

Dear Member,

I was recently reflecting on what it means to celebrate International Women's Day. One memorable quote that keeps popping up is, "You can't be what you can't see," which for me is not 100% true. I believe you can be the first rather than focusing on being a carbon copy of someone who came before you.

This year's theme is certainly one we can all be part of, not just women but also men. **Choose to Challenge**. We shouldn't be scared for change and certainly not be hesitant to be challenged and push the status quo, for this is how we grow and develop. Change does not happen overnight, but the best part is that it can begin with one person at a time. It begins by:

- acknowledging our responsibility
- questioning our biases
- educating ourselves
- not making assumptions
- asking questions and
- feeling uncomfortable.

For me, #ChooseToChallenge holds me accountable to ensure I am doing all I can as a woman, but it also allows me to learn about all the women around me in our industry.

AAT Highlights

Equally, I have enjoyed sitting in on a couple of online discussion groups which I will continue to do, to learn more about you, your challenges, and your wins. You may also use this as an opportunity to ask me anything.

This month's newsletter is filled with jam-packed content of all relevant industry updates and technical know-how.

The highlight for me is the announcement of Professional Assist Technical Support for all AAT Affiliates, Members and Fellows.

I encourage you to use this free support service to provide the right advice to your clients while also educating yourself.

Our newsletter this month also includes:

- taxable payments annual report overdue for 60,000 businesses,
- FWO guidance on COVID-19 vaccinations,
- simpler FTC for heavy vehicles,
- TPB review of CPE for BAS agents,
- ABA financial assistance hub,
- and more!

Until next month...take care!

Lielette Calleja
Chief Accounting Technician

Check our [eNews & Views](#) page for previous newsletters.

Professional Assist Technical Support for AAT Members

As part of your IPA membership, online technical support is available through Professional Assist, a service provided by IFX Legal.

You can ask up to four BAS/bookkeeping questions per year and receive expert guidance from a panel of lawyers at no extra cost to you. The advice can be legally relied upon for use in your business.

Professional Assist is a benefit available to those holding affiliate membership or above.

How it Works

- [Login](#) with your IPA credentials. You should have received a welcome email from the IPA in early August 2020 with your login details.
- Read the information and watch the videos.
- Register for a [Professional Assist](#) account.
- A verification email will be sent to you (this may take up to 24 hours). Check your junk folder if you don't receive it.
- Verify your email, then set up your account with name, contact details, business details and set a username and password.
- Once the application is approved, you have four credits per membership year.
- BAS/bookkeeping questions use one credit per question. Follow-on questions about the same topic are included.
- There are other categories of questions, such as workplace law which may use more than one credit. Members can ask questions in any available category.
- Once the question has been lodged, you will receive an email with the anticipated reply time. Most queries are answered quickly, but some may take up to 72 hours.
- When Professional Assist replies, you will be able to access the "My Q&A" section of your account to review the answer.
- Professional Assist also contains a comprehensive technical library with articles, databases, and questions from other users who have allowed their matters to be published.
- You can purchase more credits if you need to.

Members can contact the IPA for assistance if needed during set up or when using the service for the first time. Set up your account before you need it to minimise delays.

For help in setting up, first check the videos provided in the setup process above. If you need further help or have any questions, ring IPA on 1800 625 625, and you will be redirected to your state's office.

Taxable Payments Annual Report Overdue for 60,000 Businesses - Are Any of them your Clients?

In 2019 the taxable payments reporting system was expanded to include road freight, information technology and security services. For these industries, the first report was due in August 2020.

The ATO reports that there are 60,000 businesses now overdue with their reports, particularly in

these new industries that are yet to submit their first taxable payments annual report (TPAR).

Courier industries have been included in the taxable payments system since 2018. However, with the advent of so many businesses offering delivery services as part of COVID-19 business operations, many organisations should now be submitting a TPAR that previously would not have needed to report.

You may have clients that are now required to report if they changed the nature of their services to include deliveries during the pandemic shut-downs.

Who has to Report?

Any business that provides any of the TPAR listed services needs to be aware of TPAR obligations.

If the business provides courier or road freight services and those services are 10% or more of total GST turnover, the business must submit an annual report to the ATO by 28 August each year.

There may be businesses required to report for the 2020 year because of providing increased deliveries. Still, they may not need to report in 2021 if those services reduce again once face-to-face business operations resume.

Accounting Technician Next Steps

- Note which of your clients operate in the following industries:
 - building and construction.
 - cleaning.
 - courier or road freight.
 - information technology.
 - security, investigation or surveillance.
- Discuss the TPAR system with any clients who may not be aware of the requirements.
- Services that are 'ancillary or incidental' to the goods or other services the business provides are not required to be reported. Check with the ATO if you are unsure about whether the payments are incidental.
- Run reports to check the total amount of income received for TPAR services, such as deliveries. Check that sales receipts are allocated correctly. Included payments should be the total sales received for these services.
- Run reports to check the GST turnover for the financial year.
- Check the percentage of relevant payments against total turnover.
- If the reporting threshold of 10% has been reached, notify the client.
- Check which contractors should be included in the report.
- Review payments made to relevant contractors during the 2020 financial year.
- Prepare the TPAR and provide it to the business owner for review.
- Get authorisation from the business owner before lodging a TPAR on behalf of the business.

Late lodgement penalties may apply for overdue TPARs; however, the ATO does not usually apply a late lodgement penalty for isolated cases and first-time lodgements. If you have a client that you know needs to report, discuss notifying the ATO now to avoid a late lodgement penalty.

[ATO – Taxable payments annual report](#)

[ATO – Taxable payments annual report courier services](#)

There are currently no laws in place that allow employers to order existing employees to be vaccinated against coronavirus.

Most employers cannot enforce the vaccination of employees; however, there are some circumstances where an employer may require employees to be vaccinated.

Employers may, however, be able to require a prospective employee to be vaccinated against coronavirus before starting work, so long as the employer is complying with workplace and discrimination protections.

The Australian Government policy is that vaccinations are voluntary, and each state and territory government will be responsible for implementing vaccination plans.

Employers who wish to plan for vaccinations should discuss the options with employees in conjunction with their state's guidance on implementation, as well as information from the Department of Health.

The Department of Health also has information about eligibility for priority and easy-access vaccinations for aged care, indigenous communities, disability group residences and high-risk workers such as emergency services, quarantine, frontline healthcare and residential aged care or disability workers.

When can an Employer Require an Employee to be Vaccinated?

- If there is a specific state or territory public health law that requires an employee to be vaccinated.
- If an enterprise or registered agreement or an employment contract includes specific provisions about requiring vaccinations.
- If no law provides explicitly for vaccinations, the employer must consider whether it would be lawful and reasonable for the employer to order vaccinations.

State or territory laws may provide specific orders requiring vaccination of certain workers in that state or territory. If such orders are made, applicable employers and employees must comply. Current Fair Work Ombudsman information states that no such orders exist right now.

When can an Employee Refuse Vaccination?

If an employee refuses vaccination despite a specific law, agreement or contract that requires vaccination, the employer should first ask for the reasons in writing.

If there is a legitimate reason, such as a medical reason, the employee and employer can negotiate alternative working arrangements.

An employer cannot generally stand down or terminate an employee for refusing a vaccination, nor can they discriminate against an employee for refusing a vaccine. There may be some situations where disciplinary action, including termination, is warranted if the refusal is in breach of a specific law or lawful direction.

Vaccinations and the Workplace

The Fair Work Ombudsman webpage has a great deal of detail about many aspects of vaccinations and the workplace but still states that some situations may require specific legal advice.

The webpage covers much more in detail:

- When an employer can require an employee to be vaccinated .
- Evidence of vaccination.
- Can employees refuse to attend a workplace if co-workers have not been vaccinated?

- Disciplinary action.
- Resolving workplace issues between employers and employees.

Safe Work Australia COVID-19 Information for Workplaces

Although employers may not be able to enforce vaccinations, they still have a duty to eliminate or minimise the risk of exposure to COVID-19 in the workplace. This duty applies to all workplaces and industries.

A vaccine is one part of minimising risks, but it is not the only measure an employer needs to take to ensure a safe workplace. Employers must continue to utilise all reasonably practicable control measures relevant to that workplace and industry, mainly cleaning, distancing and hygiene information.

Safe Work Australia (SWA) provides industry-specific information about COVID-19 vaccinations. The detailed information includes guidance on risk assessment, consultation with workers, and control measures relevant to each industry.

SWA has excellent information and resources for businesses tailored to each industry.

Provide your employer clients with information about their obligations, employee rights and relevant industry information to minimise potential misunderstandings and conflicts.

[FWO – COVID-19 Vaccinations & the workplace](#)

[Department of Health – Initiatives and programs COVID-19 vaccines](#)

[Department of Health – Australia’s COVID-19 vaccination policy](#)

[Department of Health – Vaccine Eligibility Checker](#)

[Safe Work Australia – COVID-19 Information for workplaces](#)

ATO Simpler Fuel Tax Credits for Heavy Vehicles

If a business claims less than \$10,000 each year in fuel tax credits for heavy vehicles, a simpler calculation method is available. This method makes it easier to work out on and off public road usage, which each have different rates – off public road use has a higher rate.

- **Step 1:** Calculate the litres of diesel used on public roads. This can be actual kilometres travelled, or the default rate of 98.4% of total kilometres travelled for the period. If the business wants to claim actual kilometres travelled, it must keep an accurate log of travel from starting point to the destination.
- **Step 2:** Calculate the litres of diesel used off public roads. This is the total kilometres less the litres used on public roads. If using the default rate, it will be 1.6%.
- **Step 3:** Calculate fuel tax credits claim. Litres of diesel used on public roads x public road rate + litres of diesel used off public roads x all other business uses rate. Use the [FTC calculator](#) to make sure you are using the correct rates.

[ATO – FTC rates](#)

[ATO – FTC credit tools](#)

TPB Review of Continuing Professional Education for Registered BAS Agents

Following the Tax Practitioners Board (TPB) review of continuing professional education (CPE) requirements for tax and BAS agents, the TPB has proposed that the CPE requirement increases to at least 120 hours over three years.

The yearly minimum also increases to 20 hours per year.

This is a significant increase to the current requirement of 45 hours over three years for BAS agents, with a minimum of 5 hours per year.

The new arrangement will amend the CPE period to either a calendar year or a financial year.

Last year the TPB introduced an allowance for educative health and wellbeing activity, which is now capped at 10% of hours for the three years.

The TPB will require that CPE activities are verified upon renewal of registration.

The new requirements highlight the expectation of competence as set out in the [TPB Code of Professional Conduct for BAS Agents](#).

The code states that a BAS agent must:

- provide BAS services competently;
- must maintain knowledge and skills relevant to the BAS services provided;
- must take reasonable care to ascertain a client's state of affairs;
- and must take reasonable care to ensure taxation laws are applied correctly.

With the ever-changing regulations and laws, it seems that 120 hours is not unreasonable for BAS agents. Many agents will be already achieving that level of CPE from reading AAT newsletters and attending AAT and other industry events.

If there are no changes to the draft proposal, the changes will take effect from 1 July 2021, and we will provide further details about the changes.

[TPB – CPE activities](#)

Australian Banking Association Financial Assistance Hub

The Australian Banking Association (ABA) has released a Financial Assistance Hub making it easier for businesses in difficulty to access help.

The website provides resources and support for businesses that are having difficulty with repayments and has targeted information on home loans, credit cards, personal loans, business finance and agribusiness.

This website is a useful resource for bookkeepers who advise business owners who may be struggling with repayments and need clear information about options.

There are also links to every bank's financial hardship services.

[ABA – Financial Assistance Hub](#)

In the News

The first criminal conviction for JobKeeper fraud

In February, the first case of JobKeeper fraud was heard in the Heidelberg Magistrates Court,

resulting in the criminal conviction of an individual who received \$6,000 in JobKeeper fraudulently. The ATO has stressed that most businesses are doing the right thing but that they will continue to pursue those who have clearly been dishonest in their JobKeeper claims.

ATO Scam Alert – TFN fraud

The current scam has people pretending to be from the ATO, telling people their tax file number has been suspended due to illegal activity. They then request money to release the suspended TFN and protect it from further misuse. The ATO never has and does not suspend TFNs. Ring 1800 008 540 to check if contact from the ATO is genuine.

ATO Online services for business

If you have clients who use the ATO business portal, let them know they can upgrade to the [ATO online services for business](#) as an easier way to interact with the ATO and lodge activity statements and other reports. The system is in public beta testing. Login is via myGovID, and the ATO would like to hear feedback from early users of the system.

Paper PAYGI notices

The ATO had stopped issuing paper notices for instalment activity statements last year but has now resumed paper statements after pressure from the accounting profession. Currently, there is no electronic notification for tax practitioners when a statement is generated, although practitioners can generate a report from online services. The ATO has decided to continue to send paper notices until an automated electronic solution is available.

Receipt Bank is now Dext

Regular users of Receipt Bank will notice their login has changed to Dext. Dext Prepare, part of Dext, which offers a broader range of services, replaces Receipt Bank. The dashboard has changed a little, but your Receipt Bank login credentials remain the same for the Dext Prepare login.

ATO increased compliance activity after JobKeeper

Last year the ATO stopped initiating most new audits, but with the ending of JobKeeper, businesses should expect ATO audit and compliance activity to start again. The resumed compliance activity will target activity statement lodgements and payments and superannuation and eligibility for JobKeeper.

AAT Australia Member Events

March Tech Talk: Making the Most of Microsoft OneDrive for Secure File Sharing

We will take a look at the great features of Microsoft's OneDrive and the benefits that accounting technicians can gain from its effective use: syncing of files between devices, options for sharing of folders and files with others, version history, optimising your computer's storage, and more. Join Lynette Coulston from iTandCoffee for this practical Tech Talk.



Thursday 25 March



Free for AAT Members



12:30pm - 1:30pm AEDT



Online



Lynette Coulston - iTandCoffee



Total CPD Hours: 1

BOOK NOW

Online Discussion Groups

Those who are not already part of a regular face-to-face group can join an online discussion group to chat about current news and industry topics.

These informal discussion groups also provide a forum for bookkeepers to put questions to fellows in the industry, share information and stay supported and connected with colleagues.



Wednesday 7 April



Free for AAT Members



4:00pm - 5:00pm AEST



Online



Eric Ohlson



Total CPD Hours: 1

BOOK NOW

In Case you Missed it: February Tech Talk: Automating Payroll with Microkeeper

Microkeeper is a complete online employee management platform using the best digital technology to automate payroll processes. It includes employee engagement, rostering, timesheets, leave, award interpretation, super, job tracking and costing. As trusted tech advisors, accounting technicians can liaise with business owners to deliver a complete payroll and HR service backed up by Microkeeper.

WATCH NOW

AAT Australia Bookkeepers Support Group

Join the [AAT Australia Facebook](#) group for sharing information and getting help from colleagues. Talking with colleagues can really help us work things out, whether it's a curly bookkeeping question or whether it's needing a sounding board for help with a difficult situation; you don't have to operate in total isolation.

What is Going on in the Industry?

IPA Group Podcast – What's Ahead for IPA in 2021?

Andrew Conway and Liette Calleja discuss the packed agenda that both the IPA and AAT have ahead for their members this year. They also discuss their thoughts on the variety of lockdown approaches by the state and territory governments through the COVID-19 pandemic, what might be on the cards for the 2021-22 federal budget, as well as when the IPA will resume running in-person events.

Listen [here](#).

Mybusiness Talks with Beyond Blue

Beyond Blue CEO talks about mental health in the workplace with tips to help you cope.

Listen [here](#).

Accountants Daily Insider

Seizing opportunities post-pandemic with Andrew Van De Beek. While many in the profession are looking at 2021 as a year of consolidation, others, like Illumin8 founder Andrew Van De Beek, are jumping straight in and seizing opportunities as they come.

Listen [here](#).

MYOB Small Business Boot Camp

An online program that offers resources for a business plan, value proposition, creating partnerships and looking at cost structure. The content is tailored to industry type and business structure.

Check it out [here](#).

ATO Tax Professionals Conversations Webcasts

Thursday 22 April 2021, 2.00pm AEST

No need to register – select the [webcast page link](#) at the start time to join. [Recordings and transcripts](#) of previous conversations are available.

ATO Open Forums

Upcoming ATO Open Forums are now being offered online.

Check the [ATO Open forums](#) webpage for December sessions focussing on digital services and system updates.

- There are also dedicated sessions for BAS agents to discuss the recent updates to BAS services.

ATO Tax inVoice Podcast

Keep updated about the latest tax and super information. The newest instalment is [Episode 29: JobKeeper Extension Part 2 - Keeping JobKeeper fair](#), discussing the ATO and Fair Work Ombudsman are working together to keep JobKeeper fair.

ATO TV

Handy [ATO TV videos](#) on a range of topics that may be useful for you or your clients. Includes short videos on many topics, including managing authorisations in RAM and longer videos on more complex subjects such as WET or GST at settlement.

TPB Webinars

Upcoming Tax Practitioners Board free webinars for registered agents.

- **Thursday 22 April** | 11:00am AEST - Preventing data breaches.
- **Thursday 22 April** | 2:00pm AEST - Cracking the Code.

Visit the [TPB webinars webpage](#) to register for the webinars.

Visit the [TPB YouTube](#) channel for recordings of all previous webinars.

ATO Upcoming Scheduled Maintenance

- April - Saturday 3 April 2021 10.00pm AEDT to Sunday 4 April 2021 10.00am AEST
- May - Saturday 1 May 2021 6.00am AEST to Sunday 2 May 2021 11.00pm AEST

[ATO – Upcoming](#) scheduled maintenance

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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