



## ATO Lodgement Dates

### Important STP Clarification

On Friday 7th December 2018, the ATO issued a clarification in relation to the legislation to extend Single Touch Payroll to all employers from 1st July 2019.

Please note that this legislation has not yet passed the Parliament, despite some public commentary that suggests it has.

The Treasury Laws Amendment (2018 Measures No.4) Bill 2018 was passed by the Senate this week with proposed amendments to other measures contained in the Bill. The Bill has now been referred back to the House of Representatives to consider those amendments.

As the Parliament has finished sitting for the year, the next opportunity for the House to hear the Bill will be 12th February 2019.

The ATO advise that their focus has not changed. They remain committed to supporting larger employers to transition to STP reporting, encouraging employers with deferrals ending to start reporting and promoting STP to those employers who can voluntarily come on board.

The ATO will be working with those companies who intend to build low-cost STP solutions for micro employers (1–4 employees). See [www.ato.gov.au/STPsolutions](http://www.ato.gov.au/STPsolutions) for more information.

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:

December Activity Statement:  
21 January 2019

January Activity Statement:  
21 February 2019

February Activity Statement  
21 March 2019

#### **BAS Quarterly Lodgements**

Final dates for lodgements and payments:

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

**3rd Quarter 2019 Financial Year:  
March Quarter 2019 (incl. PAYGI)**  
28 April, 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:

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

**3rd Quarter 2019 Financial Year:**  
January to March 2019 – contributions must be **in the fund** by 28 April, 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.



## Casual Conversion Clause Letter

The introduction of the casual conversion clause will affect the rights and obligations of employers who employ casual people who work on a regular and systematic basis. Please note that this may not be relevant to all current and future employees, and you are encouraged to consult with the relevant awards before providing the conversion clause letter.

The model clause incorporates a requirement that all casual employees subject to the awards are to be given a copy of the 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.

### Important Points

- The clause does not require the employer to offer permanent employment.
- The clause outlines that the employer does not have to agree with the request, as long as they have reasonable grounds to do so.

### Reasonable grounds include if:

- a significant change of hours is required to engage casual employee as a part-time or full-time employee.
- it is reasonably foreseeable that the employee's position will not be available in 12 months.
- the employee's hours are likely to change or reduce significantly over the next 12 months.

### What Employers Need to Do

- Provide a copy of the new clause to your casual employees employed as at 1st October 2018, by 1st January 2019.
- The employer to provide a copy of the new clause to all casual employees employed on or after 1st October 2018, within 12 months of their employment commencing.

### What Employees Need to Do

- The casual employee to put their request in writing if they want to be considered for a permanent part-time or full-time position.
- The employer is to respond in writing to the casual employee within 21 days of receiving the request. If refusing, need to state reason why.

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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