



Institute of Certified Bookkeepers

Making you Count

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Bookkeepers helping Bookkeepers helping Business

November 2018

Welcome to ICB's November Newsletter.



Contents

Important News.....	2
■ Call for Nominations for Fellow Memberships	2
■ The 2018 Annual Bookkeepers Survey is Now Open!	3
Best Practice Bookkeeping	3
■ Work Christmas Parties and FBT	3
Continued Professional Education	4
■ Continuing Professional Education	4
ICB Network Meetings	5
■ Upcoming Network Meetings	5
■ November 2018 Question of the Month: Paying accounts in reward points	6
■ October 2018 Answer of the Month: Identification documents for new clients	6
Other Things Happening in the World	6
■ Analysis of Wage Growth	6
■ Banking Code of Practice	7
■ eInvoicing Progress – October Meeting Update	8
From the ICB.....	8
■ What's New this Month from ICB	8
From Strategic Partners	8
■ MYOB – Working with in tray documents	8
■ MYOB – Success in bookkeeping means rising above your title	9
■ Reckon – Helping your clients move away from Excel	10
■ QuickBooks Online and Expensify workshop: Free webinar	11
■ Episode One of Bookie and Beano Podcast	11
From the ATO	12
■ ATO Speaks About Small Business	12
■ ATO Portal Maintenance	14
ICB Membership Statistics	14
ICB Supporters and Sponsors.....	14

Additional Information for Members Only

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

Important News

- Future Directors of ICB Australia – Nominate Now
- Notice of AGM – Call for Agenda Items
- FWO Works with Employers

Best Practice Bookkeeping

- Bookkeepers Supporting NDIS Service Providers – new resource
- Contractors and PSI
- Superannuation contribution cap changes
- Residential rental property travel expenses
- Your Obligations to Volunteers
- ATO Risk Review and Audit Processes
- Have that Super Discussion with your Employers

The BAS Agent World

- How to Get Replacement Activity Statements
- Simpler BAS Deemed a Success – ATO Report

Other Things Happening in the World

- Social Media for the Bookkeeper
- Survey on Payment Times – Help the Debate be Real

From the ICB

- New and Updated Resources from November Workshops
- November 2018 eBrief for your Clients and Business

Important News

Call for Nominations for Fellow Memberships

In 2010, Members decided to define 'Fellow' membership to be recognition of those Members of ICB who have contributed significantly to the bookkeeping community.

This year, we are looking for your assistance in nominations for Fellow Membership.

Selection Criteria (one or more of the following):

- Provided significant contribution into ICB and the membership over a period of time
- Contributions to resources and support
- Network facilitation
- Bookkeepers helping Bookkeepers
- Representing ICB
- Bookkeeper education
- Considered and approved by the admissions board

If you know someone suitable for ICB Fellow membership, a Fellow Membership nomination form is [available here](#).

Nominations are to be received by ICB prior to 31 January, 2019.

The 2018 Annual Bookkeepers Survey is Now Open!

The ICB Annual Bookkeeping Survey is now available for 2018.

This survey is open to all bookkeepers! You do not have to be an ICB Member, so make sure you pass the link on to colleagues, employees, or even your accountant to complete. You have the choice to remain anonymous, and everything you say is entirely confidential.

The results from this independent survey are provided to government bodies, software companies and the education sector, helping them to understand the reality of the bookkeeping profession.

The survey will take roughly 15 minutes to complete. Should you exit the survey at any time, your progress will be automatically saved, allowing you to resume later.

- [Click here to access the survey](#)

Results from the survey will be published early 2019.

You can [access the previous year's survey results here](#).

If you experience any problems accessing the survey, please contact us at socialmedia@icb.org.au



Best Practice Bookkeeping

Work Christmas Parties and FBT

Source: ATO – Work Christmas parties and FBT

'Tis the season to be jolly!

If you're involved in the administration of fringe benefits tax (FBT) for your organisation, be sure to plan ahead this festive season.

When rewarding employees with gifts or parties at Christmas, FBT may apply. Even if your organisation is exempt from income tax, providing food and drink could constitute a tax-exempt body entertainment fringe benefit.

There's good news, though. Some FBT exemptions might apply in your circumstances.

Meal entertainment provided by public benevolent institutions, health promotion charities, public hospitals, non-profit hospitals and public ambulance services to employees is exempt from FBT unless it's provided under a salary packaging arrangement on or after 1 April 2016.

Also, minor and infrequent gifts might be exempt from FBT.

So, start planning now to work out how much FBT you will have to pay – on top of the cost of the function and gifts this festive season.



Continued Professional Education

Continuing Professional Education

ICB Events and Webinars	Classroom	Online
<p>ICB 2019 Conference Multi-Locations, Multi-Dates</p> <p>ICB Technical Webinar - Onboarding Employees with MYOB Online, 4th December, 2018</p> <p>ICB Technical Webinar - Onboarding Employees with Intuit Online, 5th December, 2018</p> <p>ICB Technical Webinar - Surviving Christmas and Holiday Processes Online, 6th December, 2018</p> <p>Introduction to Digital Signatures for Bookkeepers Online, 7th December, 2018</p> <p>ICB Technical Webinar - Onboarding Employees with Reckon Online, 10th December, 2018</p> <p>ICB Technical Webinar - Onboarding Employees with Xero Online, 11th December, 2018</p> <p>ICB Technical Webinar - Communicating with Clients and Accountants Online, 22nd January, 2019</p> <p>ICB Technical Webinar - Working with Clients Online, 24th January, 2019</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 Multi-locations, Multi-dates</p> 	<p>ICB Exclusive: Effortless Book- keeping with Receipt Bank Webinar, 27th November, 2018</p> <p>ATO Webinar – Single Touch Payroll Webinar, 28th November, 2018</p> 

ICB Network Meetings

Upcoming Network Meetings

Webinars				
Online 10th December, 2018	Online 14th December, 2018			
ACT				
Canberra - Northside 16th January, 2018	Canberra - Phillip 12th February, 2019			
NSW				
Albury TBC, 2019	Ballina 14th December, 2018	Balmain 10th December, 2018	Bathurst TBC, 2019	Bellingen 22nd January, 2018
Blue Mountains TBC, 2019	Brookvale 10th December, 2018	Central Coast 12th December, 2018	Dubbo 30th November, 2018	Hawkesbury Region 11th December, 2018
Hills Districts 5th December, 2018	Hornsby 13th December, 2018	Lower North Shore 17th December, 2018	Moorebank 5th December, 2018	Newcastle 4th February, 2019
Newport 11th December, 2018	Orange 30th November, 2018	Port Macquarie 11th December, 2018	Randwick - Bondi 13th February, 2019	Shoalhaven 10th December, 2018
Southern Highlands 13th December, 2018	Sutherland 12th December, 2018	Tweed Coast 13th February, 2019	Wagga Wagga 5th December, 2018	Wollongong TBC, 2019
NT				
Darwin 10th December, 2018				
Queensland				
Atherton Tablelands 23rd January, 2019	Brisbane Central 13th December, 2018	Brisbane North 11th December, 2018	Brisbane South 11th December, 2018	Bundaberg 18th December, 2018
Burpengary 19th December, 2018	Cairns 14th December, 2018	Dalby 31st January, 2019	Gold Coast - AM 11th December, 2018	Gold Coast - PM 11th December, 2018
Hervey Bay 14th December, 2018	Ipswich 4th December, 2018	Logan 12th December, 2018	Moreton Bay 10th December, 2018	North Sunshine Coast 14th December, 2018
Port Douglas 21st December, 2018	South Sunshine Coast 13th December, 2018	Toowoomba 14th December, 2018	Townsville 14th December, 2018	
South Australia				
Adelaide West 14th December, 2018	Mt Barker TBC, 2019	Para Hills 16th January, 2019	South Adelaide 6th December, 2018	Unley 6th December, 2018
Tasmania				
Hobart 7th December, 2018	Launceston TBC, 2019			
Victoria				
Brunswick TBC, 2019	Bulleen 11th December, 2018	Burwood 5th December, 2018	Chadstone 10th December, 2018	Cobram 6th December, 2018
Docklands 7th December, 2018	Echuca 30th November, 2018	Frankston 13th December, 2018	Geelong 11th December, 2018	Greenvale 12th February, 2018
Macedon Ranges 30th November, 2018	Mitcham TBC 2019	Mordialloc 11th December, 2018	Mornington 25th January, 2019	Mt Waverley 11th December, 2018
Narre Warren 11th December, 2018	Sale 7th December, 2018	Warragul 17th December, 2018	Wyndham 14th December, 2018	Yarra Valley 14th December, 2018
Western Australia				
Balcatta TBC, 2019	Broome TBC, 2019	Bunbury 28th November, 2018	Busselton 7th December, 2018	Cockburn Central 13th December, 2018
Geraldton 18th January, 2019	Joondalup TBC, 2019	Mandurah 10th December, 2018	Melville 12th December, 2018	Midland 12th December, 2018
Northam TBC, 2019	Welshpool 19th February, 2019			

November 2018 Question of the Month: Paying accounts in reward points

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

My client uses barter group Capricorn Society Supplier accounts and has requested the rewards points (which are of a substantial value) to pay this month's account in full. How do I account for the payment?



Let us know your thoughts here

October 2018 Answer of the Month: Identification documents for new clients

Last Month we Asked You:

As a bookkeeper you have just signed on a new client. You've done all your due diligence and have a signed engagement letter in hand.

Before you commence work with them, the client has asked you to provide them with documents including a Police Check, a copy of your drivers licence and a copy of your passport. Do you provide this information to them? Why/Why Not?

ICB's Response:

While it is certainly not unreasonable for a client to request identity information, you are not obliged to provide copies of such information. If a client wishes to sight such information again this is certainly reasonable, but caution must be taken in providing identity information.

An alternative is the use of the [Australia Post identity service](#) or another alternative service.

Other Things Happening in the World

Analysis of Wage Growth

On a variety of measures, wage growth is low, but this is not unexpected given the wage increases observed during 2005–2010. Regional mining areas have experienced faster wage growth, but wage growth has now slowed in both mining and non-mining regions. Notably, wage growth has been fairly similar across capital cities and regional areas, although the level of wages is higher in the capital cities.

The key driver of wage growth over the long-term is productivity and inflation expectations. Generally, consumer and producer prices would be expected to grow together in the long-term, so the real producer wage and real consumer wage would also grow together. Consumer and producer prices diverged during the mining investment boom due to strong rises in commodity export prices. The unwinding of the mining investment boom and spare capacity in the labour market are important business cycle factors that are currently weighing on wage growth.

It is unclear whether these business cycle factors can explain all of the weakness in wage growth. Many advanced economies are also experiencing subdued wage growth. In particular, labour productivity growth has slowed in many economies. However, weaker labour productivity growth seems unlikely to be a cause of the current period of slow wage growth in Australia. Over the past five years, labour productivity in Australia has grown at around its 30-year average annual growth rate.

It is difficult to draw firm conclusions on the effect of structural factors on wage growth, given they have been occurring over a long timeframe and global low-wage growth is a more recent phenomenon. Three key trends are the increasing rates of part-time employment, growth in employment in the services industries, and a gradual decline in the share of routine jobs, both manual and cognitive, and a corresponding rise in non-routine jobs.

Both business cycle and structural factors can affect growth in real wages and labour productivity, so such factors can also affect the labour share of income. Changes in the labour share of income occur as a result of relative growth in the real producer wage and labour productivity. Since the early 1990s, the labour share of income has remained fairly stable. Nonetheless, different factors have placed both upward and downward pressure on the labour share of income.

Banking Code of Practice

The ABA has introduced a new set of guidelines in regard to sector practices. The code of practice aims to improve banking outcomes for all Australians. It is important to understand just how banking will change through this initiative.

The new set of guidelines, which will apply to all ABA members, introduce an array of measures designed to protect consumers and SMEs in an attempt to regain the trust lost amid the fallout from the ongoing banking commission.

“*It represents a stronger commitment to ethical behavior, responsible lending, greater financial protection and increased transparency,*” ABA chief executive Anna Bligh said in a statement.

“Banks value their customers and the new code is a big step towards providing better banking for all Australians.”

The code introduces new rights and protections for Aussie SMEs, specifically around access to loans and the enforcing of those loans. The code will ensure loan contracts are written in simple English, and loans under \$3 million will have fewer conditions.

Changes to loan conditions will also have more notice attached, and ‘one-sided’ or unfair contract terms for SME borrowers will no longer exist in contracts with banks signatory to the code.

The most significant change is that banks who adhere to the code will not be able to take enforcement action against businesses that have met their loan repayments, in situations where the total value of all loans by that business is under \$3 million. However, some events such as bankruptcy, noncompliance with the law, and misuse of loan funds will negate this assurance.

eInvoicing Progress – October Meeting Update

The ICB continues to participate in discussions relating to the eInvoicing initiative. We are representing the community within these ongoing dialogues and are pleased to announce that the dialogues and project are progressing smoothly.

- [Meeting Summary](#)

From the ICB

What's New this Month from ICB

New and updated resources for November 2018

- [Business Information Sheet – Christmas Related Matters](#)

Other news for November 2018

- [Global Bookkeeping Week Quiz](#)
- [Fair Work Ombudsman works with Employers](#)

[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

MYOB – Working with in tray documents

MYOB adds the new ability to add receipts to the in tray for Essentials users.

Upload your supplier invoices and receipts to your in tray and save time on data entry. Plus, you'll always have your proof of purchase documents on hand when you need them.

How does it work?

[Check out the full article](#) for an overview of uploading and working with your supplier documents and bills in MYOB Essentials.

- [MYOB – Working with in tray documents](#)



MYOB – Success in bookkeeping means rising above your title

Source: *MYOB – Success in bookkeeping means rising above your title*

We're increasingly finding new ways to describe the role of today's bookkeepers but building a sustainable future in the space requires more than savvy rebranding.



Advisor. Consultant. Business health specialist. It's clear that many in the bookkeeping industry no longer feel the traditional term accurately depicts the diverse and highly technical services they offer. Whether it's cashflow monitoring, payroll or general business advice, clients are demanding more from bookkeepers than ever before. At the same time, business and financial software continues to evolve, in some cases making traditional bookwork much simpler, in others the tech simply adds more complexity. But it's in this space that the future bookkeeper will thrive: somewhere among the tangle of systems, fighting for the client's goals while liaising with accountants and the tax office.

The concept of business advisory as a value-added service has been around for a while, but in talking to people working in bookkeeping it seems not to have been accepted universally. Truth is, bookkeepers have been offering their clients practical and highly valued advice for years whether it's recognised or not.

Director at Ebiz Solutions (WA), Rob Marshall says it was only relatively recently that he realised it was time to get serious about this element of his offering.

“I've probably been providing advisory services for around 20 years, it just didn't have a name,” said Marshall.

“I've realised in the last six or 12 months that I've needed to formalise what I'm doing more than I have done before.”

And he's far from alone, as the entire industry grapples with the idea of moving away from “basic bookkeeping” and the traditional, billable hours type of service.

In repositioning towards advisory services, bookkeepers and their clients stand to gain from strengthening relationships. Bookkeepers will also find they're able to open new bandwidth for adding clients and possibly entirely new streams of revenue.

Better still, some bookkeepers are realising benefits in other ways, such as being able to reclaim personal time and achieve better work-life balance by shifting towards fixed-fee pricing off the back of their move to advisory.

For example, the ability to spread the dates for various clients across a given month so work comes in every few days — which helps with smooth cash flow and greater certainty in forecasting. Meanwhile, bookkeepers can focus on providing value to their client instead of the infernal beating of the clock.

So if you're a bookkeeper wondering how you can make the most of this rising tide, rather than become swamped by it, you'll want to start thinking about which changes need to be made to your offering in order to get you there.

Of course, there's no “one-size-fits-all” approach. But to get you started on the right track, we've created a handy guide, ‘Bookkeeper and Business Partner’ with everything you need to know from pricing, marketing and other information, which [can be downloaded here](#).

Reckon – Helping your clients move away from Excel

Moving your clients from excel to software



Excel has had its day in the accounting world. A wonderful and powerful tool to those who have unlocked its dark and mysterious powers. A source of frustration to those who hadn't. Never the less, when it comes to accounting and running a business, it has been superseded time and time again for something that is actually fit for purpose. If your clients are still languishing on spreadsheets and are yet to join the future, what can you do? As an adviser, bookkeeper or accountant you already know the benefits of getting business owners onto online accounting technology – so how do you convince those who are reticent?

Single Touch Payroll may necessitate the move

If your clients are paying staff, this reason to move off Excel will be a no brainer. As you know STP will require the use of online accounting software for submitting payroll information. Whilst smaller businesses with under 19 employees are not yet affected. Remind your clients that from the 1st of July 2019 the scope of STP will grow to include smaller businesses such as them so they might as well make the switch before getting forced to. This is still pending current legislation but all signs point to imminent implementation. If your clients will need to submit payroll digitally – they might as well move the whole lot over from Excel in one go and reap the rest of the benefits of online accounting software simultaneously. This is a large opportunity in fact as according to the Australian Small Business and Family Enterprise Ombudsman; “45 per cent of Australian small businesses are yet to adopt online accounting solutions”

They are missing the big picture and jeopardising their business

Sure your clients can create pie charts from their Excel data, but who actually does? Ask your client if they can tell you, right now, who owes them money and how much? Ask them if they can tell you immediately what their cashflow is? If they are on Excel they will have no idea. If you want them to see the big picture, hours sifting through and analysing data manually is the only way to hopefully pinpoint red flags. Using accounting software, it's all done for them:

- See their cashflow in real-time with dashboard charts.
- See who owes them overdue invoices instantly.
- Monitor the reports that matter to them most. They are wasting serious time.

Excel is not fit for purpose – it is a static un-automated dinosaur of a tool which wastes serious time and is incredibly error prone due to manual input requirements and an understanding of functions and formulas. Convince your clients, many of whom find Excel ‘easy’, that they are mowing their lawn with a pair of scissors! They are missing out on data feeds, back-ups to the cloud and syncs with other business apps.

Excel doesn't even come close to online accounting software in terms of speed, accuracy and automation. Furthermore, to help convince them your clients should understand the pitfalls of Excel version control vs the ability to simply give you (as an adviser) access to the necessary data in the software to do your job come tax time.

They are creating errors and silos

Your client probably has a sheet for payroll, a sheet for collections and another for expenses for example. Wow, that's just the basics and it is already complex. These sheets do not speak to one another, each must be maintained manually within its silo and the data will never be fed to relevant places nor updated automatically nor show them connections that would be otherwise invisible.

They need to know that with accounting software, they can synchronise and integrate data feeds and reports. For example, your client can feed their bank statement data directly into their accounting software which will update expense reports with your latest outgoings automatically. Outline to them how they will be able to invoice their clients directly from their timesheet without the need to manually cross-check a tangled host of spreadsheet data.

When it comes down to it, compliance, automation, accuracy, synchronisation of reports and ease of adviser access should be enough to convince the hardiest of Excel stalwarts to move to purpose built online accounting software. If not? Well as tax becomes digital, the time will soon come when the decision is unavoidable.

This article is written by Reckon, an ASX listed company that makes business software for accountants and bookkeepers and accounting software for businesses, to learn more about Reckon visit www.reckon.com

QuickBooks Online and Expensify workshop: Free webinar

Become a Firm of the Future one webinar at a time. Join us on Tuesday 4 December 2018, 11am to 12pm (AEDT) to learn about Expensify, a tool that works with QuickBooks Online to streamline expense management for your clients. During the session, we will discuss:



- Why 'expense reports don't suck' with expensify
- How QuickBooks Online & Expensify work together
- How to connect, set up and run Expensify for your clients
- And much more

Plus, you'll have a chance to ask questions to the Expensify and QuickBooks Online Team.

Save your spot

Episode One of Bookie and Beano Podcast

Join Intuit's resident bookie, Diane Lucas, and their favourite beano, Kane Munro, for the first episode of their new podcast. Episode one covers the relationship between accountants and bookkeepers.

There is a perception out there that accountants and bookkeepers are always at loggerheads over clients and that accountants look down at bookkeepers. That's often not the case at all.

Check out the first episode over on the [QuickBooks Resource Centre](#) web page.



From the ATO

ATO Speaks About Small Business

Deputy Commissioner Deborah Jenkins

Speech to the Institute of Public Accountants 2018 national congress

Sydney, 2 November 2018



Australian Government
Australian Taxation Office

Extracts provided below

- [ATO Media centre – What the ATO is seeing in the small business market/](#)

As Deputy Commissioner for Small Business at the ATO, I am responsible for the Small Business Line as well as the Small Business Experience – right across the ATO. We deliver services, education and support to small business as well as working to help them to understand and comply with their tax obligations.

In partnership with tax practitioners, business advisers, business, industry bodies, and stakeholders across the ATO and other Government agencies (like ASIC), we strive to create an environment that supports sustainable and viable small businesses to thrive.

The small business client base

Let's get a bit of context around small businesses – we define them as those entities with annual turnover less than \$10 million.

- There are around 4 million small businesses in Australia. They account for 99% of businesses in Australia, contribute \$380 billion to the economy and employ approximately 5.6 million Australians. And they are a diverse group.
- 78% of small businesses have no employees
- 70% have turnover less than \$75,000
- Around 70% pay their tax on time.

44% of this population are sole traders. The next largest group are companies followed by trusts and partnerships.

In addition, there are 1.88 million individuals linked to small business entities. They may be responsible for, or derive income from, small business activities.

With that many small businesses to engage with, we rely heavily on our relationships with associations such as the IPA and its members, you.

- They are time poor, generally not tax literate and often have limited business acumen – but they have a lot of passion
- Cash flow tends to be a big challenge
- To them, tax and super seems complex and overwhelming
- They often use intermediaries – most commonly tax agents or book keepers
- Most use smart phones but are slower to adopt technology when it comes to their business operations – that takes time and time is something they don't have.

One of the more common adjustments we make relates to the incorrect claiming of private expenses in the business. This can be either a deliberate action or error. Private expenses we observe being over claimed include:

- motor vehicle
- expenses associated with home offices
- overseas travel.

Our message to small business is always to substantiate business deduction claims. We have three golden rules to help small business figure out what business deductions they can claim:

- The money must have been spent for your business – not a private expense, for example you can't claim child care fees or clothes for your family.
- If it's a mix of business and private use, only claim the portion related to your business.
- You must have a record to prove your expense like bank statements or receipts so you can demonstrate how you calculated your claim – including working out the business portion of the expense – substantiation.

This financial year, we are planning to visit 10,000 small businesses in 30 locations (10 metro, 10 regional and 10 remote). Already this year we have contacted over 3,000 businesses in 6 locations from Cairns to Canberra. (also Darlinghurst, Surry Hills, Bunbury, Busselton)

Currently we are visiting businesses in Box Hill, Adelaide CBD, and Broadbeach. Soon we will visit Alice Springs, Darwin, Katherine, Launceston, Geelong and Wollongong.

What we can say from what we have seen so far is that when we see businesses operating well, we see they have the basics right. They:

- keep good records
- seek advice when they need it,
- use technology to help them run their business – from point of sale software, to cloud based accounting systems to mobile apps.

Our early insights indicate that the income tax gap for small business is influenced both by those who make mistakes and those who deliberately hide income to avoid paying tax.

For those who make mistakes, we are seeking to provide support and guidance and to identify areas where we can reduce complexity in the system including pre-fill or other options.

However, we do hold those deliberately avoiding tax to account and use the full extent of our powers, including prosecution and application of penalties.

Debt and cash flow

Some of you may know that the ATO released its annual report last Friday. If you looked closely, our data showed that Small Business debt formed two thirds of the total collectable debt.

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 1 December 2018 – 9.00pm AEDT	Sunday 2 December 2018 – 9.00am AEDT
Saturday 22 December – 11.30pm AEDT	Sunday 23 December – 3.30pm AEDT
Saturday 5 January – 11.30pm AEDT	Sunday 6 January – 7.00am AEDT
Saturday 2 February – 10.00pm AEDT	Sunday 3 February – 10.00am AEDT

Additional Maintenance: Quarterly Major Systems Release

Start Time	End Time
Saturday 8 December 2018 – 2.30am AEDT	Monday 10 December 2018 – 7.00am AEDT

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

ICB Membership Statistics

5,793 Members at 31 October 2018

4,020 Members maintain Fellow, Member, Associate, Affiliate and Educator Membership.

ICB also has 14 Accredited Training Provider Members and 1,759 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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