



Institute of Certified Bookkeepers

Making you Count

P: 1300 85 61 81

F: 1300 85 73 93

E: admin@icb.org.au

W: www.icb.org.au

Bookkeepers helping Bookkeepers helping Business

July 2018

Welcome to ICB's July 2018 Newsletter.



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ICB Membership Statistics

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Additional Information for Members Only

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

Important News

- Charge Rates – A Reflection from the USA
- Claw Back of Bookkeeper Fees
- 2018 ICB Payroll HR Workshops

Best Practice Bookkeeping

- Employers Using WPN Instead of ABN – new resource
- Fixing STP Validation Errors
- STP Webinar FAQs for MYOB, Xero and Reckon
- STP – Employee Information Sheet – We Have Started
- Overseas Suppliers and GST – ARN/ABN List
- Fair Work Resources – Employer Checklist
- Working Holiday Makers – Visa Extensions Tax

The BAS Agent World

- Change Delivery of Activity Statements
- ATO Penalty Relief
- BAS Agent Address on Display

Other Things Happening in the World

- Do Bookkeepers Have Fiduciary Duties?

From the ICB

- July 2018 eBrief for your Clients and Business

From Strategic Partners

- Havealook Websites – Approved Website Provider
- June and July are Certification Months at QuickBooks
- Peer into the Future of Accounting and Bookkeeping – MYOB 2018 Radar Report
- How AI Can Help Your Practice Become Even More Human
- EOFY is a Turbulent Time – Reckon
- Xero Certification is Now Easy
- Change the Way You Work With Reports – Xero

Important News

Bookkeepers Reference Guide 2018


ICB provides this Bookkeepers Reference Guide as your cheat sheet of codes, requirements and dates. Available for you to use and provide to your contacts and businesses as appropriate.

Compliance Bookkeeper Deadlines

Date	Event	Notes
15th	Every Month	Monthly BAS, FMS, IAS payments
15 January	Log-Off Taxpayers	Any date for lodgement of income tax returns for non-individuals if returns not lodged earlier (i.e. 31 December)
28 January	Q1 2 (Oct to Dec)	Superannuation guarantee to be paid to super funds and provide advice to employees
28 February	Q1 2 (Oct to Dec)	BAS - lodge and pay
28 February	Annual GST Return	Any date for lodgement & payment in some circumstances
28 February	Competition & Superfunds	Lodgement and payment if not required earlier
31 March	Year 1 April to 31 March	Provide car valuation readings for FBT calculations
28 April	Q1 2 (Jan to Mar)	BAS - lodge and pay Superannuation guarantee to be paid to super funds and provide advice to employees
21 May	FBT yr end 31 Mar	Lodgement and payment of FBT return
30 June	Q1 2 (Apr to Jun)	Pay Superannuation guarantee before 30 June in order to obtain tax deduction
14 July	Financial Year	Payment summaries to employees
28 July	Q1 2 (Apr to Jun)	BAS - lodge and pay Superannuation guarantee to be paid to super funds and provide advice to employees
14 August	Financial Year	Payment summaries to be provided to ATO
21 August	GST Instalment Choice	Final date for monthly GST exporters to elect to lodge annually
28 August	Financial Year	TINR forms
30 September	Financial Year	Payment summaries to be provided to ATO - BAS Agents
21 October	FMS Instalment	Annual FMS instalment vary rates, lodge and pay
28 October	Q1 2 (Jul to Sep)	BAS - lodge and pay Superannuation guarantee to be paid to super funds and provide advice to employees
28 October	GST Instalment Choice	Final date for quarterly GST exporters to elect to lodge annually
31 October	Financial Year	Income tax returns due (if no tax agent)
1 December	Financial Year	Any date for payment of income tax for previous year (check with tax agent)

Public Holidays 2018-2019

Public Holiday	Date	Notes
Pink Day	4 August 2018	NT Only
Queen's Birthday	4 September 2018	WA
Good Friday	28 September 2018	VC Only
Labor Day	1 October 2018	ACT, NSW, SA
Queen's Birthday	8 October 2018	QLD
McLuskie Day	6 November 2018	VC Only
Christmas Eve (Part Day)	24 December 2018	SA Only
Christmas Day	25 December 2018	Australia wide
Boxing Day	26 December 2018	Australia wide
Proclamation Day	26 December 2018	SA Only
New Year's Eve (Part Day)	31 December 2018	SA Only
New Year's Day	1 January 2019	Australia wide
Labor Day	4 March 2019	WA Only
Caribana Day / March Public Holiday (Eight hours Day) / Labour Day	11 March 2019	ACT / SA / TAS / VC
Good Friday	29 April 2019	Australia wide
Easter Saturday	30 April 2019	All except TAS & WA
Easter Sunday	1 May 2019	ACT, NSW, QLD & VC
Easter Monday	22 April 2019	Australia wide
Easter Tuesday	23 April 2019	TAS Only
Anzac Day	25 April 2019	Australia wide
May Day	6 May 2019	NT
Labor Day	4 May 2019	NT
Proclamation Day	27 May 2019	QLD
Western Australia Day	3 June 2019	WA Only
Queen's Birthday	18 June 2019	All except QLD & WA



ICB Bookkeepers Reference Guide

The Institute of Certified Bookkeepers
Member Services: admin@icb.org.au
Member Support: support@icb.org.au

Bookkeepers Helping Bookkeepers Helping Business

Insurance

Insurance Made Easy: 1300 64 12 60 insurance.com.au
All insurance matters: icb.org.au/Approved-Products/insurance

Tax Office

General Enquiries: 13 20 46 ato.gov.au
Agent: 13 22 25 ato.gov.au/Business
Business Tax: 13 22 66 ato.gov.au/General/Employer-Shareholders-Employees
Employer Tax: 13 22 66 ato.gov.au/Tax-professionals
Calculator: ato.gov.au/calculators-and-tools
Dept of Employment: 13 10 10 ato.gov.au/Super
BAS Agent: 13 22 86 ato.gov.au/Tax-professionals
Non Profit: 13 20 120 ato.gov.au/Non-profit
Report a Scam: 1300 005 543 reporta@scam.gov.au

Bookkeeper Education

Find where to study: icb.org.au/Professional-Development
ICB Accredited Training Providers: icb.org.au/Professional-Development/Further-Education-Superannuation
Accredited Training: icb.org.au/CPD
ICB Upcoming Webinars: icb.org.au/News/Webinars
ICB Recorded Webinar Library

Payroll and Employer Requirements

Employer Obligations: business.gov.au
Dept of Employment: 13 10 10 ato.gov.au
Fair Work Ombudsman: fairwork.gov.au

BAS Agent Information

For all things BAS Agent: 1300 342 829 icb.org.au/BAS-and-BAS-Agents
Tax Practitioners Board: tpb.gov.au

Software Support and Guidance

MYOB Support: 1300 100 123 myobonline.com
Intuit Support: help.gointuit.com
Xero Support: www.xero.com/support/
Reckon Support: 1302 223 211 reckon.com/support/

Marginal Tax Rates 2018-2019 (+ Medicare 2%)

Taxable Income \$	Tax Payable \$
\$0 - \$18,200	Nil
\$18,201 - \$37,000	Nil + 20% of excess over \$18,200
\$37,001 - \$48,000	\$3,322 + 32.5% of excess over \$37,000
\$48,001 - \$120,000	\$5,007 + 37% of excess over \$48,000
\$120,001 +	\$9,437 + 45% of excess over \$120,000

School Term Dates 2018-2019

State	Dates	Term 1 2018	Term 2 2018	Term 3 2018	Term 4 2018	Term 5 2018	Term 6 2018
ACT	From 23 Jul	15 Oct	4 Feb	29 Apr	22 Jul	14 Oct	
NSW	From 29 Sep	22 Dec	12 Apr	5 Jul	27 Sep	19 Dec	
NT	From 23 Jul	15 Oct	29 Jun	29 Apr	22 Jul	14 Oct	
QLD	From 24 Jul	15 Oct	29 Jun	22 Apr	15 Jul	8 Oct	
SA	From 23 Jul	15 Oct	29 Jun	29 Apr	22 Jul	14 Oct	
TAS	From 23 Jul	15 Oct	1 Feb	29 Apr	22 Jul	14 Oct	
VC	From 23 Jul	15 Oct	1 Feb	29 Apr	22 Jul	14 Oct	
WA	From 16 Jul	8 Oct	4 Feb	29 Apr	22 Jul	14 Oct	

Workcover

State	Website	Phone
ACT	www.act.gov.au	02 6205 0200
NSW	www.workcover.nsw.gov.au	13 20 50
SA	www.mta.com.au	13 28 55
QLD	www.workcover.qld.gov.au	1300 794 744
NT	www.worksafe.nt.gov.au	1300 019 115
TAS	www.workcover.tas.gov.au	1300 776 572
VC	www.worksafe.vic.gov.au	1300 136 089

Typical Tax Code Usage

Code	Description	Typical Users
BAS	Simple BAS	Typical Users
GST G1	Goods and Services Tax	GST transactions where claimable on the business
GST I1	Input Taxed	Bank charges Payments to suppliers who have an ABN but are not registered for GST Interest expense GST free food items and other free items under the act Overseas expenses where the total GST is not paid and the customs agent Interest Income Residential rent received
G3	Input Taxed	Expenses where an input tax credit is available however is prohibited under the act to claim the GST because those expenses deemed input taxed
G10	Not Reportable on BAS	Superannuation Tax Payments Fines Shareholder Loans Dividends received (paid Depreciation) Principal payments on finance Private expenses, or private portion of expenses that are not tax deductible Non-deductible entertainment Trans coded to Suspense/Query account Donations Australian Securities & Investment Commission fees Stamp Duty
G12	Not Reportable on BAS	GST on Capital Acquisitions Capital Capital purchases e.g. plant & equipment
G13	Not Reportable on BAS	Capital purchases bought overseas
G14	Not Reportable on BAS	Capital purchases bought overseas
G2	Not Reportable on BAS	Sales to overseas customers Income and expenses in same transaction

National Fair Work Standards for Payroll

Standard	Hours/Weeks	Conditions
Maximum Weekly Hours	38 hours	+ Additional hours if required, paid as per award or agreement
Parental Leave	Up to 12 months 4 weeks (12 hours (12wk))	Additional week for certain shift workers Unpaid annual leave accrual will carry over to next payroll cycle
Personal Leave / Carers Leave	10 days + 2 days unpaid carers leave (if required)	Unpaid for casuals
Compassionate Leave	2 days paid each time family/ household member dies	Separate to Personal Leave
Long Service Leave	As per State legislation and relevant award	States provide for ability to pay out LSL pro-rata after certain amount of service, refer to State guidelines for detail
Community Service Leave	Up to 10 days per service	Unpaid leave for voluntary emergency service
Notice of Termination	Up to 4 weeks (3 weeks if over 45 and 2 years continuous service)	Based on length of service
Redundancy Pay	Up to 26 weeks	Based on length of service www.Fairwork.gov.au/FWS/Redundancy Fair Work Information Statement.pdf
Paid Parental Leave	Up to 26 weeks	Government funded DGS \$699.00 per week before tax \$720.00 per week
Fair Work Minimum Wage	\$19.83 per hour	

Payroll Tax

State	Website	Phone
ACT	www.revenue.act.gov.au	02 6207 0879
NSW	www.revenue.nsw.gov.au	1300 139 815
SA	www.mta.com.au	08 8204 8892
WA	www.finance.wa.gov.au	08 9242 1400
QLD	www.treasury.qld.gov.au/taxes-and-levies	1300 300 734
NT	www.treasury.nt.gov.au/nt/revenue	1300 305 353
TAS	www.treasury.tas.gov.au	03 6233 2813
VC	www.sro.vic.gov.au	13 22 63

ATO Rates and Thresholds 2018-2019

Type	Threshold	Conditions
Capital Acquisitions	+1300 (inc GST) +250,000 (ex GST)	+2300 (inc GST) in some cases
Superannuation	\$400 per month (3360 for Hospitality)	9.50%
Car Leases	\$17,041	\$4,235 max GST
Fuel/Electric Car Leases	\$75,526	\$4,630
Lodging Tax	\$68,339	
Wage Tax Free Annual Threshold	\$12,200	08 9242 1400
Superannuation	Maximum Contribution Base for Super Guarantee Concessional contributions	Per Quarter: \$4,630 \$25,000 all ages
Motor Vehicles (Non-Business Engines)	Flat rate	68c per km

BAS Agent

Certificate in Bookkeeping or Accounting, including the approved GST/BAS Course which is the Activity Statement Unit and the Payroll Unit and 140 hours in the last 5 years of relevant experience. Registration is for 3 years; renewal of your registration is required to continue providing BAS services.

Remember to notify the TPR of any change of details and every time you renew your Professional Indemnity Insurance.

BAS Agent Only Services
Only BAS Agents and Tax Agents can provide BAS services to:
- Advise and lodgegement of FMS/Withholding, BAS, TINR and SOC Statement
- Are you being relied on to give the client confidence that their BAS provision obligations are being met? Then YES you are providing a BAS Service.

If you ask questions of others for interpretation or explanation of the system then NO you aren't being relied on and you aren't providing a BAS Service. Unless you are a registered agent or an employee of the business you may not complete or lodge a client's BAS.

Starting Employment Kit

Employee Details	Tax File Declaration	Super Choice Form	Fair Work Statement
Personal Details	Tax File Number	Rollback Fund	Rollback Fund
Next of kin	Tax Free Threshold	Choice of Fund	Weekly Hours
Work number	REPAYMENTS	Employee Fund #	Flexible
Pay Slip Authority	Foreign Resident	ESI Number	Parental Leave
MyGov Registration	Working Holiday Make	SNMP/ESA ID	Annual Leave
Work/Agreement	Visa	Employee details must be same as fund	Parental Leave
Work/Agreement Policy	Tax Offset		Redundancy

Reference: icb.org.au/Resources/New-Employee-Guide-for-complete-checklist
Reference: icb.org.au/Resources/Payroll-for-all-things-payroll

ALL Employees
For any queries relating to pay rates, conditions, allowances, terminations, entitlements and so on, you MUST refer to the Industrial Instrument, (i.e., Modern Award or EBA), Fair Work Ombudsman and State Body.

ICB Resources
icb.org.au/Resources

[Download here](#)

ATO Catches Crooks - Episode 3

Using Benchmarks to Determine Unreported Income

A cleaning services company appeared to be operating on a cash-only basis and was reporting outside benchmarks.

We discovered that not only was the director receiving more payment than his reported wage, there were no records of contractor payments, and significant AUSTRAC cash withdrawals existed, which we suspected were to pay employees and contractors. We also identified an undisclosed bank account.

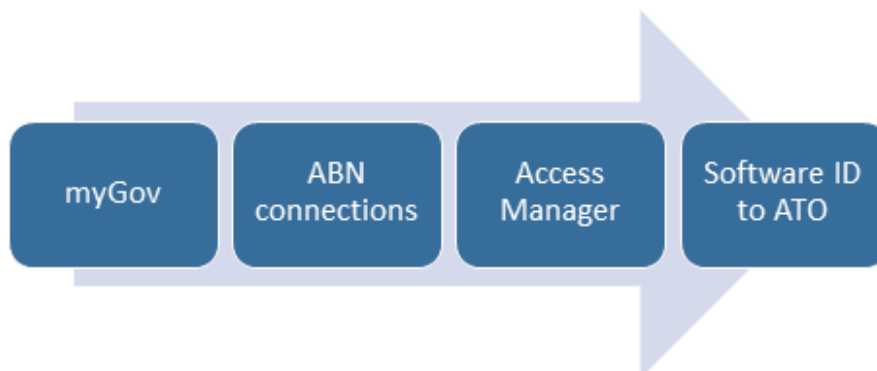
The owner's lack of record keeping and failure to provide all requested documents was enough for us to apply the industry benchmark. This resulted in \$156,179 in unpaid GST and \$283,602 pay as you go withholding, as well as total penalties of \$156,096.

Reference

- [ATO – Data-matching programs](#)

Best Practice Bookkeeping

Connecting Software to the ATO via myGov



Setting up myGov to Manage an ABN

Step 1

Log in to myGov using the personal user name and password. If the myGov account is not already set up, then click on 'Create an account' and follow the prompts.

Step 2

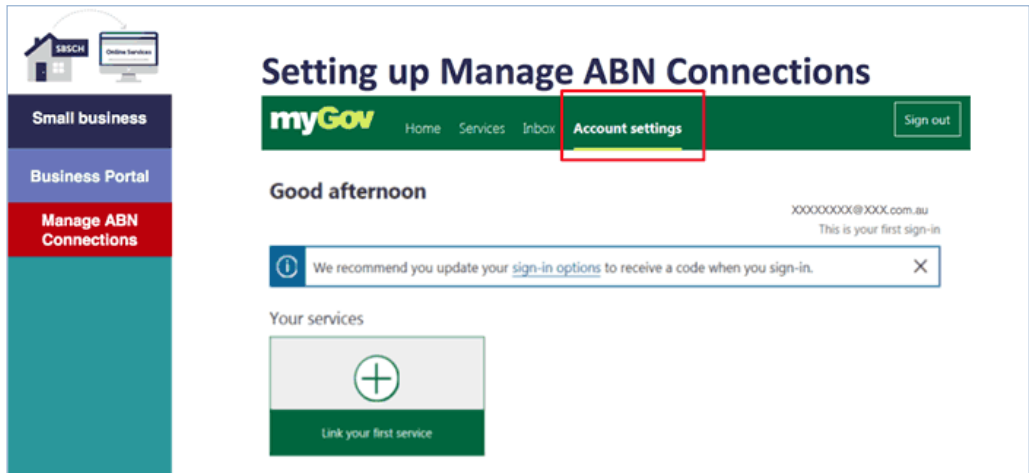
Link either the ATO, Centrelink, or Medicare to use Manage ABN Connections. This can be done by selecting 'Link your first service' from the home screen and follow the prompts.

Alternatively, there will be prompts to set this up before connecting an ABN.

To link the ABN, select 'Account Settings' located at the top of the myGov screen.

Step 3

Under the 'General Settings', select 'Manage ABN Connections'.



Step 4

There will be a prompt to link the myGov account to the ATO, Centrelink or Medicare, and the choice to get a code sent to the mobile when signing in.

These requirements will only appear if these options were not selected when originally creating the myGov account.

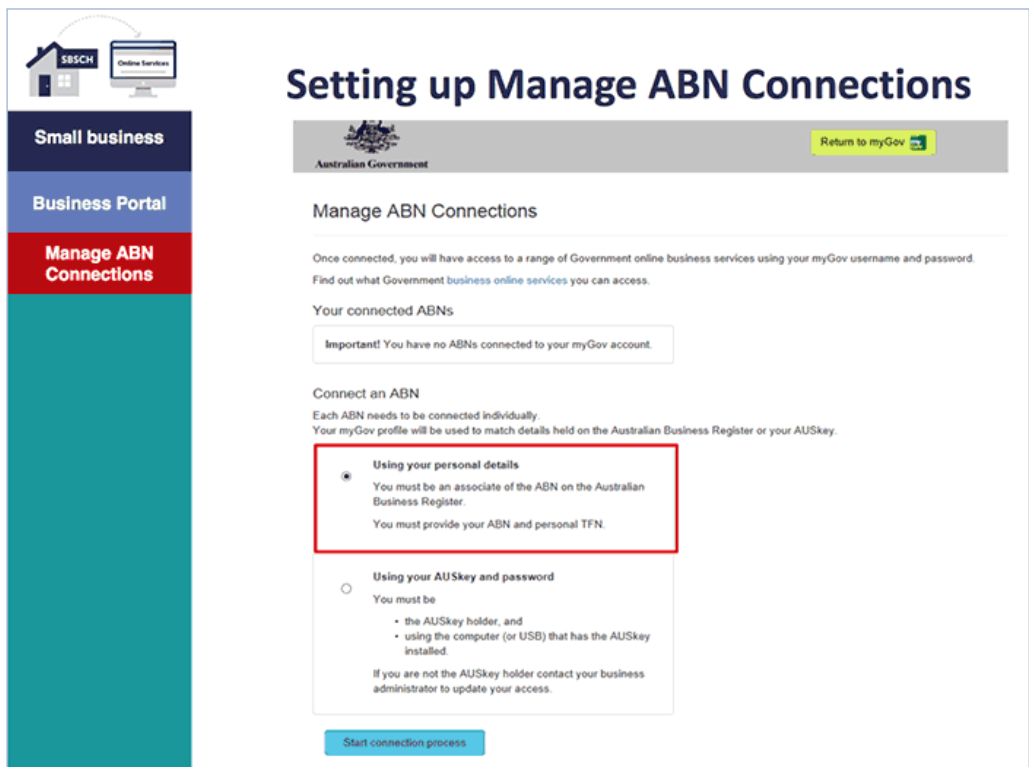
Simply follow the prompts, and be guided through the information needed to set up both of these options.

Step 5

Once these have been linked to one of the required member services, and the mobile security codes are turned on, select 'Connect an ABN'.

Step 6

There will be a redirection to the 'Connect an ABN' page. Here selection can be made 'using your personal details' option and click on 'start connection process'.



To use the personal details, the person must be identified as an eligible associate, which can be a trustee, public office, director, partner or officer bearer, for the ABN on the Australian Business Register or authorised to act on behalf of a business.

For more information on eligible associates visit abr.gov.au

Step 7

Enter the ABN of the business and the tax file number of the person acting on behalf of the business to continue.

Setting up Manage ABN Connections

Connecting an ABN

Confirm your myGov Profile information.
If your details below are incorrect select 'Cancel' and contact any one of your linked Profile member services to change your myGov Profile information. Profile member services are ATO, Medicare and Centrelink.

Given names:
Family name:
Date of birth:
* Required field.

Enter the ABN you want to connect

ABN:*

Enter your personal TFN (not the business TFN)

My tax file number:*

Declaration

I declare that:

- I am the person identified above.
- I am authorised to make this application on behalf of the business identified above.
- This application is for me to connect the above ABN to my myGov account
- I understand the [terms and conditions](#).
- The information provided in this application is true and correct, and
- Notices about this application may be sent to the email address recorded for the business on the Australian Business Register.

For information about your privacy, see the [privacy statement](#).

Read the declaration carefully and then select 'Declare and Submit'.

The ABN is now connected, and the myGov credential can be used to access the business portal.

Manage ABN Connections

Return to myGov

Success! You have connected W.H. SMITH & O.L. MACDONALD

You can now access a range of Government online business services using your myGov username and password.
Find out what Government business online services you can access now.

Your connected ABNs ▲

Always use myGov to access participating Government online business services

W.H. SMITH & O.L. MACDONALD

Connect another ABN ▼

Add Software ID to Access Manager

Obtain your unique software ID through the STP setup of your software

- **MYOB** – <https://www.myob.com/au/support/single-touch-payroll>
- **Xero** – <https://www.xero.com/blog/2017/11/single-touch-payroll-au-payroll>
- **Quickbooks** – <https://quickbooks.intuit.com/au/resources/small-business-accounting/introducing-single-touch-payroll>
- **Reckon** – <https://www.reckon.com/au/single-touch-payroll/>

Access Manager to Add Software ID

Use URL <https://am.ato.gov.au> and select myGov to sign in.

Select My hosted SBR software services and add Software ID

The screenshot shows the 'Login' page of the Australian Government Authentication Service. At the top, it says 'Australian Government' and 'Authentication Service'. Below the 'Login' heading, it identifies the user as 'Australian Taxation Office Access Manager'. A message states: 'You can use all supported credential types to login to this government online service.' There are two input fields: 'Select:' with a dropdown menu (showing 'myGov (beta)') and 'Password:'.

The screenshot shows the 'myGov' login page. It features the 'Australian Government myGov' logo at the top. The main form has a 'Username or email' field with a 'Forgot username' link below it. The 'Password' field has a 'Do not show others your password' checkbox and a 'Show' button. A 'Forgot password' link is also present. A 'Sign in' button is at the bottom.

The screenshot shows the 'Access Manager' dashboard for the Australian Taxation Office. The top navigation bar includes 'Australian Government' and 'Australian Taxation Office'. The main content area is titled 'Identify your hosted SBR software service'. It shows a breadcrumb trail: 'Home » Identify your hosted SBR software service'. A blue header reads 'Identify your hosted SBR software service'. Below it, a link says 'Notify the ATO of your hosted SBR software service'. A section titled 'Selected hosted SBR software service provider' displays 'ABN: 11 111 111 111' and 'Software service provider: Software Co'. Another section, 'Identify your Software IDs', includes a blue icon and text: 'Your software service provider issues a Software ID to identify the hosted software environment it provides. It provides several Software IDs for its services.' Below this is an 'Add Software IDs:' field and an 'Add another' link. A red box highlights the 'My hosted SBR software services' link in the left-hand navigation menu.

References

- [ATO – Access Manager](#)
- [ATO – Registered Agents providing Payroll Service \(STP\)](#)
- [ICB – Manage ABN Connections Using myGov](#)
- [ICB – Connecting Your ABNs on myGov \(iPhone\)](#)
- [ICB – Which Software ID Do I Connect?](#)
- [ICB – BAS Agents can Connect Clients for STP](#)
- [ICB – SBR Software Services](#)

Fair Work Mediation

Working With You to Resolve Workplace Issues

The Fair Work Ombudsman will work with employers and employees to resolve workplace issues by offering dispute resolution services, information about workplace laws, and tools to help companies and their staff follow the laws.

Fair Work will assist both employees and employers, and they don't advocate for either party. They want to make sure everyone is following workplace laws, can resolve any issues quickly, and get on with the job as soon as possible.

Step 1: Finding out what the issues are

FWO contact the employer and the employee to discuss the workplace issues that have been raised. FWO will help you to sort out exactly what issues are in dispute.

FWO will help you to:

- learn about the laws relating to the issues in dispute.
- use our tools to calculate what the entitlement should be.
- try to fix any problems before mediation.

If all the issues can be voluntarily resolved at this stage, there is no need to go through to the next step, which is the FWO mediation process.

Step 2: Mediation

The FWO mediation service is a fast, confidential and free way to help employees and employers find solutions to disputes about workplace issues.

An experienced mediator will work with both parties to come to an agreement to resolve the dispute during a scheduled telephone conference call of up to 2 hours.

Step 3: After mediation

Mediation outcomes are flexible and decided by the parties. Agreements reached during mediation often include payment of money, or agreement that no money is owed, but can also involve:

- crediting or debiting hours of leave.
- giving a work reference.
- making an apology.
- returning property.
- anything else the parties agree to in order to resolve the dispute.

Reference

- [FWO – Working with you to resolve workplace issues](#)

BAS Agent Lodgement Program 2018-2019

The ATO have released their 2018/19 lodgement concessions for BAS Agents. They apply to electronic lodgements by registered agents.

Monthly BAS

Monthly lodgment obligation	Due date	BAS agent concession for lodgment and payment if lodging by the BAS Agent Portal, PLS or ECI
Activity statement	21st of the following month	n/a The electronic lodgment and payment concession does not apply to standard monthly activity statements.
December activity statement	21 January	21 February – December monthly business activity statements for business clients with up to \$10 million turnover who report GST monthly and lodge electronically using a registered agent.

Quarterly BAS

Quarterly lodgment obligation	Original due date	BAS agent concession for lodgment and payment if lodging by the BAS Agent Portal, PLS or ECI
Quarter 4, 2017–18	28 July 2018	25 August 2018
Quarter 1, 2018–19	28 October 2018	25 November 2018
Quarter 2, 2018–19	28 February 2019	n/a The Quarter 2 lodgment due date is more than eight weeks after the end of the quarter, which is similar to the electronic lodgment concession available for the other three quarters. As a result, lodgment concessions are not available for Quarter 2.
Quarter 3, 2018–19	28 April 2019	26 May 2019
Quarter 4, 2018–19	28 July 2019	25 August 2019 To be confirmed when the BAS agent lodgment program 2019–20 is developed.

Portal Display

The published 'due dates' for BAS etc. will not show the agent's extended dates. We note that some SBR/PLS software, (i.e. GovReports), now recalculates the due dates for you and displays the extended date. The portal will not show the agent's extended dates until after the BAS has been lodged.

The extensions apply if you lodge by PLS, ECI or Portals. We expect SBR enabled Business Management Software to be included in the list.

ATO to Cancel Inactive ABNs

Are Your ABNs Active and Up To Date?

To maintain accurate data, the Australian Business Register (ABR) periodically checks its records for Australian business numbers (ABNs), and automatically cancels those that appear inactive. The ABR checks are happening throughout 2018.

Your client may have their sole trader, partnership, or trust ABN cancelled if they have:

- declared no business income for the last two years.
- not lodged business activity statements or income tax returns for more than two years.

To avoid ABN cancellation, your clients with outstanding lodgments need to bring these up to date.

Sometimes sole traders have forms outstanding because they think they don't need to lodge if their income is below the tax-free threshold. Remind your sole trader clients that, **regardless of their income**, they need to:

- lodge their individual tax return, including the supplementary section.
- lodge their business and professional items schedule for individuals.
- pay their IAS, and if Nil they must lodge a Nil.




It is important that ABR information remains current, as the public uses ABN Lookup data to verify business and GST status. If your sole trader client no longer operates a business, you can update their business structure and cancel their ABN. If your client decides to start running their business again, they can easily reapply.

Resources

- [ATO – Keeping ABN details up to date](#)

Continued Professional Education

Continuing Professional Education

ICB Events and Webinars	Classroom	Online
<p>ICB Technical Webinar – End of Year Review of Taxable Payments Annual Report (TPAR) 2018 Webinar, 7th August, 12:30 - 2:00pm AEST</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, August to December</p> 	<p>QuickBooks Online Advanced Certification QuickBooks Courses, Multiple Dates</p> <p>Reckon Live Webinars (& Library) Webinars & Recorded for Online, Continual</p> 

ICB Network Meetings

Upcoming Network Meetings

Webinars				
Online 10th August, 2018	Online 13th August, 2018			
ACT				
Canberra - Northside 15th August, 2018	Canberra - Phillip 14th August, 2018			
NSW				
Albury 3rd August, 2018	Ballina 10th August, 2018	Balmain 13th August, 2018	Bathurst 21st August, 2018	Bellingen 21st August, 2018
Blue Mountains TBC	Brookvale 13th August, 2018	Central Coast 15th August, 2018	Dubbo 24th September, 2018	Hawkesbury Region 31st July, 2018
Hills Districts 15th August, 2018	Hornsby 9th August, 2018	Lower North Shore 20th August, 2018	Moorebank 1st August, 2018	Newcastle 20th August, 2018
Newport 14th August, 2018	Orange 10th August, 2018	Port Macquarie 14th August, 2018	Randwick - Bondi 8th August, 2018	Southern Highlands 13th August, 2018
Shoalhaven 13th August, 2018	Sutherland 15th August, 2018	Tweed Coast 8th August, 2018	Wagga TBC	Wollongong 7th August, 2018
NT				
Darwin 13th August, 2018				
Queensland				
Atherton Tablelands 8th August, 2018	Brisbane Central 16th August, 2018	Brisbane North 14th August, 2018	Brisbane South 21st August, 2018	Bundaberg 21st August, 2018
Burpengary 22nd August, 2018	Cairns 3rd August, 2018	Dalby TBC	Gold Coast - AM 14th August, 2018	Gold Coast - PM 14th August, 2018
Hervey Bay 21st August, 2018	Ipswich 14th August, 2018	Logan 15th August, 2018	Moreton Bay 13th August, 2018	North Sunshine Coast 10th August, 2018
Port Douglas 17th August, 2018	South Sunshine Coast 9th August, 2018	Toowoomba 10th August, 2018	Townsville 10th August, 2018	
South Australia				
Adelaide West 17th August, 2018	Mt Barker TBC	Para Hills 15th August, 2018	South Adelaide 9th August, 2018	Unley 16th August, 2018
Tasmania				
Hobart 31st August, 2018	Launceston 23rd August, 2018			
Victoria				
Brunswick 21st August, 2018	Bulleen 14th August, 2018	Burwood 1st August, 2018	Chadstone 13th August, 2018	Cobram 2nd August, 2018
Docklands 10th August, 2018	Echuca TBC	Frankston 9th August, 2018	Geelong 21st August, 2018	Greenvale 14th August, 2018
Macedon Ranges 7th August, 2018	Mitcham 9th August, 2018	Mordialloc 21st August, 2018	Mornington TBC	Mt Waverley 7th August, 2018
Narre Warren 21st August, 2018	Sale 10th August, 2018	Warragul 20th August, 2018	Wyndham 10th August, 2018	Yarra Valley 10th August, 2018
Western Australia				
Balcatta 14th August, 2018	Broome 24th August, 2018	Bunbury 14th August, 2018	Busselton TBC	Cockburn Central 15th August, 2018
Geraldton 24th August, 2018	Joondalup 16th August, 2018	Kalgoorlie TBC	Mandurah TBC	Melville 8th August, 2018
Midland 8th August, 2018	Northam 30th July, 2018	Welshpool 21st August, 2018		

July 2018 Question of the Month: Control of accounting files

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

A client's accountant is seeking administrator rights to the accounting file to setup their staff as users. Should this be allowed? Considering the cyber issues today who has the control?



Let us know your thoughts here

June 2018 Answer of the Month: Wage reporting without an ABN

Last Month we Asked You:

How do you report wages when an entity does not have an ABN and is not a business?

For example, how does that system work for a disability organization, or mum and dad employing a nanny?

ICB's Response:

The organisation or mum and dad will be required to register for a Withholding Payer Number (WPN) from the ATO as they will be required to withhold tax for the wages paid.

Depending on the hours worked and gross wage paid superannuation guarantee of 9.5% may be required to be paid to the employees fund.

Additionally, at end of year, the WPN holder is required to provide a payment summary to employees and lodge with the ATO.

Other Things Happening in the World

Fair Work Case - Caltex Franchisee Falsified Wage Records

Almost \$100k in Penalties After Caltex Franchisee Falsified Wage Records

The importance of good record keeping and honest record keeping was again emphasized by the FWO. In a recent case, penalties of almost \$100,000 against a former Caltex franchisee in Sydney for falsifying wage records sending a message that serious consequences apply when fabricated records frustrate investigations, according to Fair Work Ombudsman Natalie James.

Peter Dagher and his company Aulion Pty Ltd, who formerly operated the Caltex Five Dock service station in inner-western Sydney, have been penalised \$16,038 and \$80,190 respectively after admitting falsifying records of the wage rates paid to migrant workers.

The penalties, which are 90 per cent of the possible maximums, are the result of legal action by the Fair Work Ombudsman in the Federal Circuit Court.

The penalties are also the highest the Fair Work Ombudsman has secured in a legal action relating solely to record-keeping and pay slip breaches.

Ms James says the fact that Courts are demonstrating they are prepared to issue near maximum penalties for serious record-keeping contraventions serves as a major warning, given that new laws have now significantly increased sanctions for serious record-keeping breaches.

The new sanctions apply to conduct that has occurred since the Fair Work Amendment (Protecting Vulnerable Workers) Act 2017 came into effect in September 2017.

“The breaches by this Caltex franchisee occurred in 2016 – but if this same conduct occurred today, the possible sanctions available in Court would be even more significant,” Ms James warned.

“Financial penalties for failing to keep records and issue pay slips have significantly increased and any unscrupulous employer that frustrates a Fair Work Ombudsman time-and-wages investigation by using false records can now face prosecution in criminal court.

“A reverse onus of proof can also now apply, meaning that employers who don’t meet record-keeping or pay slip obligations and can’t give a reasonable excuse will need to disprove allegations of under-payments made in a court.”

From the ICB

Announcing ICB’s 2019 Conference Dates

Dates Announced – Bookings Available

“Thank you for a fantastic conference; it was highly informative, with excellent speakers” —2018

Pricing

* all costs are GST-inclusive

- **Full Members: \$286 early bird** until 20 January. (\$341 normal price)
- **Students/Educators: \$341** available from 20 January
- **Non ICB Members: \$506** available from 20 January

Details

Further details available on the [2019 Conference web page](#).

ICB 2018 AGM Outcomes

Thank you to the 1447 members who participated in the online voting for the 2018 AGM. This made up 36% of the eligible voting members and therefore met the required number to give effect to the constitution changes that were proposed.

Constitutional Reform

The overwhelming support of the proposed changes assist in driving ICB into the next era of development and impact:

- Directors must be approved and then appointed by members for a maximum of a 3 year term. Reappointment is allowed.
- Directors must Govern the ICB in accordance with the Constitution and the agreed Policy and Philosophy statements.
- Changes to any Policy and Philosophy must first be approved by the Directors and then agreed to by the Members.
- Email Addresses become the permitted formal means of notification to members.
- Online Voting is permitted and serves as participation in meetings.
- Complaints process to be managed and considered by a designated Complaints and Disciplinary Committee.
- Appeals about Complaints Committee decisions will be heard by the Directors.

Quorum

The quorum for members meetings that had been proposed in the service of notice and therefore subject to the required notification processes and period of time proposed that a quorum be set at 10 or a number determined in advance by the Board.

This proposal was approved by members.

However,

Some members did discuss at the presentation of the AGM as part of the Annual Conference series that the amount should be greater, and accordingly the Directors have resolved that the quorum for all members decisions and meetings shall be a minimum of 50. This change will be brought in as a future Constitution change.

Directors

It was agreed that the number of elected directors shall be 6, noting that the CEO is considered an additional director, and the elected directors may appoint a further 2 directors as required.

The process for persons to be nominated for Director positions shall be advised in the August newsletter.

Policy matters

73% of members expressed a positive view on the member provided proposal that network meeting facilitators should be further supported in consideration of their fee for attending the annual conference. We will now develop the system for allowing network facilitators to apply a level of support attributable to them for their respective levels of contribution towards the running of network meetings, i.e., pro-rata to the number of meetings and participation.

The conducting of the ICB Skill review was supported. We are considering the assessment and re-certification of skills requirements in conjunction with the Future of the Tax Profession discussions and the TPB CPE requirements. Further information will be available soon.

Details

- [2018 Members AGM details](#)

Modernising Business Registers

[ICB Consults into the Modernising Business Register Program](#)

What's New this Month from ICB

New and updated resources for July 2018

- [Review Assets Bought and Sold](#)
- [Apprentices and Trainees](#)
- [Living Away From Home Allowance](#)

Other news for July 2018

- [TPB Promotes Agents](#)

[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.



MYOB Partner Connect 2018

Get ready for Partner Connect 2018

– the importance of being connected

One of the largest accounting and bookkeeping industry events is returning this year to offer more insights, networking opportunities and partner benefits than ever before.

The world of accounting and bookkeeping is a busy place.

Advisors have a lot on their plates: tax planning, compliance work and advisory now makes up the day-to-day, but there's also new software and systems constantly being released and updated, new hires to be made and new clients to be won.



Positivity and achieving conference consistency

Karen Groves, founder and director of bookkeeping firm Successful Alliances

"I chose to make a conscious decision to stay positive and actively seek out the information that holds the most relevance to me.

"That, and the fact that I went on to have a really great experience at the very next Partner Connect conference I attended has turned things around for me entirely."

The challenge to stay relevant for attendees exists for MYOB Partner Connect as much as it does for any other industry event of this kind, but Groves said that she's since come to find plenty to love in recent years.

"The keynote speakers at Partner Connect are usually very inspirational and I enjoy those presentations that help me develop as a person as well as develop my business.

"I especially enjoy hearing from Tim Reed. He's very insightful and gives a great 'big picture' view of MYOB and the industry in general. The fact that he and other senior members of the MYOB team are usually available to speak with at times throughout the conference is also a real benefit."

Blending education with socialisation

Partner Connect is back bigger and better this year, with world-class speakers, thought leaders and Australia's best and brightest coming together at Melbourne's Hisense Arena on 20 and 21 September for two days of inspiration and celebration.

[Want to find out more?](#)

Workforce Guardian

After a long-term relationship and careful consideration, we advise that the formal partnership between ICB and Workforce Guardian has come to an end. Over the last 5 years we have had some significant wins in bringing to members, amongst other things, HR resources, support and solutions, and we part ways thanking Workforce Guardian for their support of ICB and our members during that time. Moving forward, any members who currently have a Workforce Guardian subscription will need to liaise with them directly in relation to the management of their subscription.



The Complete ATO Library

This document describes accessing the Legal database of the ATO – all their law, their rulings, their guidance – as described by the ATO in their “[reference manual](#)”

This may help explain what document you are trying to look for, and the authority of that document. The ATO web pages themselves are **not** a legal authority, and to be relied on that page must be based on the law as otherwise prescribed. Note the ATO advises as follows in relation to their website:

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, [contact us](#) or seek professional advice.

If you would like more information, refer to [Taxpayers' charter – helping you to get things right](#)

You can access the Legal database:

- from the ATO website by clicking on [Legal Database](#) located at the top of every page
- directly at www.ato.gov.au/Law/

Legal Database Content

The Legal database provides content in relation to the laws administered by the Commissioner of Taxation. The Legal database contains:

- principal Acts and Regulations relating to tax and superannuation.
- amending Acts and Regulations relating to tax and superannuation.
- legislative determinations issued by the Commissioner of Taxation.
- extrinsic material relating to the amending Acts and Regulations, such as explanatory memoranda and second reading speeches.

Public Rulings

Public rulings and determinations set out the Commissioner's opinion about how a tax law applies. Public rulings include Law companion rulings, which are a special set of public rulings on how recently-enacted law applies to a class of taxpayers, or to taxpayers generally.

Practical Compliance Guidelines

Practical compliance guidelines are guidance materials on how the ATO will allocate its compliance resources according to assessments of risk. They also outline administrative approaches that mitigate practical difficulties relating to the operation of tax laws.

Cases

The Legal database contains published case judgments involving taxation matters from Australian courts. Case judgments from Canada, New Zealand and the United Kingdom are also available. It also contains the Test case litigation register, which details the progress of cases approved for test case funding, cases declined for test case funding and the reasons why, and the outcome of all test case funded matters.

Decision Impact Statements

Decision impact statements are a statement of our response to significant cases decided by the courts or tribunals.

ATO Interpretative Decisions

An ATO interpretative decision (ATO ID) is an edited version of a decision the Commissioner makes on an interpretative issue, and is indicative of how the Commissioner might apply the law on that particular issue.

Law Administration Practice Statements

Law administration practice statements provide direction and assistance to our staff on approaches to be taken when performing duties involving the laws administered by the Commissioner.

Taxpayer Alerts

Taxpayer alerts are intended to be an early warning of our concerns about significant, emerging or recurring higher-risk tax or superannuation arrangements we have under risk assessment.

SMSF Regulator's Bulletins

Self-managed superannuation fund (SMSF) regulator's bulletins outline our concerns about new and emerging arrangements that pose potential risks to SMSF trustees and their members from a superannuation regulatory or income tax perspective.

Other ATO Documents

These are other documents produced by us that are relevant to interpretative issues. They include other documents containing the precedential ATO views, minutes of our external forums, such as the National Tax Liaison Group, technical discussion papers, Super CRT alerts and dispute resolution instruction bulletins.

ATO Law Aids

The Legal database contains a number of other document types that assist in the interpretation and application of the law such as:

- *The National tax equivalent regime manual*
- *interpretation NOW!*
- fact sheets for employers, individuals and small business
- guidance notes for super changes
- consolidation reference manual
- **Edited private advice**
A public historical record of private written binding advice we have issued
– edited for confidentiality purposes.

Archived Document Types

A number of document types are no longer current, and remain on the Legal database for historical reference only. These include:

- ATO receivables policy
- case decision summaries
- an index of historical documents
- superannuation circulars

Finding Documents

There are three ways to find documents in the Legal database:

- [Search](#) – for a quick or advanced search
- [Browse](#) – to navigate through a table of contents for all documents held on the Legal database
- [Quick access](#) – can be used if you know the section of an Act, or the reference number of a document, such as a public ruling.

Find out about:

- [Legal database content](#)
- [Viewing documents](#)
- [Subscription service](#)

Resources

- [ATO – Legal database reference manual](#)

ATO Data Sharing and Protection

Your privacy

Your privacy is protected by the Privacy Act 1988 and the strict secrecy provisions of the *Income Tax Assessment Act 1936*, the *Taxation Administration Act 1953* and other tax laws.



Australian Government
Australian Taxation Office

These laws prohibit our staff from accessing, recording or disclosing any persons' tax information except in the performance of their duties. Breaches of these laws can attract fines of up to \$11,000 and jail sentences of up to two years.

We also adhere to the Privacy Commissioner's [Guidelines on Data Matching in Australian Government Administration](#) by preparing and publishing a data matching protocol for each of our programs that obtain information on about 5000 individuals or more.

In broad terms, each protocol explains:

- the purpose of the program
- what data is collected
- which agencies or organisations will be providing the data
- how the data will be used.

See also:

- [Data matching protocols](#)
- [ATO privacy policy](#)
- [Taxpayers' charter – what you need to know](#)
- [Office of the Australian Information Commissioner – Privacy law](#)

Reference

- [ATO – Your privacy](#)

ATO Release Tax 2018 Resources

A Helpful Directory for Tax Time

The ATO has a range of information, tools and services available to help small businesses prepare and lodge their tax return every year.

- [ATO app](#) – quick access to handy tools and calculators and answers to frequently asked questions.
- [myDeductions](#) – track business income, expenses, and car trips. At tax time you can upload this information to pre-fill your tax return, or email it to your tax agent. Never miss out on claiming a deduction because of a lost or faded receipt again.
- [Calculators and tools](#) – to help you run your business.
- [Small business benchmarks](#) – helps you compare your businesses performance against similar businesses in your industry.
- [Small business newsroom](#) – subscribe to the newsroom and get all the latest tax news, delivered straight into your email inbox.
- [Small business workshops](#) – register to attend our face-to-face workshops to help you understand your tax entitlements and obligations.
- [Small business webinars](#) – watch to find out about tax and super obligations and entitlements for your business. Topics include GST, activity statements, income tax deductions, home-based business, record keeping and more.
- [atoTV](#) – a wide range of videos that cover tax time information, to watch at a time that best suits you.
- [Live chat](#) – ask about GST, ABN, AUSkey, BAS, account enquiries and to update details. Live chat is available from 3.00pm–8.00pm (AEST) Monday to Friday and 10.00am–2.00pm (AEST) on Saturday (except public holidays).
- [ATO Community](#) – ask your tax and super related questions over on the ATO's online community forum.
- [Business Assistance Program](#) – one-on-one free, tailored and confidential support over a 12 month period for new small businesses.
- Phone **13 28 66** – for business enquires such as account balances, business registrations, business tax return preparation and activity statements (8.00am–6.00pm Monday to Friday local time, except national public holidays).
- [After-hours call back service](#) – provides the help you need, at a time that's convenient for you. Complete the online form to book a time to talk to us from 6.00pm–8.00pm Monday to Thursday (except public holidays).
- [Social media](#) – keep up to date with the latest tax and super information on the go! Follow the ATO to get tax tips and updates, share information and stay informed.

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
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
Saturday 3 November 2018 – 9.00pm AEDT	Sunday 4 November 2018 – 9.00am AEDT
Friday 9 November 2018 – 11.30pm AEDT	Monday 12 November 2018 – 7.00am AEDT
Saturday 1 December 2018 – 9.00pm AEDT	Sunday 2 December 2018 – 9.00am AEDT

Additional Maintenance: Quarterly Major Systems Release

Start Time	End Time
Friday 28 September 2018 – 9.00pm AEST	Monday 1 October 2018 – 7.00am AEST
Friday 7 December 2018 – 9.00pm AEDT	Monday 10 December 2018 – 7.00am AEDT

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

ICB Membership Statistics

5,684 Members at 30 June 2018

3,984 Members maintain Fellow, Member, Associate, Affiliate and Educator Membership. ICB also has 14 Accredited Training Provider Members and 1,686 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

[To unsubscribe from receiving this newsletter, please click here](#)

Institute of Certified Bookkeepers

Level 27
Rialto South Tower
525 Collins Street
Melbourne 3000

P: 1300 85 61 81

F: 1300 85 73 93

W: www.icb.org.au

E: admin@icb.org.au



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