

What you need to do to get ready

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What will be covered in this session

- › **Practice readiness**
- › **Client Readiness**
- › **Deferrals and Exemptions**

Practice readiness



Software Provider

Working with software partners

- › Start talking with your software partner manager
 - › Familiarise yourself with STP updates in software
-



Practice Staff

Preparing your team

- › STP Staff Training
 - › STP Champion
 - › STP Practice Transition Plan
-



Clients

How can you help your clients?

- › Set the scene and contextualise STP
- › STP communication and education
- › Be an integral part of their STP Transition Plan

Client readiness

Start talking to your clients

- › Will they be ready to go or not?
- › What assistance will they need from you and your team?
- › What other issues may arise?



Deferrals and exemptions

Definition:

A **deferral** is a delay of time to submit a pay event report.

An **exemption** is where an entity is exempted from its STP reporting obligations.

Things to consider:

- › Are my clients affected?
- › Do I/they need to do anything?



How to apply for a deferral/exemption

How to apply

- › **Employers** can apply using the online Single Touch Payroll – employer deferral request (**NAT 74985**) and submit the form via the the Business Portal
- › **Intermediaries** can submit the employer deferral request form (**NAT 74985**) via the Tax or BAS Agent Portal
- › **Digital Service Provider/Payroll Service Provider** deferral process – information on how to apply is available on the [software developers website](#)



Employer deferral request form

Complete sections A-D and submit



Single Touch Payroll employer deferral request

Complete this form if you will not be ready to start reporting through Single Touch Payroll (STP) from 1 July 2018 or by your software provider's deferral date. Check if your payroll software provider has a deferral in place that covers you before completing this form. For more information, refer to ato.gov.au/singletouchpayroll

How to complete this form

- Make sure you answer all questions marked with an *
- If there is not enough space to provide full details, include additional information as a separate attachment – quote the section and question this relates to
- Only complete Section C if you are a large employer (with an annual turnover above \$250 million) or government body

Section A: Entity details

You must be the authorised representative on ATO systems for all ABNs you are submitting on behalf of.

Entity 1

Australian business number (ABN)*

Business name*

Postal address

Street number and name or post office box*

Suburb/town*

State/territory*

Postcode*

Email address

Add additional entity

Section D: Declaration

Privacy

The ATO is a government agency bound by the *Privacy Act 1988* in terms of collection and handling of personal information. For further information about privacy law notices refer to ato.gov.au/privacy

Authorised person signing this declaration

Full name*

Position held (for example, director, registered tax or BAS agent, trustee or partner)*

Business phone number (including area code)*

Registered agent number (if applicable)

By lodging this form via the portal, you are declaring that:

- information contained in this form, and any supporting documents are true and correct
- you are either
 - a primary contact for the entity/entities
 - authorised by the entity/entities to complete this form on its behalf
 - authorised by the entity's/entities' appointed representative to complete this form on its behalf.

How to lodge your form

Attach this form and any supporting documentation to your portal message. Attachments are limited to 4MB each. You can submit up to six attachments per message.

Select **General Questions / Problems / Help** (message topic) / **Single Touch Payroll Deferrals** (message subject) / Attach any supporting evidence with your deferral form.

For more information refer to ato.gov.au/singletouchpayroll

Save form

Print form

Lodging deferral requests

- › Select New message from Left hand menu
- › Select Subject – General questions/problems/help

The screenshot displays the Australian Taxation Office Tax Agent Portal. The top navigation bar includes the Australian Government logo, the text 'Australian Taxation Office Tax Agent Portal', and links for 'About this portal', 'Site map', 'Contact us', 'Help', 'Change password', and 'Logout'. A left-hand menu lists various services, with 'New message' highlighted in a red box. The main content area is titled 'New message - select subject' and features a 'Browse subjects by topic' section. This section lists various tax-related topics, with 'General questions/problems/help' highlighted in a red box. The 'General questions/problems/help' link is associated with the text 'Appointment of public officer, review of decisions, more ...'. Other visible links include 'Activity statements', 'Debt and lodgment', 'Registrations', 'GST', 'Income tax', 'Higher Education Loan Accounts (HELA)', 'PAYG instalments', 'Petroleum Resource Rent Tax', 'Statement requests/account details', 'Superannuation', 'Refunds/remission s', 'Excise', 'Fringe benefits tax (FBT)', 'Exploration Incentives', and 'Individuals Audit'.

Australian Government
Australian Taxation Office **Tax Agent Portal**

About this portal Site map Contact us Help Change password Logout

Start here

To do today
Home
Favourites
Your details
Your dealings
Reports
Your clients
Information
Directory
Add client
Mail
Inbox
New message
Sent
Online forms
Online tools and calculators
Administration
Act on behalf of user
Unread message report
Usage reports
Receipt number search
File transfer
Lodge file
File status

1) **select subject** 2) choose client 3) enter message details 4) check and send 5) receipt and confirmation

New message - select subject

Browse subjects by topic

Activity statements
Payments, due date extensions, lodgment, general interest charge, more ...

Debt and lodgment
Arrangements, remissions, balance enquiries, more ...

Registrations
Registration matters not covered by online processes, non-residents, consolidations, grouping and branching, more ...

GST
Deferral of GST, assistance in completing activity statements, grouping, branching or consolidation enquiries, more ...

Income tax
Amendments, remissions, penalty or interest calculation, shortfall interest charge, more ...

Higher Education Loan Accounts (HELA)
Higher Education Loan Programme, Higher Education Contribution Scheme, Student Financial Supplement Scheme, more ...

PAYG instalments
Instalment rate enquiries, cycle change enquiries, more ...

Petroleum Resource Rent Tax
General enquiries.

General questions/problems/help
Appointment of public officer, review of decisions, more ...

Statement requests/account details
Credit balance, debit balance, penalty or interest calculations, more ...

Superannuation
Payments, statements, refunds, general enquiries, more ...

Refunds/remission s
Overpaid amounts, interest calculations, refunds, returned refunds, more ...

Excise
Alcohol, petroleum, tobacco, duty free, wine equalisation, fuel tax credits, more ...

Fringe benefits tax (FBT)
Registering for FBT, change of details, general interest charge remission, failure to lodge on time remission, penalty or interest calculations, additional time to lodge, more ...

Exploration Incentives
Lodgment, advice

Individuals Audit
Individuals audit responses including Allowances, Capital Gains Tax, Employment Income, Interest, Foreign Sourced Income, Private Health Insurance Rebate, Medicare Levy Exemption, Medicare Levy Surcharge, more ...

Lodging deferral requests

- › Select Topic – Single Touch Payroll Deferrals

The screenshot shows the Australian Taxation Office (ATO) Tax Agent Portal. The page title is "Tax Agent Portal" and it includes navigation links such as "About this portal", "Site map", "Contact us", "Help", "Change password", and "Logout". The main content area is titled "New message - select subject - General questions/problems/help" and contains a list of radio button options under the heading "General question s/problems/help". The option "Single Touch Pay roll Deferrals" is selected and highlighted with a red box. Other options include "Notify ATO of appointment of new public officer", "Review of decision for deferrals from tax agents", "Review of decision for the remission of late lodgment penalty - tax agent requests", "Single Touch Pay roll Enquiries", and "Whole of Practice Transfer". A "Next" button is visible at the bottom right of the list. The left sidebar contains various navigation categories such as "Start here", "To do today", "Home", "Favourites", "Your details", "Your dealings", "Reports", "Your clients", "Information", "Directory", "Add client", "Mail", "Inbox", "New message", "Sent", "Online forms", "Online tools and calculators", "Administration", "Act on behalf of user", "Unread message report", "Usage reports", "Receipt number search", "File transfer", "Lodge file", and "File status".

Lodging deferral requests

- › Select either ‘My client’ for single request or ‘My Business or Practice’ for multiple requests.

The screenshot shows the Australian Taxation Office Tax Agent Portal. The page title is 'Tax Agent Portal'. The main content area is titled 'New message - choose client'. Below this title is a section 'On whose behalf are you enquiring?' with three radio button options: 'My business or practice' (selected), 'My client', and 'General enquiry - no client/entity specified'. The 'My business or practice' and 'My client' options are highlighted with red boxes. The 'My client' option is also highlighted with a yellow box. The page includes a navigation menu on the left with categories like 'Start here', 'To do today', 'Home', 'Favourites', 'Your details', 'Your dealings', 'Reports', 'Your clients', 'Information', 'Directory', 'Add client', 'Mail', 'Inbox', 'New message', 'Sent', 'Online forms', 'Online tools and calculators', 'Administration', and 'File transfer'. The 'New message' section is currently active. At the top right, there are links for 'About this portal', 'Site map', 'Contact us', 'Help', 'Change password', and 'Logout'. At the bottom of the form, there are 'Cancel', 'Back', and 'Next' buttons.

Lodging deferral requests

- › Input free text message and attach Deferral form

Australian Government
Australian Taxation Office
Tax Agent Portal

About this portal Site map Contact us Help Change password Logout

Start here

To do today
Home
Favourites
Your details
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Reports
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Information
Directory
Add client
Mail
Inbox
New message
Sent
Online forms
Online tools and calculators
Administration
Act on behalf of user
Unread message report
Usage reports
Receipt number search
File transfer
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File status

1) select subject 2) choose client **3) enter message details** 4) check and send 5) receipt and confirmation

New message - enter message details

* Denotes mandatory field

Message details

Date: 30 Apr 2018
Subject: General questions/problems/help: Single Touch Payroll Deferrals
Message text: * maximum message length: 4,000 characters

Attachments

Contact details

First name: *
Last name: *
Phone: (Area code) (Phone or mobile number)
Email: Notification will be sent to this email address when a response is received.

DSP deferral request form

Complete sections A-D and submit



Single Touch Payroll Deferral evidence package Submission form

Completing this form

- You must answer all questions
- Place X in all applicable boxes.

Section A: Digital service provider (DSP) details

1 Australian Business Number (ABN)

2 DSP Name

3 Postal address

Suburb/town State/territory Postcode

Section D: Declaration

I declare the information I have given is true and correct and I am authorised to provide this information.

10 Privacy

The ATO is a government agency bound by the Privacy Act 1988 in terms of collection and handling of personal information. For further information about privacy law notices please go to ato.gov.au/privacy

Name

Signature

Date

Day / Month / Year

Submitting your Deferral evidence package

Email your form to DPO@ato.gov.au

The Single Touch Payroll Checklist

What employers can be doing now to get ready



UNCLASSIFIED – Single Touch Payroll

Useful links

Webinars

[Here](#) you'll find links to pre-recorded webinars with in detail information on particular topics

Deferrals

[Here](#) you'll find information about applying for a deferral as well as the deferral request form

Checklist

[Here](#) you'll find a detailed checklist on how to get ready for Single Touch Payroll

Website

[Here](#) you'll be able to keep up to date on all the latest information – remember to check back regularly for updated content

