



# Institute of Certified Bookkeepers

## Making you Count

**P:** 1300 856 181

**F:** 1300 857 393

**E:** [admin@icb.org.au](mailto:admin@icb.org.au)

**W:** [www.icb.org.au](http://www.icb.org.au)

## Bookkeepers helping Bookkeepers helping Business

### December 2020



Welcome to the December 2020 edition of ICB's Monthly Newsletter.

## Contents

<b>Important News.....</b>	<b>3</b>
■ ICB Bookkeeping Summit 2021 - Opportunity Meets Influence.....	3
■ JobMaker and JobKeeper top-ups .....	5
■ Register for JobMaker Hiring Credit.....	5
<b>Best Practice Bookkeeping .....</b>	<b>6</b>
■ FWO New Interactive Tool.....	6
■ Holiday Support Hours .....	7
■ Small Business Funding Guide.....	10
<b>Continued Professional Education .....</b>	<b>11</b>
■ Upcoming Events and Webinars .....	11
<b>ICB Network Meetings .....</b>	<b>12</b>
■ Upcoming Network Meetings .....	12
<b>Business and Personal Health, Wellbeing and Development.....</b>	<b>13</b>
■ Announcements from Beyond Blue .....	13
<b>From the ICB.....</b>	<b>14</b>
■ Member Benefit – Network Meetings.....	14
■ What's New this Month from ICB.....	15
<b>From the ATO .....</b>	<b>16</b>
■ ATO Systems Maintenance.....	16
<b>ICB Membership Statistics .....</b>	<b>16</b>
<b>ICB Supporters and Sponsors.....</b>	<b>17</b>

## Additional Information for Members Only

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

### Important News

- JobMaker ATO issues all the guides
- STP – Phase 2 Update

### Best Practice Bookkeeping

- Employing Seniors and Pensioners – updated resource
- FWO – Employee Entitlements
- Bookkeepers and the next 90 days
- New Protected Earnings

### The BAS Agent World

- Acting with Honesty and Integrity
- ATO BAS Agent Assistance Channels

### ICB Network Meetings

- December 2020 Question of the Month: BAS service providers and SGC debt
- November 2020 Answer of the Month: ETP and ex gratia payments

### Other Things Happening in the World

- Consultation – e-invoicing adoption

### From the ICB

- Global Bookkeeping Week Quiz Winner
- December 2020 eBrief for your Clients and Business

### From Strategic Partners

- PROVIDERplus, the NDIS and ICB

### From the ATO

- The Digital Cash Flow Coaching Kit

## Important News

### ICB Bookkeeping Summit 2021 - Opportunity Meets Influence



## The Australian Bookkeepers Summit 2021 - Opportunity Meets Influence - March 2021

***2020 shook our bookkeeping world and tested our resilience.***

***2021 will be the year we take charge and decide how we want to live and work.***

**We're taking the ICB annual conference virtual!**

**What does this mean?**

***A day of live virtual engagement***

Join the ICB team, visionary business leaders, and inspiring guest speakers as we envision how to grab the opportunities around us and celebrate the influence of Professional Bookkeepers in Australia.

***A month of virtual on-demand educational content***

For the entire month of March 2021, attendees will have access to virtual on demand content and be able to engage with and hear from:

- The ICB Team live sessions as on demand content
- Additional ICB Content
- Engage with industry partners,
- Celebrating our members
- ICB the year that was and future planning
- ICB Service Awards

**\*\* Tune into the weekly live Friday afternoon Q & A panel discussions with the ICB Team**

***Watch out for our full agenda and more information to come***

## An Optional Summit Bonus:

***Face to Face Workshops – Opportunity Meets Connection***

It's been a year since we've been able to personally connect, and we miss you all!

Join us for great food, reconnection and collaboration with colleagues, partners and senior members of the ICB Team.

These hands on, face to face sessions, to be held in each state, will be guided by a senior ICB team host who will introduce workshop and networking activities and lead discussions that stem from the virtual event experience.

Each participant will receive a workbook to complete and take home.

Save the dates

**\*\* Registrations open Monday 4th January 2021 \*\***

**Live virtual event day:** Wednesday, 3rd March 2021

**Optional Summit Bonus:** Opportunity Meets Connection Workshops

Location	Date	Venue
Canberra	Tues 16/03/2021	Hyatt
Perth	Tues 16/03/2021	Crown Burswood
Adelaide	Thurs 18/03/2021	Adelaide Convention Centre
Sydney	Thurs 18/03/2021	Rosehill Racecourse
Cairns	Wed 24/03/2021	Pullman International
Hobart	Wed 24/03/2021	Old Woolstore
Brisbane	Tues 30/03/2021 Wed 31/03/2021	Pullman King George
Melbourne	Tues 30/03/2021 Wed 31/03/2021	Sofitel Melbourne on Collins
Darwin	Wed 31/03/2021	SkyCity Casino

## Pricing

2021 Virtual Event and Workshop Pricing				
	Registration Fees (ex GST)			
<i>Members – Affiliate, Associate, Member, Fellows and CBP Staff</i>	<b>Online Event only</b>	<b>Optional Summit Bonus: Opportunity Meets Connection Workshop</b>	<b>Total Combined</b>	<b>Incl. GST</b>
<b>Early bird Pricing – until 7th February 2021</b>	<b>\$270</b>	<b>\$120</b>	<b>\$390</b>	<b>\$429</b>
from 8th February 2021	\$320	\$150	\$470	\$517
Educators & Partners (opens 8th February 2021)	\$320	\$150	\$470	\$517
Students (opens 8th February 2021)	\$320	\$150	\$470	\$517
Non-Members (opens 8th February 2021)	\$550	\$250	\$800	\$880

**\*\* Registrations open Monday 4th January 2021 \*\***

## JobMaker and JobKeeper top-ups

### Top-up amounts and the Baseline Payroll Amount

If an employer was paying “top-up” amounts to a person under the JobKeeper scheme and now is evaluating JobMaker – **they must include those top-up amounts in their baseline payroll amount.**

ICB has confirmed with the ATO and now Treasury that this is part of the current design of JobMaker.

We have expressed that this will cause even more employers to be ineligible for JobMaker.

#### The scenario we are concerned about

An employer was receiving JobKeeper payment for employees.

The employer was topping up wages in the September quarter, and as a result of the construct of JobKeeper their staff were receiving more wages than normal.

The employer has now come off JobKeeper either for the September quarter or December quarter.

The employer now seeks to increase employment by adding additional staff in the October 7th to January 6th period.

Due to the baseline payroll amount being higher (because of JobKeeper) than would have been paid to the normal workload of staff, the baseline payroll is too high, and the payroll amount increase requirement cannot be met.

The employer will not be eligible for JM because of past involvement in JK.

### Resources

- [ICB – JobMaker Explained](#)
- [ATO – JobMaker Hiring Credit Eligible employers](#)
- [Fact Sheet – JobMaker Hiring Credit](#)

## Register for JobMaker Hiring Credit

### Timing of registration for JobMaker

#### From the ATO

Eligible employers can register for the JobMaker Hiring Credit scheme from 6th December 2020.

Once registered, eligible employers can claim the JobMaker Hiring Credit payment for each JobMaker period. You can make a claim for the first JobMaker period from 1st February 2021. Payments are made in arrears

**Employers will need to register before making a claim for JobMaker Hiring Credit payments. You do not need to be registered before you hire eligible employees.**

You can register at any time before the end of the claim period.

## Resources

- ICB – JobMaker Explained
- ICB – JobMaker Member Resources
- ATO – Register for JobMaker Hiring Credit
- ATO – JobMaker Hiring Credit key dates
- ATO – Bringing forward payments due to the holiday season

## Best Practice Bookkeeping

### FWO New Interactive Tool

## FWO outlines how to return to the workplace

The Fair Work Ombudsman (FWO) has launched a new interactive tool to help employers get their businesses back up and running during coronavirus.



The new tool guides employers to the information they need as they reopen, scale up and adapt their operations to be COVID Safe. It is designed to help businesses understand the steps they need to take and key considerations about workplace rights and obligations when returning to the workplace, scaling up their operations and adapting their business as coronavirus restrictions change.

The tool is designed to be intuitive and easy for employers to use. Employers will:

- select the stage that their workplace is at (e.g., reopening, scaling up or adapting)
- select the topic they want to know more about (e.g., lifting a stand down, using flexible working arrangements, reopening safely, checking paperwork, or staying up to date).

The tool then provides tailored information based on the employer's selections and links to detailed information available on the [FWO's coronavirus website](#). There is also relevant referral information to other government websites on topics outside FWO's jurisdiction, such as health and safety in the workplace and developing and implementing a COVID Safe business plan.

Use the [Returning to the workplace – interactive employer tool](#) to help find detailed information to suit your Clients/ Business Owners needs as they start the transition back to work.

# Returning to the workplace - interactive employer tool



Helping you get your business back up and running during coronavirus. It's easy to use:

- Select the stage that your workplace is at (for example, reopening, scaling up or adapting)
- Select the topic you want to know more about.

## What are you doing?



Reopening your workplace after temporary closure



Scaling up operations



Adapting your workplace

## Resources

- FWO – Returning to the workplace interactive tool
- FWO – Coronavirus website

## Holiday Support Hours

### ICB

ICB administration and support will be closed from: AEDT 5pm Wednesday 23rd December 2020 and will be open again from: AEDT 8.30am Monday, 4th January 2021.

For more information: [ICB – Christmas closure dates](#)



## ATO



Australian Government  
Australian Taxation Office

ATO offices will close for the festive season at midday Thursday 24th December 2020 and reopen Monday 4th January 2021.

If you are planning on working during our office closure period, we recommend you check the [system maintenance](#) page beforehand. This page will be updated with the details of upcoming maintenance we have planned at the time of our closure, including January maintenance.

Start time	End time	Maintenance type
Friday 8 January 2021 11.30pm AEDT	Sunday 10 January 2021 11.30pm AEDT	Monthly and System maintenance
Friday 22 January 2021 11.30pm AEDT	Sunday 24 January 2021 7.00am AEDT	System maintenance
Saturday 6 February 2021 10.00pm AEDT	Sunday 7 February 2021 10.00am AEDT	Monthly maintenance

For more information: [ATO – Annual office closure](#)

## FWO



Fair Work  
OMBUDSMAN

### Entitlements over the Christmas and New Year break

At this time of year, the Fair Work Ombudsman (FWO) receive numerous questions about the Christmas and New Year period, including questions on employee entitlements when working through the holiday period and businesses shutting down between Christmas and New Year.

The FWO has established an [Entitlements over the Christmas and New Year break](#) page to assist workplaces manage the Christmas and New Year break.

## Employment Innovations



Employment Innovations will be available during the holidays for support and guidance. Closure dates are only the public holidays. 25th to the 28th of December 2020 and the 1st of January 2021.

Contact details: [Employment Innovations](#)

## MYOB



For those of you keeping the wheels turning over the holiday period, the Partner Support and the Practice Solutions Support team's hours will be business as usual until the 23rd December 2020.

However, even the support team occasionally stops for a re-charge!



- 24th December 2020 support will be available from 9am to 5pm.
- 25th to 28th December 2020 support will be closed.
- 29th to 31st December 2020 support will be available from 9am to 5pm.
- 1st to 3rd January 2021 support will be closed.
- 4th January 2021 support will be available from 9am to 7pm.

*All times are in AEDT.*

MYOB Support line **1300 555 123** [MYOB – Support](#)

## Reckon



### Reckon Christmas and holiday support hours

The Reckon Partner Sales & Support teams are here to help members over the December and January holiday period. If you (or your clients) need any assistance from Reckon over this period, you can find their [support hours](#) below:

Day	Date	Trading Hours
Monday	21st December	Standard trading hours
Tuesday	22nd December	Standard trading hours
Wednesday	23rd December	Standard trading hours
Thursday	24th December	Standard trading hours
Friday	25th December	CLOSED
Saturday	26th December	CLOSED
Sunday	27th December	CLOSED
Monday	28th December	CLOSED
Tuesday	29th December	9:00AM - 5:00PM
Wednesday	30th December	9:00AM - 5:00PM
Thursday	31st December	9:00AM - 5:00PM
Friday	1st January	CLOSED
Saturday	2nd January	CLOSED
Sunday	3rd January	CLOSED
Monday	4th January	Standard trading hours

If you need help getting a question answered or a problem solved, visit the online Reckon Community and Reckon Help Site below.

- [Reckon Community](#)
- [Reckon Help Site](#)

## Small Business Funding Guide

# ASBFEO has updated the Business Funding Guide for SME

ASBFEO in conjunction with Scottish Pacific Business Finance has released an [updated Business Funding Guide for Small Business](#).

This is a useful resource for Bookkeepers to assist the discussions with Clients about funding options.



The original guide released in 2019, is mostly written for Accountants, Bookkeepers, and other accredited financial advisers, to assist their small business clients to find appropriate funding and increase their chances of getting approved for finance. It has now been updated to reflect the current economic climate.

### From the ASBFEO

Trading conditions have changed dramatically since we released the first Business Funding Guide last year. The guide was originally intended to help small businesses secure funding for growth, however given the heavy toll the COVID crisis has taken on small businesses, the focus is now firmly on their survival.

While many small businesses are still eligible for government support, these measures are temporary, and plans will need to be made to fund their recovery, reinvention, and growth.

There are two versions of the guide available below, along with [commentary from Ombudsman Kate Carnell](#) and Scottish Pacific's previous CEO Peter Langham.

- [ASBFEO Business Funding Guide](#) – written for Accountants, Bookkeepers, Brokers, and other financial advisers because of the key role they play in helping small businesses with financial decisions
- [FitsME – Essential Guide to Business Funding](#) – gives small business operators the most important information they need to know about the types of funding available and outlines the steps to increase their chance of securing funding.

## Resources

- [ICB – Business Matters](#)
- [ASBFEO – Refreshed Business Funding Guide supports COVID crisis survival](#)

## Continued Professional Education

### Upcoming Events and Webinars

#### ICB Events and Webinars



- The Australian Bookkeepers Summit March 2021 - Opportunity Meets Influence  
Online, Webinar, 3rd March, 2021
- ICB Technical Webinar - Friday with ICB  
Online, Webinar, 22nd January, 2021
- ICB Technical Webinar - Friday with ICB  
Online, Webinar, 29th January, 2021
- ICB Technical Webinar - JobKeeper and Cash Flow Boost Reconciliation  
Online, Webinar, 21st January, 2021
- ICB Technical Webinar - Business Matters - Episode 1  
Online, Webinar, 2nd February, 2021
- ICB Technical Webinar - Explaining and Taxing Back Payments, and Commissions  
Online, Webinar, 18th February, 2021
- ICB Technical Webinar - Business Matters - Episode 2  
Online, Webinar, 23rd February, 2021
- ICB Technical Webinar - Recruiting and Engaging a Bookkeeper  
Online, Webinar, 11th March, 2021

**Note:** Webinars are recorded and available for members to listen to in the ICB Webinar Library.

#### Online

- Intuit Quickbooks - Self-Paced Training  
Online, Webinar, Self-Paced
- Applied Education - CPE Club  
Online, Webinar, Multi-Dates
- GovReports - Webinar Series  
Online, Webinar, Multi-Dates
- Tax Practitioners Board - Webinars  
Online, Webinar, Multi-Dates



# ICB Network Meetings

## Upcoming Network Meetings

Webinars				
Online TBC	Online 11th January, 2021			
ACT				
Canberra - Northside 2nd February, 2021	Canberra - Phillip 9th February, 2021			
NSW				
Albury - Wodonga 20th January, 2021	Ballina 12th February, 2021	Balmain TBC	Batemans Bay TBC	Bathurst TBC
Bellingen 19th January, 2021	Blue Mountains 10th February, 2021	Brookvale 15th February, 2021	Central Coast 20th January, 2021	Dubbo 29th March, 2021
Hawkesbury Region 2nd February, 2021	Hills Districts February, 2021	Hornsby TBC	Lower North Shore 15th February, 2021	Moorebank 3rd February, 2021
Newcastle 8th February, 2021	Newport 23rd February, 2021	Oran Park 28th January, 2021	Orange February, 2021	Port Macquarie 9th February, 2021
Randwick - Bondi 13th January, 2021	Shoalhaven 1st February, 2021	Southern Highlands TBC	Sutherland 18th February, 2021	Tweed Coast 17th February, 2021
Wagga Wagga TBC	Wollongong 20th January, 2021			
NT				
Darwin TBC				
Queensland				
Atherton Tablelands 27th January, 2021	Brisbane Central 28th January, 2021	Brisbane North 19th January, 2021	Brisbane South 19th January, 2021	Bundaberg 9th February, 2021
Burpengary 17th February, 2021	Cairns 8th February, 2021	Dalby 25th February, 2021	Gladstone 15th February, 2021	Gold Coast - AM 12th January, 2021
Gold Coast - PM TBC	Hervey Bay 16th February, 2021	Ipswich 9th February, 2021	Logan 27th January, 2021	Moreton Bay 19th January, 2021
North Sunshine Coast 15th January, 2021	Port Douglas 8th January, 2021	South Sunshine Coast 11th February, 2021	Toowoomba 12th February, 2021	Townsville 11th December, 2020
South Australia				
Adelaide West 22nd January, 2021	Para Hills 20th January, 2021	South Adelaide 11th February, 2021	Unley February, 2021	
Tasmania				
Hobart TBC	Launceston TBC			
Victoria				
Ballarat 15th January, 2021	Brunswick 15th February, 2021	Bulleen 9th February, 2021	Burwood 3rd February, 2021	Chadstone 8th February, 2021
Cobram 18th February, 2021	Docklands TBC, January 2021	Echuca 19th February, 2021	Frankston 18th January, 2021	Geelong 16th February, 2021
Mildura 13th January, 2021	Mordialloc 19th January, 2021	Mornington 22nd January, 2021	Mt Waverley 9th February, 2021	Narre Warren 9th February, 2021
Ringwood 21st January, 2021	Sale 12th February, 2021	Sunbury 9th February, 2021	Warragul 18th January, 2021	Wyndham 12th February, 2021
Yarra Valley 12th February, 2021				
Western Australia				
Balcatta 2nd February, 2021	Broome 22nd January, 2021	Bunbury 4th February, 2021	Busselton 12th February, 2021	Cockburn Central TBC
Geraldton TBC	Joondalup 16th February, 2021	Karratha TBC	Mandurah 6th January, 2021	Melville 10th February, 2020
Midland 21st January, 2021	Northam 11th February, 2021	Welshpool TBC		

# Business and Personal Health, Wellbeing and Development

## Announcements from Beyond Blue

### Beyond Blue NewAccess Program

ICB are delighted to announce our **CEO, Amanda Linton** has been appointed to the Steering Committee for the NewAccess for Business program. Amanda will be a great asset to this committee, and the team at ICB congratulate her on this appointment!

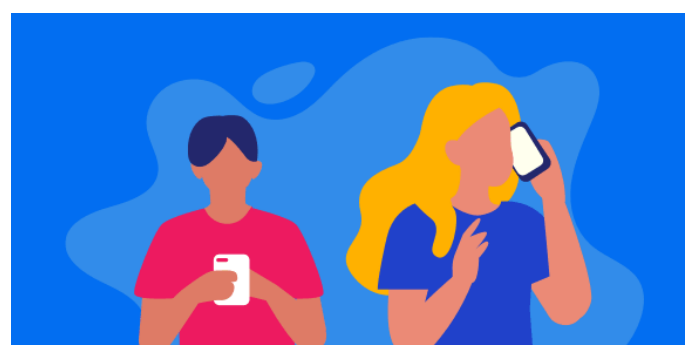


NewAccess is a free coaching program, designed to provide accessible, quality services for anyone finding it hard to manage life stress. For more information: [Beyond Blue – About NewAccess](#)

### Always Available

Beyond Blue is inviting people to use their social media channels, holiday voicemails and out-of-office messages to support colleagues, friends and loved ones this festive season.

The new Always Available campaign, which started on December 1st, encourages people to update their message spaces so they direct people towards Beyond Blue if they are themselves unavailable. Detailed instructions on how to do this can be found at [Beyond Blue Always Available](#).



#### Here's how to update your message spaces

Learn how you can update each different message space with step-by-step guides, message examples and more.

#### Creating an Always Available voicemail message

Any call could be a call for help, so let your contacts know Beyond Blue is always there for support if you can't pick up the phone.

#### Creating an Always Available out-of-office reply

At a time when people's support networks may be on leave, let your contacts know Beyond Blue is always there for support even if you are not.

#### Posting an Always Available status for your socials

More than two million Australians report feeling socially isolated during the festive season. Use your social networks as a reminder that Beyond Blue is here.

#### Make a donation

The Beyond Blue Support Service is funded entirely through donations and it is with your generous support that we can be there for people 24 hours a day 7 days a week.

## From the ICB

### Member Benefit – Network Meetings

**Did you know: ICB’s Network Meetings are run by Bookkeepers for Bookkeepers – FREE for all ICB Members and ICB’s Student Members ALL YEAR!**

Come along and meet your fellow bookkeepers in a relaxed and casual environment to talk about all things bookkeeping. Our wonderful Network Facilitators provide a personal and supportive environment for bookkeepers of all ages and stages of experience to connect, mentor, advise and encourage each other in an environment where no topic is too big or too small!

### New to bookkeeping?

Student members and “new” bookkeepers are encouraged to join in our network meetings and make connections with their fellow members and take advantage of the amazing depth of knowledge they bring with them. A great way to get “insider” knowledge of the industry and what it means to be a successful bookkeeper running your own business or in employment with today’s industry.

There are over 90 network meetings operating around Australia, to book into your local Network Meeting via the ICB website register here!

For more information [ICB – Member Benefits Network Meetings](#)

## How to Subscribe to ICB Network Meetings

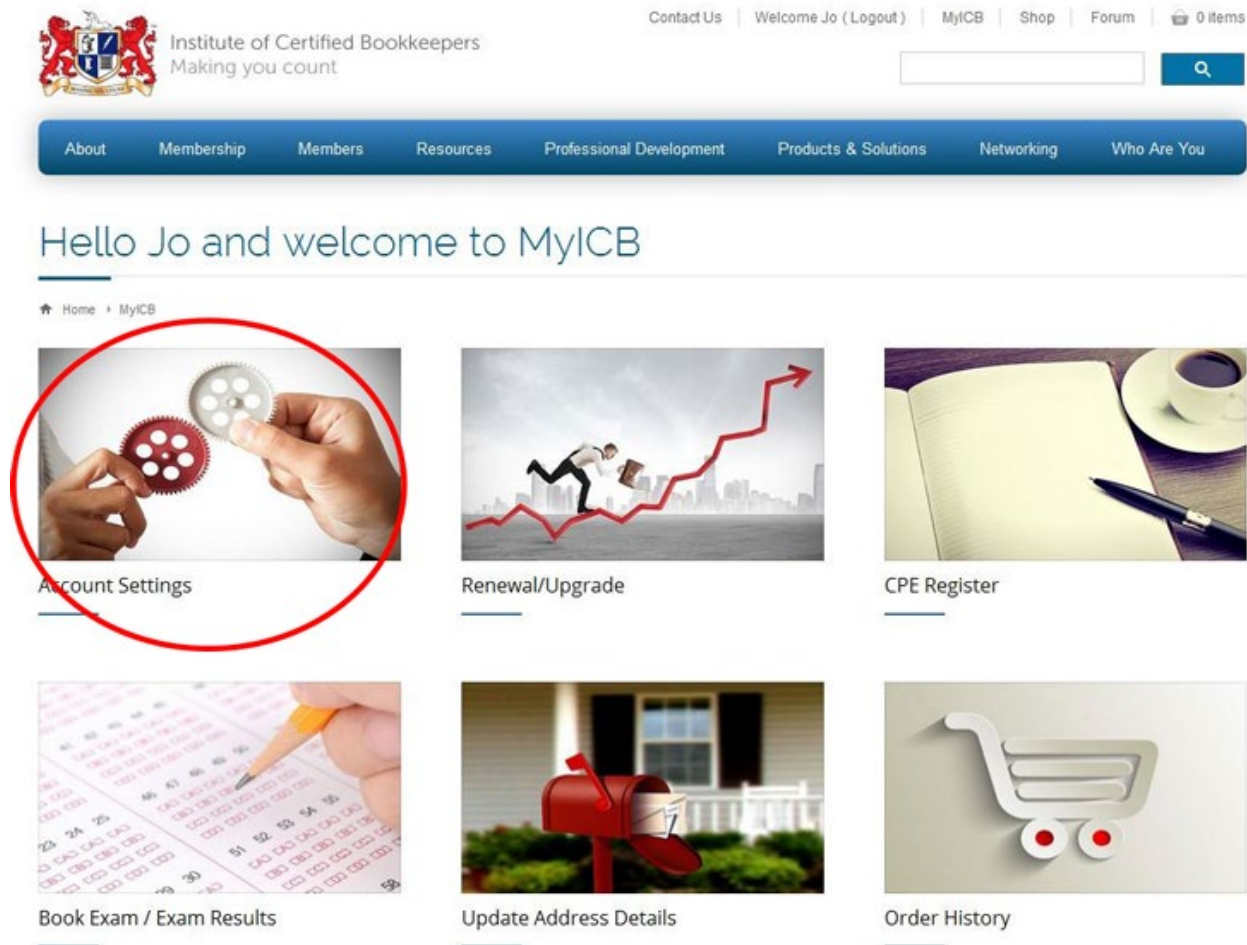
There are over 90 network meetings operating around Australia. They are a good way to keep up to date with current industry information, but more importantly a great opportunity to network with other bookkeepers and exchange ideas and information with your peers.

1. Log into the ICB website.

Go to MyICB.



## 2. Select Account settings.



The screenshot shows the MyICB website interface. At the top, there is a navigation bar with links for 'About', 'Membership', 'Members', 'Resources', 'Professional Development', 'Products & Solutions', 'Networking', and 'Who Are You'. Below the navigation bar, a welcome message reads 'Hello Jo and welcome to MyICB'. A breadcrumb trail shows 'Home > MyICB'. There are six main content tiles, each with an image and a caption: 'Account Settings' (circled in red), 'Renewal/Upgrade', 'CPE Register', 'Book Exam / Exam Results', 'Update Address Details', and 'Order History'.

3. Click on “My Email Preferences”.
4. Tick the box against the network meeting(s) you wish to receive invites for. You may subscribe to as many network meetings as you like in your area.
5. Non-members can register to the ICB website and then subscribe to meetings via the above process; the fee is \$22 per meeting payable online.

## What's New this Month from ICB

New and updated resources for December 2020

- [Insolvency Concerns](#)

Other news for December 2020

- [JK 2.2 Alternative Tests](#)
- [BAS Agent Law Review](#)

[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 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.

### Systems Maintenance

Start time	End time	Maintenance type
<b>2020</b>		
Saturday 19 December 10.00pm AEDT	Sunday 20 December 12 noon AEDT	<b>System maintenance</b> All SBR/Practitioner Lodgment Services will be unavailable until 12 noon AEDT
<b>2021</b>		
Friday 8 January 11.30pm AEDT	Sunday 10 January 11.30pm AEDT	Monthly and System maintenance
Friday 22 January 11.30pm AEDT	Sunday 24 January 7.00am AEDT	System maintenance
Saturday 6 February 10.00pm AEDT	Sunday 7 February 10.00am AEDT	Monthly maintenance
Saturday 20 February 10.00pm AEDT	Sunday 21 February 10.00am AEDT	System maintenance
Saturday 6 March 10.00pm AEDT	Sunday 7 March 10.00am AEDT	Monthly maintenance
Friday 12 March 11.30pm AEDT	Monday 15 March 7.00am AEDT	<b>Quarterly system release</b> Full or limited functionality may be returned earlier if the Quarterly Release is proceeding ahead of schedule

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

## ICB Membership Statistics

**7,253 Members** at 21 December 2020

4,909 Members maintain Fellow, Member, Associate, Affiliate and Educator Membership.

ICB also has 12 Accredited Training Provider Members and 2,332 Student Members.



## ICB Supporters and Sponsors



Please note that, in between newsletter editions, news related articles may be published directly to the ICB Latest News section of our website throughout the month as we aim to keep our members informed with up to date information as soon as possible. This may include articles published in this edition of the newsletter.

The Institute of Certified Bookkeepers complies with the Spam Act 2003, [see our Spam Policy here](#).

ICB's Newsletter contains news articles, links and regular sections that we feel will be of interest to our members. If there is anything that you would like to see, whether a regular feature or a one-off, we value your input.

Please email your ideas and/or feedback to [editor@icb.org.au](mailto:editor@icb.org.au).

### **The monthly Newsletter for members of the Institute of Certified Bookkeepers**

A selection of newsletter articles each month are accessible by *ICB Members only* – Members will need to be logged on to the ICB website to view all articles in full.

The ICB newsletter is designed to provide information and resources for Bookkeepers with clients and Bookkeepers in employment. The content of the newsletter may be relevant in part or in whole to other ICB publications or purposes.

The ICB withholds all rights of content that is restricted to member access only and information included in the member newsletter. *Member-only information is not to be reproduced without specific consent from ICB.* ICB makes every reasonable effort to ensure that all technical and legislative information quoted in this newsletter is correct at the time of publication.

The ICB permits reproduction of ICB articles and material contained in the non-members newsletter and available publicly on the website on the proviso that acknowledgement of ICB is specifically provided, including links to the ICB website and original article. An accepted form of acknowledgment would be: *"This information has been obtained from the Institute of Certified Bookkeepers website: [www.icb.org.au](http://www.icb.org.au)".*

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

Institute of Certified Bookkeepers				
Level 27 Rialto South Tower 525 Collins Street Melbourne 3000	<b>Phone:</b>	1300 856 181	<b>Fax:</b>	1300 857 393
	<b>Website:</b>	<a href="http://www.icb.org.au">www.icb.org.au</a>	<b>Email:</b>	<a href="mailto:editor@icb.org.au">editor@icb.org.au</a>
	<b>Social Media:</b>	  		

### **Disclaimer:**

*The content of this e-mail (including any attachments) as received may not be the same as sent. If you consider that the content is material to the formation or performance of a contract or you are otherwise relying upon its accuracy, you should consider requesting a copy be sent by normal mail. The information in this e-mail is confidential and may be legally privileged. If you are not the intended recipient, please notify the sender immediately and then delete this e-mail entirely - you must not retain, copy, distribute or use this e-mail for any purpose or disclose any of its content to others. Opinions, conclusions and other information in this e-mail that do not relate to the official business of the Institute of Certified Bookkeepers shall be understood as neither given nor endorsed by it.*