. The casual employee can elect to become permanent if the employment is continuing. The employer cannot unreasonably refuse an employee's election. We recommend checking the employee's award when moving employment status.

An example of the Textile, Clothing, Footwear and Associated Industries Award 2010 outlines the conversion to permanent employment.

See below:

The employer will take all reasonable steps to provide its employees with secure employment by maximising the number of permanent positions in the employer's workforce, in particular by ensuring that casual employees have an opportunity to elect to become full-time or part-time employees.

- a. A casual employee engaged by a particular employer on a regular and systematic basis for a sequence of periods of employment under this award during a calendar period of six months will thereafter have the right to elect to have their ongoing contract of employment converted to permanent full-time employment or part-time employment if the employment is to continue beyond the conversion process prescribed by this subclause.
- b. Every employer of such a casual employee must give the employee notice in writing of the provisions of this subclause within four weeks of the employee having attained such period of six months. However, the employee retains their right of election under this subclause if the employer fails to comply with this notice requirement.

- c. Any casual employee who has a right to elect upon receiving notice or after the expiry of the time for giving such notice, may give four weeks' notice in writing to the employer that the employee seeks to elect to convert their ongoing contract of employment to full-time or part-time employment, and within four weeks of receiving such notice from the employee, the employer must consent to or refuse the election, but will not unreasonably so refuse.
- d. Where an employer refuses an election to convert, the reasons for doing so must be fully stated and discussed with the employee concerned, and a genuine attempt will be made to reach agreement.
- e. Any casual employee who does not, within four weeks of receiving written notice from the employer, elect to convert their ongoing contract of employment to full-time employment or part-time employment, will be deemed to have elected against any such conversion.
- f. Once a casual employee has elected to become and been converted to a full-time employee or a part-time employee, the employee may only revert to casual employment by written agreement with the employer.
- g. If a casual employee has elected to have their contract of employment converted to full-time or part-time employment, the employer and employee will, in accordance with this paragraph, and subject to clause 14.10(c), discuss and agree upon:
  - ▶ whether the employee will convert to full-time or part-time employment; and
  - ▶ if it is agreed that the employee will become a part-time employee, the number of hours and the pattern of hours that will be worked consistent with any other part-time employment provisions of this award.

Provided that an employee who has worked on a full-time basis throughout the period of casual employment has the right to elect to convert their contract of employment to full-time employment and an employee who has worked on a part-time basis during the period of casual employment has the right to elect to convert their contract of employment to part-time employment, on the basis of the same number of hours and times of work as previously worked, unless other arrangements are agreed between the employer and the employee.

- h. Following an agreement being reached the employee will convert to full-time or part-time employment.
- i. An employee must not be engaged and re-engaged, dismissed or replaced in order to avoid any obligation under this clause.

Changing from part-time to full-time may have certain changes to the following employment conditions:

- **Notice Period** is not required as the employee is a casual before moving to Part-Time or Full-Time
- **Annual Leave** is not relevant as casual employees do not accrue annual leave
- **Personal Leave** is not relevant as casual employees do not accrue personal leave; however carer's leave is applicable but does not accrue
- **Long Service Leave (LSL)** does accrue for casual employees, therefore the continuity of service will continue. Paying long service leave on termination will be calculated on the hours worked as a casual and part-time or full-time employment. We recommend checking the states LSL Act for calculating long service leave
- **Redundancy** is not offered to casual employees, however continuity of service started at time of casual employment
- **New written employment agreement/contract/offer** is required.

## Moving from Part-Time to Full-Time

As there is very little change to the employment conditions for part-time and full-time except the increased hours which will result in increased accrued entitlements. Therefore, all the below conditions are not greatly affected on a move to full-time employment. However, a change of employment agreement is still required:

- Notice Period
- Annual Leave
- Personal Leave
- Long Service Leave
- Redundancy
- New written employment agreement/contract/offer is required.

It is important to review entitlements to ensure accrual is calculated by percentage of hours and not by flat hours/days.

## Moving from Full-Time to Casual

Is this Legal? Yes, but this depends on the employee's agreement to change. If the employee's change to casual employment is intended to be permanent, the employer is best advised to terminate the existing employment agreement.

Changing from full-time to casual has many changes to the following employment conditions:

- A full-time employee must give **written agreement** to change status to casual from full-time employment, otherwise possible unfair dismissal claims. The employee will have claims under general protections laws. The Fair Work Act requires an employee be consulted regarding any major changes that will affect their employment – this is in every modern award
- **Notice Period** will be worked out as a full-time employee or paid to the employee
- **Annual Leave** must be paid out at the change as a casual employee does not receive entitlements
- **Personal/Carers Leave** there is no requirement to payout at the change unless the award or agreement outlines
- **Long Service Leave** cannot be paid out at time of change. However, if the employer wishes, a long service leave value can be calculated at the full-time status and can be held on file and in a liability account for release upon termination.
- **Redundancy** may also be required to be paid, as the permanent position will need to be made redundant and the employee offered casual employment. We recommend gaining legal advice
- **New written employment agreement/contract/offer** is required.

## Moving from Full-Time to Part-Time

When an employee changes from full-time to part-time employment it is recommended to review their conditions of employment to ensure no significant loss to their employment conditions besides reduced hours and therefore reduced leave entitlements.

A part-time employee is employed to work less than 38 hours per week. As such, the employer and employee must agree on a regular pattern of work before the employee starts as a part-time employee. The agreement must be in writing and include:

- The number of hours worked each week
- The days of the week the employee will work
- The start and finish times each day
- Rosters must be given to employees at least 14 days in advance

Changing from full-time to part-time may have certain changes to the following employment conditions:

- **Notice Period** of change of hours must be provided to the employee
- **Public Holidays** for a part-time employee will only be paid if the public holiday falls on their working day. If it falls on their non-working day they are not paid  
For example: a part-time employee who works 19 hours per week, Tuesday to Friday, would not receive payment for a public holiday that falls on a Monday. However, a part-time employee who works (say) 3.8 hours per day (19 hours per week), Monday to Friday, would receive 3.8 hours pay for any public holiday that falls on Monday to Friday inclusive
- **Annual Leave** will be calculated on the number of hours worked in a week over the NES standard of 20 days per year
- **Personal Leave** will be calculated on the number of hours worked in a week over the NES standard of 10 days per year
- **Long Service Leave** cannot be paid out at time of change. However, if the employer wishes, a long service leave value can be calculated at the full-time status and can be held on file and in a liability account for release upon termination
- **Redundancy** can be an area of dispute when employment status has changed over the employment time of the employee. Determining the employee's week's pay for purposes of severance can affect the payout of redundancy. Industrial tribunals have usually determined that an employee is paid at their contracted ordinary weekly rate of pay at the time the redundancy occurs. This means that an employee with 10 years' service, for example, of which the first eight years were full-time and the last two years at part-time, severance pay would be calculated at their employee's part-time weekly rate of pay at the time of termination.

## Employees Do Not Agree to Change

Fair Work will not provide advice about employment contracts, including changes to an employee's hours. You will need to seek legal advice.

An employer can't change or end an employee's employment:

- for a discriminatory reason
- because the employee has exercised a workplace right
- for another reason protected by law.

When an employee refuses to change:

- An employer may be able to change an employee's full-time employment without employee's agreement.
- Important factors to consider are:
  - ▶ Does the employment contract, registered agreement or award let the employer change the employee's work hours without the employee agreeing?
  - ▶ Does the change make a new employment contract or change an existing contract?
  - ▶ What entitlements, such as annual leave or redundancy, need to be paid out?
  - ▶ How much notice does the employer need to give the employee?
  - ▶ We recommend seeking legal advice under these circumstances

## Employer Record Keeping

Regardless of any of the above types of employment change, the employer is required to record the following:

- Record the date of change of employment status
- Record the entitlements paid or owing at time of change
- Save a copy of old and new employment agreement

## References

- [ICB – Employment Status – Casuals, Part-Time and Full-Time](#)
- [TAPS – Long Service Leave Factsheet](#)

## SBSCH Now for More Employers

Employers now have more access to free online services. The benefits of this are that it helps reduce tape as well as super compliance to the business.

Super Guarantee contributions can be made for all of your employees as a single electronic payment to the Small Business Superannuation Clearing House (SBSCH). The SBSCH distributes directly to the employees' super funds.

You can use SBSCH if:

- You have 19 employees or less; or
- You have annual aggregated turnover of \$10 million or less.

In early 2018, the SBSCH will be integrating the online service to the Business Portal.

ICB are making representations that it should be available to Agent portals and also that any redesign must be following co-design.

### References

- [ATO – More Access to the SCH](#)
- [ATO – Small Business Superannuation Clearing House](#)

## GST in Property Change of Purpose

When changing the use of a property you have from how it was initially intended, there may be GST implications.

This is especially the case for a client that has claimed GST credits for purchases. An example of this can be when a client builds a new residential premises which is then intended to be sold, however, decides to rent the premises instead. You now need to consider whether the GST should have been input taxed supplies and as such, you will need to provide an adjustment report outlining this change. There will need to be an increasing adjustment made on the activity statement.



### Tax Invoices

When a property has been purchased and GST credits are intended to be claimed, it is essential to obtain a tax invoice for the sale of the property. GST credits cannot be claimed without this supporting documentation.

A tax invoice will only be provided:

- When the vendor is registered for GST
- It is a sale or part of the sale is taxable
- The margin scheme has not been applied

The contract for the sale of a property is not usually a valid tax invoice. The contract price will need to be checked whether this is inclusive of GST.

### Applying GST to Property

To take the above further is when the GST is applied to property. If you are registered or required to be registered for GST, the sale may:

- **Be taxable** – this is when you are liable for GST on the sale and GST credits can be claimed for anything that is purchased or imported to make the sale.
- **GST Free** – this is when you are not liable for GST however, GST credits can be claimed on anything that is purchased and imported to make the sale.

- **Input Taxed** – when there is no liability for GST and GST credits cannot be claimed for anything you purchase or import to make the sale.
- **Mixed** – this is a combination of any or all of the above.

The term “sell” includes: sale, lease, transfer or rights, or similar transactions in real property.

## How to Effect the Change

There are certain details that you will need to calculate any adjustments.

Some of these include:

- What was purchased
- Date of the purchase
- What the GST-exclusive value of the purchase is
- What GST credits were claimed due to the purchase
- The tax period that the GST credits were claimed
- Other previous adjustments made that relate to the purchase
- An estimation of the selling price of the property
- If the property sold, the date it was sold and for what amount
- Whether this was a residential property, if rent was collected and/or if it was used for private purposes.

This will provide you with enough details on any potential GST implications.

## GST Property Tool

An effective way to establish the GST implications for the property transactions that you need to make is using the GST Property Tool. It is interactive tool provided by the ATO and provides answers that are based on the questions you ask.

Try the GST Property Tool with the information you have gathered to determine what the impact changing your property usage will have on your GST implications.

Once the GST has been determined it is possible that a GST adjustment will need to be made. The adjustment may be an increase, or decrease, to the net GST liability for that reporting period. The GST adjustment will need to be reflected on the activity statement.

## References

- [ATO – Have Your Clients Had Changes in Creditable Purpose](#)
- [ATO – Making a GST Adjustment for Property Transaction](#)
- [ATO – GST Property Tool](#)

# The BAS Agent World

## PAYG Instalments - Don't Vary Them!

### Background

PAYG Instalments is the Income Tax payment instalment system built into many activity statements. PAYG I may be paid by a fixed amount, or by T1 (Taxable Income) multiplied by T2 (Tax Instalment Rate).

BAS Agents may be involved in the inclusion of the data into T1 (based on the way the accounts are prepared and normally in accordance with the instructions or understanding provided by the tax agent, as T1 is completed in the same way the tax return taxable income is completed).

T2 is the rate and is prefilled by the ATO. A BAS Agent should not vary this amount without direction from the Business owner or the Tax Agent.

## Context

Analysis shows that up to half of instalment rate payers are reporting less instalment income during the year when compared to the total business and investment income included on the annual income tax return.

There are approximately two million clients who pay by pay as you go (PAYG) instalments, and about 20% of the population vary their instalment rate or amount. In around 50% of these cases, on assessment, additional tax is required to be paid. A general interest charge (GIC) may be applied where a downward variation is excessive (varied below 85% of the benchmark amount or rate).

## ATO Compliance Actions

Accordingly, the ATO are also interested in understanding why there is understatement of instalment income. GIC is not applicable in these circumstances, however the amount of instalment income is relevant to the tax liability and an administrative penalty may be considered for making false or misleading statements in these circumstances.

ATO communications will be tailored to the risk population and will aim to inform at the right time. Message channels include small business news room, tax agent newsletters, social media and messaging on ato.gov.au.

Consistent with ATO review and audit practice, clients being considered for penalty imposition will be contacted. The progress of the review will be discussed with the client (or tax professional), and may include a face to face interaction to gain an understanding of the clients' circumstances and the methodology relied upon to determine their rate, amount or instalment income.

The ATO will be promoting the services and tools available including the variation calculators which have been designed to assist individuals, company and superannuation fund clients that wish to vary their instalment rate or amount. The ATO will build on current communications to inform the wider instalment population of their responsibilities when it comes to varying and reporting the correct amount of income.

The cases which are more likely to be recommended for penalty imposition will include clients who have varied excessively over a number of years, or have repeatedly understated their instalment amount, resulting in significant shortfalls.

## References

- [ATO – How to vary PAYG Instalments](#)
- [ATO – When you can vary PAYG Instalments](#)

## Lodgement Deferral Also Means Payment Deferral

Due to recent changes it now means that when applying for a deferred lodgement, the payment is also deferred.

An Agent Assessed deferred lodgement can be lodged in unforeseen circumstances. This can include serious illness, when you are hindered in having access to records, or any cause that can be deemed exceptional. When the approved deferral request is received, this will extend the payment due date to the deferred established lodgement date.

The Agent Assessed deferral application can be used in conjunction with:

- Monthly and quarterly activity statements; with the exception of the PAYG and GST instalment notices form, R, S and T or annual PAYG instalment notice form;
- The Annual GST return; and
- Annual PAYG payment summary statement.

Should a longer deferral be required, an ATO assessed deferral request must be lodged. This is due within three business days after the lodgement date.

The deferral application is submitted via the BAS Agent Portal by attaching an Excel-formatted copy to the message. Multiple clients can be listed on a single form however, separate deferral applications will need to be lodged.

It can take up to 28 days to receive a response, particularly when this is during peak lodgement times. Notifications will be received through the BAS Agent Portal with the new deferred due dates being displayed on:

- The BAS Agent Portal
- ELS Client List.

For any declined applications, this notification will be also received through the BAS Agent Portal.

### Extended Timeframes

The ability to defer lodgement has explicit timeframes allowed, which is dependent on the type of your obligation.

These timeframes are:

- Annual: 28 Days
- Quarterly: 21 Days
- Monthly: 14 Days

This deferred lodgement does not apply for the lodgement of tax returns of trust returns as these are due 21 days after the issue of notice of assessment.

### Reference

- [ATO – Agent Assessed Deferrals](#)
- [ICB – Lodgement Deferral Also Means Payment Deferral](#)

## Continued Professional Education

### ATSA: Bringing the Leaders of Technology Together!



ICB is presenting a dedicated Bookkeeper Stream at ATSA 2017 – the Accountants' Technology Showcase for Australia.

ATSA is a dedicated two-day event where you as a bookkeeper, can listen and engage with the leaders of technology in our community. As a bookkeeper, you have the option to attend just the first day or both days, which is a great opportunity to network and meet all of the software providers in the exhibition area.

**Day 1 is fully dedicated to bookkeepers, with ICB presenting in the afternoon sessions.**

**The ICB Members price is only \$275.00**

[Click Here to Register](#)

Day 1 Agenda	
12:45pm – 1:15pm	<p><b>What technology should do for your bookkeeping</b>  – <i>presented by Matthew Addison</i></p> <p>A contemporary view on the full end-to-end services of bookkeeping and the recommended technology for anyone doing bookkeeping or installing business management solutions in their clients. This will include the business authorisations and declarations that your software should be enabling to ensure that you and your client are agreeing on what is “true and correct”.</p>
1:25pm – 1:55pm	<p><b>Invoices should be digital</b>  – <i>presented by ICB and Receipt Bank</i></p> <p>The most efficient way to receive invoices from your suppliers is now digital! Rick from ICB will provide insight into the options available for business to automate the receipt, authorisation and processing of Purchase Invoices. Sophie from Receipt Bank will then demonstrate how it can benefit practitioners. Providing an online access to the status of clients processing and how a practitioner can enhance the automation of the creation of data.</p>
2:00pm – 2:30pm	<p><b>Imbedding technology into solving Fair Work</b>  – <i>presented by ICB and Workforce Guardian</i></p> <p>Be introduced to the ICB ‘HR Intermediary’ model for incorporating HR advisory services into your practice, leveraging off the technology based expert services from Workforce Guardian. HR Advice requires a new level of knowledge and a deliberate approach to assist your clients in avoiding any impact of a Fairwork investigation.</p>
2:35pm – 3:05pm	<p><b>Single Touch Payroll Part 1: Explanation</b>  – <i>presented by Matthew Addison</i></p> <p>An explanation into Single Touch Payroll (STP) and what it means for practitioners. Who must report their payroll using STP? Who could? What happens to Payment Summaries? How will I comply? What about the non-computerised employers? When? What if my software is not ready? Discover the answer to these questions, and more.</p>
3:10pm – 3:40pm	<p><b>Single Touch Payroll Part 2: Implementation</b>  – <i>presented by Matthew Addison</i></p> <p>A practical approach for practitioners to prepare their clients for transition into Single Touch Payroll (STP). We will look at the best practice approach to preparing clients in anticipation of their software enabling STP. What has to be in the data file and in what format? What processes are required once the client reports via STP?</p>

This is a wonderful opportunity for you to expand your knowledge and gain answers to questions you didn’t realise you had. Be sure to book in early.

You have the choice of registering for one day or both, and choose which session you would like to attend (with no need to book in) and gain the added benefit of being an ICB member to receive a discounted fee.

## References

- [More Information on the Event](#)
- [Register for the ATSA Event](#)

## Continuing Professional Education

ICB Events and Webinars	Classroom	Online
<p>Single Touch Payroll - Explain STP to Employers Webinar, 2nd October 2017</p> <p>All Things Employment - Superannuation Webinar, 5th October, 2017</p> <p>Single Touch Payroll: Part 2 Webinar, 10th October, 2017</p> <p>All Things Employment - Entitlements and Conditions Webinar, 17th October, 2017</p> <p>ICB Health and Wellbeing Webinar: Part 3 Webinar, 24th October, 2017</p> <p>Single Touch Payroll: Interactive Q and A Webinar, 1st November, 2017</p> <p>ICB Termination Workshops Multi-locations, Multi-date</p> <p>All Things Employment - Pay Cycle Webinar, 16th November, 2017</p> <p>All Things Employment - Unusual Pays Webinar, 21st November, 2017</p> <p>Terminations Webinar, Multi-date</p> <p>All Things Employment - Ending Employment Webinar, 5th December, 2017</p> <p><b>Note:</b> Webinars are recorded and available for members to listen to in your own time in the <a href="#">ICB Webinar Library</a></p> 	<p>Understanding Financial Reports - including Non Reporting entities Perth, Multi-dates</p> <p>Learn Calxa in a Day Multi-locations, Multi-dates</p> <p>Budgets and Cashflow Management Perth, Multi-dates</p> <p>Xero Accounting &amp; Xero Payroll Multi-locations, Multi-dates</p> <p>MYOB Bookkeeping Multi-locations, Multi-dates</p> <p>TASA Course VIC, Multi-dates</p> <p>Reckon One Certification Training, Multi-locations, Multi-dates</p> <p>Xero Training Course VIC, Multi-dates</p> 	<p>Excel Training Courses Excel Courses, Multi-dates</p> <p>MYOB Training Courses MYOB Courses, Multi-dates</p> <p>Xero Training Courses Xero Courses, Multi-dates</p> <p>ACNC Webinars Webinar, Online, Multi-date</p> 

# ICB Network Meetings

## Upcoming Network Meetings

<b>Webinars</b>				
Online 13th October, 2017	Online 9th October, 2017			
<b>ACT</b>				
Canberra - Northside 18th October, 2017	Canberra - Phillip 10th October, 2017			
<b>NSW</b>				
Albury 29th September, 2017	Ballina 13th October, 2017	Balmain 20th November, 2017	Bathurst 14th November, 2017	Bella Vista 19th October, 2017
Bellingen 17th October, 2017	Blue Mountains 9th October, 2017	Brookvale 9th October, 2017	Central Coast 18th October, 2017	Dubbo 4th December, 2017
Hawkesbury Region 30th October, 2017	Hills Districts 18th October, 2017	Hornsby 9th November, 2017	Lower North Shore 16th October, 2017	Moorebank 4th October, 2017
Newcastle 9th October, 2017	Newport 17th October, 2017	Orange 16th November, 2017	Port Macquarie 10th October, 2017	Randwick - Bondi 11th October, 2017
Southern Highlands 9th October, 2017	Shoalhaven 9th October, 2017	Sutherland 18th October, 2017	Tweed Coast 11th October, 2017	Wollongong 17th October, 2017
<b>NT</b>				
Darwin 9th October, 2017				
<b>Queensland</b>				
Atherton Tablelands 11th October, 2017	Brisbane Central 12th October, 2017	Brisbane North 10th October, 2017	Brisbane South 17th October, 2017	Bundaberg 17th October, 2017
Burpengary 4th October, 2017	Cairns 6th October, 2017	Dalby 26th October, 2017	Gold Coast - AM 10th October, 2017	Gold Coast - PM 10th October, 2017
Hervey Bay 21st November, 2017	Ipswich 10th October, 2017	Logan 18th October, 2017	Moreton Bay 9th October, 2017	North Sunshine Coast 13th October, 2017
Port Douglas 20th October, 2017	South Sunshine Coast 12th October, 2017	Toowoomba 13th October, 2017	Townsville 10th October, 2017	
<b>South Australia</b>				
Adelaide West 20th October, 2017	Mt Barker 17th October, 2017	Para Hills 18th October, 2017	South Adelaide 5th October, 2017	Unley 12th October, 2017
<b>Tasmania</b>				
Hobart 27th October, 2017	Launceston 19th October, 2017			
<b>Victoria</b>				
Brunswick 17th October, 2017	Bulleen 10th October, 2017	Burwood 4th October 2017	Chadstone 9th October, 2017	Cobram 12th October, 2017
Craigieburn 10th October, 2017	Docklands 6th October, 2017	Echuca 20th October, 2017	Frankston 5th October, 2017	Geelong 10th October, 2017
Lilydale 6th October, 2017	Macedon Ranges 21st November, 2017	Melbourne CBD 10th October, 2017	Mordialloc 10th October, 2017	Mornington 27th October, 2017
Mt Waverley 3rd October, 2017	Narre Warren 10th October, 2017	Point Cook 13th October, 2017	Sale 12th October, 2017	Warragul 16th October, 2017
Yarra Valley 13th October, 2017				
<b>Western Australia</b>				
Broome 20th October, 2017	Bunbury 10th October, 2017	Busselton 27th October, 2017	Cockburn Central 18th October, 2017	Geraldton 20th October, 2017
Joondalup 28th September, 2017	Kalgoorlie 19th October, 2017	Melville 11th October, 2017	Noranda 11th October, 2017	Northam 2nd October, 2017
Welshpool 17th October, 2017				

## September 2017 Question of the Month: Completing a BAS for a Not-For-Profit as a volunteer

This month's question for you all to debate at your network meeting is:

What are the implications of completing a BAS for a NFP organisation as a volunteer? Is this allowed?



[Let us know your thoughts here](#)

## August 2017 Answer of the Month: How to Claim Deductions for AirBnB Clients when they are not registered for GST

### Last Month we Asked You:

Can there be further info on how to claim deductions for Airbnb for clients – if they are not registered for GST then there is no claim – I tried to explain that it was like residential rent and you could claim the deduction but there are no GST claims but I couldn't find anything to justify this info – can we provide further resources on sharing economy?

### ICB's Response:

When you are renting a room, house or unit through Airbnb, there will be no GST applicable as it is considered to be the same as residential rent. But the income earned will need to be declared through the individual's income tax. This means that GST is not included and you do not need to register for GST.

When it comes to the rental expenses incurred that relate directly to the renting of that room or area, you are entitled to a portion of the tax deduction on them. This can include: internet, phone costs, water and power.

This changes when you provide accommodation in a manner like a hotel room or bed and breakfast and GST will have to be paid. This is because it is deemed as commercial property and with these types of accommodation are GST applicable. So, GST will need to be included.

Additionally, when you are an enterprise and you have a turnover of \$75,000 then you are subject to GST. More commonly those who rent out a room would not be operating as an enterprise so this would not be relevant.

**See: ICB Bookkeeping for Airbnb for more information.**

### References

- [ICB – Bookkeeping for Airbnb](#)
- [ATO – Renting out Your Home](#)
- [ATO – The Sharing Economy and Tax](#)

## From the ICB

### What's New this Month from ICB

New and updated resources for September 2017

- [ICB BAS Supervising Program](#)
- [New Employee Guide](#)
- [Terminations and Payment Summaries](#)

Other news for September 2017

- [A Fortnight at ICB](#)

[Click here to view the latest news for the month.](#)

[ICB Q&A Space](#) – You can check out all the latest threads here.

Feel free to ask your questions regarding any issue you may be having or if you require clarification, we are here to help.

The [Latest Updates](#) lists all the topics in order of replies.



### September 2017 eBrief for your Clients and Business



The September 2017 Bookkeeping eBrief is now available for you to download.

- [September 2017 Bookkeeping eBrief Newsletter – Customisable](#)
- [September 2017 Bookkeeping eBrief Newsletter – PDF](#)

[Back copies are available here.](#)

*“The best bookkeepers using the best resources”*

## Products and Solutions

### Intuit - Get Connected 2017

Intuit QuickBooks invites ICB members to our join the **Get Connected** event series in 19 locations Australia wide.

Join like-minded accountants, bookkeepers, industry experts and App Partners for a free half-day of practical advice, innovation and networking. It's free to register – *be quick, places are limited!*

Head to [www.intuit.com.au/events/get-connected](http://www.intuit.com.au/events/get-connected) to see the agenda, guest speakers and to reserve your seat!



## How to Find Software Support

Each software program has its own unique way of operating. Whilst there are absolute similarities between the most popular, there are times where the individual quirks can create issues, challenges and impede the ability to continue working.

Often a phone call will be the simplest way to receive support, however some telephone support lines have longer wait periods that delay in receiving the information needed in that moment.

Below are some links and suggestions that may provide guidance and a more effective way in getting the answers you need in the moment you need.



### Software Contact Details

Each Software provider has a range of options to assist you with whatever your question or challenge is. Sometimes the fastest way is to search the software site.

- Find their “Search” Box at the top of the page specific to the Software and put the keywords to your query in there. The options that come up may be enough. However, if you would like more detailed support, then these support details will provide that for you.
- Each provider leverages Community Forums to also provide peer to peer support, as well as an existing library of questions and answers.
- Online training should be considered when you are looking to understand a feature or process that you haven’t fully contemplated previously.

#### Xero

- For general contact, support and advice – [www.xero.com/au/about/contact](http://www.xero.com/au/about/contact)
- For general help – scroll to the bottom of the page and click ‘Help’ – [help.xero.com](http://help.xero.com)
- Training for you, or additional training for your employees – [www.xero.com/au/training](http://www.xero.com/au/training)
- Xero Community Forum – Others may have asked the question and sometimes the answers provided include the one you are looking for – [community.xero.com/business](http://community.xero.com/business)

#### MYOB

- For general contact, support and advice – [www.myob.com/au/contact-us](http://www.myob.com/au/contact-us)
- When using different versions of the product in a business capacity (Business Product Support) – [www.myob.com/au/support](http://www.myob.com/au/support)
- MYOB Community Forum – [community.myob.com](http://community.myob.com)
- Help accessing and using the Community Forum – [community.myob.com/t5/help/faqpage](http://community.myob.com/t5/help/faqpage)
- Formal training may assist you or your employees for whom it’s required – [www.myob.com/au/accountants-and-partners/training-1258094260982](http://www.myob.com/au/accountants-and-partners/training-1258094260982)
- For telephone support
  - ▶ General Support: 1300 555 123
  - ▶ Partner Support: 1300 555 114

#### QuickBooks/Intuit

- For general contact and advice – [help.quickbooks.intuit.com/en\\_AU/contact](http://help.quickbooks.intuit.com/en_AU/contact)
- For direct support – [www.intuit.com/support](http://www.intuit.com/support)
- For product-based online help – [community.intuit.com/products/quickbooks-help-en-au](http://community.intuit.com/products/quickbooks-help-en-au)
  - ▶ Quickbooks Online – [community.intuit.com/quickbooks-online](http://community.intuit.com/quickbooks-online)

- Access their Resources which provide detailed information on areas that may be of assistance – [www.intuit.com.au/r/small-business](http://www.intuit.com.au/r/small-business)
- Extra training to assist you or your employees – [www.intuit.com.au/learning-centre](http://www.intuit.com.au/learning-centre)
- The Community Forum – It is highly likely that you are not alone in experiencing your problem, and sometimes an existing solution is what you are looking for – [qbcommunity.com](http://qbcommunity.com)
- Frequently Asked Questions, which may address the query or issues that you are presently contending with – [www.intuit.com.au/quickbooks-online/faq](http://www.intuit.com.au/quickbooks-online/faq)
- For telephone support
  - ▶ General Support: 1800 046 038

## Reckon One

- For general contact, support and advice – [www.reckon.com/au/support](http://www.reckon.com/au/support)
- For online support
  - ▶ Reckon Support Australia – [quickbooks.supportnumberraustralia.com.au/reckon-quickbooks-support-australia.html](http://quickbooks.supportnumberraustralia.com.au/reckon-quickbooks-support-australia.html)
  - ▶ Reckon Accounts Support – [www.reckon.com/au/support/accounts](http://www.reckon.com/au/support/accounts)
- Extra training to assist you or provide additional training for your employees – [academyau.reckon.com](http://academyau.reckon.com)
- The Community Forum – There is a significant likelihood that you are not the only one dealing with that very problem, and sometimes an existing answer could be the one you need – [community.reckon.com](http://community.reckon.com)
- Frequently Asked Questions, that may cover the questions for which you are presently trying to find answers – [www.reckon.com.au/support/default.aspx](http://www.reckon.com.au/support/default.aspx)
- For telephone support
  - ▶ General Support: 1800 952 982

## Quick Reference Links

Software	Xero	MYOB	QBO / Intuit	Reckon One
Contact	<a href="#">Xero contact</a>	<a href="#">MYOB contact</a>	<a href="#">Intuit contact</a>	<a href="#">Reckon contact</a>
Help/Support	<a href="#">Xero support</a>	<a href="#">MYOB support</a>	<a href="#">Intuit support</a>	<a href="#">Reckon support</a>
Training	<a href="#">Xero training</a>	<a href="#">MYOB training</a>	<a href="#">Intuit training</a>	<a href="#">Reckon training</a>
Community Forum	<a href="#">Xero forum</a>	<a href="#">MYOB forum</a>	<a href="#">Intuit forum</a>	<a href="#">Reckon forum</a>
Frequent Questions		<a href="#">MYOB FAQs</a>	<a href="#">Intuit FAQs</a>	<a href="#">Reckon FAQs</a>
Telephone		1300 555 123	1800 046 038	1800 952 982

## References

- [ICB – Software Resources](#)
- [ICB – Cloud Affects Bookkeepers](#)
- [Intuit – Support](#)
- [MYOB – Support](#)
- [Reckon – Help](#)
- [Xero – Online Support](#)
- [Xero – Online Help](#)

### The ATO and your Work Related Expenses

The ATO continues to work with tax practitioners and members of the Tax Practitioner Stewardship Group to develop programs that will increase the visibility of work related expense deductions claimed by clients of tax agents.

The ATO shared the results of their pilot programs aimed at assisting agents with higher and lower risk WRE claims to improve their return preparation practices and capability. The sharing of the WRE risk profile of the practice (including a list their higher risk claimants) and discussing ATO concerns openly received positive feedback from over 60% of agents.

This year tax agents can view taxpayer's 2016 work-related expense claim as part of the pre-fill report (where claims are assessed as high in comparison with peers). Discussion centred on the usefulness of being able to share this information from the ATO at the return preparation stage.

The ATO have been exploring a number of options to improve the transparency of information in assisting you correctly claim work related expenses. This included expanding the existing risk messaging to all software platforms and channels and looking at the feasibility of providing real time analytical prompts at the point of pre-lodgement.

These options will be explored by the newly formed WRE working party which will focus on co-designing administrative strategies. This will be ranging from help and guidance, through to targeting those agents and their clients who engage in deliberate over claiming and enjoy an unfair advantage.

The program will be expanded to 1,000 agents for this tax time.

#### References

- [ATO – Work Related Expenses](#)
- [ATO – Other Work Related Expenses](#)
- [ICB – Car Allowances and Reimbursements](#)

### ATO Stats on Super Funds

As at 30 June 2016, large funds held about 62% of the \$2.3 trillion in total super assets. This equates to \$1.3 trillion.

There are currently about 240 large super funds, made up of corporate, retail, industry and public sector funds.

There are also more than 2,000 small APRA funds (SAFs), with 2016 Member Contribution Statements showing that there are over 29 million members (29,262,276) of large and small funds combined.

Extracted from ATO speech in relation to superfunds

- [ATO Presentation – Superannuation Funds](#)

## The ATO Checks Out Pharmacies

The pharmaceutical industry in Australia has become a specific focus for the ATO due to the size, diverse nature of pharmacies operating and annual sales of approximately \$42 billion.

The ATO's team of senior officers have been committed in reviewing the performance and the transfer of pricing practices in the industry. The aim is to ensure that all tax compliances are met and adhered to.

What is important to note is how this can be relevant to you, especially when it comes to the transfer of pricing practices.

As the ATO conducts audits and review of these Australian-based subsidiaries in the industry, the concern is the arm's length conditions of operation between entities in relation to cross-border commercial and financial connection, exclusive to the Australian operations. This is because it can impact the amount of tax brought into Australia. Ultimately, it is ensuring that the industry pays the right amount of tax.

The ATO is encouraging you to review your business structures and the inclusion of transfer pricing practices. This will reduce your exposure for future compliance activity.



### References

- [ATO – Review of Pharmaceutical Companies](#)
- [ICB – GST Compliance Review](#)

## ATO Info on Scams and Fraud

Is it any surprise that scams, identity crime and cyber security breaches cost the Australian community more than \$2.2 billion every year?

“One victim lost \$900,000 to scammers over the course of several months, even borrowing money from family and friends,” ATO Assistant Commissioner Kath Anderson said last month.

The ATO is working with the Australian Federal Police (AFP) and other similar agencies to actively fight cybercrime and the many variations to scams. Scammers are criminals and the ATO warns regularly about the most recent scams and what to look for. This includes using analytical models and implementation of safeguards to detect fraud.

“The large number of people lodging their tax returns means scammers are particularly active, so it's important to keep an eye out for anything that looks suspicious and protect your private information,” says Kath Anderson.

Depending on the breach, the protection methods the ATO uses will vary. Forms lodged are accessed by trained security officers prior to any action being taken. While this may occasionally cause delays in processing, be aware that there is active protection in place.

The ATO advises that while phone scams are the most regular, a 95% of notifications received; do not pay anyone claiming to be from the ATO by iTunes or any other dubious manner.

Always follow safe and procedural methods including obtaining payment codes from the BAS or Business Portal, pay by BPay and match the ATO reference number.



The ATO is actively shutting down the phone numbers that are being used, however the struggle is that there is a large number using VOIP phones that pretend to be local numbers and can be generated from anywhere in the world. These are harder to readily shut down.

It is important to take your awareness that bit further and review what protocols you have in place. Do they protect your client's information? Or are there other measures that can be taken to keep information more secure?

While the scam emails, SMS and phone calls can be convincing there are things that you and your clients can look out for to recognise and report a scam.

*Keep your awareness current and your security measures thorough!*

**Suspect a scam** – call: 1800 008 540 or email: [ReportEmailFraud@ato.gov.au](mailto:ReportEmailFraud@ato.gov.au)

## References

- [ATO – Verify a Scam](#)
- [ICB – Current Scams](#)
- [news.com.au – Don't fall for this tax time phone scam](#)

## ATO Guides - How Much Can You Claim?

The ATO have developed a suite of occupation-specific guides to assist you and your clients understand what can and cannot be claimed when incurring work-related expenses.

- Take a look at the [Occupation Specific Guides](#) from the ATO.

The information is broken down into different deduction labels to simplify and create ease in finding what you are looking for.

These guides can be also be supplied to your clients and are in a downloadable format.

Additionally, if the industry you are looking for is not found in this section, the ATO also have another area – [Deductions for Specific Industries and Occupations](#) – that will cover the main industries and the deductions specific to that area.

For bookkeepers this will come under [Business Professionals](#).

## References

- [ATO – Occupation Specific Guides](#)
- [ATO – Deductions for Specific Industries](#)
- [ICB – Car Allowances and Reimbursements](#)

## ATO Webinar Q&A on Activity Statements

*Your webinar questions answered.*

The webinar held on Thursday 20th July, 2017 ran out of time to cover all of your questions, including on the areas of Activity Statements and changes to the portal.

Read the answers to your questions here:

- [www.ato.gov.au/Tax-professionals/Newsroom/Your-practice/Your-webinar-questions-answered](http://www.ato.gov.au/Tax-professionals/Newsroom/Your-practice/Your-webinar-questions-answered)

Or if you missed out, watch the recorded webinar here:

- [lets-talk.ato.gov.au/tpcommunity](http://lets-talk.ato.gov.au/tpcommunity)

## ATO Portal Maintenance

See [this link for scheduled times](#) for the full guide to system maintenance and issues.

The portals will be unavailable at the following times for scheduled system maintenance.

*\*additional regular maintenance has been scheduled due to Tax Time 2017*

### Planned System Maintenance

Start Time	End Time
Saturday 30 September 2017 – 10.00pm EST	Sunday 1 October 2017 – 7.00am EDT
Saturday 7 October 2017 – 11:30pm	Sunday 8 October 2017 – 7:00am
Saturday 4 November 2017 – 9.00pm EDT	Sunday 5 November 2017 – 9.00am EDT
Saturday 2 December 2017 – 9.00pm EDT	Sunday 3 December 2017 – 9.00am EDT
Saturday 9 December 2017 – 3.00am EDT	Monday 11 December 2017 – 7.00am EDT

For more details regarding BAS Agent portal maintenance, [click here](#).

## ICB Membership Statistics

**5,357 Members** at 31 August 2017

3,816 Members maintain Fellow, Member, Associate, Affiliate and Educator Membership.  
ICB also has 16 Accredited Training Provider Members and 1,525 Student Members.

## ICB Supporters and Sponsors



Please note that, in between newsletter issues, articles may be published straight to the Latest News section of the website.

The Institute of Certified Bookkeepers complies with the Spam Act 2003 and we have a documented [Spam Policy](#) on our website. You can unsubscribe from ICB newsletters and updates [here](#).

ICB's Newsletter contains news articles, links and regular sections that we feel will be of interest. If there is anything that you would like to see, whether a regular feature or a one-off, please let us know. Email your ideas to [admin@icb.org.au](mailto:admin@icb.org.au)

**The** monthly Newsletter for members of the Institute of Certified Bookkeepers.

A selection of those articles listed are accessible by ICB Members **only** – ICB Members, you will need to be logged onto the ICB website to view all the articles in full.

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Kind regards,  
ICB Newsletter Team

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Institute of Certified Bookkeepers

Level 27  
Rialto South Tower  
525 Collins Street  
Melbourne 3000

P: 1300 85 61 81

F: 1300 85 73 93

W: [www.icb.org.au](http://www.icb.org.au)

E: [admin@icb.org.au](mailto:admin@icb.org.au)



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