



Institute of Certified Bookkeepers

Making you Count

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Bookkeepers helping Bookkeepers helping Business

March 2018

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Important News

- [Members Vote Required](#)
- [Anti Money Laundering](#)
- [Response to Technology Change](#)

Best Practice Bookkeeping

- [SBSCH – the New Version on the ATO Portals](#)
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Other Things Happening in the World

- [ICB Proposal for Better Payslips](#)

From the ICB

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Questions about ICB Survey

What Might the Survey be Saying?

Do we describe what we do well enough for our existing businesses and give them the ability to tell others what we do for them?

We say word-of-mouth is the greatest form of referral, but is it from our clients or is it from other conversations?

Do Our Business Owners Know All That We Do?

Are our invoices explicit enough, or does it just say 10 hours @\$70 = \$700?

Think about the car mechanic when you get your car serviced. They sell the fixed fee for the service. Yes, they might find other things to charge you for (in bookkeeper speak: the clean-up or correct work), but despite the fixed fee as advertised, when you go to pick up the car, do they spend that annoying couple of minutes explaining everything they did? Yep. Annoying? Yep... but you have a sense that they had a checklist; a procedure; someone checked and they did some work. You also have an expectation that the car will be different; it would drive differently, or that rattle would be gone; the light fixed; the water for the wipers have that cleaning fluid in it etc.

So whether you are a remote service provider, or you are at the business premises, when each significant package of services have been performed (end of month / BAS / Payroll / Prep for end of year) we should ensure we show the business owner what we have done. Be explicit on the invoice! Also have the conversation – relay something important or useful to the management.

What did you notice that they may need to think about?

Do we even pass on reports that may assist the business to know what is going on? We seem to be getting AI-driven analytics tools from the software, but really we should start with P&L that compares this month to previous months, YTD this year to the same YTD last year.

How is the bank balance compared to creditors?

How is the debtor balance compared to sales?

How much easier would cashflow be if a few more debtors paid that little bit quicker?

The Bookkeeping Profession

In general the survey shows growth:

- 78% taking on more clients
- Far more remote access work performed – allowing more efficient use of productive time.

The Multiperson Bookkeeping Business

In every category of assistant, the percentage of people with 'No help' has reduced over the last 5 years.

- Less people with no full time employee bookkeepers (previously 43% had none, now only 36%)
- Less people with no part time employee bookkeepers (was 68% now 58%)
- Less people with no full time contractors (was 92% now 72%)
- Less people with no part time contractors (was 79% now 72%)

Please note the majority of bookkeepers are still working alone. But the trend to some version of direct support inside the bookkeeping practice is increasing.

Reference

- [ICB Survey Results 2017](#)

TPAR for Cleaners and Couriers

Status: Proposed Law – the bill is before parliament as of March 2018.

Concept: The implementation of the announced extension of Taxable Payments Annual Reporting to the Courier and Cleaning industries.

Source: Proposed Guidance documents from the ATO. Impact comments from ICB.

Information:

From 1st July, 2018:

- If you are a business (therefore you have an ABN)
- that provides courier or cleaning services
- you will need to report payments you make to contractors if the payments are for courier or cleaning services
- in an Annual Report for the 2018–19 year
- to be lodged with the ATO by 28th August, 2019

Contractors can be sole traders (individuals), companies, partnerships or trusts.

Couriers

If you are a business that provides courier services, you need to report payments you make to contractors that are wholly or partly for courier services.

Courier services include activities where items or goods are collected from, and/or delivered to, any place in Australia using a variety of methods such as by car, truck, motorcycle or other vehicle, unpowered means such as bicycle or on foot, or autonomous entities such as drones.

Courier services are usually door-to-door services which are often used for specialty deliveries, or for small parcels or packages. Goods commonly transported using courier services include packages, small parcels, and food.

Courier services do **not** include:

- passenger transport services, e.g. buses and taxis.
- freight transport. (the transportation of bulk or large quantities of items, goods or commodities via rail, sea, air, or road (usually by heavy vehicle transport) from one location to another.)

Example 1 – A business providing courier services

Active Couriers Pty Ltd is a business with an ABN that provides parcel and delivery services to a range of clients. Active engages four contractors throughout the year to make deliveries. Lee is one of these contractors and provides Active with an invoice for the deliveries he completes. As a provider of courier services, Active will need to report all payments it makes to contractors, including Lee, that undertake courier services for them.

Example 2 – A business providing courier and other services

Quick Smart Tailors Pty Ltd is a business with an ABN that provides clothing repair and alteration services. They also have a separate part of their business which delivers items on behalf of clients to their clients' customers – this makes Quick Smart Tailors a provider of courier services. When they're very busy, Quick Smart Tailors engages contractors to carry out their courier services. Quick Smart Tailors is required to report all payments they make to these contractors.

Example 3 – A courier business delivering products through different modes of transport

In A Hurry Pty Ltd has an ABN and provides courier services. Sometimes they need to send items from Melbourne to Brisbane. They engage couriers on a contractual basis to pick up items from their Melbourne warehouse and deliver them to Speedy Air Freight Pty Ltd. Contractors from Speedy Air Freight Pty Ltd fly In A Hurry's items, along with other freight, to Brisbane, where couriers (also engaged on a contractual basis) collect the In A Hurry items from the airport and deliver them to customers. In A Hurry is required to report payments they make to the contractors that pick up and deliver the items at each end of the supply chain. They do not need to report payments made to Speedy Air Freight Pty Ltd as they are providing an air freight service and not a courier service.

Speedy Air Freight also do not have to report payments they make to their contractors who fly the items to Brisbane, as Speedy Air Freight is a provider of freight transport services and not courier services.

Example 4 – A supermarket chain using couriers to deliver groceries to customers

Lots Of Food Pty Ltd is a supermarket chain offering delivery for customers' online orders within major metropolitan centres. Lots Of Food Pty Ltd has an ABN. Lots Of Food Pty Ltd uses Rushed Couriers Pty Ltd – a courier company – for all its deliveries. Because Lots Of Food is a supermarket, it is a supplier of groceries and related items. The delivery service it provides is exclusively related to, and forms part of, its supply of groceries. Because of this, Lots of Food is not supplying courier services and is not required to report the payments it makes to Rushed Couriers.

Rushed Couriers Pty Ltd subcontracts work to one of its local contractors, who delivers the groceries to the customers of Lots Of Food Pty Ltd. Rushed Couriers is a provider of courier services, so it is required to report the payment it makes to the local contractor.

Example 5 – A business providing freight transport services

Longhaul Freight Pty Ltd is a business with an ABN that uses semi-trailer trucks to pick up and deliver bulk groceries from a supermarket warehouse to supermarket stores. Longhaul Freight uses contractors to drive its trucks. As Longhaul Freight is providing freight transport services, it is not required to report payments it makes to contractors who drive its trucks.

Example 6 – A florist hiring a contractor to deliver flowers to customers

Daisy Bouquet Pty Ltd is a florist and has an ABN. It receives an order from a local law firm for flowers for their reception desk. Daisy Bouquet Pty Ltd hires Rose, a sole-trader courier to deliver the flowers. Similar to Example 4, the delivery service Daisy Bouquet provides is exclusively related to, and forms part of, Daisy Bouquet providing flowers to customers. Daisy Bouquet is therefore not a provider of courier services and does not need to report payments it makes to Rose.

Cleaners

If you're a business that provides cleaning services, you need to report payments you make wholly or partly to contractors for cleaning services.

Cleaning services include, but are not limited to, any of the following activities undertaken on a building, residence, structure, place, surface, transport/vehicle, industrial machinery or equipment and for events:

- Interior cleaning
- Exterior cleaning (except sand blasting)
- Carpet cleaning
- Chimney cleaning
- Gutter cleaning
- Road sweeping and street cleaning
- Swimming pool cleaning
- Park and park facilities cleaning

'Events' include the staging of sporting, cultural, scientific, technological, agricultural or entertainment events and exhibitions.

'Transport/vehicles' include trains, trams, buses, ferries, airplanes, ships, trucks, cars and other motor vehicles.

Example 7 – A business providing cleaning services

John and Betty Cleaning Services has an ABN and has contracts to clean office buildings and schools in their local area. From time to time, they engage contractors to help them. As a provider of cleaning services, John and Betty Cleaning Services will need to report all payments they make to contractors that undertake cleaning services for them.

Example 8 – A business selling cleaning products, occasionally providing cleaning services

Cleaners & All 123 has an ABN, sells cleaning products, and occasionally provides cleaning services to other entities. They engage contractors to undertake the cleaning services for them. As a provider of cleaning services, Cleaners & All 123 will need to report all payments it makes to these contractors.

Example 9 – A business providing cleaning and other services

Highlight Management Pty Ltd is a business with an ABN that provides a wide range of services including event management, catering, corporate training and cleaning. As Highlight Management provides cleaning services to other entities, they are required to report all payments they make to contractors they engage to undertake cleaning services.

Example 10 – Shopping centre owner contracting a cleaning company

Best Shopping Pty Ltd is a company with an ABN that owns many shopping centres. In each centre, it leases out individual shops to tenants. As part of the leasing arrangements, the tenants are responsible for cleaning their own shops at their own cost, while Best Shopping is responsible for cleaning and maintaining at its own cost all common areas in each centre.

Best Shopping Pty Ltd contracts Shopping Cleaners Pty Ltd, a cleaning company with an ABN, to clean the common areas of their Perth centre. Because the cleaning and maintenance of common areas is Best Shopping's responsibility, Best Shopping is not providing a cleaning service to tenants when they engage Shopping Cleaners to clean the common areas. Consequently, Best Shopping is not required to report the payment it makes to Shopping Cleaners.

Shopping Cleaners Pty Ltd subcontracts the job of cleaning the common areas of the Perth centre to 20 cleaners. Because Shopping Cleaners is providing a cleaning service to Best Shopping, it will need to report all payments it makes to the 20 contracted cleaners.

Example 11 – Owners corporation manager contracting independent cleaners

Condo Living Pty Ltd is the appointed owners corporation manager for an apartment block in Melbourne and has an ABN. As part of the management arrangements, Condo Living ensures all common areas are regularly cleaned and maintained. Condo Living contracts 10 cleaners to clean these common areas and meets the expenses out of the owners corporation fees periodically collected from owners.

Condo Living is engaging the cleaners on behalf of the owners corporation and is not providing a cleaning service to the owners. Condo Living is therefore not required to report the payments it makes to the 10 contracted cleaners.

Payments You Need to Report

If your business provides cleaning services, you need to report payments you make to contractors for cleaning services. Similarly, if your business provides courier services, you need to report payments you make to contractors for courier services.

If an invoice you receive from a contractor includes both labour and materials, whether itemised or combined, you are required to report the total amount of the payment.

Details You Need to Report

The details you need to report for each contractor include:

- ABN (where known)
- name
- address
- gross amount you paid for the financial year (this is the total amount paid including GST)
- total GST included in the gross amount you paid

Depending on whether you report using the paper form or electronically, ATO may ask you to include additional information where it is known to you. This additional information includes the contractor's phone number, email address and bank account details (where they are paid by electronic bank transfer).

Cash Basis: You are required to report the total payments you make to contractors in the financial year in which the payments are actually made.

The details you need to report are generally contained in the invoices you receive from the contractors you engage.

Payments You Don't Need to Report

There are specific payments you don't report on the Taxable Payments Annual Report:

- Payments for materials only.
- Unpaid invoices as at 30 June each year.
- Pay as you go (PAYG) withholding payments, such as those you make to employees or under a voluntary agreement to withhold, as these amounts are reported in your PAYG withholding payment summary annual report. If amounts are withheld because a contractor did not quote an ABN, you can choose to include these payments in the *PAYG withholding where ABN not quoted – annual report* or the Taxable payments annual report. Do not include these payments in both reports.
- Payments within consolidated groups. If you're in a consolidated, or multiple entry consolidated group for income tax purposes, you don't need to report payments you make to another member of that same group. This is because members of a consolidated, or multiple entry consolidated, group are effectively taxed as a single entity. However, each entity in the group will need to consider if they are a business that provides courier or cleaning services, and report payments they make to contractors outside the consolidated group, for courier or cleaning services respectively. If so, they will need to lodge a Taxable payments annual report.
- Payments made by individuals for private or domestic reasons.

Lodging

You can lodge online through:

- **ATO portals** – if you have business software that can generate the electronic Taxable payments annual report, you can lodge online using the Business, Tax Agent or BAS Agent portals. To lodge via the portals your software must meet the electronic reporting specifications.
- **PLS or Standard Business Reporting (SBR)** – if you have SBR enabled software that has the reporting functionality, you can lodge directly from the software.

If you are unable to lodge online, you can order the Taxable payments annual report form (NAT 74109) online or by phoning ATO publications ordering service, and mail ATO the completed form.

You can't make copies of this form – you must use original forms we've printed.

A sample of the paper form is [available on the ATO website](#).

ATO seeking feedback

You can provide your comments via the ATO confidential feedback form.

Impact for Bookkeepers

TPAR is not a new concept for reporting. The principles and procedures in existence now for reporting for the Building and Construction industry have been extended to Couriers and Cleaners.

Ensure your relevant clients are informed and aware of this additional requirement.

When?

Given the Australian political environment, we are hesitant to suggest that this will definitely happen. We expect it will as it is not particularly contentious.

Either as part of your end of year processes for the business/es or before end of year in preparation.

- List the relevant businesses that you need to advise
- Ensure each relevant software has the TPAR reporting capacity
- Identify the suppliers to the business that will need to be reported
- Perform any additional set up tasks that the software requires

We recommend that you use an online reporting service as completing paper forms is not efficient.

References

- [ATO – Expansion of the taxable payments reporting system to contractors in the courier and cleaning industries](#)
- [ICB – Taxable Payments Annual Reporting](#)

myGov Access While Overseas

Travelling Overseas – Accessing myGov

There are three ways to sign in to myGov.

You always need to enter your password, then you can either:

- enter a code that the ATO sends you.
- enter a code from myGov Access.
- (this is a special App – see below)
- answer your secret questions and answers.

If you use a code sent by text message to sign in to myGov, and you are outside Australia, you will need to:

- take your registered mobile phone number with you.
- be able to receive text messages while outside Australia.
- connect to a mobile phone network compatible with your telephone service provider.

If you can't receive text messages overseas, before you travel change your sign in process – see 'Sign in options' under 'Account settings'. You will not be able to access your account if you cannot receive the text message myGov sends you when you sign in.

If you have downloaded and set up the myGov Access app before going overseas, you can use the myGov Access code created to sign in to myGov on a mobile or desktop device.

myGov Access

myGov Access is an app that helps keep your myGov account secure. It creates a code to use when you sign in to your myGov account.

There are two easy steps to set up myGov Access:

- download myGov Access from the App Store or Google Play, and
- sign in using your myGov details (username, password, code or secret question)

The next time you sign in to myGov, use the code created by myGov Access.

Emailed Codes

If you asked for a code to be sent to your email address and you did not receive it, check your 'junk mail' folder. To get all messages from myGov, add myGov as a trusted sender.

Text Message Codes

If you asked for a code to be sent to your mobile phone and you did not receive it, your mobile number may not be registered with myGov. If this happens, update your mobile number in 'Mobile number' under 'Account settings'.

If you lose access to the mobile phone you use for myGov codes you will not be able to access your myGov account. If this happens, you will need to create a new myGov account.

myGov Access Codes

If you lose access to the mobile phone you use for myGov Access codes, you will not be able to use it to access your myGov account. If this happens and you have a mobile number registered with myGov, select 'I don't have my app', and a code will be sent to your mobile phone.

If you do not have a mobile number registered with myGov, you will not be able to access your myGov account. If this happens, you will need to create a new myGov account.

\$20,000 Asset Write-Off - 30 June 2018 Cut-Off

\$20,000 Asset Write-Off

Bookkeepers are responsible in the first instance for allocating the cost of purchases, and hence capital acquisitions should be allocated to "Plant & Equipment" or similar.

The tax depreciation charge is the realm of tax agents, but it doesn't hurt for bookkeepers to take note of the following factors that may assist the business with the appropriate tax deduction:

The ATO report that they identified some tax agents have under-claimed by not applying all the simplified depreciation rules. To use simplified depreciation rules correctly you must:

- write off eligible assets costing less than \$20,000 each.
- pool most other depreciating assets that cost \$20,000 or more.
- write off the small business pool balance if it is less than \$20,000 at the end of an income year.
- only claim a deduction for the portion of the asset used for business or other taxable uses.

The \$20,000 write-off threshold now applies until 30th June 2018.

(ICB Comment: we would not be surprised if the 2018 budget extended this concession into the future)

References

- ICB – Assets and Depreciation

The BAS Agent World

Do You Have to Sight Every Tax Invoice?

The below text is taken direct from the [ATO website](#) as its direction to Tax agents in particular about the level of scrutiny they should go to and the steps they should take to "prove" claims.

Note the comments about sighting every document.

Remember this is advice from the ATO to the Agent community.

Purpose

Why have we (ICB) provided this?

From time to time debate arises about the need for bookkeepers to sight every tax invoice. The answer is that "No it is not required by the ATO". It may be part of the Business owner's expectations of you.

The Business **must** have these documents.

It is your role to ask the question.

It may be your role to check they exist.

ATO: Questions to ask your client

You need to ask reasonable and direct questions to work out your client's income position, and the deductions and tax offsets they can claim.

When working out your client's deductions, ask them whether they have already incurred the expenditure in the relevant year. Also ask questions to understand whether the expenditure is allowable as a tax deduction.

If the substantiation rules apply, ask your client what evidence they have available that is necessary (for example, receipts) to support the deduction.

You do not have to sight receipts and records

You do not have to sight the receipts and records. However, if they are available, examine them as part of the tax return preparation process. It is good professional practice to:

- ask your client to provide all the relevant documentation relating to their claims
- make note of the evidence you have seen and the evidence your client advises you they have, even if they haven't produced it for you.

You do not have to audit tax returns you prepare

You do not need to conduct tax audits on tax returns you prepare to ensure they are correct. However, you are expected to adopt reasonable professional care.

Ask questions to obtain the relevant information you need to prepare the tax return. However, we understand you have to rely on the accuracy of the information your clients provide.

If your client will not produce their records

If you have good reason to believe your client is making a false claim or omitting income, carefully consider whether or not to continue preparing their tax return. However, if you have reasonably ascertained what records the client has to support their claims and you have no good reason to doubt the accuracy of that information, you can rely on it when preparing the tax return.

Carefully advise your clients about the:

- relevant substantiation rules or other requirements to support their claims
- significance of the [declaration](#) they have to sign on their tax return.

Do not include a claim that is clearly not allowable

You must not knowingly include a claim in a tax return that is clearly not allowable.

The Tax Practitioners Board can apply a wide range of sanctions where breaches of the Code of Professional Conduct have occurred. The Board will tailor its response to the severity of any misconduct, which includes making false or misleading statements.

This means that as a registered tax agent, you must not include a claim on a tax return if you know:

- your client has not incurred the relevant expenditure
- the claim is not allowable.

For example, you must not include a claim for total work-related expenses (other than car, meal allowance, award transport payments allowance and travel allowance expenses) that exceeds \$300 if you have not reasonably ascertained that your client has kept evidence to prove the total amount.

If your client instructs you to include a false claim

If your client instructs you to include a false claim, advise them of their responsibility to lodge a correct tax return and the possible consequences of not doing so. Also explain your responsibility as a professional registered tax agent.

Try to persuade your client to exclude any false claims. If they insist on lodging a false tax return, neither you nor your staff should have anything further to do with the preparation of that tax return.

Record Keeping

By law, you and your clients must keep business records, either paper or electronic:

- generally for five years after they are prepared, obtained or the transaction is completed, whichever occurs latest
- in English or in a format that we can access and understand.

Some records may need to be kept for longer periods, such as records relating to capital gains tax events. However, shorter record keeping periods apply for some records for individual clients with simple tax affairs.

While you and your clients are not required by law to keep records of tax returns, schedules, activity statements, tax objections or notices of assessment, we recommend you keep a copy for five years.

ICB: Impact for Bookkeepers / BAS Agents

1. Ask questions
2. Provide Business Information that explains the Business must keep every record and be able to prove every claim
3. Establish what level of scrutiny the Business Owner expects from you to provide them with certainty that they are making only legitimate claims
4. Establish your procedure to provide that level of certainty.

The Purpose of Bookkeepers / BAS Agents

Part of the role of the Bookkeeper in assisting businesses is to do the things the business owner doesn't want to do. This includes explaining that they have obligations and help them meet their obligations. Some business owners may want you to be providing them 100% security that there is no element of their financial affairs that could come back at them. That they have full compliance in place. Others may want a system designed to ensure those records exist and have you do a check based on materiality and experience (that may mean you don't sight every invoice, noting in some cases it may mean you aren't comfortable that the records exist until you have seen them).

Our role is to assist the business to have compliant systems and then the records to back up every claim. We may or may not be required to do a 100% check.

As described above by the ATO "You do not need to conduct tax audits on tax returns (and therefore also Activity Statements) you prepare to ensure they are correct. However, you are expected to adopt reasonable professional care."

The TPB requires BAS Agents to

- Take reasonable care
- Ascertain the clients state of affairs
- Apply the tax laws

ICB Recommendation for BAS Agents

You need to ensure that the Business is aware that they must have all the Tax Invoices and other proof. Ensure there is a record keeping system in place and a process for ensuring tax invoices are obtained and retained.

Ensure your engagement with the Business is clear: Are you required to check that they are fully compliant or will you rely on the fact that the record keeping system is in place?

False BAS Claims Result in Fines and Jail

From the [ATO report in serious tax crime](#):

1. 4 years jail

Jose Lopez from Melbourne, was found guilty of registering business and falsely claiming GST credits he was not entitled to. He was sentenced to four years imprisonment with a non-parole period of 28 months. A reparation order of \$407,213 was issued by the court.

2. \$5,000 fine

Bronwyn Robins, a 31-year-old woman from Perth, submitted four BAS claiming a GST for business which was not in operation. She was found guilty and received a fine of \$5,000.

3. \$5,000 fine

Benjamin Kane provided false documents during the audit process, to substantiate claims made on BAS lodged. He was found guilty of three charges and received a fine of \$5,000. All monies have been repaid to the ATO, including a penalty of \$8,300.

Continued Professional Education

Continuing Professional Education

ICB Events and Webinars	Classroom	Online
<p>ICB Technical Webinar - Business Series - Growing Your Business Online, 29th March, 2018</p> <p>Note: Webinars are recorded and available for members to listen to in your own time in the ICB Webinar Library</p> 	<p>Budgeting and Cashflows on Calxa Perth, 4th April, 2018</p> <p>Budgets and Cashflow Management Perth, 6th April, 2018</p> 	<p>QuickBooks Online Advanced Certification QuickBooks Courses, Multiple Dates</p> 

ATO Conducts Webinars About Single Touch Payroll

The ATO have and will conduct a series of webinars about Single Touch Payroll.

We note it is an ATO perspective on the information.

A review of the recorded webinar made available to date shows them to be somewhat informative, however reasonably general in nature.

The ICB library of webinars about Single Touch Payroll is available on our website.

ICB's "How to Implement STP" series will be advised during late April.

- [ATO Webinars – calendar and registration](#)

ICB Network Meetings

Upcoming Network Meetings

Webinars				
Online 9th April, 2018	Online 13th April, 2018			
ACT				
Canberra - Northside 8th April, 2018	Canberra - Phillip TBC			
NSW				
Albury 6th April, 2017	Ballina 13th April, 2018	Balmain 9th April, 2018	Bathurst TBC	Bellingen 17th April, 2018
Blue Mountains 9th April, 2018	Brookvale 9th April, 2018	Central Coast 8th April, 2018	Dubbo 25th June, 2018	Hawkesbury Region 7th April, 2018
Hills Districts 18th April, 2018	Hornsby 12th April, 2018	Lower North Shore 16th April, 2018	Moorebank 4th April, 2018	Newcastle 16th April, 2018
Newport 17th April, 2018	Orange 11th April, 2018	Port Macquarie 3rd April, 2018	Randwick - Bondi 11th April, 2018	Southern Highlands 9th April, 2018
Shoalhaven 9th April, 2018	Sutherland 18th April, 2018	Tweed Coast 11th April, 2018	Wollongong 24th April, 2018	
NT				
Darwin 9th April, 2018				
Queensland				
Atherton Tablelands 8th April, 2018	Brisbane Central 19th April, 2018	Brisbane North 10th April, 2018	Brisbane South 17th April, 2018	Bundaberg 17th April, 2018
Burpengary 18th April, 2018	Cairns 20th April, 2018	Dalby 26th April, 2018	Gold Coast - AM 8th May, 2018	Gold Coast - PM 8th May, 2018
Hervey Bay 17th April, 2018	Ipswich 10th April, 2018	Logan 18th April, 2018	Moreton Bay 9th April, 2018	North Sunshine Coast 13th April, 2018
Port Douglas 13th April, 2018	South Sunshine Coast 12th April, 2018	Toowoomba 13th April, 2018	Townsville 13th April, 2018	
South Australia				
Adelaide West TBC	Mt Barker TBC	Para Hills 11th April, 2018	South Adelaide 5th April, 2018	Unley TBC
Tasmania				
Hobart TBC	Launceston 19th April, 2018			
Victoria				
Brunswick 17th April, 2018	Bulleen 10th April, 2018	Burwood 4th April, 2018	Chadstone 9th April, 2018	Cobram 3rd May, 2018
Docklands 6th April, 2018	Echuca 20th April, 2018	Frankston TBC	Geelong 17th April, 2018	Greenvale 10th April, 2018
Lilydale TBC	Macedon Ranges 17th April, 2018	Mitcham 12th April, 2018	Mordialloc 17th April, 2018	Mornington 27th April, 2018
Mt Waverley 10th April, 2018	Narre Warren 10th April, 2018	Sale 12th April, 2018	Warragul 16th April, 2018	Wyndham 6th April, 2018
Yarra Valley 13th April, 2018				
Western Australia				
Balcatta 11th April, 2018	Broome TBC	Bunbury 10th April, 2018	Busselton 6th April, 2018	Cockburn Central 18th April, 2018
Geraldton 20th April, 2018	Joondalup 19th April, 2018	Kalgoorlie TBC	Melville 11th April, 2018	Midland 11th April, 2018
Northam 30th April, 2018	Welshpool 17th April, 2018			

March 2018 Question of the Month: Personal leave for cosmetic surgery

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

An employee has come back to work after a week off following cosmetic surgery (Eye Brow Lift), which has resulted in two black eyes. She has provided a medical certificate, but cosmetic surgery is not normally covered by personal leave. Does the employer have to pay the personal leave?



Let us know your thoughts here

February 2018 Answer of the Month: Accruing leave on NIL fortnightly pay

Last Month we Asked You:

An employee has taken long service leave through the Construction Industry Portable Long Service Leave Scheme. This has been paid out by the portable long service leave fund.

A NIL fortnightly pay for this employee is being recorded to keep a record of this in the payroll system. Does this employee still accrue leave and sick entitlements during this period?

ICB's Response:

Yes, they do accrue. They are still entitled to accrual whilst on leave, regardless of who is paying the LSL.

Other Things Happening in the World

Fair Work investigates the Barossa

Fair Work Ombudsman investigated the Barossa, stating the following:

"Half of businesses are committing at least one breach..."

"30% were not paying their employees correctly"

"Ms James says non-compliant businesses in the region are now on notice that future breaches will not be tolerated."

"My agency will be checking in on non-compliant businesses to ensure they have rectified any issues and have processes in place to ensure compliance in the future,"

See the [complete media release](#).

Note the compliance strategy taken by Fairwork was to:

1. Investigate
2. Advise
3. Fix any underpayment
4. Emphasise that repeat offences will not be tolerated
5. Emphasise that employers should comply and use the tools available

From the ICB

What's New this Month from ICB

New and updated resources for March 2018

- [Novated Lease](#)

Other news for March 2018

- [Pam Chilman Awarded ICB Life Member](#)
- [Single Touch Payroll – Headcount of Employees](#)

[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.



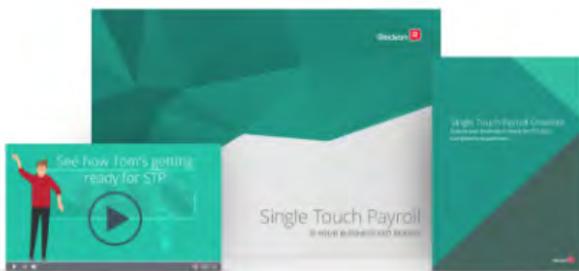
From Strategic Partners

Reckon Advises on Single Touch Payroll

All Reckon software with payroll functionality, including Reckon One, Accounts Hosted, Reckon Accounts and Payroll Premier will be STP-enabled and ATO compliant by 1st July 2018. Keep an eye out for more updates.



At this stage the ATO is working closely with industry partners, tax advisers and software providers, such as Reckon, to ensure the move is smooth for all involved. You will see these features ready to use in your favourite accounting software. Letters from the ATO are being sent out to all employers with over 20 employees to detail their requirements. So watch this space as the overhaul is rolled out.



Single Touch Payroll

Reckon is here to help ensure you're compliant with the new reporting changes coming in 2018.

[Learn more](#)

Reckon Resources

- [Single Touch Payroll web page](#)
- [Single Touch Payroll video](#)
- [Single Touch Payroll guide](#)
- [Single Touch Payroll checklist](#)
- [Single Touch Payroll for employees](#)

The Government's Digital Vision

"Governments Digital Development Criteria"

The Digital Transformation Agency is the government's newly formed super-agency that oversees the guidance, control and direction to all of Government about how they need to move into the digital world and how they are allowed to do it.

This document outlines at a high level their design principles:

Australian Government
Digital Transformation Agency

dta

Digital Service Standard

The Digital Service Standard helps digital teams build government services that are simple, clear and fast.

- 01** Understand user needs. Research to develop a deep knowledge of the users and their context for using the service.
- 02** Establish a sustainable multidisciplinary team to design, build, operate and iterate the service, led by an experienced product manager with decision-making responsibility.
- 03** Design and build the product using the service design and delivery process, taking an agile and user-centred approach.
- 04** Understand the tools and systems required to build, host, operate and measure the service and how to adopt, adapt or procure them.
- 05** Identify the data and information the service will use or create. Put appropriate legal, privacy and security measures in place.
- 06** Build the service with responsive design methods using common design patterns and the style guide.
- 07** Build using open standards and common government platforms where appropriate.
- 08** Make all new source code open by default.
- 09** Ensure the service is accessible to all users regardless of their ability and environment.
- 10** Test the service from end to end, in an environment that replicates the live version.
- 11** Measure performance against KPIs set out in the guides. Report on public dashboard.
- 12** Ensure that people who use the digital service can also use the other available channels if needed, without repetition or confusion.
- 13** Encourage users to choose the digital service and consolidate or phase out existing alternative channels where appropriate.

dta.gov.au @DTA
Date: 1 May 2016
dta.gov.au/standard

- [Digital Service Standard](#) (original PDF of above document)
- [Digital Service Standard](#) (via Digital Transformation Agency website)

ATO Phone Numbers

Concept

From time to time the ATO does contact you or your businesses, and it can be impossible to know whether it is legitimate or a scam.

The ATO does from time to time leave messages and provide a 1300 number to return the call. Again, some of these numbers are legitimate.

ATO General Phone Numbers

The ATO website provides a directory of numbers, and which ATO Business Lines they belong to.

- [ATO Website General Directory](#)

BAS Agents also have their priority lines via 13 72 86 with fast key codes to access the right area.

- [BAS Agent Fast Key Code Directory](#)

Proof of Identity

The ATO's current guidelines behind their system for how you prove that you are allowed to talk to them about a particular client are provided on the ATO website.

In short:

Step 1 – Quote your RAN

If you phone us on the Registered agent phone line (13 72 86), you must provide your registered agent number (RAN).

Step 2 – Identify the account you want to access

You can identify the account you want to access by providing one of the following, the taxpayer's:

- Australian Business Number (ABN)
- Tax File Number (TFN)
- Name

Step 3 – Provide POI for the account

The POI we need depends on whether your RAN is already on the account and for which taxpayer role, as shown below.

POI Requirements by Access Type

Access type 1:

Registered agent listed on the taxpayer's account for the role

You must provide details from an ATO generated notice or lodged return that is no more than five years old and relates to the taxpayer, including:

- a Notice of Assessment sequence number.
- a Document Identification Number (DIN).
- a correspondence reference number.
- the date and name or title of a letter or notice we have sent you, that may or may not have a unique identification number, but can be confirmed by our systems.
- income.
- deductions claimed.

Access type 2:

Registered agent listed on the taxpayer's account but not for the role

You must refer to an ATO generated notice or lodged return that is no more than five years old and is relevant to the role. You must also provide one of the following relating to the taxpayer:

- their TFN (if not already provided as an identifier)
- their date of birth, if applicable
- their address – business, postal or email

Where another registered agent is listed on the account for a role, the notice you refer to must be more recent than any authority a taxpayer has provided for that role.

Note: *Our systems only support one registered agent against a role.*

Where you are the registered agent for the taxpayer and another registered agent is listed on the role, you must provide details from the latest lodged activity statement or tax return.

Access type 3:

Registered agent not listed on the taxpayer's account

You must refer to an ATO generated notice or lodged return that is no more than five years old and is relevant to the role. You must also provide one of the following relating to the taxpayer:

- their TFN (if not already provided as an identifier)
- their date of birth, if applicable
- their address – business, postal or email

Where another registered agent is listed on the account for a role, the notice you refer to must be more recent than any authority a taxpayer has given for that role.

You must also provide verbal assurance that you have a signed authority.

Note: *Our systems only support one registered agent against a role.*

Where you are the registered agent for the taxpayer and another registered agent is now listed on the role, you must provide details from the latest lodged activity statement or tax return.

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.

Planned System Maintenance

Start Time	End Time
Friday 6 April 2018 – 11.00pm AEST	Monday 9 April 2018 – 7.00am AEST
Saturday 14 April 2018 – 9.00pm AEST	Monday 16 April 2018 – 1.00am AEST
Saturday 5 May 2018 – 8.00pm EST	Sunday 6 May 2018 – 8.00am EST
Saturday 9 June 2018 – 8.00pm AEST	Sunday 10 June – 8.00am AEST
Friday 22 June 2018 – 10.30pm AEST	Monday 25 June – 7.00am AEST

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

ICB Membership Statistics

5,634 Members at 28 February 2018

3,973 Members maintain Fellow, Member, Associate, Affiliate and Educator Membership. ICB also has 16 Accredited Training Provider Members and 1,645 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

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.

The newsletter of ICB is designed as information and resources for Bookkeepers with clients and also bookkeepers in employment.

The content of the newsletter maybe relevant in part or in whole to other publications or other purposes.

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Kind regards,
ICB Newsletter Team

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