



Institute of Certified Bookkeepers

Making you Count

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Bookkeepers helping Bookkeepers helping Business

May 2018

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Important News

- Ethical Letters – Why Bother?
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Best Practice Bookkeeping

- STP for Employers – May 2018 Update
- Single Touch Payroll for Employees
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The BAS Agent World

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Budget for Bookkeepers 2018

Federal Budget 2018

ICB Summary

The impact on bookkeepers and as such the practical impacts on business exist, however there is one significant impact to BAS Agents but no drastic change to the tax systems nor the business infrastructure. There is nothing too radical.

Government will pour more funds into establishing computer-driven compliance strategies as they develop their knowledge and expertise into monitoring what we do and how we do it through a better use of technology. The economy grows, giving Government more money to spend, and they drop taxes to give us a bit of that benefit.

An ok budget.

Tax Rates Change

Impact: *PAYGW for employees to change*

Personal tax will be lowered with an additional \$530 income tax offset (18/19 to 21/22).

The marginal tax rates change from 1/7/18, meaning a revision to all tax withholding for employees.

- 1/7/18: The 32.5% will apply from \$37k up to \$90k (up from the current \$87k)
- 1/7/22: The 32.5% will commence at \$41k and apply up to \$120k
- 1/7/24 The 32.5% rate will commence at \$41k and apply up to \$200k therefore removing the 37%

Company Tax Rate Decreases

Impact: *PAYGI Instalments or rates will change*

For companies with a turnover of less than \$50m, the 30% decreases to 27.5% and then eventually to 25% over 10 years.

Backing Small Business

Impact: *May slightly effect PAYGI Instalment rates*

Unincorporated small business tax discount rate will gradually increase up to 16% by 26/27, but note the cap of \$1000 (ridiculously low (ICB Comment))

This is eligible if your turnover is below \$10m

Impact: *Classification of some capital acquisitions still to be noted for instant write-off*

The 20k instant asset write-off remains to 30th June 2019

Tax Compliance

There are a number of items in the budget that provide between \$600m and \$700m to the ATO to help or initiate compliance actions, including following up lodgements and chasing debts.

ATO Funded to make sure we comply

Impact: *Honesty & Integrity and legitimate claims, the ATO increasing their vigilance*

For Bookkeepers: *Ensure you are asking the questions and getting the directions in writing.*

Know that the ATO are watching the trends of your clients compared to the trends of other Agents.

The ATO obtained additional funding, \$130.8m to ensure taxpayers are paying the right amount. Primarily to improve their level of investigative activity and their "education" activities about what are legitimate claims.

"The measure will also provide funding for new compliance activities, including additional audits and prosecutions, improving education and guidance materials, pre-filing of income tax returns and improving real time messaging to tax agents and individual taxpayers to deter over-claiming of entitlements, such as deductions by higher risk taxpayers and their agents."

ATO Funded to make sure we pay our tax debts

Impact: Hopefully better debt collection payment gateways, better turnaround times, better consistency and system with payment plans and better consistent appropriate communication. (But we are probably dreaming)

\$133.7m to ensure tax debts are paid. The ATO techniques for using technology and chasing lodgements and payments have been provided extra resources.

ATO Funded to bring Single Touch Payroll to Smaller Employers

Impact: Every indication is that the proposed law to apply STP to all employers will be passed, and that we will need to bring every employer into the system by 1st July 2019.

Additional Funding to the ATO in anticipation of the extension of STP to small business: The budget acknowledges and continues the commitment to fund (+\$15m) the ATO work to enable the extension of STP to small ("non-substantial" less than 20 employees) as of 1st July 2019.

TPB Receives Additional Funding for Policing Agents, and the Fees Go Up

Impact: Slightly more registration fees at renewal (each 3 years)

Impact (if we dream a little): \$20m over the next 4 years to increase their activity to chase and prosecute unregistered agents, as well as to deal with Agents who don't know what they are doing.

\$3.3m next year then \$4.7m & \$7.1m & \$5.0m

These varying amounts are more to do with the renewal cycle of Tax Financial Advisors and therefore maybe they are just processing more paper.

"The Government will provide \$20.1 million over four years from 2018–19 to the Tax Practitioners Board (TPB) to assist the TPB in meeting its broadened responsibilities to ensure that tax agent services are provided to the public in accordance with appropriate professional and ethical standards."

This measure will be funded by an increase in tax practitioner registration fees.

The TPB provide the following media release:

■ [Strengthening the Tax Practitioners Board's role in protecting consumers of tax services](#)

Tuesday, May 8, 2018

Chair of the Tax Practitioners Board (TPB), Mr Ian Taylor, welcomes tonight's Federal Budget announcement to provide the TPB with ongoing additional funding. Mr Taylor said that 'the additional funding will ensure that the TPB is able to continue to meet its legislative responsibilities and protect consumers of tax services by registering and regulating nearly 80,000 tax agents, business activity statement (BAS) agents and tax (financial) advisers in Australia.'

The Government announced that the additional funding will be offset by an increase in application fees for tax practitioners. The increase across all tax practitioner application fee types better reflects the TPB's costs to register tax practitioners and applies to those entities that use the TPB's services. The Government has endorsed the increase in fees outlined below, but the increase in fees remain subject to regulation changes being made before the new application fees can take effect from 1 July 2018.

Application fees* (payable at least once every three years)	Proposed fee**
Registration as a tax agent	\$675
Registration as a tax (financial) adviser	\$540
Registration as a BAS agent	\$135

* The application category 'does not carry on a business' will no longer exist.

** The proposed application fee increases are expected to be effective from 1 July 2018, with the application fee amounts being subject to an annual consumer price index adjustment from 2019–20 onwards.

ICB Comment: ICB had joined with the other professional associations previously in providing significant feedback on a draft proposal (pre-budget) to increase fees. ICB do not believe they are justified. We are disappointed that the Government has seen fit to impose another cost on Registered Agents in a period of significant change. The cost of ensuring we are up-to-date through training on software, as well as GST and payroll changes, are only the start of commitments and costs we need to incur in order to being able to maintain our professionalism and expertise.

- ICB News item: [BAS Agent Registration Fees increased by 80%+](#)

ICB is pleased to see that the TPB are receiving additional funding and look forward to further action in relation to unregistered agents and also enabling further work to improve the level of knowledge, professionalism and expertise.

Black Economy Task Force Led Initiatives

This measure funds ATO strategies to combat the black economy. It includes funding for:

- ensuring taxpayers participating in the black economy meet their lodgment and employer obligations.
- being highly visible in the community, with mobile strike teams to engage clients across the country, supported by a strong audit program.
- leveraging the efforts of tax practitioners by supporting their dealings with clients, intervening early with agents at risk of requiring further compliance treatments, working with agents that have high numbers of high risk clients, and dealing with the most concerning agents.

This measure provides the ATO with additional funding to:

- prevent growth of the tax gap by continuing income matching programs.
- reduce the size of the tax gap by undertaking additional compliance actions and building IT infrastructure to:
 1. assist taxpayers to get their claims right.
 2. deter over-claiming by higher risk taxpayers and agents.
- invest in better data and analytics, including the development of a new Black Economy Hotline to collect community information on the black economy.
- help and educate youth, migrants and small businesses to make the right decisions and take the right actions.

The task force has had a number of its other recommendations accepted and initiated in this budget:

Taxable Payments Annual Reporting

This regime commenced with building and construction 5 years ago.

Government has previously announced (but not passed the legislation) to extend TPAR to Couriers and Cleaning Services from 1st July 2018, i.e., reporting on the 2018/19 year.

This budget announced a further extension of the TPAR regime to:

- Security Providers and Investigation services
- Road Freight Transport
- Computer Systems design and related services

from 1st July 2019, i.e., reporting for the 2019/20 year.

ICB expect a gradual increase in this reporting regime to all ABN-to-ABN payments (see other compliance measures announced in this budget). The technology and reporting infrastructure exists in most Business software, and the ATO have the reporting framework and data analytics systems in place.

If You Don't Comply – You Don't Play

(ICB description, not the government's)

Impact: *Business will have to be informed and realise this drastic change. It becomes more significant for anybody who ignores lack of appropriate information and paperwork. Details to follow when these proposals are brought to light.*

No tax deduction if you haven't withheld tax when you should.

- a. If you withhold tax from employees but don't pay it to the ATO then there will be no tax deduction for those wages (similar to the Superannuation Guarantee concept). There are no details known at this time.
- b. If you pay a supplier without an ABN you are obligated to withhold tax. If you don't withhold (and therefore disclose that tax withholding and payment through the ABN Withholding system) then you will not be entitled to a tax deduction for that payment. This is an extension to the no ABN withholding regime.
 - ▶ Possibly this will extend that from 1st July 2019. If you pay someone without an ABN, there will be no tax deduction, even if you try to withhold and report (details details details)

Cash Payments >\$10k

Impact: The allocation of any expenses changes where the payment is made with cash of more than \$10k.

No tax deduction for any payment in "cash" above \$10k. We await the details.

Black Economy Tax Integrity Communications

Treasury has received two years' funding to undertake further communications regarding the integrity of the Australian tax system. The campaign will be broad, and will introduce the next areas of focus for government: the black economy.

It will provide an introduction to more targeted ATO communications once recommendations of the Task Force report are agreed upon and implemented.

ABN: A New Set of Regulations To Be Developed

Impact: Given the increased reliance on Valid ABNs as part of the tax system, we look forward to this review. ICB will seek to represent the Bookkeeper community in this discussion.

Consulting on a new regulatory framework by Australian Business Numbers

This measure gives authority for the ATO and Treasury to consult on and design a new regulatory framework for ABNs to support the integrity of the tax system, and ensure the accuracy of ABN data available to businesses, government and the community.

Modernising Business Registers

\$19.3m for this years research work

The government has approved funding to develop a detailed business case for modernising business registers in 2018–2019.

GovPass

Impact: Our security system logging into Government systems including the Portals will change.

The government will accelerate the implementation of the GovPass Program. The DTA will work with relevant agencies to leverage existing capabilities, and those in development, to test the delivery of GovPass across a range of services

The government will provide \$20.5 million over four years from 2018–19 for the implementation of new data governance arrangements in line with the recommendations of the Productivity Commission's 2017 Report on Data Availability and Use. The cost of this measure will be met from within the existing resources of portfolio departments, including the ATO (\$2.7 million).

Total Spend of \$60mm some of which is already allocated in other budget lines.

Other Novel Items

Company Directors' identification numbers to be implemented

The Government again announced that NBN will completed by 2020.
We are hoping the definition of "completed" means it is effective.

Government allocated \$29.9m to the "AI capability growth"

The winner – \$20m+ for regulating "Drones"

Super Guarantee Amnesty Announced

31st May Update

The Amnesty has some great features.

If the law passes through Parliament then...

- Tax deductible
- Interest Applies (paid to the employee's fund)
- Penalties Don't
- Fill in a form (details below)
- Amnesty is only available during the period 24 May 2018 to 23 May 2019
- It applies to all SG late payments that related to obligations not paid from 1992 to March 2018
- If you are caught after this period the ATO will enforce all penalties, including non-deductible payments, and Government has advised the penalties will apply and be higher than what has normally been applied.
- Payment plans may be negotiated (however only deductible until 23 May 2019)
- Employees cannot be disadvantaged

Highlights

- It is **not** law yet!
Do not act yet!
- It is likely to become Law but...
Do not do anything until you hear the law has passed.
- Government wants any late payment of outstanding Super Guarantee amounts that should have been paid for the periods from 1992 until March 2018, i.e., anything that should have been paid before 28 April 2018.
- If the ATO finds the late payment first then the normal law applies and all penalties will apply.

What Has To Be Paid?

- All outstanding SG obligations
- The amount of "Nominal Interest" (this is to replace what the money should have earned in the fund)
You must calculate this.
- The Amount of General Interest Charge (this is the interest that applies instead of the Nominal Interest for the period after an SG Charge Assessment is made.) The ATO imposes this.

What To Do Now?

Nothing

Wait for the law to pass

ICB will provide members the complete 'How to take advantage of the SGC Amnesty' implementation resource.

Members watch for News item or load the [ICB Notifications App](#)

23rd May

Today the Turnbull Government introduced legislation to complement the sweeping superannuation guarantee (SG) integrity package already before Parliament by introducing a one-off, twelve month amnesty for historical underpayment of SG.

"We are introducing this one-off amnesty to allow employers to wipe the slate clean and pay their workers what they're owed. All Australians workers should be paid the entitlements they are owed. The amnesty will run for twelve months from today."

We will advise on the detail shortly (well when there is any detail provided)

At first glance it is not a full amnesty. We don't see anything that says late payments become tax deductible. The Media release only mentions that the penalties will be removed (await the detail but penalties under the SG law do include the monthly admin penalty, the late lodgement penalty and the SG Charge (up to 200% of the Super amount)). Interest is still to be paid as part of the late payment, presumably to the employees' fund.

- [Full Media release](#)
- [The Bill before Parliament](#)

When The ATO Computers Go Offline

The ATO Computer Will Go Offline

What Can We Do?

The ATO will take their Online Services offline from time to time, at least for the foreseeable couple of years.

It is a fact that the ATO architecture does not yet have a state of the art duplication and replication of its system. We believe it is underway, but we aren't there yet. The ATO do understand that, with their drive to us being able to interact with the ATO on a "Digital First" or "Digital by Default" basis, they simply have to be available 24/7.

ICB Notes: Single Touch Payroll is going to cause business and their Agents to be constantly reporting payroll, and that will truly be 24/7 reporting to the ATO. To put your mind somewhat at ease, every discussion about their computing ability and STP has been that, whatever is the case, they must have a system to receive STP reports all day, every day, and if that system breaks it is their problem. We have emphasised (and the ATO agree) that the natural business process of payroll has to be maintained, and that means employers will do their payroll, pay people, send payslips, provide the STP report and move onto doing business. They cannot go back and rework things because the ATO system breaks.

The ATO have built new gateways into their system and gateways that can receive reports, and queue them if their processing computers are offline. Therefore if the ATO processing computers are offline, the ATO (I will call them) gateway systems will store the submitted reports (presumably in a secure environment according to their own Operational Framework level of security or better) and process them when their full system is back working.

Activity Statements

There are a few things about the way digital activity statements happen from the ATO computer, i.e., the date that they are "published" and the reliance on the DIN (Document Identification Number) that cause us grief. We have also developed into an environment where we have come to rely on the ATO system being available at any time. Our process for each client gets to the point of doing their work (at any time of the night, or day, or weekend) and then go to look for the ATO information on the current Activity Statements. We like to check past activity statements, and we like to check past bills have been paid (I am not getting sidetracked on the availability of the Integrated Client Account etc at this time).

It's Not Just the ATO Systems

There are widely reported failures of Airline systems that have held up check-in process for hours upon hours. There is the reported case of Woolworths' system taking half of their stores offline for a couple of hours – forcing closure of the stores – and asking customers to leave their trolleys behind and to come back later. The telco's suffer from outages, with some of their services struggling at different times, and on some occasions for some of the most inane reasons! ...shopping centres effectively closing, because the internet for the area went offline and all the Point of Sale software and Banking Solutions stopped working.

Closer to home, our accounting software increasingly is either totally online or dependent upon an internet connection for some of the features.

Our lives... at least our business lives continue to be reliant on many other providers.

We have become reliant upon a 24/7 service by these providers, and it needs to be a quick service.

We Need to Plan... For the Failure

In dream world we would all have the time and resources to ensure total duplication of Internet Services through different providers, and also different infrastructure; we would have a combination of online and offline solutions. But dream as we would like, it would be costly, time intensive, and many of our businesses will not allocate the resources to considering it, let alone implementing it.

(I won't go into a discussion about the "Hybrid" solutions that continue to develop, and international discussion around it being the best of online services)

Generally...

What is the alternative system? For Point of Sale; how do we continue to keep the doors open and make sales if our POS isn't working? We should have a plan in place for that situation for our relevant client. A plan that doesn't complicate the "norm" when business systems are all working effectively. But an alternate system of conducting as much business as possible; creating the records as simply as possible, so that the real system can be updated later. It may be as simple as going offline and "sync" later. It may be a paper trail that we have to process.

ATO Portals / Services

Are we really disadvantaged if the ATO is offline for a period of time?

Scenario 1: We use Practice Management or Lodgment Software

I prefer an environment where our software has been designed to interact with the ATO and it all happens in the background of our normal operational software.

If this is the case it should not matter if the ATO systems are working because our software is clever enough to send the file to the ATO if they are working or our software waits until they are working.

However...

Some software won't allow you to enter the BAS unless the software is able to access the ATO systems and obtain the BAS at the time you initiate the process.

...What Then?

Most of the time we can do all checking and preparation without the ATO and without this final preparation and lodgment step.

It may be more efficient to have that open line of interaction with the ATO; if they aren't working then you should do every other part of the process – checking, reconciling, reporting and "backlog" the final step.

Scenario 2: We only use the ATO services to lodge (without Practice Management Software)

Our use of the ATO services would be to check past lodgments, check the account, and obtain the details for the current form to be lodged.

We can still perform most of the work on a business without needing the ATO information.

The ATO Services only provide the final step and interaction.

Convenient? – absolutely!

Essential? – we proposition **not!**

If it is a planned ATO outage, then plan to obtain the information beforehand.

If it is unplanned...

- maybe change which clients you work on when
- maybe change which work you seek to do when

Practical steps to consider adding to your business process so ATO services don't become a critical failure point:

- Schedule your client work maybe a week ahead
- Download all activity statements on the first day after quarter/month end. That way you have all info required to prepare. If using software to prepare and lodge the activity statement, then downloading into the software means you stop being dependent upon the ATO.
- Download the Integrated Client Account (ICA or RBA) at beginning of week for work scheduled including over the weekend when the ATO tend to take the system down.
- Shift expectations of clients; make them aware that ATO systems can be offline.

Summary

We observe significant stress endured when the ATO system is offline.

We absolutely acknowledge that it can mean lost time or inefficient processes have to be endured.

We encourage an approach of thinking through your process checklist and acknowledging where the ATO services fit in, and thinking through the impact to that process if the ATO isn't working properly.

Maybe revisit your process steps to be less reliant on the ATO being 100% available.

ATO Catches Crooks - Episode 1

Under-Reporting Merchant Sales

"A clothing retailer with multiple retail stores appeared to be under-reporting merchant sales. We found an \$870,000 discrepancy between their business activity statement and tax return. The owner made a voluntary disclosure on reporting errors for 36 activity statements across the financial years 2010 to 2013, resulting in unpaid goods and services tax (GST) of \$248,851. Since they were cooperative, no penalties were charged."

Reference

- ATO – Data-matching programs

Best Practice Bookkeeping

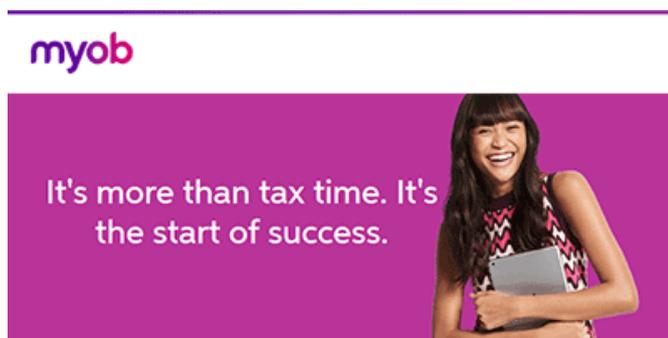
Your End of Year Resource Library

ICB Resources

1. Prepare your end of year plan
2. ICB End of Year Resource Library
3. ICB End of Year Online Workshop – 28 June

Software Resources

From the Software companies – Click on the images to access their respective End of Year resource pages.



myob

It's more than tax time. It's the start of success.

A smiling woman holding a laptop.

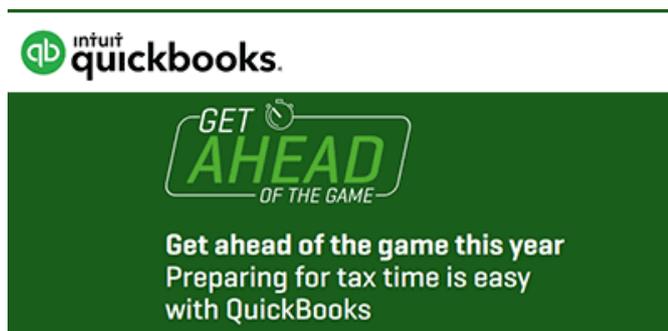


Reckon **R**

END OF FINANCIAL YEAR

Get your clients ready

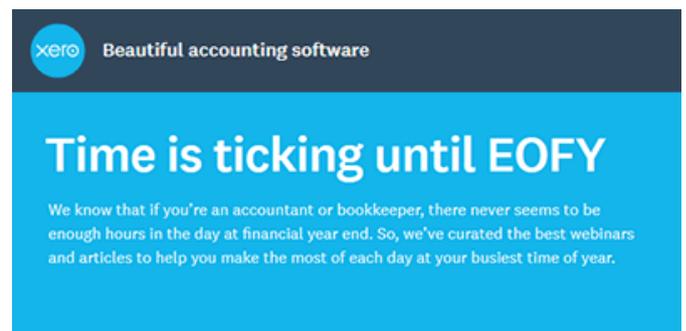
Share our videos, checklists & guides and prepare for EOFY and STP.



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Time is ticking until EOFY

We know that if you're an accountant or bookkeeper, there never seems to be enough hours in the day at financial year end. So, we've curated the best webinars and articles to help you make the most of each day at your busiest time of year.

STP for Employers - May 2018 Update

When?

From 1 July 2018 an increasing number of employers will begin reporting payroll to the ATO through Single Touch Payroll.

Some employers have been testing the system and will be in before 30 June 2018 (very few)

Some software is becoming available on or shortly after 1 July 2018 and therefore employers will be invited into their new system as their software turns on the system.

Substantial employers (more than 19 employees) are supposed to be in by 1 July 2018, however their software has probably been granted a deferral – therefore most will be in sometime over the next 12 months.

Other employers are most likely to be required to report through STP in the 2019/20 year.

The Law Said Start by 1 July 2018

Deferrals have been granted.

Substantial Employers (20 or more employees) must know by 1 July 2018 what their transition to STP reporting plan is:

- If the software is **not** ready then you should know the Deferral Reference Number from the software Company.
- If the software is ready then schedule an implementation time with your Certified Bookkeeper. Note the software company may have arranged a deferral to apply to your software product to allow you to commence the system after 1 July 2018.
- Alternatively your Certified Bookkeeper (who needs to be a Registered Agent to perform STP advice services) may have a deferral for all clients of their business or be able to assist with your application for a Deferral that applies just to you.

What to do

All employers need to prepare Payment Summaries for employees before 14 July 2018. The PSAR report is then provided to the ATO before 14 August 2018.

This is the time to consider implementing the process changes to implement Single Touch Payroll (STP). The data cleaning and fixes to past payroll in order to prepare your Payment Summaries is part of the process to implement STP.

Software Requires Changes

Most software will require time to be spent to ensure your STP reports are providing the right amounts to the ATO in the right way:

- Gross Wages properly classified and Calculated
- Tax Withheld properly reported
- Super accruals working correctly
- Allowances properly classified and taxed
- Deductions properly classified
- Employee information complete and in the right fields

Your payroll software also needs to either; connect to the ATO (information is being provided by each software company about how to do this), or provide an electronic file for you to upload through a commercial STP file lodgment service.

Each Pay Day

Your normal pay preparation changes in only one way – information is sent to the ATO.

STP does not change the time of making payments to the employees, the super funds or the payment of the BAS.

Explaining to Employees

To prevent the unnecessary questions (and possible accusations) we believe it is wise for employers to provide introductory information to employees.

We expect that there will be a period of confusion as some employees will hear about and know about Single Touch Payroll. Some may even be accessing myGov and seeing their payroll information on the ATO Online system. However some employees will not have access to that same payroll information because STP may not have been implemented by you yet.

Speak to your Certified Bookkeeper about an information pack for employees.

Things the STP System is Still Thinking About

1. Exactly how the ATO will react to the information is still being designed. They are on a program of Help & Assist employers in relation to their compliance obligations.
2. The making of a Declaration by the employer every payrun is still being discussed with the ATO legal teams.

References

- [ICB – Single Touch Payroll](#)
- [ATO – Single Touch Payroll](#)

ATO Online – Single Touch Payroll – The Employer Experience

Beta/Draft information for employers

Purpose

Employers and their Agents will be able to review the STP file submission Log. This lists the files that the ATO has processed.

ICB Comment: The ATO are planning to only show the “pay event” files submitted. These are the files for each payroll run. This version of the draft proposed screens (released to those employers that are in software beta for STP) is before the ATO have adequately responded to considerable feedback about this report. We believe this report will cause confusion and not provide any information that helps ensure the integrity of the system.

Payment date	Branch ID	Payroll transaction ID	BMS ID	PAYGW	Gross payment
07/03/2018	001	984651354894	0903201809032018	\$120,005.00	\$6,052,135.00
07/03/2018	001	9847231234	4636464325466	\$120,005.00	\$6,052,135.00
07/03/2018	001	472365846	09032018	\$120,005.00	\$6,052,135.00
02/03/2018	001	984351321	85961F-91CB-4BEE-9C2C-BEB3091724A1	\$32,704.52	\$1,823.00
14/02/2018	001	87498321	85961F-91CB-4BEE-9C2C-BEB3091724A1	\$32,704.52	\$1,823.00
13/02/2018	001	987897321321	13226SAMTEST121	\$32,704.52	\$1,823.00
13/02/2018	001	8762195566	13226SAMTEST121	\$32,704.52	\$1,823.00
13/02/2018	001	83123189131	85961F-91CB-4BEE-9C2C-BEB3091724A1	\$32,704.52	\$1,823.00
12/02/2018	001	7351891351	13226SAMTEST121	\$32,704.52	\$1,823.00

Explanation

- **Branch ID:** If the entity has its ABN divided into Branches for PAYGW purposes the different ID will be shown here
- **Payroll Transaction ID:** This will be a unique number created by the software that uniquely identifies each submission
- **BMS ID:** is a unique identifier for each different “Business Management System”; each instance of payroll software has its own unique code. ICB does not believe this information is useful to the employer or their agent as software have advised it will not be disclosed to the user.
- **PAYGW:** The amount of PAYGW that was reported as the PAYGW by the employer related to the pay period being reported.
- **Gross Payment:** We believe is the Gross taxable wages amount reported by the employer for that pay period.

Concept

The employer or their agent would use this information only to verify that the ATO has processed the files submitted.

It does not make sense that “Update” files are not shown.

We note the PAYGW and Gross Payment fields should **not** be used to validate the prefill of BAS amounts.

Impact

If the ATO makes a query of the employer about anomalous reporting or missing reports possibly this report could be used.

ICB Comment: If the ATO make an enquiry of the employer, our recommendation is that the employer should send an “update” file of all employees to the ATO. This would use the employers source of truth being their payroll system to send the current known values to the ATO.

If the employer is sporadic in their reporting or file submission then a comparison of the Employers software file submission reports as compared to the files processed by the ATO may reveal an issue.

Single Touch Payroll for Employees

From 1 July 2018 an increasing number of employers will begin reporting payroll to the ATO through Single Touch Payroll.

We expect that there will be a period of confusion as some employees will hear about and know about Single Touch Payroll. Some may even be accessing myGov and seeing their payroll information on the ATO Online system. However some employees will not have access to that same payroll information because STP may not have been implemented by their employer yet.

Timing

Some employers have been testing the system and will be in before 30 June 2018 (very few)

Some software is becoming available on or shortly after 1 July 2018, and therefore employers will be invited into their new system as their software turns on the system.

Substantial employers (more than 19 employees) are supposed to be in by 1 July 2018, however their software has probably been granted a deferral – therefore most will be in sometime over the next 12 months.

Other employers are most likely to be required to report through STP in the 2019/20 year.

Explaining to Employees

To prevent the unnecessary questions (and possible accusations) we believe it is wise for employers to provide the attached introductory information to employees.

Things You Might Like to Add

Subject to your employers' thoughts, they may like to add an intended date of starting STP reporting to the attached information.

We also believe that for all employers that are reporting through STP, and who do not intend to provide an end of year Payment Summary (30 June 2019), that they consider providing a direct communication to the employee about the change to this system.

References

- [Single Touch Payroll for Employees – template](#) (*member only – reproduced below*)
- [End of Year Notification – template](#) (*member only*)
- [ATO STP information for employees](#) (PDF)

Single Touch Payroll for the Micro-Employers

ICB will take a leading role into the ATO consultations on how Single Touch Payroll (STP) will be implemented for the Micro-Employers (1–4 employees).

STP is Here Now!

Substantial Employers (20 or more employees) must know what their transition plan into STP is on or before 1 July 2018. This may include being fully implemented and having commenced reporting before the end of this financial year.

All employers are expected (subject to the legislation which is before parliament) to be reporting their payroll according to STP requirements on or before 1 July 2019.

The ATO have listened to voices stating that the Micro end will need further consideration.

- What about closely held entities (only family members employed)?
- What about companies that only employ the directors/owners where the wages are worked out at the end of the year?
- What about the employer that isn't connected to the internet?
- What about the employer that isn't computerised and the bookkeeper records all the wages once per quarter?
- What about the employer that does everything only on paper?

These and other scenarios will be discussed with professionals, small business and the ATO commencing this week.

The ATO Advise as Follows...

Legislation has been recently tabled in Parliament aiming to give effect to the government's decision to extend Single Touch Payroll (STP) reporting to small business with a proposed start date of 1 July 2019.

As the STP Small Business Pilot – Final Report identified (ATO, June 2017), many small businesses are expected to make the transition to STP fairly readily. However a significant cohort of mainly micro businesses (1–4 employees) are likely to struggle with barriers that range from cost, time and capability to trust. Around 390,000 of these businesses appear not to be currently users of payroll software and around 100,000 of these have little or no experience in the digital world. The report endorsed the ATO continuing to work with solution providers in finding low cost and innovative solutions which would better fit the needs of this market segment.

The ATO is undertaking a series of design workshops with tax practitioners, accountants/bookkeepers and small business owners to better describe this segment's needs and develop a set of requirements which would best facilitate more tailored solutions for these businesses. Workshop participants will interact with a range of solution providers who have been informally working to develop reporting or other

solutions for this market. The ATO will call for industry nominations and small business representation for the workshops during April 2018.

By mid-year, the ATO intends to publish a set of requirements and potentially an Expression of Interest to the solutions market to determine what formal interest there is from potential developers. The ATO will offer to collaborate with registered developers over the following six months to December 2018 by way of in-kind help and support (sharing data insights, answering questions, establishing key contacts, tracking progress, etc.).

This work is designed to be targeted at those businesses with relatively simple affairs, low digital capability and Australian domiciled employees. It also will look at how STP and SuperStream obligations could be better integrated in new solutions. It is not intended to displace solutions in micro businesses which already have viable payroll software or whose business model necessitates a more sophisticated solution.

The ATO expects there will be a range of potential solutions which will emerge from this process and be made available by their suppliers to the market. Intermediaries, such as bookkeepers and tax practitioners, are also likely to play an important role in how these solutions are delivered especially in the initial take-up and set-up phase. The ATO has previously stated that it does not intend to develop its own STP solution and instead will do all that it reasonably can to stimulate market based solutions.

This stream of work will be run by the Single Touch Program in the ATO through its design team and will utilise the agreed consultation framework for STP.

References

- [ATO – Single Touch Payroll](#)
- [ICB – Single Touch Payroll](#)
- [ICB – Single Touch Payroll Forum](#)

SBSCH Update from ATO 4th May

SBSCH system update (from the ATO)

- As at 23 April, the backlog of payments has been cleared. We have returned to Business as Usual processing (ICB are advised this is deemed to be a 5 day turnaround). The exception is a small number of payments requiring manual intervention, such as where incorrect fund account numbers have been supplied. This is in-line with normal practice.

User feedback

- The ATO is holding an ATO internal stakeholder workshop this week to discuss the progression of feedback we have received regarding the SBSCH.

Communications

- Communications for our on-boarding campaign has been completed.
- We have published updates to the SBSCH status update page on Friday last week which includes a statement from the Fair Work Ombudsman. See [SBSCH system status](#)

Call Centres

- SG quarterly payment date has passed and call volumes have been high in relation to the SBSCH. The ATO has provided additional resources and support to assist businesses access the new SBSCH system prior to the superannuation guarantee contribution deadline of 28 April 2018.

System Design and Enhancement Workshop

ICB will be involved in an opportunity to confirm the design issues you have encountered with the Small Business Superannuation Clearing House and inform the scope and priority of remediation to be undertaken by the ATO.

BAS Agent Fees Up By 80%+

While we noted the slight increase in fee reported as \$100 to \$135 and initially this didn't feel tragic, disappointing but not tragic:

However:

#The application category 'does not carry on a business' will no longer exist.

This little side note in the media release adds a considerable cost.

For each individual that works in an entity, their personal fee has increased by 170% (from \$50 to \$135)

Every BAS Agent who works in a partnership, trust (with non-individual trustee) or company previously registered the entity as the "in business" registration, a fee of \$100 each 3 years.

If the business had only one registered agent individual they had the "not in business" registration, a fee of \$50 each 3 years.

Now they have 2 fees of \$135, so \$150 just became \$270 – an 80% increase in the 3 year renewal fee!

If you have two registered agent individuals in the business, the previous \$200 just became \$405 – over 100% increase!

For five Registered Agents in a multi-person practice, the \$350 just became \$810 – a 131% increase!

Is it really the intention of government to discourage multi-person practices to have more registered individuals within that practice? We would have thought not!

This is *not* good.

- For Tax Agents, the above scenarios becomes 1 person practice from \$750 to \$1300
- For 2 person practice \$1000 becomes \$1950
- for 5 person practice \$1750 becomes \$4050
- 50 person \$13,000 becomes \$25,500

We expect the level of concern will be significantly raised when people realise this increase.

ICB has proposed to the TPB and the Minister the above analysis, and included the following comments:

In an era where agents are under appropriate increased scrutiny on their competence and their expertise, in addition to the rapid technology changes requiring additional training and knowledge, this community is under significant stress and cost imposition. An increase in many businesses' registration fees of between 80% and 130% (as described in the above examples) seems unfair, if not unwarranted. We endorse the TPB taking on more activity in pursuing and prosecuting unregistered agents, as well as monitoring and ensuring the professional standards of registered agents are developed, and are pleased to see the increased budget allocation.

We observe that there has already been commentary in the BAS Agent community criticising this fee increase without noting the real increase behind this one small line.

We request that this increase be reconsidered.

We also note disappointment that this aspect of your proposed changes does not appear to have been canvassed nor explained.

- *Refer to 'Budget for Bookkeepers' under 'Important News' for further information and commentary about the TPB budget and media release.*

ATO Apologises for Wrong Text Messages

The ATO has reviewed the text messages they sent to clients on the 30th of April, and advise that the wrong ones were sent.

This advice has been received by ICB from the Deputy Commissioner in charge of the debt collection teams of the ATO...

I can confirm that on the 30th of April 2018 a number of clients were incorrectly sent a “payment demand” text message when they should have been sent a “payment reminder” text message.

We have identified the issue and taken steps to prevent it happening again while a fix is developed and implemented.

Please accept my apologies for any inconvenience caused.

ICB are pleased to receive this acknowledgement and apology.

We continue to work with the ATO on this process and how they are notifying clients.

Given the date was the 30th and if an agent is involved then even a “reminder” text message is inappropriate.

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>ICB Technical Webinar - End of Year Payment Summaries Webinar, 5th June, 12:30 - 2:00pm</p> <p>ICB Technical Webinar - End of Year BAS Webinar, 14th June, 12:30 - 2:00pm</p> <p>ICB Technical Webinar - How To - STP in Reckon Webinar, 22nd June, 12:30 - 3:00pm</p> <p>ICB Technical Webinar - How To - STP in Xero Webinar, 25th June, 12:30 - 2:00pm</p> <p>ICB Technical Webinar - How To - STP in Intuit Webinar, 27th June, 12:30 - 2:00pm</p> <p>ICB Technical Webinar - End of Year Entitlements and Payroll Tax Webinar, 12th July, 12:30 - 2:00pm</p> <p>ICB Technical Webinar - End of Year Financials Webinar, 17th July, 12:30 - 2:00pm</p> <p>Note: Webinars are recorded and available for members to listen to in your own time in the ICB Webinar Library</p> 	<p>ATO Open Forums for Practitioners Various, April to June</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> 

Preparing for Year End with QuickBooks Online

Dealing with clients end of year? Closing off files and completing final pay run actions? If so, these annual processes can become a lot easier when you have a checklist.



Come along to our Preparing for Year End session on June 14 at 11am (AEST) to find out everything you'll need to know with handling end of year processes in QuickBooks Online. During this one-hour webinar we will cover both financial year and payroll processes, so that you're ahead of the game.

[Register here](#)

Receipt Bank Webinar

Optimise Your Practice for the Next Financial Year

Join Receipt Bank and discover the best way to 'Optimise Your Firm for the Next Financial Year.'



You will discover:

- How we can help you streamline your existing data entry processes
- Free up more time to spend advising and providing more value to your clients

Date: Friday 15th June

Time: 12.30pm AEST

[Register now](#)

ICB Network Meetings

Upcoming Network Meetings

Webinars				
Online 8th June, 2018	Online 18th June, 2018			
ACT				
Canberra - Northside 20th June, 2018	Canberra - Phillip 12h June, 2018			
NSW				
Albury 1st June, 2017	Ballina 8th June, 2018	Balmain 19th June, 2018	Bathurst 19th June, 2018	Bellingen 19th June, 2018
Blue Mountains TBC	Brookvale 18th June, 2018	Central Coast 20th June, 2018	Dubbo 25th June, 2018	Hawkesbury Region TBC
Hills Districts 13th June, 2018	Hornsby 14th June, 2018	Lower North Shore 18st June, 2018	Moorebank 6nd June, 2018	Newcastle 18th June, 2018
Newport 19th June, 2018	Orange 8th June,2018	Port Macquarie 12th June, 2018	Randwick - Bondi 13th June, 2018	Southern Highlands 18th June, 2018
Shoalhaven 18th June, 2018	Sutherland 20th June, 2018	Tweed Coast 13th June, 2018	Wagga 5th June, 2018	Wollongong 5th June, 2018
NT				
Darwin 18th June, 2018				
Queensland				
Atherton Tablelands 20th June, 2018	Brisbane Central 12th June, 2018	Brisbane North 12th June, 2018	Brisbane South 19th June, 2018	Bundaberg 19th June, 2018
Burpengary 20th June, 2018	Cairns 15th June, 2018	Dalby 28th June, 2018	Gold Coast - AM 19th June, 2018	Gold Coast - PM 19th June, 2018
Hervey Bay 19th June, 2018	Ipswich 19th June, 2018	Logan 20th June, 2018	Moreton Bay 11th June, 2018	North Sunshine Coast 15th June, 2018
Port Douglas 22nd June, 2018	South Sunshine Coast 14th June, 2018	Toowoomba 15th June, 2018	Townsville 8th June, 2018	
South Australia				
Adelaide West 15th June, 2018	Mt Barker 19th June, 2018	Para Hills 13th June, 2018	South Adelaide 7th June, 2018	Unley 21st June, 2018
Tasmania				
Hobart 1st June, 2018	Launceston 14th June, 2018			
Victoria				
Brunswick 19th June, 2018	Bulleen 12th June,2018	Burwood 6nd June, 2018	Chadstone 4th June, 2018	Cobram 7th June, 2018
Docklands 8th June, 2018	Echuca 15th June, 2018	Frankston 14th June, 2018	Geelong 19th June, 2018	Greenvale 12th June, 2018
Macedon Ranges 19th June, 2018	Mitcham 12th July, 2018	Mordialloc 19th June, 2018	Mornington 22nd June, 2018	Mt Waverley 5th June, 2018
Narre Warren 12th June, 2018	Sale 14th June, 2018	Warragul 18th June, 2018	Wyndham 8th June, 2018	Yarra Valley 8th June, 2018
Western Australia				
Balcatta 21st June, 2018	Broome TBC	Bunbury 12th June, 2018	Busselton 22nd June, 2018	Cockburn Central 20th June, 2018
Geraldton 22nd June, 2018	Joondalup 28th June, 2018	Kalgoorlie TBC	Mandurah 21st June, 2018	Melville 13th June, 2018
Midland 13th June, 2018	Northam TBC	Welshpool 19th June, 2018		

May 2018 Question of the Month: Part days pay for apprentice

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

Query regarding an apprentice who was employed as a full-time apprentice electrician – it was a quiet day work-wise and he was told to finish work early one day. The employer didn't pay him a full day's pay. What is the correct situation?



Let us know your thoughts here

April 2018 Answer of the Month: Paying GST when deregistered

Last Month we Asked You:

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?

ICB's Response:

Client is required to ring ATO to activate GST registration and pay the outstanding GST via next BAS.

After all is paid, de-register GST gain

Other Things Happening in the World

eInvoicing - New Zealand and Australia Prime Ministers Agree

"The Prime Ministers of New Zealand and Australia agreed last month to work on common approaches to e-invoicing as part of the trans-Tasman Single Economic Market agenda. This will build on the mutual recognition of each country's business identifiers and we anticipate making good progress on this initiative in the coming months."

"The government is also looking at what support it can create for a business climate where prompt payment of invoices is the norm rather than the exception. Timely payments are essential for good cash-flow, and for small businesses, cash-flow is commonly a number one concern."

"Businesses can also ensure they are paid in a timely way by making sure invoices are issued promptly and accurately. Incorrect invoices are a common problem. E-invoicing can make a big difference. It automates many processes and allows incorrect invoices to be instantly bounced back to alert a supplier to an error," Mr Nash says.

References

- ICB – eInvoicing
- Digital Business Council – Digital Business Processes
- Progress on payment terms and eInvoicing – *Hon Stuart Nash*

eInvoicing - Government Approval for the Next Steps

Advice received from Michelle Crosby, Deputy Commissioner (ATO)

The ATO through the Business Reporting and Registration team have been leading and supporting the Digital Business Councils (ICB is the Deputy Chair of the DBC) development of the eInvoicing system for Australia.

Dear DBC members,

This note is to advise you that the Commonwealth Government has agreed to provide support to industry to develop the remaining components necessary for the broader adoption of eInvoicing both domestically and in New Zealand. This will primarily be focused on the accreditation solution.

On behalf of the Commonwealth Government, the ATO is facilitating the establishment of an inter-agency working group to determine the best pathway to support industry to implement a complete eInvoicing solution. The ATO; the Department of Industry, Innovation and Science; the Department of Jobs and Small Business; and the Treasury will work together with our State and New Zealand Government colleagues to propose the next steps and the best way forward. In doing so, the working group will take into account the work already completed by the DBC on accreditation frameworks and solutions.

We look forward to briefing you further on this post the initial meeting of the working group.

On a separate note, you would be aware that the ATO has committed to building a pilot of the Digital Capability Locator to support eInvoicing. A DCL working group meeting was held on 3 May 2018. Overall members are pleased with the progress of the DCL build. The DCL pilot is tracking to be completed by the middle of 2018. Following testing of the DCL pilot, the ATO will undertake an evaluation to determine next steps.

This is great progress in supporting the work the Digital Business Council has led to help small businesses thrive. We will look to provide further updates to you as work progresses with the DCL and broader eInvoicing solution. We appreciate your patience during this time.

*Kind regards
Michelle*

Michelle Crosby
ATO Indigenous Champion
Deputy Commissioner and Deputy Registrar
Business Reporting and Registration
Australian Taxation Office

Helping Business Computerise

The government Small Business Digital Task Force has released its report.

Improving digital engagement has the potential to significantly improve small business productivity in Australia, and help create an economy that is strong and dynamic.

Small business across a diverse range of industries, locations and sizes in Australia are adopting digital technology as part of their businesses, and four benefits are clear:

- 'going digital' saves a small business time.
- 'going digital' provides small business with the flexibility and mobility to work anywhere, anytime.
- 'going digital' can increase a small business' revenue by reaching new customers and markets.
- 'going digital' can protect a small business' investment.

"Many small businesses are delaying, ignoring or simply are unaware of the opportunities that digital technologies may offer them," Mr Bouris said.

"Accountants and bookkeepers remain the "trusted advisers" for small business. They raise awareness of options by indirectly marketing the products offered by service providers and are seen as a trusted source of impartial advice."

ICB Comment

In some senses we welcome the report; it formalises the issue and makes a statement. It articulates the need for small business to digitise and the hinderances to their journey.

In other senses we are extremely disappointed; The level of stakeholder engagement was very limited. Some of those organisations listed as being involved report one very limited discussion. It has not adequately recognised the role of our community of bookkeepers who work with business on a minute-by-minute basis to progress this journey. (The above quote was on page 63 of the report)

Where To Now?

We are in discussion with Government to help them form a response and a strategy to assist small business to digitise.

Resources for Bookkeepers

- [Going Digital – Stories from small business](#)

References

- [Minister Craig Laundy \(Small and Family Business, the Workplace and Deregulation\) Media release](#)
- [Small Business Digital Taskforce Report to Government](#)

From the ICB

What's New this Month from ICB

New and updated resources for May 2018

- [Bookkeeper End of Year Project Plan](#)
- [Prepayments](#)
- [Getting Ready for End of Year Payroll](#)
- [Terminations and Correcting Errors](#)
- [Reconcile Wages and PAYG Withholding](#)



Other news for April 2018

- [Government progressing eInvoicing](#)
- [BAS Agents should help you with your Business Activity Statements](#)
- [ATO Due Dates & ATO Reminder Letters](#)
- [Small Business Ombudsman Review Trouble with the ATO](#)

[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 AusDocs



Need affordable legal documents for your business? Don't pay a lawyer!

Affordable legal documents for your business

Need HR or IT policies? Employment or termination contracts? Trademark or copyright applications? Don't be a victim of exorbitant lawyer's fees, just subscribe and download almost any legal document your business needs, cheaply and in one place.

The new [Reckon AusDocs](#) offering will equip you with the relevant legal knowledge and tools to ensure you are compliant with their legal obligations as an employer.

AusDocsOnline's library contains over 500 quality legal documents, written by qualified lawyers and backed by industry leader [LexisNexis Australia](#). With its broad repository, the service is suited for businesses at various growth stages.

For bookkeepers and financial advisors

Furthermore, the service is ideal for advisors such as accountants, bookkeepers and business consultants who assist small businesses with compliance requirements. For instance, through [Reckon AusDocs](#), accountants can provide legal documents to bundle with tax and compliance work, adding value to the client relationship whilst opening up a new revenue streams.

In addition to legal documentation, AusDocsOnline provides access to affordable professional advice covering workplace and commercial law, as well as services for HR and Industrial Relations (IR). Other legal documents available on the portal include partnership and shareholder documents, plus deeds such as release, separation and confidentiality.

[Learn more...](#)

Invitbox End of Service Notice

Important End of Service Notice

We have some important news to share. On the 30th September 2018, Intuit will be shutting down Invitbox. This decision enables Intuit to focus on its core mission of helping small businesses prosper, while ensuring that Invitbox customers have a positive product experience moving forward.



- [Full notice available here](#)

MYOB - Preparing for STP

Source: *The inside word on getting ready for STP*

When we say Amanda Gascoigne has the inside word on Single Touch Payroll, we mean it.



You may have noticed that Amanda Gascoigne has [written a few articles for The Pulse](#) on getting your business ready for STP, but what you may not know is that she played a role in getting businesses ready for the STP switch with the ATO.

In 2016, chartered accountant and practice advisor Gascoigne answered a call out from the ATO wanting help on a Single Tough Payroll Readiness Working Group.

The experience on the working group taught Gascoigne about how the ATO operates when it comes to rolling out big changes like STP – so we decided to catch up with her about her time on the working group, and why business owners should be excited about the changes to come.

The Pulse: Why were you selected for the working group?

Amanda: The ATO was looking for a broad cross section across all industries including accounting, payroll software, professional bodies and employers to bring a different lens, expertise and perspective.

I had always had an excellent relationship with the ATO and our lodgment history had always been in the top percentile of tax agents. The other ways I was supporting SMEs and their accountants as an author for MYOB would no doubt have also assisted with my selection.

The Pulse: Can you tell me a bit about the experience?

At times it's been time consuming but it's been so positive and rewarding. I've gained valuable behind the scenes insights of how the ATO plans, communicates and rolls out projects of this magnitude.

I've also been impressed by the way the ATO has taken on our feedback (including the negative stuff) to ensure the successful implementation of STP.

As a bonus, we have learnt from others in the group and see the role they play in the business ecosystem in a whole new light.

The Pulse: What would you say your biggest contribution to the working group was?

Bringing the perspective of small business to the table.

My focus has been to make sure that the voices of SMEs and their accountants have been heard and are being communicated to effectively. Pretty crucial, as we know 750,000 of the 820,000 Australia employers are small employers!

Their start date will be 1 July 2019 subject to the passing of legislation but many will choose to be "early adopters" and voluntarily enter the STP system much earlier.

Read: [Why you should go early on STP](#)

The Pulse: What's going to be the major benefit of STP for small businesses and their advisors?

I hear so many businesses and advisors still using old outdated processes when it comes to their bookkeeping and accounting, yet in all other areas of their business and their life they are embracing technology.

I believe STP can be the impetus for change – to modernise and streamline many business processes to free up time and increase profitability.

There's absolutely no downside in having up to date financial data to allow better business decisions to be made and easier collaborations between SMEs and their advisors.

The Pulse: When people hear that you're on the working group – what questions do they ask?

Apart from asking if the role pays well, they ask why I would want to be involved with the ATO.

I ran a highly profitable and systemised practice which was built around being adaptable to changes in the accounting industry for the betterment of my practice, my staff and my clients.

I see STP as a platform that others can do the same if they and their clients embrace it, and I can help spread that message.

The Pulse: Do you think people get how much of a game-changer STP could be?

Absolutely not.

It's a game-changer for all – ATO, employers, employees, advisors and payroll software providers and here's why:

- Greater visibility of employee entitlements
- Streamlining of employee reporting to the ATO
- Availability of real-time information
- A level playing field for all employers

For larger business (20 or more employees) who have done their headcount – what should their next steps be?

Ask yourself, will I be ready to start reporting via STP from 1 July 2018?

If **yes**, your software is STP-compliant, you have reviewed and optimised your internal payroll processes to ensure the accuracy of the data to be transmitted and ideally you've been in touch with your advisor for them to do a double check that you will be ready to go.

If, **no** that could be because either your software or yourself will not be ready.

If it's software, an ATO deferral would have been granted or hopefully is in progress (might pay to check). If you will not be ready, it's time for yourself or your tax practitioner to lodge a deferral request and evidence package to the ATO.

From the ATO

ATO - We Have Improved Our Computers

Bolstering the ATO's IT resilience

The ATO is building on recent improvements to our IT systems with a dedicated program of work to enhance their resilience, performance and stability.

- [See the full media release here](#)

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 8 June 2018 – 10.00pm AEST	Sunday 10 June 2018 – 8.00am 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
Saturday 6 October 2018 – 10.00pm AEST	Sunday 7 October 2018 – 10.00am AEDT

Additional Maintenance: Quarterly Major Systems Release

Start Time	End Time
Friday 22 June 2018 – 10.30pm AEST	Monday 25 June 2018 – 7.00am AEST
Friday 21 September 2018 – 9.00pm AEST	Monday 24 September 2018 – 7.00am AEST

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

ICB Membership Statistics

5,679 Members at 30 April 2018

3,950 Members maintain Fellow, Member, Associate, Affiliate and Educator Membership. ICB also has 13 Accredited Training Provider Members and 1,716 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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