



Institute of Certified Bookkeepers

Making you Count

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Bookkeepers helping Bookkeepers helping Business

December 2019

Welcome to ICB's December Newsletter.



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Additional Information for Members Only

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

Important News

- Nominations for Fellow Members

Best Practice Bookkeeping

- An Approach to Super Compliance in 2020
- Selling into NZ – NZ GST may apply – new resource
- New Gift Card Laws – Expiry Dates
- HR Compliance Checklist

The BAS Agent World

- What is different on ATO computers in January
- Access Manager in a myGovID world

Other Things Happening in the World

- ASIC release Whistleblower Guidance
- IGoT Quarterly Report

From the ICB

- December 2019 eBrief for your Clients and Business

From Strategic Partners

- Intuit Advice on Best Practice For Bookkeepers
- Employment Innovations Discusses the Top 10 Employment Law Myths

From the ATO

- Dispute Resolution approach from the ATO

Important News

Call for Director Nominations

Nominations for ICB Directors for 2020

The Board of ICB requires the election of two Directors from March 2020. Mr. John Birse's 1 year term has expired, and John has indicated he will not nominate for re-election. Rob Marshall is standing for re-election. Consider your own and your colleagues eligibility, willingness and inclination to help govern the ICB into the next era of growth and development.

What is asked of you now?

- Consider things you want to know about the Directors and their intentions. Let us know what those things are.
- Consider yourself or others for appointment to the Board of ICB. Discuss with us as appropriate.
- Submit nominations by 13th January 2020.

Directors of ICB Australia 2020 - Nominate Now

myGovID – Action Required – new resource

Auskey is retiring as of 31 March 2020

– ***It will not work after that date!***

– *myGovID is the replacement.*



myGovID is a security system that uses a *digital identity app* on current smart phones to prove your identity when you try to log in to an increasing array of government services (ATO Online Services for Agents, ATO Business Portal, ATO Relationship Authorisation Manager, the ABR and many more to follow).

Username and passwords are no longer sufficient methods to identify who is accessing privileged services.

Each individual will have their own unique myGovID digital identity, and you only need one.

If you access government services on behalf of any entity then you either must be an *Authorised Person* of that entity on the ABR, or invited to act by such a person. This connection of an individual to an entity is made and managed by using RAM (Relationship Authorisation Manager).

Step-by-Step Implementation Process

1. Check that the ABR information for each entity is correct:
 - [How to check ABR data in preparation for AUSkey Transition \(ATO PDF\)](#)
 - [ABR – Update your ABN details](#)
2. Set up your personal myGovID:
 - [ICB Explanation | PDF](#)
3. Check the Access Manager user list and permissions are current:
 - [Access Manager User Guide – ATO Website | PDF](#)
 - [How to clean AUSkey Data in preparation for AUSkey Transition \(ATO PDF\)](#)
 - [ABR – Update your AUSkey details](#)
4. Launch and set up Relationship Authorisation Manager (RAM) connection.

ICB Webinar Explaining myGovID

- [Slides](#)
- [Recording](#)
- [Questions and Answers](#)

Next Webinar 14th January 2020 – Implementing myGovID for Agents (RAM & AM & myGovID)

ICB Explains

- [Preparing for the new environment](#)
- [Setup myGovID \(PDF\)](#)
- [Explaining the ATO Online Services for Agents](#)

Tax Professionals – Quick Access Points

- [ABR – Update your client’s ABN details](#)
- [Relationship Authorisation Manager \(RAM\)](#)
- [ATO – Access Manager](#)
- [ATO – Online services for agents](#)



myGovID as explained by Government

Why the Change? – myGovID is more secure.

- [Read the article by Colin Walker, Assistant Commissioner, ATO](#)
- [The website \(mygovid.gov.au\)](#)
- [ATO web page for Tax Professionals – All things myGovID \(www.ato.gov.au/TPmyGovID\)](#)

ATO Webcast Digital Services & myGovID

Recorded version “Our Digital Services beyond the portals” 9th December 2019

- [About the recording](#)
- [Access the recording](#)
- [Transcript of the recording \(DOC\)](#)

ATO Resources

- [Relationship Authorisation Manager \(RAM\) User Guide \(PDF 58 pages\)](#)
- [myGovID and RAM for tax professionals \(www.ato.gov.au/tpmygovid\)](#)
- [Digital Identity FAQs \(PDF\)](#)
 - ▶ [myGovID](#)
 - ▶ [Relationship Authorisation Manager](#)
- [Using Access Manager](#)
- [Auskey Transition to myGovID – detailed slide presentation to TPDIG consultation \(PDF\)](#)

Troubleshooting

- [Online Services for Agents dashboard – Current system status](#)
- [ATO – Troubleshooting for businesses and tax practitioners](#)
- [ATO – myGovID known issues list](#)
- [ATO – Contact us \(for reporting of issues\)](#)
- [ATO myGovID support line on 1300 287 539 \(select option 2 for myGovID enquiries\) between 8.00am and 6.00pm \(AEST\), Monday to Friday.](#)

Agents help the system by dealing with complexity

In response to recent media and reports Matthew Addison writes:

It is being quoted that the ATO reports 80% of Agent prepared returns require adjustment compared to self-prepared returns (only 61% adjustment rate). This is being positioned as a reflection that registered Agents aren’t doing their job properly or in fact are deliberately making or allowing mistakes.

This is not true!

Whether it is Tax Agents preparing tax returns or BAS Agents preparing Activity Statements and Payroll reports, there are at least two factors that cause this statistical anomaly:

1. Registered Agents are typically engaged to advise and assist with the more complex matters or the more complicated businesses. The various tax laws are not simple and are not simple to apply.

2. The registered agent is restricted by the information provided by the taxpayer. It is the role and expectation upon all Agents to ask questions and seek information. However, they are restricted to advise on the matters that the client is prepared to pay for. Typically Agents rely on statements by the Client as to the existence of documents or the nature and purpose of an expense. They prepare the various ATO forms based on that information which may unravel when the ATO asks for the proof and explanation.

This does not mean the Agent has behaved incompetently nor that they should have done more work. Agents are required to comply with the code of conduct in the TASA2009 law which in part requires "... you must take reasonable care to ascertain a client's state of affairs ... (and) ... ensure that taxation laws are applied correctly". The code also describes in respect to both these provisions that the reasonable care applies to the "thing you are doing on behalf of a client". Agents are engaged by the client to apply the law. If the client information is ultimately proven to be faulty it is not necessarily the fault of the Agent.

Agents must ask questions. They must explain the obligations to the Client.

In the tax system we have several participants of which the Registered Agent community is a vital member.

- The Government sets policy and law
- The ATO is the regulator and administrator of the Tax Law
- The Registered Agents take the requirements from the above;
they interpret it
they explain it
they apply it... to the clients
- The Client (taxpayers) seek to comply and pay their taxes

All of government should continue to work with the Registered Agents as a valuable contributor to the interpretation and application of the multitude of taxes to all payers.

Resources

- TPB – Code of Professional Conduct for BAS agents
- ATO – Small business income tax gap
- Accountants Daily – 'The picture it paints is not completely true':
80% of agent-prepared returns adjusted

ICB Annual Conference 2020



The annual ICB conference is known for providing the practical application of bookkeeping knowledge and skills to make a positive difference, placing a bookkeeper as an expert in their field and in the middle of the noise. Join us for our Annual National Conference in 2020 where we will cover various topics and challenges and highlights of the bookkeeping world. Both members and Non-Members are invited to attend:

2020 Vision, for 20/20 clarity and skills to be the professional ICB Bookkeeper!

Agenda (draft)

- What the world is doing to Bookkeepers
- An ICB Bookkeeper Approach to dealing with Business
- Protecting yourself – you should not be an accessory for Fair Work, and you should not be a target for the ATO/TPB
- Generational Change – 5 generations of workers today – where have we come from, where are we going, and how do we do it better?
- Technical Bookkeeping (What do you want to hear? Email admin@icb.org.au)

A bookkeeper's guide to the specifics of dealing with:

- Superannuation – The ICB Bookkeepers SGC Kit
- Filtering out the noise of HR & Payroll
- And more...

ICB Members Engagement

- Highlights from 2019
- Awarding Lifetime Achievement and Fellow Memberships
- Recognition of 5 and 10 year members
- An opportunity for your reflection and input into the ICB year that was, and the years to follow

Multiple dates and locations available:

City	Venue	Date/s
Hobart	The Old Woolstore 1 Macquarie Street Hobart TAS	Tuesday, 3rd March 2020
Sydney	Darling Island Darling Island Road Pymont NSW	Thursday, 5th March 2020
Canberra	Hyatt Canberra 120 Commonwealth Avenue Yarralumba ACT	Friday, 6th March 2020
Brisbane	Pullman Hotel King George Square Brisbane QLD	Monday, 9th March 2020 <i>or</i> Tuesday, 10th March 2020
Cairns	Pullman Cairns International 17 Abbott Street Cairns QLD	Wednesday, 11th March 2020
Darwin	Skycity Darwin Mindil Beach Casino Resort Gilruth Avenue Mindil Beach Darwin NT	Friday, 13th March 2020

City	Venue	Date/s
Perth	Crown Perth Great Eastern Highway Burswood WA	Tuesday, 17th March 2020
Adelaide	Adelaide Convention Centre North Terrace Adelaide SA	Thursday, 19th March 2020
Melbourne	Pullman On The Park 192 Wellington Parade East Melbourne VIC	Tuesday, 24th March 2020 <i>or</i> Wednesday, 25th March 2020

[Register here](#)

Best Practice Bookkeeping

What should we be checking in software?

Should we just accept default software setups, or what should we check? What's your checklist?

- Are tax codes correct?
- Are PAYG holding codes correct?
- Linked Accounts?

Accounting Software Review

When taking on a new business it is essential to perform an initial review of the status of the records. The ICB comprehensive review document is also provided as a customisable template for members to adjust to suit your purposes. The review may reveal areas that require further discussion with the business to embrace process or system improvement. The review provides you with a status at the time you commenced providing services.

ICB recommend a periodic review, probably annually, also be performed to revisit the operation of the Accounting Software.

ICB's [Initial File Review Checklist](#) is a comprehensive guide to ensuring your Files are well maintained and updated. Suggestions to further improve the Review are invited. Please email support@icb.org.au

New Year – Time to review HR of Clients

Helping your clients comply with Australia's complex employment laws starts with a simple conversation. There's no need for you to provide the answers yourself (in fact, we recommend against it!), but you certainly can get them thinking and then steer them in the right direction. We've listed some simple "conversation starters" for you below:

HR Conversation Starters

How did you determine your employees' pay rates?

This question enables you to easily determine whether your client is aware of – and understands – their legal obligation to identify all applicable Modern Awards. You can mention that paying the “going rate” or “above the Award rate” does not automatically mean they are meeting their obligations.

Are you confident your employees are receiving all their Award-based entitlements?

This question allows you to discuss other Award-based entitlements, such as allowances, overtime rates, and penalty rates, and determine whether your client is aware of their obligations. You could also ask if your client has a copy of the Award handy. If they don't – and if an Award applies to any of their employees – you can inform them they are already in breach and at risk of substantial penalties.

How do you manage annual leave?

This question provides an opportunity to discuss some of the most common leave-related mistakes made by employers, such as cashing-in annual leave when it's not permitted, resetting leave balances to “0” after a set period of time, and not accruing leave during “probationary periods”. If your client is unaware of these common mistakes, they are likely to be non-compliant with other National Employment Standards (NES).

Do you enforce a probationary period for new employees?

As you know, the *Fair Work Act 2009* does not actually recognise the concept of “probationary periods” at all. Instead, the Act imposes “minimum employment periods” of 6 months for businesses with 15 or more employees, and 12 months in all other businesses. Employees are not protected from “unfair dismissal” until they have completed the applicable minimum employment period. This question accordingly allows you to both educate your client, and highlight the complexity of Australia's employment law.

Where do you currently go for HR-related advice and support?

If your client answers either:

1. nowhere, or
2. the Fair Work Infoline

you can remind them of your ability to access comprehensive written advice on their behalf via the ICB HR Intermediary Program.

Note: *Don't forget to build the cost of your subscription into your service fees.*

The BAS Agent World

Acting in the Best Interests of Your Client

An explanation of the Code of Conduct provision contained in the TASA2009

Legally it applies to all registered Agents, professionally it applies to all Bookkeepers.

What The Act Says

30-10 The Code of Professional Conduct

- Independence
- (4) You must act lawfully in the best interests of your client.

Explanation

Act lawfully in the best interest of your client (generally)

“Acting lawfully in the best interests” means you advise the client of the correct law; you assist the client to comply with the correct law; you do not allow the client to make false claims because it suits them. “Best interest” means that their behaviour will not be subject to penalties etc. as they have behaved “lawfully”.

Act lawfully in the best interest of your client over any personal interest you may have in that client or their business affairs

This deals with ensuring you act as though you are totally independent of any interest in or outcome that your client may or may not achieve in the conduct of their business. You advise, act, perform your work, and report to the client without alteration because of any effect it may have on you.

What The TPB Says

When representing your clients, you must advance and protect your clients’ interests to the best of your ability, in all circumstances **to the extent that your actions are consistent with the law**. Acting in the best interests of clients is not a justification for you to contravene or disregard the relevant laws.

This duty is designed to prevent registered tax practitioners from being influenced by personal and other interests when acting for clients, and to prevent a registered tax practitioner from actually misusing the registered tax practitioner’s position for the registered tax practitioner’s personal advantage.

These duties impose the following obligations on the registered tax practitioners who owe them:

- a duty not to promote the registered tax practitioner’s personal interest by making or pursuing a gain in circumstances in which there is a conflict, or a real and substantial possibility of a conflict, between the registered tax practitioner’s personal interests and those of the persons whom the registered tax practitioner is bound to protect.
- a duty not to use the registered tax practitioner’s position to make a personal profit or gain unless authorised to do so by the registered tax practitioner’s client, and to account to the client for any such unauthorised profit or gain. Accounting for any unauthorised gain will not operate as an excuse for the initial breach that gave rise to the gain.

Summary

A Professional Bookkeeper must ensure the business they are working with understands their obligations, and that it is in that business's best interest to comply with the law.

You cannot knowingly be involved in a business breaking the law.

You should assist the business with the best practice processes for complying and conducting business properly.

At times you may need to advise the client of what is really in their best interests, and at times you may need to withdraw your provision of services in full or in part.

Resources

- [ICB – A BAS Agents Approach to Clients](#)
- [ICB – BAS Agent Code of Conduct](#)

References

- [TPB – Acting lawfully in the best interests of clients for tax and BAS agents](#)
- [TPB – Explanatory Paper TPB\(EP\) 01/2010 | PDF](#)

TPB Case Studies – who they caught – incorrect statements

Code of Professional Conduct for BAS agents

The [TPB Code of Professional Conduct \(Code\)](#) regulates your personal and professional conduct as a registered BAS agent. A significant requirement for registering and maintaining registration with the TPB as a BAS Agent is you must maintain knowledge and skills relevant to the tax agent services you provide.



Below is an excerpt from the Tax Practitioner Board Code of Conduct:

What is a registered tax practitioner required to do to maintain relevant knowledge and skills?

A registered tax practitioner must maintain knowledge and skills in the areas of the taxation laws and tax administration relating to the tax agent services provided by the registered tax practitioner. In relation to the provision of a tax agent service (including BAS service and tax (financial) advice service), the maintenance of competence by a registered tax practitioner requires continuing awareness, understanding and up-to-date knowledge of relevant technical, legal and business developments.[91]

It is a **mandatory requirement** for renewal of registration as a registered tax practitioner that the registered tax practitioner has completed continuing professional education (CPE) that meets the TPB's requirements.[92] Further information in relation to the CPE requirements for registered tax and BAS agents are set out in TPB(EP) 04/2012 Continuing professional education policy requirements for tax and BAS agents and the CPE requirements for registered tax (financial) advisers are set out in TPB(EP) 06/2014 Continuing professional education policy requirements for registered tax (financial) advisers.

Case study example of BAS Agent found in breach of CPE requirements:**BAS agent banned for five years**

A BAS agent had their registration terminated with a five-year ban on reapplying following an investigation by the Board Conduct Committee (BCC). The investigation found the BAS agent had breached the Code of Professional Conduct when they failed to act honestly and with integrity.

The agent knowingly made a false statement in an annual declaration lodged with the Board, in which they failed to disclose an overdue debt that was over \$2,500 and had not entered into a payment arrangement with the ATO.

Further, they did not demonstrate sufficient competence in the lodgement of BAS under their own personal ABN, as reflected in the ATO's audit of the activity statements they lodged.

The agent also obtained their BAS agent registration by knowingly making a false and misleading statement in their application for registration. They supplied a statement of relevant experience (SRE) which they claimed to be signed by a representative of their employer, but was in fact **signed by someone who was not employed by the company.**

Continued Professional Education

Upcoming Events and Webinars

ICB Events and Webinars	Classroom	Online
<p>Conference 2020 Multi-Locations, Multi-Dates</p> <p>ICB Technical Webinar - What changed on the ATO computers Online, 7th January, 2020</p> <p>ICB Technical Webinar - Implementing myGovID Online, 14th January, 2020</p> <p>ICB Technical Webinar - Contractors versus Employees Online, 30th January, 2020</p> <p>ICB Technical Webinar - Developing Your Bookkeeping Business - #1 Starting a Bookkeeping Business Online, 4th February, 2020</p> <p>ICB Technical Webinar - Developing Your Bookkeeping Business Series - #2 Understanding Costs Online, 13th February, 2020</p> <p>ICB Technical Webinar - Developing Your Bookkeeping Business Series - #3 Working with Clients Online, 18th February, 2020</p> <p>ICB Technical Webinar - Developing Your Bookkeeping Business Series - #4 Growing Your Business Online, 27th February, 2020</p> <p>Note: Webinars are recorded and available for members to listen to in your own time in the <i>ICB Webinar Library</i></p> 		<p>Intuit Quickbooks - Self-Paced Training Webinar, Self-Paced</p> <p>Applied Education - CPE Club Webinar, Self-Paced</p> 

Global Bookkeeping Week 2019 – Webinar Recordings Available

#GlobalBookkeepingWeek #RaiseACup



What a week!

ICB had a great time celebrating Global Bookkeeping Week with our members, associates and partners. A series of webinars were conducted including software partners, ICB events and membership, the ATO, our ICB Directors, and even a live Technical Support session! All of the webinars were held online, and naturally we have recorded them for our members to watch (for the first time, or to revisit if needed).

Members can find the recordings here.

Session	Overview
Welcome to Global Bookkeeping Week	ICB CEO Amanda Linton and Executive Chair Matthew Addison chat about bookkeeping and ICB in 2019/2020.
Employment contracts and policies: are they still needed in the modern age?	Simon Obee from Employment Innovations discusses the importance to employers of having proper HR documentation in place, in particular employment contracts and policies.
Becoming a Bookkeeper or BAS Agent – from student to success	This session outlines the process of becoming a bookkeeper and how to find a mentor as well as covering strategies for achieving success as an early career bookkeeper.
The New Frontier of Payroll in Australia	Amanda Duff from Employment Innovations discusses the complexity of managing Fair Work Compliance and Payroll in 2020, the impact on the provision of incorrect advice or actions in respect to payroll or workplace matters; and the tools, resources and support available to bookkeepers.
The Digital Bookkeeping Business – strategies for new and emerging businesses	This session covers strategies for achieving success online including guidance on websites, email hosting, SEO, digital marketing, social media and more.
Live ICB Technical Support Session	ICB Support and Resources Team Member, Pauline Walton hosted a live support session during the week.
Meet two of ICB’s Directors	Two of ICB’s newest Directors, Leanne Berry and Melissa Foote, joined ICB’s Deb Thompson for a discussion on their personal bookkeeping journey – challenges, successes, networking and lessons learned.

Session	Overview
Tips, Tools & Time Saving Solutions	Andrea Suarez from Reckon shared insights from Reckon's recent small business report that sought to understand the benefits and barriers to being 'in the zone' at work. Uncover key findings from the research plus tips and advice for running your bookkeeping practice to work more efficiently and stress less.
Risk Management with Insurance Made Easy	IME's Founder & Managing Director James Gillard held a session on risk management including emerging trends in the cyber environment, which should be on your radar.
ICB Member Services	The ICB member service team ran through how to make the most of your membership with ICB. This webinar discusses membership levels, the process of changing your membership and/or updating your details and the membership benefits ICB offer.
ICB Network Meetings	Join the ICB team for an indepth look into ICB's Network Meetings. This webinar will include the ins and outs of becoming a facilitator, making the most of this network tool, network meeting webinars, CPE and your complimentary attendance in November!
Mentally Healthy Workplace	At 9am we will be screening a pre-recorded webinar between ICB CEO Amanda Linton and Beyond Blue's Patrice O'Brien about coping with your day, which will be followed by a discussion and live Q&A from the two hosts and a panel of board members from 9.30am.
Meet the New ATO Assistant Commissioner	Join ICB Executive Chair Matthew Addison and meet the new ATO Assistant Commissioner Kath Anderson who is responsible for looking after the BAS Agent community.

Industry software providers joined in the celebrations and held or participated in events; a great week with positive feedback and reports all around:

XERO

“Our tight bookkeeping community are often the first ones to check on each other's wellbeing, providing help and support when needed. Another reason to recognise and celebrate our outstanding bookkeepers. Thank you all for your passion, dedication and collaboration.”

[Read the full LinkedIn article here.](#)

MYOB

Simon Dennis from the MYOB team says:

“the work that you do, for small business and the broader business communities, not only in Australia, New Zealand but also around the world, cannot be understated...”

[Watch his video blog here.](#)

ICB Network Meetings

Upcoming Network Meetings

Webinars				
Online 10th January, 2020	Online 13th January, 2020			
ACT				
Canberra - Northside 21st January, 2020	Canberra - Phillip 11th February, 2020			
NSW				
Albury - Wodonga 15th January, 2020	Ballina 14th February, 2020	Balmain 10th February, 2020	Batemans Bay 3rd February, 2020	Bathurst 11th February, 2020
Bellingen 21st January, 2020	Blue Mountains 12th February, 2020	Brookvale 10th February, 2020	Camden 22nd January, 2020	Central Coast 29th January, 2020
Dubbo 16th March, 2020	Hawkesbury Region 5th December, 2019	Hills Districts 15th January, 2020	Hornsby 13th February, 2020	Lower North Shore 17th February, 2020
Moorebank 5th February, 2020	Newcastle 17th February, 2020	Newport 11th February, 2020	Orange 21st January, 2020	Port Macquarie 11th February, 2020
Randwick - Bondi 12th February, 2020	Shoalhaven 17th February, 2020	Southern Highlands TBC, 2020	Sutherland 13th February, 2020	Tweed Coast 12th February, 2020
Wagga Wagga 17th January, 2020	Wollongong 15th January, 2020			
NT				
Darwin TBC, 2020				
Queensland				
Atherton Tablelands 22nd January, 2020	Brisbane Central 23rd January, 2020	Brisbane North 21st January, 2020	Brisbane South 18th February, 2020	Bundaberg 11th February, 2020
Burpengary 19th February, 2020	Cairns 31st January, 2020	Dalby 27th February, 2020	Gladstone TBC, 2020	Gold Coast - AM 11th February, 2020
Gold Coast - PM 11th February, 2020	Hervey Bay 18th February, 2020	Ipswich 4th February, 2020	Logan 22nd January, 2020	Moreton Bay 14th January, 2020
North Sunshine Coast 10th January, 2020	Port Douglas 20th December, 2019	South Sunshine Coast 13th February, 2020	Toowoomba 14th February, 2020	Townsville 10th January, 2020
South Australia				
Adelaide West 17th January, 2020	Mt Barker 18th February, 2020	Para Hills 19th February, 2020	South Adelaide 13th February, 2020	Unley 16th January, 2020
Tasmania				
Hobart 17th January, 2020	Launceston 20th February, 2020			
Victoria				
Ballarat 10th January, 2020	Brunswick 20th January, 2020	Bulleen 11th February, 2020	Burwood 5th February, 2020	Chadstone 10th February, 2020
Cobram 6th February, 2020	Docklands 7th February, 2020	Echuca 21st February, 2020	Frankston 13th February, 2020	Geelong 18th February, 2020
Macedon Ranges 18th February, 2020	Mildura 7th January, 2020	Mornington 24th January, 2020	Mt Waverley 11th February, 2020	Narre Warren 10th February, 2020
Ringwood 23rd January, 2020	Sale 14th February, 2020	Sunbury 11th February, 2020	Warragul 20th January, 2020	Wyndham 14th February, 2020
Yarra Valley 14th February, 2020				
Western Australia				
Balcatta 13th February, 2020	Broome TBC, 2020	Bunbury 4th February, 2020	Busselton 7th February, 2020	Cockburn Central 29th January, 2020
Geraldton 3rd March, 2020	Joondalup 14th January, 2020	Karratha TBC, 2020	Mandurah 5th February, 2020	Melville 12th February, 2020
Midland TBC, 2020	Northam 3rd February, 2020	Welshpool 18th February, 2020		

December 2019 Question of the Month: BAS Agent Authority

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

Client has signed authority for BAS agent for portal access. Tax Agent has kicked BAS agent off the portal after accessing it and changing settings. Does the the BAS Agent require a new authority to put their client back on the BAS Agent online services?

Head to our ICB Discussion Group on Facebook to discuss further...

November 2019 Answer of the Month: Unpaid Leave During Notice Period

Last Month we Asked You:

Can you take unpaid leave (eg. domestic violence) during resignation notice period?

ICB's Response:

In the event that domestic violence leave (which is unpaid leave) is taken after notice has been given the notice period would not be extended. The employer would only be required to pay the number of days in the notice period that are not classified as unpaid leave. Domestic Violence Leave is available for up to 5 days, therefore if the notice period was 2 weeks/10 days, then 5 days would be unpaid leave and the other 5 days paid.

Other Things Happening in the World

Best Practice Digital Experiences for Australian Businesses

Every business is now a digital business. But not every business excels at delivering digital experiences.

iTnews presents [Digital Nation](#), a landmark study chronicling best-practice digital transformation endeavors across Australia's economy.

Researched and written specifically for technology leaders and practitioners, Digital Nation is a go-to reference guide filled with exclusive first-hand insights into how Australia's top businesses – such as Macquarie Bank, Coles, Optus, PwC Australia and Woodside Energy – have successfully executed digital projects.

All articles by Ry Crozier.

[Access the full site here.](#)



Business and Personal Health, Wellbeing and Development

Holiday Time

The holiday period is a great time to take a break and recharge your batteries. You may be looking forward to some well deserved downtime – time out with the family and to de-stress – but if you're keen to take advantage of a quiet period in your business, to catch up on some of those tasks that you never find time for, the holidays could also be a great time to get started on 2020.

Take some time out to get your office organised, finish off the paperwork that you may have put aside, tackle that filing tray, clean up the home office.

This is also the perfect time to have a look at how your business is performing:

- Is it growing? Is your client base the same? Is it comfortably ticking along?
- What would you like to be different – more work or less work?
- Have you met the goals you set for the past year?
- Is business all that you wanted it to be? Why did you go into business?

Are the reasons the same, or have the goals shifted?

Most importantly, don't forget about YOU! Whilst it's easy to focus on business needs – tasks, processes, and devoting all of your energy to this – it's important to take time out for yourself.

Think about your personal goals, health and wellbeing needs, family and social time... and YOU time!

But I haven't got the time! I hear you cry...

Well here is your excuse for looking after yourself; if you don't look after yourself, then you can't look after others (and that includes looking after your business!). Taking the time to rejuvenate, de-stress and recharge should be a top priority for yourself, your family and your business. If you don't get to anything else, and just have some down time? *That's fabulous!* Congratulations to you.

The holiday season might not be the best time of year for everyone, so we have some great reasons why you might want to think about tackling some of those tasks you've been putting off if you get the chance:

You may have more time and fewer distractions

Many businesses face a slight slowdown during the holiday season – especially on Christmas Day and Boxing Day when clients are also usually having a break – so this can be a good opportunity to get your ducks in a row for the year.

Whether it's gathering your figures together in order to get a head start on personal tax planning, making some headway with your business plan to grow your business, or evaluating your workload and work/life balance for the year, you're likely to get more done while your clients are taking some time off and the phone isn't ringing off the hook!

You should be less likely to make mistakes

If you're rushing to pull everything together in the weeks or days leading up to deadlines, you're far more likely to make mistakes or accidentally forget to include something important. Getting started nice and early over the holiday period means you'll save yourself the stress and worry of trying to pull all your figures and documents together in a hurry.

You could take time out from Christmas stress

Tired of pudding? Bored of board games? Sick of squabbling? Paperwork may not be the most enjoyable task in the world, but when Christmas starts to feel a bit much, it's a great reason to excuse yourself from the festivities and have some quiet time away from the hubbub – and the best part is you'll make some progress on your business while you do it!

You'll have a more productive (and peaceful) January

At the start of a new year, many business owners make resolutions, and seek to implement long-lasting changes in their businesses. For you, that might mean reviewing your profit margins, taking on new clients, or branching out into new markets... but it's unlikely that you'll be able to make that fresh start with the prospect of outstanding lodgements or client tasks looming in the background.

By organising everything you need over Christmas; setting your goals and timetabling your schedule (including time for social and family events), you'll have all of January to concentrate on preparing for 2020 and getting your business off to the best start in the new year.

Take the time organising your business and YOURSELF, and start the new year decluttered, in control, and ready to go.

Step into the new year with 2020 Vision!

From the ICB

Notice of AGM

All Members of ICB are invited to attend the Annual Members Meetings.

- Held by webinar on Monday 6th April 2020 at 2:00pm (AEDT)
- Information will be tabled and highlights presented at the ICB 2020 Conference series during March 2020.
- Voting on matters for consideration (electronic voting available 19th March to 13th April)

Proposals – by members

- Members are invited to submit items for consideration at the Members meeting to the Board before 15th February 2020.

[See the AGM 2020 webpage for full details.](#)

Member Benefit of the Month – iAssist

iAssist is a Professional Services Support Company. iAssist is servicing businesses throughout Australia offering professional support in Accounting Services, Information Technology, Telecommunications, free Level One Technical Support and iPhone Repairs. Can provide support on issues such as:



- Internet connection issues
- Viruses/Malware
- Printing
- Network connections
- Operating system issues for Windows and smart devices
- Microsoft Office
- Email – including connections
- Computer running slow or crashing

ICB members receive the first 15 minutes of either over the phone or remote support at NO charge!

If your issue cannot be resolved by the FreeDesk Team you have the option to escalate the issue to a more specialised certified technician, this is a paid service which will be offered at \$143.00 including GST per hour (1/2 hour minimum).

To access this support email your IT support query to admin@icb.org.au and a technician will be in contact within 2 business days.

Global Bookkeeping Week – and the GBW Quiz winners are...

Congratulations to the **Randwick – Bondi Network Meeting** facilitated by Andrea Handley – this group has won the \$100 gift card for the most correct answers on the GBW Quiz! The group can now use the prize towards their end of year Christmas meeting.



Well done! Have a drink for the rest of us!

Here are the questions with the answers to the Quiz:

1. Who is widely recognised as The Father of accounting and bookkeeping?

- a. Matthew Addison
- b. Luca Pacioli**
- c. Al Capone
- d. Leonhard Euler

2. When was ICB Australia launched?

- a. 2006**
- b. 2004
- c. 2019
- d. 2000

3. **Can I claim a breathalyser kit for my client as a business expense?**
 - a. Yes
 - b. No**
4. **The abbreviations for debit and credit (DR and CR) come from what language?**
 - a. Latin**
 - b. English
 - c. Italian
 - d. Egyptian
5. **What are bookkeepers / accountants responsible for?**
 - a. Counting ballots for the Oscars
 - b. Maintaining accurate records of financial transactions**
 - c. Inventing bubble-gum
 - d. All of the above
6. **What is the device shown in this picture?**
 - a. Calculator**
 - b. Pill box
 - c. Sewing kit
 - d. Telephone
7. **Can Santa Claus Claim his Suit at Christmas time?**
 - a. Yes**
 - b. No
8. **What was the first spreadsheet software developed for computers and bookkeeping use?**
 - a. IBM
 - b. VisiCalc**
 - c. Intuit QuickBooks
 - d. TurboCash
9. **In 2018, ICB Australia reached a milestone of how many members, Affiliate and above?**
 - a. 1,000
 - b. 4,000**
 - c. 8,000
 - d. 10,000
10. **Which famous person did Luca Pacioli live and collaborate with?**
 - a. Leonardo da Vinci**
 - b. Vincent van Gogh
 - c. Michelangelo
 - d. Leonardo DiCaprio
11. **What is the icon in the bottom right corner of the ICB Crest?**
 - a. Luca Pacioli
 - b. Abacus**
 - c. Quill
 - d. Scroll

12. If client is meeting one of their clients at a coffee shop and it is just coffee and cake, is this a deductible expense?

- a. **Yes ****
- b. No

**** Note from the Editor:** This question has raised a great deal of discussion. ICB are currently investigating this further and we will be including this question in the next edition of the Newsletter, along with a definitive answer.

13. sWhich one is not a bookkeeping acronym:

- a. CPA
- b. FA
- c. COGS
- d. BAS
- e. **IDK**

14. What year did the Goods and Services Tax come into operation?

- a. 1995
- b. 1999
- c. **2000**
- d. 2001

15. I am a personal trainer. Can I claim my sports bra, socks and runners as a business expense?

- a. Yes
- b. **No**

16. Who is the ICB Australia Executive Chairman?

- a. **Matthew Addison**
- b. Amanda Linton
- c. Gary Carter
- d. Carmel Wright

17. What year did BAS Agents first register?

- a. **2010**
- b. 2012
- c. 2009
- d. 2011

18. If alcohol is purchased for a conference the client is organising, can this be claimed as a business expense?

- a. **Yes**
- b. No

19. What year were Business Activity Statements first issued?

- a. **2000**
- b. 2007
- c. 2002
- d. 2008

20. What sits on top of the ICB Crest?

- a. Dragon
- b. Horse
- c. Lion
- d. **Unicorn**

Not a quiz question, but a question for our Members:

What would *you* (the ICB community) like ICB to deliver during Global Bookkeeping Week in 2020?
Any ideas or thoughts as to what topics or activities you would like to cover?

If you have any great ideas or burning topics in mind, please email them to us at socialmedia@icb.org.au.

ICB Marketplace – Employment Hero

This month we feature the listing of Employment Hero from the ICB Marketplace.



Employment Hero is a people management platform built to empower Australian businesses by leveraging the power of the cloud. The platform is used by over 3,000 businesses with 125,000 employees to automate solutions for HR administration, employee engagement and payroll. Employment Hero integrates with major accounting and payroll platforms including Xero, MYOB AccountRight Live, Intuit QuickBooks Online and Keypay. Employment Hero comes complete with WorkLife Employee Benefits, leveraging the “Power of Us” to bring benefits to everyone.

All-In-One Cloud based HR Platform, Combining Compliance, Payroll and **Employee** Management. Australia's No. 1 Integrated People Management Platform.

Integrated Platform. Automate Your HR. Secure Data. Instant Setup. Compliant.

Feedback from a Bookkeeper

All in all a great HR management tool for leave, employee information management, timesheet capture etc. Nice integration with MYOB. Be aware timesheets don't sync automatically to MYOB. Like the ability for 2 tier authorisations for leave, however would be good if you could see in the management screen that a request has already been partially authorised without having to use the timeline toolbar.

AmandaICB, 07/02/2019

To see the Employment Hero listing on the Marketplace [click here](#).

'Tis the season to be jolly!

The Christmas and New Year season is a chance to give the ICB team a well-deserved break to spend time with families, restore and revitalise in preparation for an even better year in 2020.

ICB administration and support will be closed from:
4.00pm Monday, 23rd December 2019

And will be open again from:
9.00am Monday, 6th January **2020!**

ICB would like to take this opportunity to thank you for your support during the year, and wish you and your family a safe, happy and prosperous Christmas and New Year.



What's New this Month from ICB

New and updated resources for December 2019

- [Christmas Parties and Gifts](#)
- [Employment Termination Payments](#)
- [ICB Guide to LSL](#)
- [Dismissal of an Employee](#)



Other news for December 2019

- [Holidays in January and STP](#)
- [New ATO Systems in January - ASFP](#)
- [ATO Commissioner says.....](#)
- [Holidays in January and STP](#)

[Click here to view the latest news for the month.](#)

Check out all the latest posts on the [ICB Discussion & Support Facebook group](#). Feel free to ask your questions regarding any issue you may be having or if you require clarification, we are here to help.

From the ATO

ATO Disclosure of Tax Debts to Credit Bureaus

On 22 October 2019, the Government passed law which allows the Australian Taxation Office (ATO) to disclose tax debt information of businesses to registered credit reporting bureaus (CRBs). The law received royal assent on 28 October 2019.



Under the law, the ATO will only be able to disclose tax debt information of a business where certain criteria are met. The criteria are set out in the draft Legislative Instrument which must be registered before the ATO can disclose the tax debt information of businesses to CRBs. The Commissioner is not obligated to disclose tax debt information and will apply administrative safeguards above and beyond the legislative safeguards in the bill and draft legislative instrument, before reporting the tax debt information of a business.

Businesses which are engaging with the ATO to manage their tax debts will not have their tax debt information reported to CRBs.

The purpose of allowing the ATO to report the tax debt information of a business to CRBs is to:

- encourage businesses to engage with the ATO to manage their tax debts and, where a business is unable to pay a tax debt in full by the due date, enter a sustainable payment plan that is agreed between the ATO and the business
- support more informed decision making within the business community by making large overdue tax debts more visible; and
- reduce the unfair advantage obtained by businesses that do not pay their tax on time and do not engage with the ATO in managing their tax debts.

The ATO will only disclose tax debt information of a business to a CRB if the business meets all of the following criteria:

- it has an Australian business number (ABN), and is not an excluded entity
- it has one or more tax debts, of which at least \$100,000 is overdue by more than 90 days
- it is not effectively engaging with the ATO to manage its tax debt; and
- the Inspector-General of Taxation is not considering an ongoing complaint about the proposed reporting of the entity's tax debt information.

The ATO will notify a business in writing if they meet the reporting criteria and give them 28 days to engage with the ATO and take action to avoid having its tax debt information reported.

The ATO will only provide information to CRBs if they are registered with the ATO and have entered into an agreement detailing the terms of the reporting.

Consultation on how the ATO intends to administer the measure closed on 6 September 2019.

The measure applies from the day after the date of royal assent and from the commencement date of the Legislative Instrument.

Legislation and supporting material

- [Treasury Laws Amendment \(2019 Tax Integrity and Other Measures No. 1\) Act No:95 2019](#)
- [Consultation paper: The ATO's administrative approach to the disclosure of business tax debt information to credit reporting bureaus](#)

Source: *ATO – Disclosure of business tax debts*

ATO Systems Shutdown

Due to a major system upgrade by the ATO, most ATO computer systems will be shut down and unavailable from Christmas until after New Years day. (Shutdown from 8.00pm on 24th December until 11.30pm on Wednesday, 1st January 2020.)

The ATO are upgrading a major component of their older computer systems, which will generate many system and process improvements in 2020 and beyond. Activity statement data is being shifted from the old system to the integrated new system.

Plan to take that break over Christmas until the New Year, or at least don't rely on the ATO systems being available.

Important note: *Single Touch payroll reports will not be effected.*

Payroll will still happen, and reporting to the ATO will still happen. However, it is most likely that the submitted reports will **not** be displayed on myGov until some time in January. ATO Online Services will be offline for this period anyway.

Activity Statements / TPAR etc:

You will not be able to lodge Activity Statements, TPAR etc through the ATO Online Services while it is shut down. The ATO is not guaranteeing that any lodgement after the 16th December 2019 will be processed by them before shutdown. They will be accepted by their gateway (normally) and processed by the ATO when their system is available in January 2020.

The ATO advise that they will consider concessions being granted for any lodgement deadlines and payments due during this time that are effected by the shutdown.

Specifically we note the November activity statements are due on the 21st December. ICB recommend you lodge and pay by 21st as normal.

Checking an ABN might be good for you

Emma Rosenzweig, Acting Deputy Registrar and Deputy Commissioner Commonwealth Business Registry Services at the ATO, discusses the value of checking ABN via the Australian Business Register.

[Read the full article here](#)

ATO Systems 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 February 10.00pm AEDT	Sunday 2 February 10.00am AEDT
Saturday 7 March 10.00pm AEDT	Sunday 8 March 10.00am AEDT
Saturday 4 April 10.00pm AEDT	Sunday 5 April 10.00am AEST
Saturday 2 May 10.00pm AEST	Sunday 3 May 10.00am AEST
Saturday 6 June 10.00pm AEST	Sunday 7 June 10.00am AEST

Quarterly Major Systems Release

Start time	End time
Tuesday 24 December 6.15pm AEDT	Thursday 2 January 6.00am AEDT
2020	
Saturday 8 February 9.00pm AEDT	Sunday 9 February 9.00am AEDT
Friday 13 March 11.30pm AEDT	Monday 16 March 7.00am AEDT
Thursday 9 April 11.00pm AEST	Tuesday 14 April 7.00am AEST
Friday 19 June 11.30pm AEST	Monday 22 June 7.00am AEST

For more details regarding Online services for agents, [click here](#).

ICB Membership Statistics

6,516 Members at 31 October 2019

4,303 Members maintain Fellow, Member, Associate, Affiliate and Educator Membership. ICB also has 11 Accredited Training Provider Members and 2,202 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* – you will need to be logged on to the ICB website to view all the articles in full.

The ICB newsletter is designed with information and resources for Bookkeepers with clients, and also bookkeepers in employment.

The content of the newsletter may be 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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