

# ATO Small Business Technical Working Group

The first meeting of the Small Business Technical Working Group was held on 18 April 2018.

The Working Group is made up of representatives from a range of ATO business lines that deal with small business issues and representatives from the tax professional associations and individual tax agents and other advisers.

The information below is a summary of topics discussed at the meeting.

## Purpose

The purpose of the Working Group is to identify and develop proposals that:

- Improve willing participation by making it easier for small business to comply with tax and superannuation laws
- Reduce red tape and remove irritants for small business.

The Working Group will also look at technical irritants that impact on small businesses and develop guidance material, such as safe harbours.

The Working Group will supplement existing formal consultative arrangements with small business groups, industry associations and individual small business operators, such as the Small Business Stewardship Group (SBSG).

The Working Group will initially operate for 12 months and the ongoing need for it will be reviewed at that time.

Out of session meetings may be required if there is an urgent business need.

Members of the Working Group play a significant role in disseminating key ATO communications to their members and clients with the right message at the right time.

## Strategic discussion

Members were invited to suggest issues that give rise to significant irritants or may involve significant compliance costs for small business. These issues were then discussed for inclusion in the Working Groups forward work program. At the inaugural meeting issues such as:

- Employee vs contractor
- Division 7A

were raised by members for possible inclusion in the forward work program.

The Working Group was advised that sub-groups may be formed to progress particularly topics or issues out of session.

## Updates on topical issues

Updates for small business were provided, including Single Touch Payroll and the status of a number of new measures that may impact on small business including small business Capital Gains Tax concessions integrity measures.