



ATO Lodgement Dates

Superfunds demanding more than they should!

Some Superfunds are ignoring the logic of SuperStream and sending threat letters to employers, which is getting out of control. The most effective way for an employer to embrace the efficiency of SuperStream is to use one gateway, preferably provided by their payroll software, and pay it all in one process.

Superfunds need to get on board. Encourage and embrace employers who are working with this system. Stop sending legal letters because you can't process as quickly as you should.

Superfunds, stop tricking people into paying monthly when really they have no legal obligation to do so.

There are some good Superfunds around who are working with the system, there are some others that aren't playing well.

The ATO should be bringing the Superfunds into line.

ICB is in discussion with the ATO to work on what is acceptable behaviour from the funds and also a checklist of things an employer needs to assess before they agree to a fund's terms and conditions.

Nil payment advices should not be required.

Monthly payments are not required by Superannuation Guarantee but can be required by Modern Awards.

An employer is definitely allowed to pay through one gateway and does not **have** to pay separately to each fund.

Superfunds cannot demand you pay them directly.

These dates are from the ATO website and do not take into account possible extensions.

You remain responsible for ensuring that the necessary information is with us in time.

BAS/IAS Monthly Lodgement –
October Activity Statement: 21st
November, 2016 final date for
lodgement and payment.

BAS/IAS Monthly Lodgement –
November Activity Statement: 21st
December, 2016 final date for
lodgement and payment.

**1st Quarter of FY 2017: BAS
Lodgement – July to September 2016
(including PAYGI) 28th October, 2016
final date for lodgement & payment**

When a due date falls on a Saturday, Sunday or Public Holiday, you can lodge or pay on the next business day.

A public holiday is a day that is a public holiday for the whole of any state or territory in Australia

**Please Note: Due date for Super Guarantee Contributions, for:
1st Quarter of FY 2017, July to
September 2016 - contributions to be
made to the fund by 28th October,
2016.**

The super guarantee charge is not a tax deduction if not paid by these dates.

Refer to the ATO for details regarding any SGC charges applicable if not paid by due date.



ATO continues its program of Reinvention

Reinventing the ATO

The ATO continues its path of “reinvention”. Below we provide a relevant extract that applies to our interactions with the ATO.

This extract and the associated vision statements on the website outline how the ATO is saying it wants to behave and the type of interactions it is aiming to have with us.

“We want to give you the best possible experience of the tax and superannuation systems, so we're changing the way we work.

Every Year Counts - Small Business

We're working to improve your experience of the tax and superannuation systems based on what you told us you needed. The blueprint outlines how the ATO is reinventing the experience you have.

Some changes will happen in the near future and others will take longer. We want to make every year count, so you'll see a program of improvements being delivered now and in the years ahead.

Improvements in 2016 – 17

Here are key initiatives you've told us are important that have been or will be delivered in 2016 – 17:

- Improving access to government online services – you can now use online services more easily to do your tax and super by logging in with your myGov account to access services on behalf of your company, partnership or trust.
- If you're new to excise or wine equalisation tax (WET), you receive additional support when you start to have excise or WET obligations, including regular contact to help you stay on track in the first year.
- A simpler BAS experience – you or your agent may be asked to test the simpler BAS. This is designed to reduce your GST record keeping by having fewer GST labels to complete.
- Managing your cash flow – you or your agent can use a cash flow management education package to help you better plan and manage your business commitments, including tax and super.
- Improving access to government online services – you can use online services more easily to do your tax and super by nominating others to interact with government online on behalf of your business, in full or limited capacity.
- Small business record keeping – you can use the *ATO app* to record your business income and expenses on the go. You can provide this information to your agent or upload it to us.
- Registering a new business – you can go to a single location to apply for an ABN and complete a number of other government registration obligations. This initiative is being delivered with the Department of Industry.

In addition to the experience outlined above, you may be involved in consultation and co-design activities on key improvements, such as:

- Contemporary online excise – we are working with excise payers and representatives to co-design a contemporary online excise experience.
- New credentials – we will continue our work on new ways to enable you to access online services securely, such as using your mobile device to manage your tax and super.

You can download a timeline of this information in Portable Document Format (PDF). Download the [Every year counts timeline for small businesses](#)

Improvements in 2015 – 16

In 2015 – 16, we focused on fixing the basics and delivered new, tailored services to transform how you deal with us and give you certainty about where you stand.

You now have access to more online information, services and tools that make it easier to manage your tax and super obligations and keep your business on track. Here are some of the improvements we delivered in 2015–16:

- extended hours for [after-hours web chat](#) for extra help at a time that suits you
- a [personal services income tool](#)
- a [Fuel tax credit \(FTC\) calculator](#) and [Practical Compliance Guidelines](#)
- a [business performance check tool](#) on the *ATO app* so you can see how your business is tracking compared to similar businesses in your industry
- for sole traders, the ability to lodge, view and pay activity statements online through [myGov](#)
- more [support](#) for new businesses to help you get it right from the start.

Disclaimer: All or any advice contained in this newsletter is of a general nature only and may not apply to your individual business circumstances. For specific advice relating to your specific situation, please contact your accountant or contact me for further discussion.

Somerville Bookkeeping Services
www.SomervilleBookkeeping.com.au
Ph: 0411 799 176

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