

THE INSTITUTE
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BOOKKEEPERS



Business and Personal Health, Wellbeing and Development

Small business owners experiencing mental health issues



Australian Government
Australian Taxation Office

Having a mentally healthy workplace is important. Everyday pressures, unexpected life circumstances, stress, depression or anxiety can have a negative impact on your quality of life and ability to run your business. This can affect the people who are involved with your business including employees, contractors, partners and clients.

Your mental health is important, so it's good to learn how to recognise warning signs or 'red flags' that may suggest you need to reach out for support.

Common warning signs include:

- finding it hard to concentrate
- avoiding necessary day-to-day tasks and obligations
- feeling irritable, stressed or teary
- constantly thinking of work, even during personal time
- being unable to sleep
- disconnecting from friends and family
- changing eating and/or drinking habits.

The ATO understand these circumstances can affect meeting your tax and super obligations. If you're having difficulty paying your tax, the ATO encourage you to contact them as early as possible. You can speak with them directly, or ask someone to speak with them on your behalf.

The ATO want to work with you to solve the problem before the situation escalates; it's never too late to speak with them.

ATO Lodgement Dates

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 Lodgements

Final dates for lodgements and payments:

October Activity Statement:

21 November 2019

November Activity Statement:

21 December 2019

BAS Quarterly Lodgements

Final dates for lodgements and payments:

2nd Quarter 2020 Financial Year:

December Quarter 2019 (incl. PAYGI)

28 February, 2020

3rd Quarter 2020 Financial Year:

March Quarter 2020 (incl. PAYGI)

28 April, 2020

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

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

Due date for super guarantee contributions:

2nd Quarter 2020 Financial Year:

October to December 2019 – contributions must be **in the fund** by 28 January, 2020

3rd Quarter 2020 Financial Year:

January to March 2020 – contributions must be **in the fund** by 28 April, 2020

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.

Find out about help and support available:

- Tailored payment plans
- Lodgment and payment deferral
- Speak with us
- Health and wellbeing organisations

Source: ATO – *Small business owners experiencing mental health issues*

Changes to public holiday substitution rules

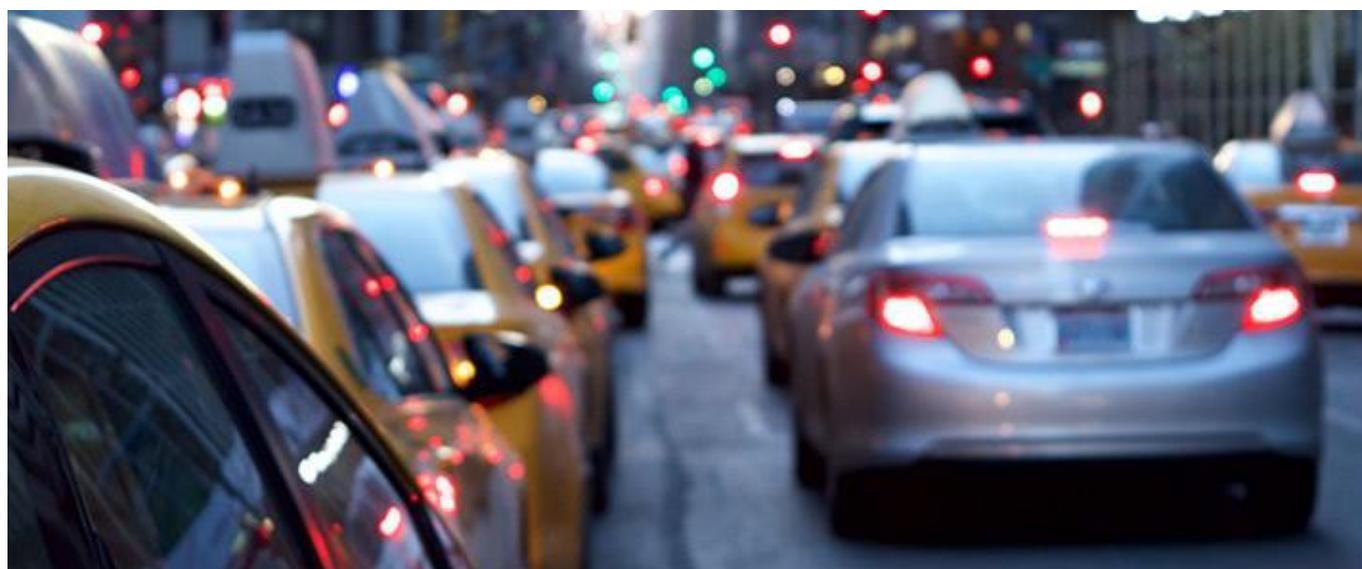
An employer and an employee can now agree to substitute the day off from work due to a proclaimed public holiday or part-days for another day or part-day.

An employer must not exert undue influence or pressure on an employee in relation to agreeing to substitute a public holiday for another day or part-day.

You can read the [Fair Work Commission's decision here](#) for more information, or [download the pdf version here](#).



Fair Work
OMBUDSMAN



Is an Uber a Taxi?

Yes but No!

The Current Law says - No an Uber is NOT a Taxi

ATO position on ride-sourcing and the FBT taxi travel exemption

We recently confirmed our existing view that the taxi travel exemption from FBT does not extend to ride-sourcing vehicles like Uber. Ride-sourcing vehicles do not meet this taxi travel exemption even though the [Federal Court in Uber BV v Commissioner of Taxation \[2017\] FCA 110](#) confirmed that use of a ride-sourcing vehicle counts as 'taxi travel' for GST purposes.

This is because, for FBT purposes, the taxi travel exemption is only available to trips in a 'taxi', which the FBT law defines as a 'motor vehicle that is licensed to operate as a taxi'. Ride-sourcing vehicles do not have such a license. For more information, read the ATO's [FBT Guide for Employers](#).

Impact of this position on FBT and the use of ride-sourcing vehicles

The taxi travel exemption most commonly arises when an employer provides their employee the use of a taxi for a private purpose (such as a trip home from work when an employee is unwell). If an employer instead offers the use of a ride-sourcing vehicle for these purposes, they may incur a liability for FBT.

However, if an employer pays for their employee to use a ride-sourcing vehicle for work purposes, such as transport between two workplaces, they will not have an FBT liability if the expenditure would be deductible by the employee.

Further, if an employer pays for an employee's travel in a ride-source vehicle only once or twice a year on an ad hoc basis, and the value of the benefit is less than \$300, then such travel may be exempt from FBT as a minor benefit.

New Law as proposed to Parliament says Yes

Treasury has released an exposure draft of a [Miscellaneous Amendments Bill](#) for community feedback by 27 September 2019. The exposure draft proposes to make amendments to the *Fringe Benefits Tax Assessment Act 1986* in relation to the FBT taxi travel exemption.

According to the draft explanatory memorandum, these amendments propose to replace references to a 'taxi' with 'a car used for taxi travel (other than a limousine)'. It notes that this change is 'a result of ride sharing providers entering into the market, making it difficult to administer the current meaning of 'licensed to operate as a taxi'. The term 'taxi travel' is proposed to be defined as having the same meaning as in the [GST legislation](#).

So what do we do now?

Current law says you must record uber like trips from work to home separately from taxi trips because the FBT treatment is different.

The consultation on the proposed law change concludes 27 September and will then be considered by Parliament.

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.

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