



# Institute of Certified Bookkeepers

## Making you Count

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## Bookkeepers helping Bookkeepers help Business

**January 2015**

[Click here for the online version](#)

News, views and things you need to know

Welcome to the ICB's January 2015 Newsletter.

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

### Important News for You

- Fellow Nominations
- Formal Notice of the ICB Annual Member Meeting

### Best Practice Bookkeeping

- End of Month Checklist
- Export of Goods and Services

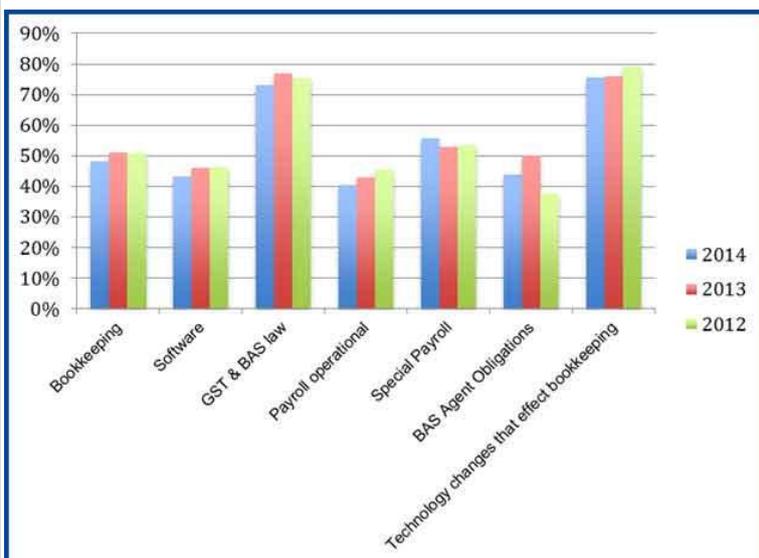
## Important News for you

### 2014 Survey Highlights

The ICB survey had great responses from a total of 778 people. For the first time we split the responses into Employed Bookkeepers and (for lack of a better term) Contract Bookkeepers of “Bookkeepers in Business”. Over the next months we will provide further analysis of the results concentrating on different facets of what we observe about the bookkeepers community.

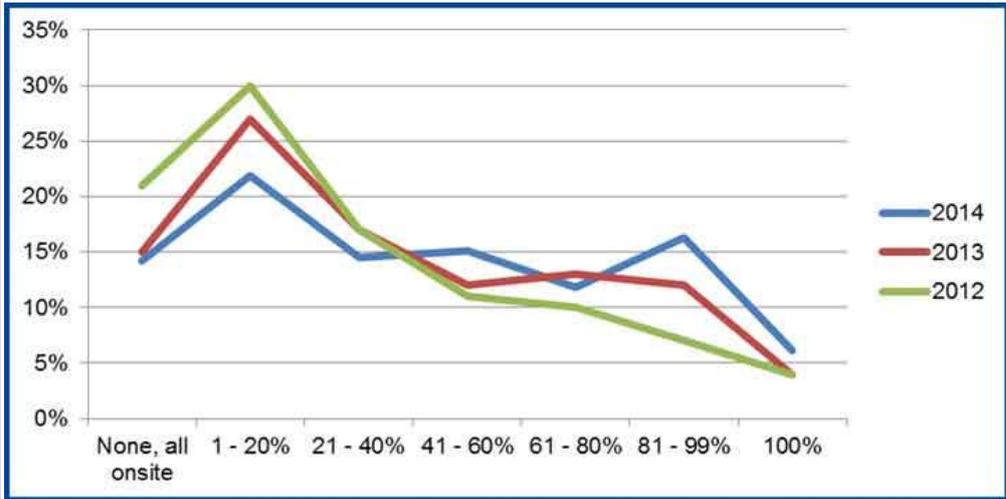
[The full results are available now here.](#)

The “Effect of Technology” leads the requests as an area of information to be provided to you (76%) closely followed by ongoing education on GST & BAS law and requirements (73%). [It's a good thing that our March Annual conference provide all these things]



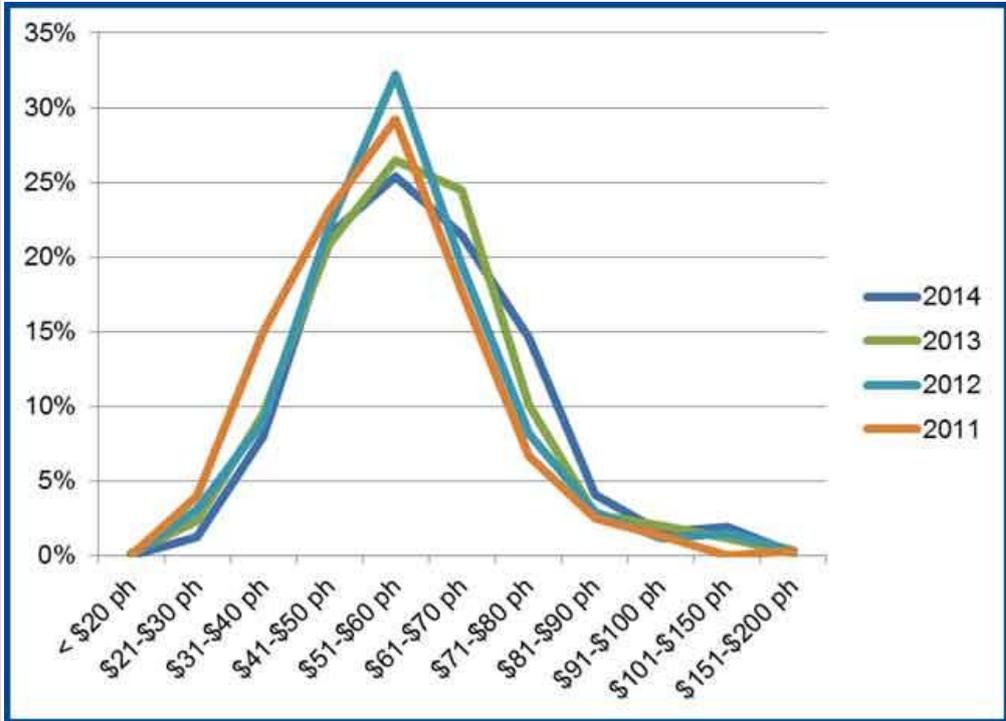
This is consistent with a number of other observations from the survey including 79% request training by webinars.

For the first time over 50% of Bookkeepers in Business state that more than 50% of their work will be performed remotely this year however the expectation is the same for the next year ie remain at 50%.



42% of Employed bookkeepers don't do any remote work however the indications are of an increase in the future.

Charge rates have crept up slightly with 69% charging more than \$50 (was 67% last year) With 15% of recipients charging \$70 to \$80 compared to only 10% in this range previously. There is a general slight trend to increase charge rates however only very slight.



Once again, the survey reinforces the “known” descriptors of the bookkeeping sector: 85% female (a high representation in this survey), Average age of 50.

59% of responses use MYOB, down 7% with increases in Xero +3% to 25%, Intuit QBO +2% to 3% and Reckon up 1% to 12%. The satisfaction rate of 90% across the board shows very strong positive reactions to the current delivery of software.

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# Bookkeeping Now and the Future

2015 Conference

ICB brings you the strategies and the knowledge to ensure you know about the world of all things bookkeeping as of now and also to assist you to be prepared and informed about the future.

- What is bookkeeping in 2015? What is it in 2016?
- What is the ATO planning for 2020?
- Death to the ATO portals! Or is it? What is "ATO Online" and what will it mean for you?
- The next software wave: What they will be selling to you and your businesses!
- Involved in payroll: Does that mean HR and Fairwork? Strategies to ensure you know how to approach that next level of advice.
- Why did that payroll officer get fined and how NOT to be next!
- Best Practice Bookkeeping: Technical Bookkeeping from the ICB Resource and Support Team.
- Picking up a new client: Things to watch in today's new technology world.
- Fraud detection: What if you suspect something? Things you should look for.
- Bookkeeping that does more than just help your clients.
- The real world meets the bookkeeper.
- What does the ATO expect from you now?
- Information on the professional bookkeeping community including the ICB members meeting.

## Bookkeepers helping Bookkeepers helping Business

Presenters will include members of the ICB team: Matthew Addison, Rick Van Dyk, Chris McComb, Amanda Linton, John Birse, Pauline Walton, Deborah Thompson and Rochelle Park.

David Bates, Managing Director of WorkForce Guardian brings us key information about the effect of FairWork and recent court cases upon the bookkeeper.

### Timing

- 9.00 am registration for a 9.30 am session start
- Tea and coffee on arrival
- Morning, afternoon tea and lunch will be provided
- Conference concludes at approximately 4 pm

We are very pleased to welcome strategic partners of ICB to the 2015 Conference, together with conference sponsors; MYOB, Insurance Made Easy, WorkForce Guardian, Reckon, Thomson Reuters, Xero, Receipt Bank

### Pricing

Full Member	\$286.00
Students	\$286.00
Non Member	\$385.00

[Register Now!](#)

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### Record Keeping for Capital Gains Tax

The application and interpretation of Capital Gains Tax (CGT) in itself is not a bookkeeper task. (TASA2009 ensures such advice is provided only by registered Tax Agents) The keeping of records of a business including those related to capital gains tax events typically involves the bookkeeper's process.

A capital gain or loss is the difference between what it cost to purchase the asset, and what was received when it was disposed of. Capital gains tax is applied to 'profit' made on the disposal of an asset, although it is considered to be part of income tax.

All assets (including any held overseas), acquired since 20 September 1985 are subject to CGT unless specifically excluded or otherwise included.

A business owner must keep records of every transaction or event that may be relevant to the accountant working out whether the owner has made a capital gain or loss.

Records relating to CGT events must be kept for five years after the relevant event. Noting that the records relating to the purchase of a capital asset are required to be retained until 5 years after the lodgment of the tax return relating to the sale of that asset.

#### Usual record keeping obligations apply:

- Keeping business records is a legal requirement for the statutory period of up to 7 years
- All records of all transactions must be kept, including:
  - Payroll records
  - Purchases and expenses
  - Sales and income
  - Investment records
  - Banking records
  - Business and other registrations
  - Stock adjustments
  - Director dividends or other payments
  - Sale or purchase of any assets
  - Records relating to personal use of business assets
- Records must be in English and legible
- Records can be in paper or electronic form, but must be easily accessible
- Records must be secure and maintain integrity, completeness and accuracy

#### Types of Events

For businesses, CGT most commonly applies to the sale of buildings, shares and goodwill. CGT does NOT apply to depreciable assets used solely for taxable purposes, for example, business equipment.

However, if you use a business asset partly for personal use, then any gain or loss from the disposal of that asset may be subject to CGT for the personal use portion.

Note that although intellectual property is defined as a depreciable asset, it is treated differently for the purpose of CGT. If the business owner has assigned any intellectual property to another entity, the accountant should be notified.



There are many types of CGT events - the business owner should check with their accountant if in doubt about any possible events throughout the year.

There are certain concessions available for small businesses.

## Record keeping for Capital Gains Events

A capital loss may be carried forward to offset against a capital gain in future years. There is no time limit on how long you can carry forward a capital loss; however, you will need the records to prove the loss and to enable the accountant to calculate and offset the amount correctly. If there has been any loss event, you may need to keep the records for **longer than the statutory five years**, until the loss has been applied to a future gain.

### What you must keep:

- Date of the event—related to any purchase, sale, transfer, assigning of rights or gifts
- Details of the nature of the event
- Details of the entities or parties related to the event

### The records can specifically include:

- Receipts of purchase, sale or transfer
- Any details of money borrowed relating to the asset
- Records of agent, accountant, legal and advertising costs relating to the event
- Receipts for insurance costs, rates and taxes related to the asset, for example land tax for property
- Market valuations of the asset
- Receipts for costs associated with repairs, maintenance and improvements to the asset
- Broker fee details
- Tax records showing if and when the item was claimed as an expense

### Related References

- [ICB - Record Keeping](#)
- [ICB - Electronic Document Storage](#)
- [ATO - Capital Gains Tax](#)
- [ATO - Record Keeping for Small Business](#)

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## Super Fund USI and SPIN Lookup Table



The ATO has published a [Fund USI and SPIN Look-up Table](#) to assist employers obtain new fund data required to send contributions using SuperStream.

A Unique Superannuation Identifier (USI) is used in SuperStream to uniquely identify an APRA fund and/or its superannuation product which an employee (member) is contributing to.

### Disclaimer

The information provided in the Fund USI and SPIN Lookup Table is for the use of employers, super funds and their agents and must be used solely for the purpose of implementation of SuperStream.

You must agree to the disclaimer before you can access the table, which is updated regularly.

[For an alternative SPIN Directory see here.](#)

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### Super Guarantee Charge Statement can Now be Lodged Electronically

The ATO are pleased to announce that the Super Guarantee Charge Statement, which previously could only be lodged by paper form, can now be lodged electronically - BUT only via the business portal. BAS and Tax Agents do not yet have this facility added to our portals. ICB have proposed to the ATO that it would be consistent with the role of a BAS Agent to have access to this form electronically on the BAS Agent Portal

[ATO - Super guarantee charge statement now available via the Business Portal](#)

The existing SG Charge Statement calculator and tool will remain operational for those employers who still wish to lodge paper statements.

ICB have tried the new tool and like where it is going. It seems to have some operational bugs and no doubt will have a development pathway. If you try it please let us know how it goes so we can provide further feedback to the ATO.

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## BAS Agent Renewal Webinar

Is 2015 your renewal date as a BAS agent?

Take the stress out of the renewal process, join us to review what information you require and how your company or partnership is affected.

[BAS Agent Renewal - Webinar](#)

Online

23rd January, 2015

12.30pm (AEDST)

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## Continued Professional Education

### This Month From the ICB Continued Professional Education Webpage

#### Continued Professional Education

[ICB Network Meetings](#)

Nationally, Monthly

[ICB Student Technical Webinar](#)

Online

28th January, 2015

[QuickBooks Online Webinar](#)

Online

29th January, 2015

[ICB Technical Webinar: BAS Agent Renewal](#)

Online

23rd January, 2015 & 6th February, 2015

[ICB Technical Webinar: The Bookkeeping Process - BAS](#)

Online

17th February, 2015

[GST & BAS](#)

Classroom, Perth, WA

26th February, 2015

[Intermediate Xero with GST and BAS](#)

Classroom, Balcatta, WA

Various dates

[MYOB News Channel - The latest breaking news](#)

Online

Various Dates

## ICB Network Meetings



### Question For You to Discuss This Month??

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

My client has sold a business which has a number of employees. He has instructed me to pay out all entitlements but does not want to pay super on the unused annual leave and is not sure if the employees are being terminated...where do I go for the right information on how this situation should be treated?

Should the employees be terminated and re-engaged or can they just 'swap over' to the new business?

Let us know your thoughts and solutions by posting comments on the Q & A Space.



[Let us know your thoughts here](#)

#### Last month we asked you:

I have a client with a casual employee who was paid wages for the first half of the month but who converted to a contractor invoicing under an ABN for the second half of the month. The worker has not earned enough in either capacity (employee or contractor) to qualify for super.

However, when combined together, the payments exceed \$450. Does superannuation still need to be paid for this individual?

#### ICB's Response:

This is an interesting question because the answer differs according to what the situation *really* is...

1. Let's assume the definition and classification of employee and contractor are legitimate and the employer has made the right decision.

If the worker has been re-classified for legitimate reasons and terminated as an employee and re-engaged on a different basis performing different work then there are two different and separate relationships within the same month. Therefore the threshold can be applied to each working relationship separately. If neither total earnings as a contractor nor employee reach the threshold, the employer is not obliged to pay superannuation guarantee that month.

## 2. But what if the contractor is not *really* a contractor?

Here is where it gets tricky. What if the employer has re-classified the worker as a contractor when really they should have continued as an employee? This is when you might group the earnings together and apply the threshold to all work done by that person within the month. You would treat the two working relationships as being related, which is probably how FairWork would see it if they got involved. Err on the side of caution and pay superannuation for all the earnings in the month.

The wider issue with this question is whether the business owner is doing the right thing by re-classifying a worker from being an employee to being a contractor. If the nature of the work is distinctly different and the basis of the engagement has changed sufficiently, then this may be correct. It may be worth checking that the employer understands the rules around employee vs. contractor and that they are not being pressured by the employee nor conversely bullying the employee into accepting a position as a contractor when they should still be classified as an employee.

Of course regardless of what the employer decides....you should advise the employer of his obligations and general information about the issues, but it is not up to you to decide whether a worker is an employee or contractor. It is the employer's legal obligation to engage the worker on the correct basis.

If you disagree with the employer's decision, send an email to the owner with details about the issue, note your objection to their instruction and back this up with information from FairWork and/or the ATO but stating that you will follow instructions - unless of course you feel that the instruction is unlawful - then you may refuse to follow the instruction.

### Related References

- [ICB - Contractor or Employee](#)
- [ICB - Superannuation Guarantee](#)
- [ICB - Payroll Professionals can be Fined](#)

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## Upcoming Network Meetings



Join a network meeting this month, not just to share, but to also network and keep informed.

All ICB Network Facilitators volunteer their time to assist ICB in keeping you up to date and informed and without the help of these fantastic people these valuable meetings would not happen.

If you are unable to attend your local meeting due to time restraints or there isn't a meeting in your area, why not join us via webinar on the 2nd week of each month.

<b>Webinars</b>		
<a href="#">Online</a> 9th February, 2015	<a href="#">Online</a> 13th February, 2015	
<b>Queensland</b>		
<a href="#">Gold Coast (am and pm sessions)</a> 10th February, 2015	<a href="#">Brisbane North</a> 10th February, 2015	<a href="#">Brisbane South</a> 17th February, 2015
<a href="#">South Sunshine Coast</a> 12th February, 2015	<a href="#">North Sunshine Coast</a> 13th February, 2015	<a href="#">Logan</a> TBA

Moreton Bay 9th February, 2015	Bundaberg 17th February, 2015	Hervey Bay 28th January, 2015
Cairns 30th January, 2015	Toowoomba 13th February, 2015	Townsville 13th February, 2015
Ipswich 10th February, 2015	Dalby 29th January, 2015	
<b><u>New South Wales</u></b>		
Balmain 16th February, 2015	Moorebank 11th February, 2015	Randwick 11th February, 2015
Brookvale 2nd February, 2015	Hornsby 12th February, 2015	Shoalhaven 2nd March, 2015
Bathurst 17th February, 2015	Ballina 13th February, 2015	Sutherland TBA
Blue Mountains 4th February, 2015	Central Coast 28th January, 2015	Newcastle TBA
Port Macquarie 10th February, 2015	Dubbo 19th March, 2015	Orange 19th March, 2015
<b><u>ACT</u></b>		
Canberra - Phillip 10th February, 2015		
<b><u>Victoria</u></b>		
Burwood 4th February, 2015	Mordialloc 10th February, 2015	Docklands TBA
Frankston 12th February, 2015	Narre Warren TBA	Lilydale 24th February, 2015
Macedon Ranges 17th February, 2015	Geelong 3rd February, 2015	Point Cook 13th February, 2015
Cobram 5th February, 2015	Echuca 22nd January, 2015	Sale 12th February, 2015
Yarra Valley 13th February, 2015	Bulleen 10th February, 2015	Chadstone TBA
<b><u>Western Australia</u></b>		
Balcatta 17th February, 2015	Bunbury 17th February, 2015	Melville 11th February, 2015
Joondalup 16th February, 2015	Noranda 11th February, 2015	Cockburn Central TBA
Kalgoorlie 13th February, 2015		
<b><u>South Australia</u></b>		
South Adelaide 5th February, 2015	Henley Beach 20th February, 2015	Para Hills TBA
Unley 29th January, 2015	Mt Barker 17th February, 2015	

Hobart  
30th January, 2015

Launceston  
TBA

Darwin  
16th February, 2015

These meetings are conducted in a relaxed and informal environment to promote discussion amongst those attending the meetings.

### No meeting in your area?

We are always on the lookout for facilitators to run meetings in their local area so if you are interested please contact Rick Van Dyk at [rick@icb.org.au](mailto:rick@icb.org.au)



ICB Network Meetings are proudly supported by MYOB

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## Other Things Happening in the World



### When a Claim is Made, What Happens?

Professional Indemnity Insurance provides cover for you when you have been negligent in your work as a bookkeeper and your client sustains a financial loss as a result. It will also provide cover for legal expense in defence of actions against you where the Insurer, Chubb Insurance, and/or legal representatives deem no negligence has occurred.

It is important to understand that Professional Indemnity Insurance is a claims made Insurance cover which means that you are covered for claims made against you which are reported, (to the Insurer), during the policy period within which you became aware of the circumstances.



This means you need to report to Insurance Made Easy any circumstances you become aware of which may or could result in a claim so that we can liaise with Chubb Insurance to fulfil your policy obligations.

The circumstances of every report of a claim and/or claim varies so it is important that once you become aware of any issue or complaint against you or your company you contact Insurance Made Easy for advice. We will obtain the details of the circumstances which you believe could result in a claim against you and then advise you on how to manage the claim.

If a claim has not been pursued but you are aware of an issue we will obtain the details and make a 'Report' on your behalf to Chubb Insurance for their records.

For the purposes of your policy, a 'Report' is not considered a claim until such time your client pursues you for compensation.

If your client wishes to pursue a claim against you for compensation your client is required to provide you with the following:

- A formal Letter of Demand outlining their claim against you including details of your alleged negligence and the amount of compensation sought.
- Documents to substantiate the compensation they are pursuing.

You should then pass on to our office any correspondence you receive from your client so that we may lodge your claim with the Insurer and liaise both with Chubb Insurance and you to manage the claim. Chubb Insurance will advise if and when legal representation is required and if so, appoint solicitors to act on your behalf. Throughout this process Insurance Made Easy will assist you and continue to monitor the claim.

It is important that you never admit liability or make any agreement to settlement of a matter without first referring the details to our office so that we may obtain advice from your Insurer, Chubb Insurance.

Contact Insurance Made Easy on 1800 641 260

For further information:

- [ICB – Products and Solutions – Insurance Made Easy](#)

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### How to Keep in Touch with Software Companies

In today’s fast-changing world we highly recommend that you actively follow your chosen software products to keep up-to-date with developments to their products. Each software company has various means of connecting with them such as blogs, Facebook, Twitter and community forums.

Each company also has a partner program which is worth considering. You may have been using a particular software for many years and be proficient in its use, but are you aware of all the updates and changes to the software, or are you still operating it from your understanding of the product when you first learned it? Do you take advantage of the software company’s information, technical support and training? Being able to advertise your services including the words “accredited partner” for example, will only benefit your business.

You may not be interested in keeping up with all five of the major products, but if you specialise in any specific software, you should definitely be connected with them in some way. At the very least follow the blog, and then consider the community forum, Facebook and Twitter. You should also familiarise yourself with the technical support that is offered by each product. It always surprises us at ICB Support how many people do not know about or use the technical support that is freely available to assist with using the product effectively. Following is a guide that includes all links you will need to sign up for keeping connected with the software companies. We have also included links to the technical support pages - bookmark them!

[See here](#) for more detail on the partner programs of each software company - we have included pricing, training requirements, discounts/rewards and benefits of the programs.



- |                                      |                           |                               |                              |
|--------------------------------------|---------------------------|-------------------------------|------------------------------|
| <a href="#">MYOB Partner Program</a> | <a href="#">MYOB Blog</a> | <a href="#">MYOB Facebook</a> | <a href="#">MYOB Twitter</a> |
|--------------------------------------|---------------------------|-------------------------------|------------------------------|



- |                                            |                                 |                                     |                                    |
|--------------------------------------------|---------------------------------|-------------------------------------|------------------------------------|
| <a href="#">Intuit QBO Partner Program</a> | <a href="#">Intuit QBO Blog</a> | <a href="#">Intuit QBO Facebook</a> | <a href="#">Intuit QBO Twitter</a> |
|--------------------------------------------|---------------------------------|-------------------------------------|------------------------------------|



## Digital Signatures, Electronic Employee Records and FairWork

### Can All Employee Related Documents be Stored Electronically?

**In short, the answer is yes.**

FairWork specifically allows for providing and recording the [FairWork Information Statement](#), timesheets, payslips and payment summaries electronically, but does not specifically address the electronic provision or recording of other employment related documents. However, the [Electronic Transactions Act 1999](#) does make provision for the legal communication and storage of information and documents to be electronic or digital.

As stated in the introduction of the [Electronic Transactions Act 1999](#), part of the aim of this act is to facilitate the use of electronic transactions and to enable businesses to use electronic communications in their dealings with government. For the purpose of this act, "transaction" means anything in the nature of a contract, agreement, statement, declaration, offer or acceptance of an offer.

Therefore all 'transactions' between employer and employee may be conducted and recorded electronically. An employer must meet their record keeping obligations, regardless of format.

The following extracts from the outline of the [Electronic Transactions Act 1999](#) are relevant to FairWork and employee related documents:

- For the purposes of a law of the Commonwealth, a transaction is not invalid because it took place by means of one or more electronic communications.
- The following requirements imposed under a law of the Commonwealth can be met in electronic form:
  - a. a requirement to give information in writing;
  - b. a requirement to provide a signature;
  - c. a requirement to produce a document;
  - d. a requirement to record information;
  - e. a requirement to retain a document.

## Signatures

If, under a law of the Commonwealth, the signature of a person is required, that requirement is taken to have been met in relation to an electronic communication if:

- a method is used to identify the person and to indicate the person's intention in respect of the information communicated
- the method used was reliable and appropriate for the purpose for which the electronic communication was generated or communicated
- these and other principles apply to transactions involving a Commonwealth entity, or a person acting on behalf of a Commonwealth entity, and to an entity or person who is neither a Commonwealth entity nor a person acting on behalf of a Commonwealth entity, for example, a business owner.

Practically speaking, this means that so long as the employee's identity is clear from the method and nature of the communication or transaction, it is acceptable. This may mean the employee physically signing the document which is then stored electronically, or it may mean they sign digitally, or it may be that the exchange of electronic communications is enough without a specific signature if both the identity of the employee and intention of the transaction are clear.

### Other relevant points from this Act include:

- If, under a law of the Commonwealth, a person is required or permitted to give information in writing, that requirement is taken to have been met if the person gives the information by means of an electronic communication.
- If, under a law of the Commonwealth, a person is required or permitted to produce a document that is in the form of paper, an article or other material, that requirement is taken to have been met if the person produces, by means of an electronic communication, an electronic form of the document.
  - the method of electronic communication or recording must be relevant to the purpose of the communication or transaction
  - the method must be reliable and easily accessible
  - the integrity of the information must be maintained; that is, the document must be a copy of or the actual original, (if it was generated electronically), in complete and unaltered form.

## Employee Records

All employee related records can be provided and stored electronically.

- Tax File Number declaration
- Employee contact details
- Superannuation Choice form
- Employment letter
- Employment contract
- Timesheets
- FairWork Information Statement
- Payslips
- Payment summary

Elsewhere ICB has written about electronic document storage - [see here](#) for more detail about ATO requirements, risks and essential elements of electronic record keeping.

## Related References

- [Electronic Transactions Act 1999](#)
- [FairWork Act 2009](#)
- [FairWork Information Statement](#)
- [ICB - Digital Signature](#)
- [ICB - Electronic Document Storage](#)

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## Business Newsletter - eBrief - January 2015

The January 2015 Bookkeeping eBRIEF is now available for you to download.

Client eBrief



- [January 2015 Bookkeeping eBRIEF](#)

[Back copies are available here](#)



*"The best bookkeepers using the best resources".*

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### What's New This Month

#### Recent Resources, New and Updated

- [SuperStream - Intuit](#)
- [Software Terms and Conditions - Backup of Online Data](#)
- [Software Terms and Conditions - Privacy](#)
- [Business Information Sheet - Use of Software](#)
- [Bring Clients an Outside View to their Business](#)
- [Bookkeeper, Who are you and Who do you Want to be in 2015?](#)
- [What is the Protected Earnings Amount?](#)
- [Consignment Sales](#)
- [Foreign Currency / Multi-Currency](#)
- [Cloud Accounting Software Regulator - Is There One?](#)
- [ATO Debt Repayment Plans](#)
- [TPB Code of Conduct - Honesty and Integrity](#)
- [New Lodgement Deferral Application Form and Process](#)

#### News Items

- [Renewing your BAS Agent Registration](#)
- [See the Latest QuickBooks Online](#)
- [SGC can be Lodge Electronically](#)
- [ICB Members Conference Invitation](#)

#### ICB Q & A Space News

January appears to be the month for [compliance and a lively debate](#) about which training organisation to study with, it is great to see our Members freely helping those who are commencing their journey into bookkeeping. In our ever increasingly busy world, most of us have had them, a day or two late paying that bill and then the late / overdue fees, but how do you account for them in your accounting software? [Click here to find out](#). Point of Sale software for a small cafe?? What would you recommend and why. This is the question being asked by one of our members, are you able to help them out? [Follow the conversation here](#).

You can check out 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](#)

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## From the ATO

### ATO Portal Maintenance Scheduled Downtimes

The portals will be unavailable at the following times for scheduled system maintenance.

System	Unavailable Dates
Business Portal, Tax Agent Portal and BAS Agent Portal	9pm, Saturday 7th February, 2015 (AEDST) to 9am, Sunday 8th February, 2015 (AEDST)

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## ICB Membership Statistics as at 31st December, 2014

# 4,505

2,727 Members maintain Fellow, Member, Associate, Affiliate and Educator membership.

ICB also has 29 Accredited Training Provider members, 1,736 Student Members and 13 Subscriber Members.

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## ICB Supporters and Sponsors



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Please note that, in between newsletter issues, articles may be published straight to the *Latest News* section of the website. Please check the headlines which can be found in the top right of the website homepage, to ensure you stay up-to-date.

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](mailto: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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