



Institute of Certified Bookkeepers

Making you Count

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Bookkeepers helping Bookkeepers helping Business

April 2018

Welcome to ICB's April 2018 Newsletter.



Contents

Important News

- 3 Certified Bookkeeping Practice Launched
- 4 Launching the ICB App – Your Communication Channel

Best Practice Bookkeeping

- 5 Registering for GST – the 12 Month Rule

The BAS Agent World

- 5 Portal Help from the ATO
- 6 Obtaining a List of Outstanding Activity Statements
- 6 TPB says Agents provide Payroll Services
- 7 Agents and Notifiable Data Breaches

Continued Professional Education

- 9 Continuing Professional Education

ICB Network Meetings

- 10 Upcoming Network Meetings
- 11 April 2018 Question of the Month: Paying GST when deregistered
- 11 March 2018 Answer of the Month:
Personal leave for cosmetic surgery

Other Things Happening in the World

- 11 ICB represents Bookkeepers at ATO Stewardship Group

From the ICB

- 12 Vacancy at ICB – Newsletter/Content Editor, Resources and Support
- 12 Audited Financial Statements Released
- 12 2018 Members AGM Webinar Notes
- 12 What's New this Month from ICB

From Strategic Partners

- 13 Workforce Guardian Rebate
- 13 Bookkeeping Best Practice – Five ways to make your cash flow
- 14 Reckon Cloud POS
- 15 MYOB – Updates and News

From the ATO

- 15 The ATO is Not All Bad
- 16 ATO Debt Collection and External Debt Collectors
- 16 ATO Professional Services Group
- 17 ATO Portal Maintenance

ICB Membership Statistics

ICB Supporters and Sponsors

Additional Information for Members Only

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

Important News

- End of Year Workshops

Best Practice Bookkeeping

- SBSCH Update – April 2018
- What Does 1st July 2018 Mean for STP?
- Single Touch Payroll – Deferrals
- Reporting Cash Transactions
- Tourist Refund Scheme – New Resource
- Fair Work – Protecting Vulnerable Workers
- Fair Work Provides Strategy to Bookkeepers
- GST on Overseas Digital Goods and Services
- GST on Low Value Imported Goods

The BAS Agent World

- Single Touch Payroll and Engagement Letters

Other Things Happening in the World

- Accessory Liability – Guidance from Fair Work

From the ICB

- April 2018 eBrief for your Clients and Business

From the ATO

- Dob in a Tax Avoider

Certified Bookkeeping Practice Launched

The Certified Bookkeeping Practice (CBP) is a multi-person Bookkeeping Business with a team of people committed to providing an expert professional bookkeeping service to their clients.

The owners of the business, who in their own right are certified members of ICB, have committed to the development and growth of their business and the team of people working with them. They are committed to the ICB Professional Code of Conduct and relevant standards of service.

As confirmed by the results of the ICB 2017 Annual Survey, there is a growing portion of the bookkeeping community that are developing or working within a multi person practice. This practice membership will belong to the bookkeeping business, with CBP benefits accessible to the individual team members that are registered to the practice.

A Certified Bookkeeping Practice may promote its status and also display the commitment towards being a Certified Bookkeeping Practice. The team members are not awarded a personal certification by ICB as a result of this Practice membership and may not refer to themselves as a Member of ICB, however they can state that they work for a "Certified Bookkeeping Practice". The team members may seek to upgrade their personal status with ICB to that of being a Certified Bookkeeper.

Membership Benefits

Individual team members will be registered with ICB and will receive:

- Access to ICB member resources section of the ICB Website
- Access to ICB phone and email support services
- Member prices for ICB events
- Eligible to attend Network Meetings at a CBP member price
- CPE Opportunities and CPE Register

Details of Membership

This membership is a twelve (12) month membership. In the first year the CBP membership will be pro-rata to align with the owners ICB membership renewal cycle.

- The principals of the business must be an ICB Member or Fellow, in Practice.
- The principal Member/s in Practice is required to maintain their membership and all requirements of that level of Membership.
- The membership designation is assigned to the business.
- To access benefits team members must be individually registered as part of this membership.

ICB expects all Certified Practices to be committed to professional, best practice, part of which includes a professional image, including the registration of a business domain name. Not available to franchise or licensee business models. All staff registered under this membership must have an email address using the same domain name as that registered to the Practice.

All team members registered with the practice are required to undertake the ICB Annual Skill Review (at no cost) within 3 months of the CBP registration date. This is designed to assist the practice owner with assurance around the education, experience and competence of the team and to provide indication for future professional development. Only team members who successfully complete the skill review are able to participate in this program.

It is the responsibility of the Principal of the Practice to inform ICB of any team changes by email to members services admin@icb.org.au. Confirmation of team members will also be required at the time of annual renewal.

The ICB Member retains their voting membership of ICB. Neither the Practice nor the team members are awarded Voting Membership as a result of being part of the Certified Bookkeeping Practice.

This membership is available to Accounting Practices that have a dedicated bookkeeping division. The staff in the bookkeeping division must be managed and supervised by an ICB Member in Practice. This membership is not available to Franchisee's or licensee business models. However if an ICB Member is part of a franchise and has a team attached to their business then the Certified Bookkeeping Practice could apply to their business and the relevant team members

Application

A one-off non-refundable application fee of \$150 incl. GST. This will be offset against the CBP membership fee upon successful admission of the Practice.

Application process must be completed within three (3) months.

Tiered Pricing Structure

The pricing of this membership is designed to support multi person bookkeeping businesses of all sizes. Please note that these fees do not include the membership for the Principal of the Practice.

Principal Member in Practice:	
+ 2–5 persons	\$990 p.a.
+ 6–10 persons	\$1,650 p.a.
+ 10+ staff members	give us a call

Expressions of Interest

Email admin@icb.org.au with the following details to commence the process and be among the first to have your Practice recognised in this manner.

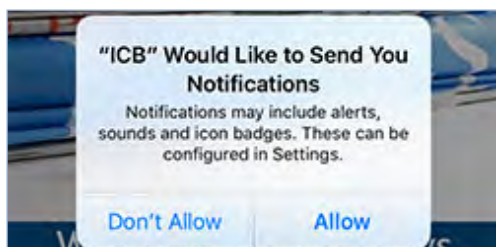
- [More information can be found here](#)

Launching the ICB App - Your Communication Channel

The new ICB App can be accessed directly from a web browser or smartphone
 Available for ICB Members for Apple or Android
 Designed as a restricted and direct notification channel to ICB members.

ICB News

When you log into the App you will see the "ICB news" event which is a member only area.
 This will be used by ICB throughout the year as a communication channel direct to you.
 You can subscribe to receive the news items that ICB will publish. If you select "Allow Notifications" your phone will use its notification system to advise you when there is a new item published.



Members can obtain the App download and install instructions [here](#)



Best Practice Bookkeeping

Registering for GST - the 12 Month Rule

The 12 Month Rule

You reach the GST turnover threshold if either:

- your 'current GST turnover' (your turnover for the current month and the previous 11 months) totals \$75,000 or more (\$150,000 or more for non-profit organisations).
- your 'projected GST turnover' (your total turnover for the current month and the next 11 months) is likely to be \$75,000 or more (\$150,000 or more for non-profit organisations).

Your GST turnover is your gross business income (not your profit), excluding any:

- GST you included in sales to your customers.
- sales that are not for payment and are not taxable.
- sales not connected with an enterprise you run.
- input-taxed sales you make.
- sales not connected with Australia

See also:

- [GST definitions](#)

In working out your projected GST turnover, don't include amounts you receive for the sale of a business asset (such as the sale of a capital asset) or for any sale you made, or are likely to make, solely as a consequence of ceasing or substantially and permanently reducing the size of your business.

If your current GST turnover reaches or is more than the GST turnover threshold but you satisfy us your projected GST turnover will be below the threshold, you do not have to register for GST.

Reference

- [ATO – Working out your GST turnover](#)

The BAS Agent World

Portal Help from the ATO

The ATO progressively provides help on how to use the different parts of the Portal.

Refer to the ATO help page for their version of instructions:

- http://portalhelp.ato.gov.au/TAP/TA/Your_clients/Activity_statement/

Noting we are hoping for a similar or better set for the upcoming new ATO Online Services for Agents (yes it is still happening, it is still in beta for additional co-design work)

Obtaining a List of Outstanding Activity Statements

The Outstanding activity statement report from the ATO Portal lists all of your clients' outstanding activity statements for the current financial year and the previous three years. This report contains up-to-date information at the time the report was requested and should be available for download overnight.

1. Log into ATO Portal,
2. Go to Reports,
Under the Heading of Report name (On demand)
Click on the name of the report you are requesting, then submit

You will need to come back later

- Once available "Download" report
- Suggest "Download CSV file"
- Use something like Excel to manage the report to the required format for you.
- Save as an Excel file

Resources

- [ATO – Portal Reports](#)

TPB says Agents provide Payroll Services



What has the TPB said to you about what you do and how you do it?

- [The full document is available to ICB Members here](#)

Providing Payroll Services

Information Sheet 31/2017

Circumstances where a payroll service provider does not need to register as a tax agent or BAS agent

17. A payroll service provider does not need to register as a tax agent or BAS agent if:
- the services provided are considered to be 'in-house services'. This includes arrangements where there may be a cost recovery and/ or shared services arrangement in place for the provision of the services by entities regarded as in-house service providers
 - the services are not provided for a fee or other reward
 - the services provided do not meet the definition of tax agent service (which includes BAS service). Such services include, for example:
 - ▶ data entry, providing the data entry does not require the interpretation or application of a taxation law
 - ▶ coding of transactions based on instructions provided
 - ▶ processing of payments
 - ▶ preparing bank reconciliations
 - ▶ determining State/Territory obligations or entitlements (including payroll tax and WorkCover).

Circumstances where a payroll service provider must register as a tax agent or BAS agent

18. The following are examples of services that may be provided by a payroll service provider, which the TPB considers would most likely be covered by the definition of a tax agent service (including a BAS service) and therefore would require the payroll service provider to be registered.

Example 1 – A client outsources their entire payroll and accounts work to a payroll service provider. In the provision of this service, the payroll service provider interprets and applies a taxation law, which includes a BAS provision, and/or represents the client in their dealings with the Commissioner and it would be reasonable to expect that their client will rely on those services.

Example 2 – A payroll service provider offers a help desk which provides customised advice to assist their client to meet a specific tax outcome. For advice to constitute a tax agent service, the advice would need to relate to the client's particular circumstances and would require the interpretation of taxation laws. It must also be reasonable for the client to rely on the advice. If these conditions are met, such advice will be a tax agent service.

Example 3 – A payroll service provider undertakes a payroll compliance review for their client to ensure compliance with taxation obligations. For the payroll compliance review to constitute a tax agent service, it would need to involve the payroll service provider providing an assessment and/or opinion as to whether their client is compliant with their taxation obligations under one or more taxation laws.

Example 4 – A payroll service provider offers tax related advice to their client that is specific to the client's circumstances. For the advice to constitute a tax agent service, it would need to relate to the client's particular circumstances and would require the interpretation of taxation laws. It must also be reasonable to expect the client to rely on the advice. The advice may be verbal or written. Examples of tax related advice typically provided by payroll service providers that would require registration include advice regarding:

- PAYG withholding liability
- Superannuation Guarantee obligations
- fringe benefits tax laws
- termination and redundancy payments.

Example 5 – A payroll service provider prepares and/or lodges documents with the ATO on behalf of their client. The preparation and/or lodgement of documents with the ATO on behalf of a client is a tax agent service and will require the payroll service provider to be registered.

Example 6 – A payroll service provider deals with the Commissioner on behalf of their client. For this type of activity to constitute a tax agent service, it must involve the payroll service provider dealing with the Commissioner on behalf of a client in respect of a taxation law.

If an unregistered payroll service provider provides a tax agent service or BAS service for a fee or other reward, they may contravene a civil penalty provision in the TASA. In this case, the TPB may apply to the Federal Court for an order requiring the payroll service provider to pay a civil penalty, or may seek an injunction to restrain the payroll service provider from engaging in the unregistered conduct.

Agents and Notifiable Data Breaches

We asked the TPB to advise and clarify the Agents obligations. Extracts below.

“We are seeking some clarification from the the TPB on various comments that seem to have been made about Data Breaches.

There is an expectation that the TPB expects Agents would notify the TPB if they suffered a Data Breach. It seems to have been linked to the concept that a Data Breach would align with a breach of the Code requirement as to confidentiality.

We do wonder about the materiality level and also the consequence of such a breach.

When an agent suffers a Breach;

- ▶ At what point should they advise the TPB?
- ▶ How should they advise the TPB?"

From Ian Taylor, chair of the TPB

"The TPB has never at any stage of the discussion on the NDB scheme indicated that we expect notification to us.

Our role has been and will continue to be to make Agents aware of the new rules and their obligations.

What we have said is that if an Agent was in breach then the TPB may have to consider whether there might be a code breach etc. re confidentiality and competent service.

We have also highlighted that if an Agent took all reasonable precautions to protect and guard against data breach we would be unlikely to apply any sanction."

Conclusion

If an agent has had a databreach and TFNs are compromised then the ATO is to be informed and

any other data breach informed to the OAIC

There is **no** obligation to notify the TPB!

The only reason the TPB would get involved is if a complaint was made against the agent.

An Agent does need to comply with TPB requirements:

- ensure confidentiality procedures are in place
- you may have to respond to a TPB investigation if someone complains about you

Resources

- [ICB – Data Breach Notification](#)
- [ATO – Your Identity Security – If you hold taxpayer information](#)
- [ATO – Data Breach Guidance for Tax Professionals](#)

Continued Professional Education

Continuing Professional Education

ICB Events and Webinars	Classroom	Online
<p>ICB End of Year Workshop Sydney, Perth, Adelaide, Brisbane and Melbourne, Late May & June Various</p> <p>Note: Webinars are recorded and available for members to listen to in your own time in the <i>ICB Webinar Library</i></p> 	<p>ATO Open Forums for Practitioners Various, April to June</p> <p>Hornsby Special Meeting - Understanding Financial Reports from a BAS Agent/ Bookkeeper Perspective NSW, 12th May, 2018</p> 	<p>Automate, Grow & Scale with Trent McLaren - Live Webinar 1st May, 2018 10 - 11am</p> <p>Single Touch Payroll with Reckon Webinar, 3rd May, 2018 12:30 - 1:00pm</p> <p>Maximising Payment Collection for you and your clients Tuesday 8th May 12.30 - 1.00pm</p> <p>QuickBooks Online Advanced Certification QuickBooks Courses, Multiple Dates</p> <p>ATO Single Touch Payroll Webinar Series Various April and also recorded</p> <p>Reckon Live Webinars (& Library) Webinars & Recorded for Online, Continual</p> 

ICB Network Meetings

Upcoming Network Meetings

Webinars				
Online 14th May, 2018	Online 11th May, 2018			
ACT				
Canberra - Northside 16th May, 2018	Canberra - Phillip 8th May, 2018			
NSW				
Albury 4th May, 2017	Ballina 8th June, 2018	Balmain 14th May, 2018	Bathurst 15th May, 2018	Bellingen 15th May, 2018
Blue Mountains 14th May, 2018	Brookvale 18th June, 2018	Central Coast 16th May, 2018	Dubbo 25th June, 2018	Hawkesbury Region 29th May, 2018
Hills Districts 16th May, 2018	Hornsby 10th May, 2018	Lower North Shore 21st May, 2018	Moorebank 2nd May, 2018	Newcastle 21st May, 2018
Newport 19th June, 2018	Orange 11th May, 2018	Port Macquarie 15rd May, 2018	Randwick - Bondi 9th May, 2018	Southern Highlands 14th May, 2018
Shoalhaven 18th June, 2018	Sutherland 16th May, 2018	Tweed Coast 9th May, 2018	Wollongong TBC	
NT				
Darwin 14th May, 2018				
Queensland				
Atherton Tablelands 23rd May, 2018	Brisbane Central 17th May, 2018	Brisbane North 8th May, 2018	Brisbane South 15th May, 2018	Bundaberg 19th June, 2018
Burpengary 23rd May, 2018	Cairns 18th May, 2018	Dalby TBC	Gold Coast - AM 8th May, 2018	Gold Coast - PM 8th May, 2018
Hervey Bay 19th June, 2018	Ipswich 8th May, 2018	Logan 16th May, 2018	Moreton Bay 14th May, 2018	North Sunshine Coast 11th May, 2018
Port Douglas 11th May, 2018	South Sunshine Coast 10th May, 2018	Toowoomba 18th May, 2018	Townsville 11th May, 2018	
South Australia				
Adelaide West 18th May, 2018	Mt Barker 15th May, 2018	Para Hills 16th May, 2018	South Adelaide 10th May, 2018	Unley 17th May, 2018
Tasmania				
Hobart 1st June, 2018	Launceston 17th May, 2018			
Victoria				
Brunswick 15th May, 2018	Bulleen 8th May, 2018	Burwood 2nd May, 2018	Chadstone 14th May, 2018	Cobram 3rd May, 2018
Docklands TBC	Echuca 18th May, 2018	Frankston 10th May, 2018	Geelong 15th May, 2018	Greenvale 8th May, 2018
Lilydale TBC	Macedon Ranges 12th June, 2018	Mitcham 10th May, 2018	Mordialloc 15th May, 2018	Mornington 25th May, 2018
Mt Waverley 8th May, 2018	Narre Warren 15th May, 2018	Sale 10th May, 2018	Warragul 21st May, 2018	Wyndham 11th May, 2018
Yarra Valley 11th May, 2018				
Western Australia				
Balcatta 15th May, 2018	Broome 18th May, 2018	Bunbury 12th June, 2018	Busselton 25th May, 2018	Cockburn Central 16th May, 2018
Geraldton TBC	Joondalup 17th May, 2018	Kalgoorlie TBC	Melville 9th May, 2018	Midland 13th June, 2018
Northam 21st May, 2018	Welshpool 15th May, 2018			

April 2018 Question of the Month: Paying GST when deregistered

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

A client was deregistered from GST – still trading as sole trader; just GNR.

Late payment for some sales invoices was received, but he wasn't expecting to get paid so it wasn't recorded previously (so not paid to the ATO) and he was about to write it off.

Now the money has come through, how does he pay the GST component to the ATO?



Let us know your thoughts here

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

Last Month we Asked You:

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?

ICB's Response:

Response from our HR Expert says:

"If the medical certificate states that the employee was unfit to attend work, the company needs to make a decision.

Option 1: take the medical certificate at face value and agree to the paid personal leave.

Option 2: hold the view that the surgery was elective; that they aren't technically injured (unless the surgeon botched the surgery), and don't have an illness, and aren't entitled to paid personal leave. However if you choose this option, be prepared to defend the position."

Other Things Happening in the World

ICB represents Bookkeepers at ATO Stewardship Group

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- [TPSG Minutes for the Meeting on 2nd March, 2018](#)

From the ICB

Vacancy at ICB - Newsletter/Content Editor, Resources and Support

We are looking for a committed person (preferably with Bookkeeping experience) who can contribute to the delivery and development of our knowledge-based resources, including content for our monthly newsletter. The position is part time (3–4 days per week) based in our Ringwood, Victoria office.

- Details: [Position description](#)
- Enquiries: Celina@icb.org.au

Audited Financial Statements Released

The Audited Financial Statements for ICB have been completed and now published.

- [Available here](#)

2018 Members Meeting was held by webinar on 11th April. Minutes will be published shortly.

- [Members Meeting Details](#)

The Online voting system for all decisions of Members as part of the Annual General Meeting closed on the 18th April.

Constitution reform was included in the voting.

All members were requested to Vote.

2018 Members AGM Webinar Notes

The [2018 ICB Members Meeting page](#) has now been updated to include the [notes from the AGM Webinar](#).

What's New this Month from ICB

New and updated resources for April 2018

- [What is Payroll Tax?](#)

Other news for April 2018

- [Fair Work Help for Small Business](#)
- [Single Touch Payroll Forum](#)
- [SBSCH and Fair Work](#)

[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.



Workforce Guardian Rebate

Workforce Guardian Rebate and Invoice Systems

Workforce Guardian continues to provide ICB Members with a “Rebate on request”.



To obtain the special ICB member price you **must** [Submit a rebate application from this link](#). (please note you need to log in to the ICB website)

Important note:

The current Workforce Guardian subscriptions are for a 12 month period and are set to auto-renew each 12 months.

Workforce Guardian will email 60 days prior to renewal. If you do not wish to continue the service you must notify them before the renewal date.

However please ensure that your email address is up-to-date with their system and that you set other reminders about the renewal date.

- [Current ICB Special Offers from Workforce Guardian](#)

Bookkeeping Best Practice - Five ways to make your cash flow

If you are one of the many Australian businesses knuckling down to pay off debt – these are the top five hacks for you. Whether it's your own bookkeeping practice or your client's business, these tips will put you in front in 2018.

If you are looking to expand or at least maintain your financial position, then you must put rigour in the business backend. Being firm on your terms of trade is essential to the long-term viability of your business. Here are five ways to make your cash flow.



Go on – get a deposit

It can be daunting at first, leading with the statement ‘to commence I will require a deposit’. However, it is an important step if you are going to maintain viability and grow your business in this market. Let the client or customer demonstrate just how committed they are to the job, by asking them for a 20% deposit. You will be able to prioritise your work based on when you will get paid.

There is a temptation to meet a client's burning deadline, then only to wait for weeks until they have the funds to pay you. At least having a part payment will strengthen your cash flow and prioritise your work load. Also having a well worded payment policy in place will help to strengthen your position.

Be the first in line to get paid!

On average your business will get paid four times faster with direct debit. Everyone will have a list of bills to paid, being on direct debit means your invoice is prioritised – permanently. If they are failing on direct debit you know there may be issues.

You can also agree a day of the week or month that suits the payers. Whether its when they get paid or when they know they will have money in the account. Offering a discount for signing up to direct debit may even be an option for your business, given you will save on admin time following up late payments.

Automate your reminders

Following up late payers can take hours out of your week and results in 5–10 lost work days across a financial year – that's not even measuring the impact on your cash flow.

Getting a system which allows you to automate your payment reminders will mean everyone is better offer. There are no more awkward phone calls – it is a straight SMS or email reminder.

Set up a business offset account

The bank will not often mention this to you, so request to open up a second online business account which offers you a higher rate of interest. It is an important first step to consider when growing your bank balance.

Tick tock – Value your time

We all live in a world where our days just disappear. Put a ring fence around your time by writing it down or recording it in an app like Harvest. When you've done this for some time you will identify tasks that would be better outsourced. You can then turn to freelancer.com or Fiverr to help you. Calculate the time to do the task yourself then see if you can get it completed elsewhere for a cheaper rate.

Direct Debi is running an ICB Webinar on Maximising Payment Collection for You and your Clients on Tuesday 8 May, 2018 12:30 PM.

Direct Debi is the nation's #1 online payment provider for Australian small business and ICB's payment partner. Direct Debi ensures payments are made on time, every time. Direct Debi enables small businesses to track and trigger payments when and where money needs to be collected. Visit www.DirectDebi.com.au and sign up today.

Reckon Cloud POS

Reckon launches new cloud-based point of sale solution

Reckon has launched a new web-based point of sale (POS) solution. Designed for small businesses, Reckon Cloud POS will enable them to track sales, manage inventory, reward customer loyalty, manage employees and run reports on any device – anytime, anywhere.

Reckon Cloud POS is fully integrated with Reckon One and Reckon Accounts Hosted. The software is also available as a standalone application.

Key features of Reckon Cloud POS

- Visually appealing cash register
- Detailed customer records with transaction history
- In-built loyalty rewards program
- Omni-search bar for quick real-time info
- Easy to use inventory system
- Sales reports (sorted by cash register, date and category)
- Unlimited product items, unlimited customers and unlimited users for just **\$29/month** making it one of the most affordable POS solutions on the market.

Try Reckon Cloud POS today!

An affordable, easy to use point of sale system with everything a small business needs to grow.

Try free for 14 days

MYOB - Updates and News

- MYOB – STP
- MYOB – 2 factor authentication
- MYOB new Certified Consultant program



From the ATO

The ATO is Not All Bad

The ATO (Australian Tax Office) is subject to enhanced media at the moment about their treatment of Small Business. While there are instances which could be better, overall the ATO are not all that bad.

Over the weekend the media reported about cases of cancelled ABN's. It happens. Sometimes it happens when it appears it should not have. In those cases that we become aware of, we have been able to get the situation remedied very quickly.

The Complex Issues Resolution Unit available to registered Agents is a great way to get a matter escalated and dealt with properly beyond what might otherwise be the scripted response.

Apparently FourCorners will tonight be airing an attack on the ATO treatment of small business.

Not everything is perfect, and the ATO make mistakes both with specific sets of circumstances and also some of its delivery of solutions.

We are currently in discussions over the recent changes to the Super Clearing House (SBSCH) which moved from the DHS computers into the ATO environment. The journey of change involved redesign that we were not aware of, and has drastically impacted the use of the Clearing House.

As a Professional Association heavily involved in representing our ICB Bookkeeper community, we are also representing the voice of business. We engage with the ATO frequently in providing a business perspective to their thinking. We don't always get our way, but we make a difference.

Our experience remains that the ATO is keen to be an active participant and respondent to matters and discussions that effect us in business. They actively bring ideas to the discussions, and typically engage in discussions, and typically allow their thinking to be modified.

Are we 100% happy with the ATO? No.

Do we believe they are trying to be the most effective regulator of tax and super system possible? Yes.

In our view, the ATO has a part to play as the regulator. Intermediaries / Tax Professionals (including BAS Agents and Bookkeepers) have their role to act as a filter; an assistant, and a communicator about the Tax and Super Systems to the Business person. The Business has a role to play as a taxpayer, and to be compliant with the agreed law.

ATO response about the full picture of "[How the ATO works with and for small business](#)".

We work with Deb Jenkins, the Deputy Commissioner of Small Business, who advises the following:

- We are proud of the work we have done over the past few years to improve the experience of small businesses in dealing with the ATO, and the transformation of our culture to focus on client service and early intervention.
- We know the overwhelming majority of small businesses want to do the right thing, so we focus on delivering new tools to make things easier as well as provide customised support for small business when they need it.
- We regularly engage with small businesses, their agents, their associations and other representatives to continue to refine and improve their experience with the tax and super systems.

[ATO Responds to the media articles](#)

ATO Debt Collection and External Debt Collectors

ATO analytics models assess taxpayers as they enter into debt and determine the most appropriate action to be taken to recover the debt. This means that each taxpayer will have a different payment experience. ATO analytics models will apply a range of criteria to determine which cases will be selected to be referred to an External Collection Agency (ECA). Cases that are not referred to an ECA have collection action undertaken by the ATO.

External Collection Agency (ECA) Referral Procedure.

- The ATO will send a letter to the client after 7 days of the payment becoming overdue.
- The ATO then allows 14 days for the client to provide a response.
- Some clients will only receive one letter from the ATO before their case is referred.

If no response, there will be 3–5 days for any processing delays until the debt is referred.

The ECA will issue a minimum of 3 letters in pursuit of a debt over a 90 day referral period.

The first letter is issued within 1–4 days following referral of the case.

4 days following the issue of a first demand letter they will call the taxpayer contact. (Given postal timeframes of 1–4 days, it is possible for a phone call to occur on the same day as a letter is delivered.)

ECAs will make multiple calls in order to make contact with the right party; e.g. attempt to contact the taxpayer or representative via all listed numbers. Tax Agents are contacted first (where listed) and are granted 48 hours to return a call to the ECA. Following this time, a call will be made directly to the taxpayer.

In the event of no successful outcome within 90 days; e.g. no payment made, the case will be returned to the ATO for firmer action. Further information on these stronger actions can be found at www.ato.gov.au/general/paying-the-ato/if-you-don-t-pay/

ATO Professional Services Group

Professional Services Reference Group

The Professional Services Reference Group consists of tax practitioners and ATO representatives who will focus on understanding administrative issues directly affecting tax and BAS agents, and working together to develop practical solutions to those issues as the ATO prepares for Tax Time 2018.

The first meeting showcased a demonstration of the ATO's new Online service for agents, that will replace the current tax and BAS agent portals. Similar functionality is being made available to Digital Service Providers so they can include these in practice management software.

The members discussed known issues and prioritised what will be looked at in the coming months.

The initial priorities agreed on at the meeting were:

- Aspects of the debt experience, focusing on pain points in the current processes which include, but are not limited to; inconsistency in contact, advice and timeframes, payment plans, communication and expectations as well as the currency of information provided.
- Tailored engagement with tax practitioners, with a focus on supporting agents who try and do the right thing.
- Streamlining and reducing inconsistency in proof of identity procedures.
- Working with the profession around acceptable industry service standards.
- Correcting inconsistencies in ATO systems such as recording of client address details. The group highlighted that any inconsistency in their dealings with the ATO negatively impacts their experience, and greater consistency should be a goal across all the priorities.

Debt Workshop Summary

The Professional Services Reference Group (PSRG) met with senior tax officers from the Debt business line on 1st February 2018. The purpose of the workshop was to discuss the debt experience from the client and tax practitioner perspective, and identify opportunities for improvement that were not already being addressed by other ATO projects.

Attendees were walked through the ATO's debt experience and had an opportunity to identify pain points in the current process. They were also shown a representation of some of the actions the ATO takes to recover debts and discussed current projects underway to improve the client experience.

Matters raised during the discussion were grouped into four themes:

- Timing and alignment of lodgment and payment and alignment of BAS lodgment dates
- Purposeful correspondence – timing, clarity and consistency
- Transparency and visibility of debt process and treatment to make it easier for agents to have conversations with their clients
- Consistency of process and treatment

Smaller groups then each worked on one theme to unpick the real problem and brainstorm mutually practical solutions. Going forward, these smaller groups, consisting of both tax practitioners and ATO officers, will work as individual project teams to progress and implement solutions.

Amanda Linton (CEO & Director of ICB) and Darren McMahon (Fellow Member of ICB) attend this ATO consultation.

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 4 May 2018 – 10.00pm AEST	Monday 7 May 2018 – 7.00am AEST
Saturday 9 June 2018 – 8.00pm AEST	Sunday 10 June 2018 – 8.00am AEST
Friday 22 June 2018 – 10.30pm AEST	Monday 25 June 2018 – 7.00am AEST
Saturday 4 August 2018 – 10.00pm AEST	Sunday 5 August 2018 – 10.00am AEST
Saturday 1 September 2018 – 10.00pm AEST	Sunday 2 September 2018 – 10.00am AEST

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

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5,703 Members at 31 March 2018

3,988 Members maintain Fellow, Member, Associate, Affiliate and Educator Membership.

ICB also has 15 Accredited Training Provider Members and 1,700 Student Members.

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