



Dear Member,

AAT News

Welcome to the February 2020 edition of the AAT Australia's eNews and Views. In this edition you'll find out all about:

- myGov and myGovID – Services You Can Access
- Services Australia – A New Executive Agency for Social Services
- E-invoicing Update
- New Fair Work Information Statement
- Modern Award Annualised Salary Changes Start 1 March
- Gift Cards and Vouchers Now Have Mandatory Three Year Expiry
- AAT Bushfire Crisis Recovery Information Kit

myGov and myGovID – Services You Can Access

We have received enquiries about the new [myGovID](#) digital identity that many agents and business owners are using to connect to government services, and how it is associated with [myGov](#) and related government services.

myGovID is a secure authentication process that has been introduced for individuals and businesses, to prove your identity when dealing directly with government online services.

myGov is a secure account that lets you link to various government services from the one place and includes an inbox for all important notices from some linked government services such as the Australian Taxation Office, State Revenue Office, Centrelink and Medicare. This account also allows you to update your personal contact details in the one place.

myGovID affects how you sign into your business portal, or for registered agents, how you sign into ATO online services. You use your myGovID when you deal directly with government services that are offered online such as the ATO, the Australian Business Register and some departments, for example, the Workplace Gender Equality Agency.

If you are using Standard Business Reporting providers to interact with business related government services, you will log in to their website as usual, you will not use myGovID.

Which one to use for what service?

When dealing with government online services, there are some that can be accessed using myGovID (many business-related services), and some that are only accessed via the myGov account (mostly personal and social services).

myGov Services:

- Australian JobSearch.
- Australian Taxation Office.
- Centrelink.
- Child Support.
- Department of Health Applications Portal.
- Department of Veterans' Affairs.
- HousingVic Online Services.
- Medicare.
- My Aged Care.
- My Health Record.
- National Disability Insurance Scheme.
- National Redress Scheme.
- State Revenue Office Victoria.

myGovID Services:

- ATO Access Manager.
- Australian Business Register.
- Business Portal.
- Business Registration Service.
- Online Services for Agents.
- More services and departments are in the process of being added to the list.

Services Australia - A New Executive Agency for Social Services

In May of 2019, the Prime Minister announced the plan to set up Services Australia as an integrated agency that will manage social, health and child support payments and services.

In February this year, the agency has formally become the executive agency for the Social Services portfolio which currently includes the Medicare, Centrelink and Child Support programs.

These services are now accessed from servicesaustralia.gov.au with an individual's myGov account.

E-invoicing Update

E-invoicing continues to progress, with the first Australia-New Zealand e-invoices being exchanged in December 2019 via accredited providers.

[Services Australia](#) has just started paying e-invoices within 5 days as part of the Department of Finance [Supplier Pay On-Time or Pay Interest Policy](#).

E-invoicing, once it is more widely adopted, will result in fewer errors in the information exchange process, improved cash flow, quicker payments, more efficient processing, consistency in business transaction standards and greater security.

E-invoicing is fully compliant with ATO record keeping requirements and should streamline the process of keeping necessary business records.

For tax professionals, keeping abreast of the developments means you can advise clients about the benefits of adopting digital business practices and how they can implement e-invoicing in their business systems. We will keep you advised of new information as the ATO releases tools and updates for tax professionals and advisors.

New Fair Work Information Statement

The Fair Work Ombudsman (FWO) has released a new Fair Work Information Statement to reflect the Federal Court decision in August 2019 that confirmed the method of accruing and taking paid personal/carer's leave under the National Employment Standards (NES). The statement clarifies minimum workplace entitlements.

The Fair Work Information Statement must be given to all new employees upon starting work with the employer. The statement forms part of the NES and also contains the NES within it.

Download the new statement from FWO [Fair Work Information Statement](#) webpage.

Modern Award Annualised Salary Changes Start 1st March 2020

Last year we issued a news item about the [Fair Work Commission changes to annualised salary model clauses](#). There are many awards that have been affected by these changes. Whilst the specifics of the annualised salary provisions vary per award, there are some significant changes that affect all awards in relation to these clauses that are covered in our news item.

The new provisions come into effect on **1 March 2020**.

Employers need to review existing agreements for annualised salaries as soon as possible. They will need to read the relevant clauses in the award and check that the arrangements meet the new requirements of the award. They will also need to document the calculation as per the award conditions and update existing agreements or implement new ones as needed.

Bookkeeper Implications

Advise your employer clients of these changes as soon as possible. If they already have a relationship with an HR advisor such as [AB Phillips](#), you may like to work with them to implement the changes and update existing payroll details. If the employer does not already have an HR expert advisor in place, consider offering this advice with backup from AB Phillips, as part of your payroll services.

To do this, you would need to be confident in reading and interpreting a modern award and applying the conditions, or do this under the advice of your HR advisor. You would then need to work with the employer to document the calculations as per the award and according to the prescribed terms defined by the annualised salary agreement, taking into account the upper limits to ordinary and overtime hours. The calculation must also include all other payments that would be due to the employee if they were to be paid hourly per the award rates.

If you do not want to offer this service, you are not obliged to. Remember, it is the business owner's responsibility to engage their employees lawfully, so they would then need to contract another professional to do this.

Gift Cards and Vouchers Now Have Mandatory Three Year Expiry

Gift cards and vouchers issued on or after 1 November 2019 must meet the new requirements of the Australian Consumer Law (ACL).

New Gift Card Laws

- Mandatory minimum expiry period of three years from the date of issue.
- The actual expiry date must be listed on the card; alternatively, the supply date and expiry period, for example, "Valid for 3 years from 11/02/2020".
- Post-purchase fees are no longer allowed. Payment processing fees may be allowed, however activation, top-up, account keeping or balance enquiry fees are not.

If your clients offer gift cards and vouchers, check that they are aware of the new rules. They will need to review the terms and conditions, update all their printed and online information, and update point-of-sale systems.

See the full [ACL New Gift Card Laws](#) webpage for details of the changes.

AAT Bushfire Crisis Recovery Information Kit

We have put together a dedicated [webpage](#) with resources and links for members and their clients who have been affected by the 2019-2020 bushfires. More recently many other people are now dealing with other natural disasters such as floods and severe storms.

The ATO offers a great deal of support to those affected and has announced automatic deferrals for certain postcodes. Others who have been affected in other areas can talk to the ATO and ask for assistance and deferrals.

Support available:

- More time to lodge and pay.
- Accelerated refunds.
- Assistance in reconstructing identification and tax documents.
- Tailored payment plans with interest-free period.
- Waiving of interest and penalties charged during the time of natural disaster impact.
- Possible temporary suspension of tax or superannuation audits that are in progress.

Visit the ATO Natural Disasters [webpage](#) for full details

Is Pandemic Planning part of your business continuity plan? – HR Tips and Tricks by AB Phillips

With coronavirus continuing to dominate news headlines across the world, has your business considered the impact of a pandemic in the context of business continuity planning. Every business – no matter the size needs to have some kind of Business Continuity Plan (BCP).

These plans set out how you will respond to any major business interruptions, as well as how you will continue to operate after the interruption. It will help to minimise recovery time and reduce your business losses. Some helpful guidelines for developing your business continuity plan:

- identify core services, and what is needed to maintain the supply chain.
- identify staffing arrangements, such as telecommuting, succession planning and cross-skilling.

- consider a communications strategy for employees, customers and suppliers.
- identify contingency plans for the unexpected.
- schedule how the plan will be tested and updated.

A proper business continuity plan always incorporates the following key elements:

- Business impact analysis - document all activities that are critical for the survival of your business and prioritises what has to be done to maintain them.
- Incident response plan - outlines actions to limit the loss of life and property before, during and immediately after a pandemic or major disruption.
- Recovery plan - aims to shorten recovery time and minimise business losses following a disaster and sets time frames for resumption of usual business operations.

Needing help?

If you would like more information about AAT HR Advice powered by AB Phillips, please visit our website information [here](#).

Please note that the above information is provided as comment and should not be relied on as a substitute for detailed professional advice from AB Phillips or professional legal or financial advice on any particular matter. Where you would like additional information and support about the content in this document please contact AB Phillips.

AAT Australia Events

- [Adelaide Discussion Group Meeting March](#)

What is on in the industry?

Accounting Business Expo

25-26 March 2020

ICC Darling Harbour, Sydney

2020 MYOB INCITE – Get Connected

MYOB INCITE returns in 2020 packed with content to help you set your business up for success.

MYOB have been investing heavily in recent years bringing to life the Connected Practice – a strategy aimed at automating your manual workflows as much as possible, so you can spend more time doing what you do best, helping clients build stronger, more profitable businesses.

MYOB's delivery of new tools and solutions is increasing exponentially and INCITE is the place to find out everything you need to know to get your 2020 off to the best possible start. There are events across Australia to the end of March.

[Click here](#) to find our more, discover your nearest event, or register.

Episode One of Bookie & Beano Podcast

Join Intuit Quickbooks resident bookie, Diane Lucas, and favourite beano, Kane Munro, for the latest episode of their podcast. Episode one covers the relationship between accountants and bookkeepers. There is a perception out there that accountants and bookkeepers are always at loggerheads over clients and that accountants look down at bookkeepers. That's often not the

case at all. Check out the latest episode [here](#), which looks at how to maintain and grow relationships with your clients.

Join our Facebook Discussion Group

Feedback from members indicates that community is very important to accounting technicians. In response, the AAT Team has established a Facebook group especially for AAT members to join in an online community and discuss your successes and your not-so-successes, ask questions, give support to your colleagues and enjoy networking with your peers. We will be posting articles, information pieces, event details plus more. Click through [here](#) to join in today:

[AAT Facebook Group](#)

Feedback

AAT welcomes your feedback. Please share your thoughts and ideas, let us know what your concerns are as well as the support and CPD that you need, so that we can deliver the best possible outcome for all of our AAT community. [Contact us](#)



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