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BOOKKEEPERS



Beware of ATO Scammers

New Trends in ATO Scams

The ATO has noticed an alarming new trend in scam activity involving scammers impersonating TAX and BAS agents. This new scam is effective because clients are trusting of their representatives, so you need to encourage your clients to take care.

In a twist on the 'fake tax debt' scam, we have received increasing reports of a new scam method where scammers impersonate registered agents to lend legitimacy to their phone call.

The fraudsters do this by:

- coercing the victim into revealing their agent's name
- initiating a three-way phone conversation between the scammer, the victim, and another scammer impersonating the victim's registered agent or someone from the agent's practice.

Victims have fallen for this new approach. In one recent example, a victim withdrew thousands of dollars in cash and deposited it into a Bitcoin ATM, fearing police had a warrant out for their arrest. The phone conversation with the scammers appeared legitimate, and the victim trusted the advice of the scammer 'tax agent'.

What You Can Do

Help protect your reputation, your clients' information and their money from these scammers. Let your clients know we will never:

- demand immediate payments
- threaten them with arrest
- request payment by unusual means such as iTunes vouchers, store gift cards or Bitcoin cryptocurrency.

If your client is suspicious about a phone call from someone claiming to be us, the ATO recommends they disconnect and call 1800 008 540 to verify the call.

Alternatively, your client can hang up the call and contact you directly to confirm the status of their tax affairs.

The ATO have already shared information about the scam through the media, including television, radio and social media. To spread the warning message to your clients, you may consider sharing the ATO and ICB social media posts with your clients.

ATO Lodgement Dates

These dates are from the ATO website and do not take into account possible extensions.

You remain responsible for ensuring that the necessary information is with us in time.

BAS/IAS Monthly Lodgements

Final dates for lodgements and payments:

October Activity Statement:
21 November 2018

November Activity Statement:
21 December 2018

December Activity Statement:
21 January 2019

BAS Quarterly Lodgements

Final dates for lodgements and payments:

1st Quarter 2019 Financial Year:
September Quarter 2018 (incl. PAYGI)
28 October, 2018

2nd Quarter 2019 Financial Year:
December Quarter 2018 (incl. PAYGI)
28 February, 2019

When a due date falls on a Saturday, Sunday or Public Holiday*, you can lodge or pay on the next business day.

*A day that is a public holiday for the whole of any state or territory in Australia.

Due date for super guarantee contributions:

1st Quarter 2019 Financial Year:
July to September 2018 – contributions must be **in the fund** by 28 October, 2018

2nd Quarter 2019 Financial Year:
October to December 2018 – contributions must be **in the fund** by 28 January, 2019

The super guarantee charge is not a tax deduction if not paid by these dates.

Refer to the ATO for details regarding any SGC charges applicable if not paid by due date.



Changes to Modern Awards

The Fair Work Commission has varied a number of awards as part of its Modern Award Review. The changes affect rules about casual conversion, minimum engagement periods and rostering arrangements. You can check the changes to your award in the Fair Work Commission's schedule of determinations.

Casual conversion - change to permanent

Importantly, a five-member Full Bench of the Commission provided a decision concerning part-time and casual employment in response to its review of modern awards.

As part of its decision, the Commission shall include a model clause into over 80 modern awards which did not previously include a casual conversion clause. The new clause enables casual employees to seek convert from casual to full-time or part-time employment, subject to certain rules and restrictions.

The model clause incorporates a requirement that all casual employees subject to the awards are to be given a copy of the model clause during the first 12 months of the employee's term of engagement with the employer.

The casual conversion clause allows a casual worker to become a part-time or full-time employee if:

- a qualifying period of 12 calendar months is met;
- the casual employee must have engaged in work with a pattern of hours on an ongoing basis over the required 12 month interval which may continue to be worked on a full-time or part-time basis without the need for significant adjustment.

The changes took effect from the first full pay interval on or after 1 October 2018.

Changes to minimum engagement periods

Please note that minimum engagement terms are now in effect: the minimum amount of time an employer may work during each shift.

This seeks to make the process of scheduling and rostering staff more fair. Employees cannot be called in for 20 minutes of work, they need to be allocated the minimum number of hours. This prevents a staff member driving an hour only to be told they are not needed after a few minutes of work.

It is important to note that the minimum engagement term is different within each award. Eg In the fitness award if you are level 2, 3, 3A or 4A then minimum engagement is one hour otherwise it is three hours except for student trainers.

Minimum wages in the General Retail Industry Award

Minimum wages in the [General Retail Industry Award 2010 \[MA000004\]](#) have been increased by 3.5%. The increase to wages will apply **from the first full pay period on or after 1 July 2018**.

See the [Annual Wage Review 2017-2018 decision \[2018\] FWCFB 3500](#) for more details.

Examples for modern award increases

The following examples show how the increase in wages applies to adult employees in classification level 4, which may include:

- Employees engaged in managing a defined section or department, supervision of up to 4 sales staff (including self), stock control, buying and ordering requiring the exercise of discretion as to price, quantity and quality etc.

For advice about which award applies to you and your classification level please contact the [Fair Work Ombudsman](#).

Full-time (weekly rate)

Previous	From 1 July 2018	Increase per week
\$809.10	\$837.40	\$28.30

Full-time and part-time employee hourly rates for ordinary hours

Note: calculated on the basis of 38 hours per week.

Day	Previous	From 1 July 2018	Increase per hour
Monday to Friday	\$21.29	\$22.04	\$0.75
Saturday	\$26.61	\$27.55	\$0.94
Sunday	\$41.52	* \$39.67	-\$1.85
Public holiday – all hours	\$47.90	\$49.59	\$1.69

Employees may be entitled to various overtime rates and allowances which are not included in the tables above.

The Fair Work Ombudsman [Pay Calculator](#) can assist with calculating wages and allowances.

* Sunday penalty rates were reduced in the [Penalty Rates decision \[2017\] FWCFB 1001](#). A further decision [2017] [FWCFB 3001](#) put transitional arrangements in place which reduce the Sunday penalty rates over 3 years.

Disclaimer: All or any advice contained in this newsletter is of a general nature only and may not apply to your individual business circumstances. For specific advice relating to your specific situation, please contact your accountant or contact me for further discussion.

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