



Image: By Andrew Kesper (Brisbane City Floods Uploaded by Bidgee) [CC BY 2.0 (<http://creativecommons.org/licenses/by/2.0/>)], via Wikimedia Commons

ATO Lodgement Dates

Automatic Extensions for Business affected by Flooding

Clients Affected by Natural Disasters

The ATO recognises that tax affairs are not a priority for individuals and businesses who have been affected by natural disasters and will be sympathetic to people trying to manage their affairs.

If you or your clients are affected by natural disasters such as cyclone, flood, bushfire or drought, the ATO can help with your lodgement program & reconstructing records.

The ATO provides support by:

- Allowing lodgement deferrals of activity statements or tax returns without penalty.
- Allowing additional time to pay tax debts without incurring general interest charges (GIC).
- Making arrangements for payment of tax debts by instalments.
- Remitting penalties that were automatically imposed during the disaster
- Fast-tracking refunds.
- Refunding amounts credited to existing debts when the client has entered into a deferral to pay or an arrangement to pay their tax debts.
- Conducting field visits to help with reconstructing tax records and making reasonable estimates.

When appropriate, your clients may also consider varying their pay as you go (PAYG) instalments.

Record Reconstruction

If records have been lost or destroyed by natural disasters, the ATO can work out reasonable estimates based on the entity's history; they may also be able to reconstruct some records by liaising with other entities such as banks or other third parties.

Reconstructing Records on Your Client's Behalf

If you wish to help your clients to reconstruct their records or make reasonable estimates, the ATO asks that you follow a similar process to theirs and keep notes to substantiate your estimates.

- Use bank and other third party information, including information from suppliers.
- Use activity statements that have already been lodged, along with information from the affected business or individual to reconstruct their tax returns.
- Consider all information already submitted to the ATO to work out a trend-based average, preferably over three years. This average includes tax statistics and other external industry norms and factors in economic events.

There is a specific form to be used when making reasonable estimates for clients who have lost data and documents due to natural disaster. This ensures the client is aware of the estimates being claimed and signs authority for lodging that information. The form is submitted to the ATO via the portal or mail.

www.sjbookkeeping.com.au

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 – April
Activity Statement: 21st May, 2017
final date for lodgement and payment.

BAS/IAS Monthly Lodgement – May
Activity Statement: 21st June, 2017
final date for lodgement and payment.

BAS/IAS Monthly Lodgement – June
Activity Statement: 21st July, 2017
final date for lodgement and payment.

**4th Quarter of FY 2017: BAS
Lodgement – June Quarter 2017
(including PAYGI)** 28th July, 2017 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

Due date for super guarantee contributions, for:

4th Quarter of FY 2017, April to June 2017 - contributions must be in the fund by 28th July, 2017.

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

Super Guarantee Contributions must be paid (**to fund**) by 30th June to qualify for a tax deduction in the 2016–17 financial year.

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

Employers Affected by Disaster

If employers are unable to make superannuation guarantee contribution payments by the due date, the ATO will also take a sympathetic approach to this. For employers who are usually compliant with SGC due dates, the ATO should be notified of the client's inability to pay on time. They will not pursue an employer who is usually compliant for late payment if affected by disaster.

If payment is made late, the ATO suggests the employer considers making an additional payment as compensation for lost earnings on that super contribution. For more detail, see [ATO – Employers Affected by Disaster](#).

Related References

[ATO – Natural Disasters](#)

[ATO – Reasonable Estimate for Documents Destroyed by Disaster](#)

[ATO – Employers Affected by Disaster](#)

Fair Work Penalties for Lack of Record Keeping

Former Canberra Cafe Operator Faces Court

10 March 2017

The former operator of a Canberra café is facing Court for alleged serious contraventions of record-keeping and pay slip laws.

The Fair Work Ombudsman has commenced legal action in the Federal Circuit Court against Global Trading and Investment Group Pty Ltd and its former director, Dr Nathem Al-Naser, who formerly owned and operated Café on Benjamin, located at the Westfield Belconnen Shopping Centre.

It is alleged that when Fair Work inspectors attempted to audit Café on Benjamin, the limited availability of time-and-wages records prevented them from completing a full assessment of whether four young employees, aged between 18 and 24 during the relevant contravention period, had been paid correctly.

Inspectors allegedly found that Dr Al-Naser and his company had also contravened workplace laws by failing to issue three employees with pay slips. One employee was intermittently provided pay slips that failed to have sufficient details.

The audit of the café was part of a proactive auditing campaign by the Fair Work Ombudsman in Canberra in 2015.

The company back-paid four junior café workers a total of \$19,469 following intervention from the Fair Work Ombudsman.

Dr Al-Naser faces maximum penalties of up to \$5,100 per contravention over three alleged contraventions of the Fair Work Act, while Global Trading and Investment Group Pty Ltd faces penalties of up to \$25,500 per contravention.

Fair Work Ombudsman Natalie James says serious record keeping failures are of grave concern for the agency.

“When we come across alleged record-keeping that is so sub-standard it prevents our inspectors from determining whether employees are receiving their minimum entitlements we take these matters very seriously,” Ms James said.

“We also take these matters very seriously when we come across examples where records have been manipulated to mislead and conceal the true nature of what is occurring.”

“We support the Government’s proposal to increase penalties for serious record-keeping contraventions.”

In addition to the penalties, the Fair Work Ombudsman is seeking a Court Order requiring Dr Al-Naser to register with the Fair Work Ombudsman’s My Account portal and complete all education courses for employers.

The matter’s first court date is listed in the Federal Circuit Court in Canberra on March 20.

Employers and employees seeking assistance can visit www.fairwork.gov.au or contact the Fair Work Infoline on 13 13 94. An interpreter service is available by calling 13 14 50 and information on the website is translated into 27 different languages.

Resources available on the website include templates for pay slips and time-and-wages sheets and the Pay and Conditions Tool (PACT), which provides advice about pay and other entitlements.

Ms James says she welcomes the Government's commitments to enhance workplace laws to better protect vulnerable workers, including increasing applicable penalties for serious record-keeping contraventions.

Follow Fair Work Ombudsman Natalie James on Twitter [@NatJamesFWO](https://twitter.com/NatJamesFWO), the Fair Work Ombudsman [@fairwork_gov_au](https://twitter.com/fairwork_gov_au) or find us on Facebook www.facebook.com/fairwork.gov.au.

Sign up to receive the Fair Work Ombudsman's media releases direct to your email inbox at www.fairwork.gov.au/mediareleases.

NOTE: The current operators of Café on Benjamin had no involvement in any of the alleged contraventions details in this media release.

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