MYOB Tax Changes
Software changes and updates in the 2019 tax release

Tax Changes affecting Multiple Entity Types
Individual Returns
Company Returns
Self Managed Super Fund Returns
Lapsed Legislation Matters
The good news!
Important Pending Tax Changes
Tax Software - General Release

Tax - A Practice Perspective
What’s ringing the tax bells for practitioners in 2019

Single Touch Payroll
What you need to know to help your clients stay compliant

Compliance Watch
What the ATO wants us to know, feedback from MYOB Support and important dates

PLS Review
Where are we with PLS, what are the issues and where is it going

Single Touch Payroll
What your practice needs to know about STP to service and advise your clients

DONE
Tax Changes affecting Multiple Entity Types

- Instant Asset Write-Off Depreciation Extension
- Small Business Entities
- Small Business Pools
- Medium Size Business Entities
- International Dealings Schedule

Treasury Laws Amendment (Increasing and Extending the Instant Asset Write-Off) Act 2019 - received Royal Assent 6 April 2019

Extension of the Small Business Entity (SBE) Instant Asset Write-off (IAWO) regime up to 30 June 2020 for assets less than $20,000, $25,000 or $30,000 depending on acquisition date

The separate Asset Threshold Values that apply are:

1. SBE Eligibility Criteria - covers over 98% of Australian Businesses
2. Annual turnover less than $10m
3. Turnover is aggregated

Note these SBE measures:

1. Limits assets subject to accelerated depreciation that are less than the appropriate $20,000, $25,000 or $30,000 threshold
2. Mandates that all SBE assets be handled under the Simplified Depreciation Rule (subject to ATO assets exclusions such as Horticultural Plants and Capital Works)
3. Provides for an instant write-off of Small Business Pool balances less than $20,000 for 2015 - 2018 or $30,000 for 2019 - 2020

<table>
<thead>
<tr>
<th>Asset Acquisition Date</th>
<th>Asset Threshold Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Before 29 Jan 2019</td>
<td>$20,000</td>
</tr>
<tr>
<td>30 Jan 2019 to 2 Apr 2019</td>
<td>$25,000</td>
</tr>
<tr>
<td>After 2 Apr 2019 (7:30 AEDT) to 30 June 2020</td>
<td>$30,000</td>
</tr>
</tbody>
</table>

Instant Asset Write-Off Depreciation Extension

Small Business Entities

DONE
The Instant Asset Write-Off Depreciation regime provides for an instant write-off of Small Business Pool balances.

- The pool balance is assessed at the end of the financial year.
- The official statement is Closing Pool Balance plus Depreciation.
- Essentially, Opening Pool Balance plus Asset Additions less Asset Disposals.
- Essentially, the net change in the pool balance.
- The pool balance is reported at a rate of $10,000 for 2015 to 2018, or $30,000 for 2019 to 2020.
- Small Business Entity Pools with a value below the write-off threshold must be written off.

Handling Small Business Entity Pools

- The Instant Asset Write-Off (IAWO) regime is expanded to include businesses with an aggregated turnover from $50m up to less than $200m.
- Applies to both new and secondhand assets acquired after 3 August 2019 (12:00 AM) up to 30 June 2020.

- The turnover threshold extension is expected to make another 12,000 businesses eligible for the scheme.

- The government has deferred the re-entry of the Instant Asset Write-Off scheme.

- The scheme is expected to cost $700m through to 2020-2021.

- Estimates also project that an additional $300m in extra revenue is generated for the following two (2) years after that.

- According to ATO, the average SBE instant write-off claim has been around $10k.

- The Small Business Ombudsman has raised concerns regarding general scheme awareness.

- A recent American Express survey indicates that some 47% of small businesses haven’t heard about the Instant Asset Write-Off Scheme.
Small Business Entities and Medium Sized Business Depreciation Worksheet Changes

- Treasury Laws Amendment (Tax Integrity and Other Measures No 2) Act 2018 - received Royal Assent 24 August 2018
- There have been significant changes to the International Dealings Schedule for 2019
- IDS imposes disclosure obligations about wide ranging international related-party dealings
- Applies when an entity has international dealings with related parties exceeding $2m
- These changes also implement the OECD's Base Erosion and Profit Shifting (BEPS) Action 2
- This action focuses on neutralising the effect of hybrid mismatch arrangements
- Specifically applies to entities lodging returns for income years beginning 1 January 2019
- Further amendments to Schedule 32-B apply to payments made between 1 January 2019 and 30 June 2019
- The objective of the new sections is to enable tax authorities to determine the arm’s-length arrangement that is appropriate
- These changes are designed to prevent related entities from engaging in anti-competitive arrangements
- The ATO has advised affected entities should be carefully reviewing all their arrangements
- A new Section G has been added to the schedule
- Existing taxpayers’ declaration has been pushed down to start Section H

International Dealings Schedule (IDS)

Forms affected - PT C (ids)

Additional changes affect:
- Section A (International Related Parties Dealings)
- Section B (Financial Arrangements)
- Section C (Interest in Foreign Entities)
- Section E (Financial Services Entitles)

The International Dealings Schedule is probably the most complex schedule in any tax year and has been the subject of significant ongoing ATO revision and extension

Practitioners required to complete such returns are especially advised to undertake appropriate research and familiarisation prior to preparation

The workbook contains a comprehensive list of the IDS changes and the ATO Website provides detailed schedule preparation instructions

International Dealings Schedule 2019
Tax Changes for Individual Returns

- Granular Data for Deductions
- Low and Middle Income Tax Offset
- Tax Rate Changes - Resident Creep Relief
- Resident Working Holiday Makers and Foreign Resident
- Medicare Low Income Threshold Increase
- Private Health Insurance Rebate
- Study Related Repayment Thresholds
- Higher Education Loan Program Changes
- Other Income - First Home Super Saver

The ATO are introducing requirements for detailed granular data to further substantiate return labels.

- For 2019 returns this will add a new mandatory Deductions Schedule (DDCTNS) for items D1 through D10 and D12 through D15.
- Note that D11 is not part of the Deductions Schedule.

- The granular concept will be further expanded in coming years to encompass other labels.

- The concept is currently being tested in 2019 with details now incorporated at Items D7 Interest Deductions and D8 Dividend Deductions.

- Due to the dynamic nature of the deductions schedule, additional validation rules have been added to accommodate.

- No deduction detail line data (RSD) will be rolled forward for 2019.

- This will have an impact on tax preparation workflows for 2019.
The ATO have indicated that the schedule details line should be listed in dollar value size order. Notably this presentation order is currently a recommendation only. The IRS has a set procedure for organizing schedules, here, but to be calculated during the process, and may require some additional effort from the taxpayer. The ATO have also provided the schedule details line should be listed in dollar value size order. Notably this presentation order is currently a recommendation only. MYOB Tax will automatically order the Motor Vehicle details for you. When the taxpayer details exceed the deduction matrix available, the preparer has to consolidate the lowest value lines for processing. Information that exceeds the available schedule detail lines has to be consolidated during preparation into a detail line with the description "Consolidated remaining amounts." Deduction PLS prefill data will be downloadable for reporting and return import when appropriate. Additional information can be provided in the optional Other Attachments Schedule (A). The ATO have also indicated that the schedule details line should be listed in dollar value size order. Notably this presentation order is currently a recommendation only. The ATO have previously provided tax software developers with paper print masters for each tax year. Existing ATO paper lodging forms and schedules will continue to be maintained. However no new ATO paper schedules will be developed (this includes the new DDCTNS Deductions Schedule). The ATO have also further reduced paper lodging systems. The ATO have previously provided tax software developers with paper print masters for each tax year. Existing ATO paper lodging forms and schedules will continue to be maintained. D1 - Work Related Car Expenses

- Additional D1 detail lines are added using the Motor Vehicle Expense Worksheet (mve).
- Multiple worksheets access is managed using the standard MYOB Tax schedule selector.
- Additional D1 detail lines are added using the Motor Vehicle Expense Worksheet (mve).
- Multiple worksheets access is managed using the standard MYOB Tax schedule selector.
- D1 detail lines are automatically ordered with c/km vehicles listed first then log book vehicles - each group ordered by the highest value first. D1 Matrix - 10 worksheets maximum.
- Note: The system will not accept more than 12 worksheets to be entered but automatically, eliminates the schedule detail lines for printing.

The rate for motor vehicle expenses has been increased to 68 cents per km (up from 66 cents).

D2 - Work Related Travel Expenses

- Additional D2 detail lines are added using the standard MYOB Tax schedule selector.
- "Travel expense descriptions are manually entered."
- Description length: 30 characters maximum.
- The D2 detail lines are automatically ordered from lowest to highest from worksheets.
- Additional D2 detail lines are automatically ordered from lowest to highest from worksheets.
- "CD Matrix: 30 detail lines maximum."
D3 - Work Related Clothing Laundry and Dry-cleaning Expenses

- Additional D3 detail lines are added using the Insert (Ctrl + Insert) Icon on the tool bar.
- Work-related expense type descriptions are automatically entered depending on the Claim code selected.
- D3 Matrix - 20 detail lines maximum.

Note: The Claim code ellipsis on the detail line as well as the display on the main return.

D4 - Work Related Self Education Expenses

- D4 detail lines are added using the Work Related Self Education Expenses worksheet (sed).
- The worksheet provides both preset description details as well as manually input information.
- Additional D4 detail lines are added using the Insert (Ctrl + Insert) Icon on the tool bar.
- Description length - 30 characters maximum.
- Values now allow cents to be entered.
- Detail detail lines are combined from input fields and/or deductions. Integrated from worksheets.
- Multiple Depreciation Worksheets and Motor Vehicle Worksheets are aggregated into single line totals.
- D4 Matrix - 20 detail lines maximum.

D5 - Other Work Related Expenses

- Additional D5 detail lines are added using the Insert (Ctrl + Insert) Icon on the tool bar.
- Other Work Related Expense type descriptions are manually entered.
- Description length - 30 characters maximum.
- D5 Matrix - 20 detail lines maximum.
D6 - Low Value Pool Deduction

- D6 Matrix: preset to three (3) prescribed detail lines
- The detail lines are automatically integrated from underlying associated Depreciation Worksheets
- Multiple Depreciation Worksheet deductions are aggregated into single line totals

Forms affected - I (DDCTNS)

D7 - Interest Deductions

- Additional D7 detail lines are added using the Insert (Ctrl + Insert) Icon on the tool bar
- Interest Deductions descriptions are manually entered
- Description length: 30 characters maximum
- The D7 detail lines are combined from input lines and/or deductions integrated from worksheets
- Multiple Depreciation Worksheets and Motor Vehicle worksheets are aggregated into single line totals
- D7 Matrix: 20 detail lines maximum

Forms affected - I (DDCTNS)

D8 - Dividend Deductions

- Additional D8 detail lines are added using the Insert (Ctrl + Insert) Icon on the tool bar
- Dividend Deductions descriptions are manually entered
- Description length: 30 characters maximum
- The D8 detail lines are combined from input lines and/or deductions integrated from worksheets
- Multiple Depreciation Worksheets and Motor Vehicle worksheets are aggregated into single line totals
- D8 Matrix: 20 detail lines maximum

Forms affected - I (DDCTNS)
D9 - Gifts and Donations

- Additional D9 detail lines are added using the Insert (Ctrl + Insert) Icon on the tool bar.
- Gifts and Donations descriptions are manually entered.
- Description length - 30 characters maximum.
- The D9 detail lines are combined from input lines and/or Gifts and Donations integrated from ATO prefilled.
- D9 Matrix - 30 detail lines maximum.

D10 - Cost of Managing Tax Affairs

- Additional D10 detail lines are added using the Insert (Ctrl + Insert) Icon on the tool bar.
- Cost of Managing Tax Affairs descriptions are manually entered.
- Description length - 30 characters maximum.
- Values now allow cents to be entered.
- The D10 detail lines are combined from input lines and/or deductions integrated from worksheets together with Interest charged by the ATO integrated from ATO prefilled.
- Multiple Depreciation Worksheets and Motor Vehicle Contributions are aggregated into single line totals.
- D10 Matrix - 30 detail lines maximum.

D12 - Personal Superannuation Contributions

- Additional D12 detail records are added using the Personal Superannuation Contributions Worksheet (psc).
- The PSC worksheet is enabled by the Notice of Intention Yes indicator.
- Multiple worksheet access is managed using the standard MYOB Tax schedule selector.
- D12 Matrix - 30 detail lines maximum.
D13 - Deduction for Project Pool

- Additional D13 detail lines are added using the Insert (Ctrl + Insert) Icon on the tool bar
- Deductions for Project Pool descriptions are manually entered
- Description length: 30 characters maximum
- The D13 detail lines are combined from input lines and/or deductions integrated from worksheets
- Additional columns are added for a single line total
- D13 Matrix: 20 detail lines maximum

Forms affected - I (DDCTNS)

D14 - Forestry Managed Investment Scheme Deductions

- D14 detail lines are added using the Forestry Managed Investment Scheme Worksheet (fms)
- There are minor changes to the FMS worksheet for Tax 2019
- Values now allow cents to be entered
- The worksheet provides both preset description details as well as manually input information
- Additional detail lines can be manually inserted at Payments related to stockpiling
- D14 Matrix: 20 detail lines maximum

Forms affected - I (DDCTNS : fms)

D15 - Other Deductions

- D15 labels E and J access separate deduction preparation areas
- Label E accesses the D15 Schedule Summary containing the Election expenses together with displaying the ODE worksheet detail
- Label J links directly to the Other Deductions worksheet
- Additional detail lines are combined from the inputs lines and/or manually entered deductions
- D15 Matrix: 100 detail lines maximum

Forms affected - I (DDCTNS : ode)
The D15 worksheet provides 12 preset detail lines and manually input information. Additional D15 detail lines are added using the Insert (Ctrl + Insert) icon on the toolbar.

- Claim type is selected from the ellipsis menu.
- Description length: 30 characters maximum.

The Low and Middle Income Tax Offset (LMITO) announced in Budget 2018 applies for Tax 2019.

- This is Step 1 in the Coalition Government’s broad year Personal Income Tax Plan (PIT).
- LMITO provides a lump sum non-refundable tax offset.
- Assessed by the ATO and processed at tax assessment.
- Applies to the four income years starting 2018-19 through to 2021-22.

The offset has been further expanded as announced in Budget 2019.

The revised LMITO Thresholds and Rates are as follows:

<table>
<thead>
<tr>
<th>Taxable Income LMITO</th>
<th>LMITO</th>
<th>LITO</th>
</tr>
</thead>
<tbody>
<tr>
<td>&lt; $37,000</td>
<td>$255</td>
<td></td>
</tr>
<tr>
<td>$37,001 - $48,000</td>
<td>$255 + 7.5c per $ above $37,000</td>
<td></td>
</tr>
<tr>
<td>$48,001 - $90,000</td>
<td>$1,080</td>
<td></td>
</tr>
<tr>
<td>$90,001 - $126,000</td>
<td>$1,080 - 3c per $ above $90,000</td>
<td></td>
</tr>
</tbody>
</table>

**NOTE**

The ATO will apply offsets in order as follows: LITO - LMITO - SBITO.
The Australian Parliament will not sit until early July and there are probable delays in amending LMITO legislation.

- The ability to handle a differential LMITO calculation will be embedded in the software and managed in the Control Record Defaults Tab.
- The default setting is NO and applies the $530 maximum offset in the Tax Estimate Calculation.
- Changing the setting to Yes will apply the $1,080 maximum offset.
- The Tax Estimate will include an additional line indicating the LMITO calculation base.
- An additional validation warning has also been added to highlight taxable incomes less than $125,333 and the 2018 LMITO calculation base.
- AE Tax users will see this reflected as two separate sets of rate definitions in the Concessional and Other Offsets - Low and Middle Income Tax Offset.


Step 2 of the Coalition Personal Income Tax Plan is to provide bracket creep relief for middle income taxpayers.

- The 32.5% tax bracket threshold has increased to $90,000 (up from $87,000).

### Tax Rate Changes

#### Bracket Creep Relief (Resident)

<table>
<thead>
<tr>
<th>Tax Rate</th>
<th>2017-18 Threshold</th>
<th>2018-19 Threshold</th>
</tr>
</thead>
<tbody>
<tr>
<td>0%</td>
<td>0 - $18,200</td>
<td>0 - $18,200</td>
</tr>
<tr>
<td>19%</td>
<td>$18,201 - $37,000</td>
<td>$18,201 - $37,000</td>
</tr>
<tr>
<td>32.5%</td>
<td>$37,001 - $90,000</td>
<td>$37,001 - $87,000</td>
</tr>
<tr>
<td>37%</td>
<td>$90,001 - $180,000</td>
<td>$87,001 - $180,000</td>
</tr>
<tr>
<td>45%</td>
<td>&gt; $180,000</td>
<td>&gt; $180,000</td>
</tr>
</tbody>
</table>

Changes to later tax years will see the LITO increased and further restructuring of the tax brackets.

#### Bracket Creep Relief (Working Holiday Makers & Foreign Resident)

<table>
<thead>
<tr>
<th>Tax Rate</th>
<th>2017-18 Threshold</th>
<th>2018-19 Threshold</th>
</tr>
</thead>
<tbody>
<tr>
<td>32.5%</td>
<td>$0 - $90,000</td>
<td>$0 - $87,000</td>
</tr>
<tr>
<td>37%</td>
<td>$90,001 - $180,000</td>
<td>$87,001 - $180,000</td>
</tr>
<tr>
<td>45%</td>
<td>&gt; $180,000</td>
<td>&gt; $180,000</td>
</tr>
</tbody>
</table>

The bracket creep change also applies to Working Holiday Makers and Foreign Residents Tax Rates.
Medicare Levy Low-Income Threshold Increase

- The Medicare Levy Low-Income Thresholds have been increased for the 2018-19 income year.
- Medicare Levy Low-Income Threshold values for 2018-2019 are as follows:

<table>
<thead>
<tr>
<th>Entity Type</th>
<th>Increased To</th>
<th>Up from</th>
</tr>
</thead>
<tbody>
<tr>
<td>Singles</td>
<td>$22,398</td>
<td>$21,980</td>
</tr>
<tr>
<td>Couples (Family)</td>
<td>$37,794</td>
<td>$37,089</td>
</tr>
<tr>
<td>Dependent Child</td>
<td>$3,471</td>
<td>$3,406</td>
</tr>
<tr>
<td>Single Seniors and Pensioners (SAPTO)</td>
<td>$35,418</td>
<td>$34,758</td>
</tr>
<tr>
<td>Married Seniors and Pensioners</td>
<td>$49,304</td>
<td>$48,385</td>
</tr>
</tbody>
</table>

- MYOB Tax has been updated to reflect the new threshold calculation values.

Private Health Insurance Rebate

- The Private Health Insurance Rebate levels are adjusted annually on 1 April based on the Rebate Adjustment Factor (which accounts for CPI and Industry Weighted Average Premium increases).
- Private Health Insurance Rebate:

<table>
<thead>
<tr>
<th>Age Code</th>
<th>Base Tier</th>
<th>Tier 1</th>
<th>Tier 2</th>
<th>Tier 3</th>
<th>Tier 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>Under 65</td>
<td>30%</td>
<td>25.415%</td>
<td>16.943%</td>
<td>8.471%</td>
<td>0%</td>
</tr>
<tr>
<td>65 - 70</td>
<td>35%</td>
<td>29.651%</td>
<td>21.180%</td>
<td>12.707%</td>
<td>0%</td>
</tr>
<tr>
<td>70 and over</td>
<td>40%</td>
<td>33.887%</td>
<td>25.415%</td>
<td>16.943%</td>
<td>0%</td>
</tr>
</tbody>
</table>

- MYOB Tax has been updated to reflect the new threshold calculation values.

Study Related Repayment Thresholds

- Study Related Repayment Thresholds are revised annually and indexed with Average Weekly Earnings (AWE).
- Study Related Repayment Threshold values for 2018 - 2019 are as follows:

<table>
<thead>
<tr>
<th>Repayment Income</th>
<th>Repayment Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>$51,957 - $57,729</td>
<td>2.0%</td>
</tr>
<tr>
<td>$57,730 - $64,306</td>
<td>4.0%</td>
</tr>
<tr>
<td>$64,307 - $70,881</td>
<td>4.5%</td>
</tr>
<tr>
<td>$70,882 - $74,607</td>
<td>5.0%</td>
</tr>
<tr>
<td>$74,608 - $80,197</td>
<td>5.5%</td>
</tr>
<tr>
<td>$80,198 - $86,855</td>
<td>6.0%</td>
</tr>
<tr>
<td>$86,856 - $91,425</td>
<td>6.5%</td>
</tr>
<tr>
<td>$91,426 and above</td>
<td>7.0%</td>
</tr>
</tbody>
</table>

- MYOB Tax has been updated to reflect the new threshold calculation values.
Higher Education Loan Program

Coming Changes

- Introduces new lower repayment threshold and 17 separate threshold bands
- Changes the annual indexing to be based on Consumer Price Index (CPI)
- Amends the repayment order of some student loan debts
- Changes to the HELP Loan limit and structures

HELP Repayment Threshold values for 2019-2020 will be as follows:

<table>
<thead>
<tr>
<th>Repayment Income</th>
<th>Repayment Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than $45,880</td>
<td>Nil</td>
</tr>
<tr>
<td>$45,881 - $84,433</td>
<td>6.0%</td>
</tr>
<tr>
<td>$84,434 - $89,498</td>
<td>6.5%</td>
</tr>
<tr>
<td>$89,499 - $94,868</td>
<td>7.0%</td>
</tr>
<tr>
<td>$94,869 - $100,560</td>
<td>7.5%</td>
</tr>
<tr>
<td>$100,561 - $106,593</td>
<td>8.0%</td>
</tr>
<tr>
<td>$106,594 - $112,989</td>
<td>8.5%</td>
</tr>
<tr>
<td>$112,990 - $119,769</td>
<td>9.0%</td>
</tr>
<tr>
<td>$119,770 - $126,955</td>
<td>9.5%</td>
</tr>
<tr>
<td>$126,956 and above</td>
<td>10.0%</td>
</tr>
</tbody>
</table>

Other Income

First Home Super Saver Scheme (FHSS)

- The First Home Super Saver Scheme provides an option for taxpayers to save money for their first home purchase within their superannuation fund
- FHSS contributions are subject to concessional superannuation tax treatment
- Maximum annual contribution is $20,000 and scheme is limited to $300,000
- FHSS funds can only be released for the purpose of purchasing a first home
- Release of FHSS monies are subject to taxation and requires a release application
- The taxpayer receives a payment summary detailing the released FHSS amount and associated tax withholding
- The FHSS released amount details must be declared on the return
- Inclusion is determined by the year the release was requested (not when received)
- There are new labels at Question 24 Other Income:
  - Category 3 (FHSS) - Label R Assessable FHSS Released Amount
  - Label S Tax Withheld Assessable FHSS Released Amount

Tax Changes for Company Returns

- Treasury Laws Amendment (Reducing Pressure on Housing Affordability Measures No 2) Act 2017 - received Royal Assent on 13 December 2017
- The First Home Super Saver Scheme provides an option for taxpayers to save money for their first home purchase within their superannuation fund
- FHSS contributions are subject to concessional superannuation tax treatment
- Maximum annual contribution is $20,000 and scheme is limited to $300,000
- FHSS funds can only be released for the purpose of purchasing a first home
- Release of FHSS monies are subject to taxation and requires a release application
- The taxpayer receives a payment summary detailing the released FHSS amount and associated tax withholding
- The FHSS released amount details must be declared on the return
- Inclusion is determined by the year the release was requested (not when received)
- There are new labels at Question 24 Other Income:
  - Category 3 (FHSS) - Label R Assessable FHSS Released Amount
  - Label S Tax Withheld Assessable FHSS Released Amount
Tax Changes for Company Returns

- **Base Rate Entity - Threshold Increase**
- **Reportable Tax Position Schedule**

**Base Rate Entity (BRE) Threshold Increase**

- Treasury Laws Amendment (Enterprise Tax Plan - Base Rate Entities) Act 2018 - received Royal Assent on 31 August 2018.
- A Base Rate Entity (BRE) is a company that:
  - Has an aggregated turnover less than the turnover threshold
  - Has no more than 80% of their income being passive in nature
  - Is taxed at a Corporate Tax Rate of 27.5%
- For 2018-2019 the BRE Aggregated Turnover Threshold will increase to $50m (up from $25m).
- The Base Rate Entity Eligibility Test and Aggregate Turnover Worksheet have been updated to reflect the new $50m threshold.
- The changes also incorporate calculations in the Calculation Statement.

<table>
<thead>
<tr>
<th>Base Rate Entity - Eligibility Tests</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Label A</strong> - Gross Turnover</td>
</tr>
<tr>
<td><strong>Label B</strong> - Landcare and Water Facility Offset (brought forward from a previous year)</td>
</tr>
<tr>
<td><strong>Label D</strong> - Non-refundable R&amp;D Offset (brought forward from a previous year)</td>
</tr>
</tbody>
</table>

**Reportable Tax Position Schedule (RTP)**

- The Reportable Tax Position (RTP) Schedule essentially requires large businesses to disclose their most contestable and material tax positions.
- The RTP has been expanded to include companies with a turnover greater than $250 million for years ending on or after 30 June 2018.
- The ATO have notified companies required to lodge an RTP Schedule in writing.
- The RTP Schedule is used by the ATO to:
  - Tailor their engagements with the company.
  - Identify, understand and manage high risk arrangements.
  - Develop an understanding of the risk for taxpayers, industries and the large market.
  - Improve dialogue regarding risk profile and corporate governance.
  - Support informed decisions about taxpayer positions on high risk arrangements.
- Previously this schedule was independently lodged but is now included within the Company Return.
- Access to the schedule is through the Other Information Tab - Item 25 Reportable Tax Position.
**Tax Changes for Self Managed Super Fund Returns**

- Front Cover Changes
- Changes on the Members Statement
- Crypto Currency

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**Front Cover Changes**

- The audit reports details at Item 6 SMSF Auditor has been amended
- A new Label B Was Part A of the Audit Report Qualified? question has been added
- Existing audit labels have been reordered
- Text changes at Label 7a Fund’s Financial Institution Account Details along with associated validation checks are designed to assist with return preparation
- Text changes also affect Label 7b Financial Institution Account Details for Tax Refunds
- Both account names have been extended to provide a 200 character name length
- The extended account name length capability is also reflected in the Tax System Control Record and the Tax Agent Record
- Account name data input uses in-field text side scrolling to manage the additional characters
- The text description is just truncated to fit when the stored extended account name definitions are used to populate other return types
- Label 7c Electronic Service Address has been changed to enable data selection from a drop down list
Changes on the Members Statements

Proceeds from Primary Residence Disposal

- Treasury Laws Amendment (Focusing on Housing Affordability Measures) No 2 (2017) received Royal Assent 13 December 2017
- Contributing the proceeds of downsizing into superannuation was one of several measures announced in the 2017–18 Budget
- This is part of a package of reforms to reduce the pressure on housing affordability
- There are several eligibility criteria and applies to members who are 65 or older
- Downsizer Contributions are the proceeds from sale of a primary residence sold from 1 July 2018
- The contribution is limited to $300,000 and is not a non-concessional contribution
- It doesn’t count towards contribution caps and is allowed if the Total Superannuation Balance (TSB) exceeds $1.6m
- Qualifying proceeds from the disposal of a primary residence have been added to the SMSF Return
- There are two new labels in the Contributions area
  - Label H Proceeds from Primary Residence Disposal
  - Label H1 Receipt Date

Changes on the Members Statements

Outstanding Limited Recourse Borrowing Arrangements

- Limited Recourse Borrowing (LRB) within the scope of the Superannuation Industry (Superannuation) Act 1993
- A Limited Recourse Borrowing Arrangement (LRBA) involves an SMSF Trustee taking out a loan from a third party lender
- The Trustee then use those funds to purchase an asset which is held in a separate trust
- When a loan defaults, the Lender’s rights are limited to the asset held in the separate trust
- This means there is no recourse to any of the other assets held by the SMSF
- The number of SMSF’s using Limited Recourse Borrowing has continued significantly, even recent years
- In 2017 8.9% of SMSF’s had Limited Recourse Borrowings and the associated assets were 68% of those funds total asset holdings
- In the Federal Budget of 2017-2018 with an average borrowing of $262,639 and an average asset value of $726,000
- As of March 2019 the total limited recourse borrowing amount outstanding for SMSF’s is around $18.1 billion
- In 2017 the Australian Federal Government commissioned a report on Limited Recourse Borrowing
- The report highlighted a number of steps available to reduce risk
- The Government decided not to change borrowing arrangements for SMSF
- The ATO have extended their monitoring activity by adding a new label for Limited Recourse Borrowing Arrangements when required in the Statement.
The ATO issued two Tax Determinations in 2014 (TD2014/25 & TD2014/26). These determinations clarified that crypto currencies are not money but are Capital Gains Tax (CGT) assets. Self Managed Super Funds acquiring or disposing of crypto currency must maintain full records of their crypto currency transactions.

There are also super regulatory considerations for SMSF trustees, members and SMSF auditors. A new Label N Crypto-Currency has been added at Item 15C Other Investments in Section H Asset and Liabilities. The value is then summed into the total at Label U Total Australian and Overseas Assets. No new录入包括了在Section H Other Investments中加入的新标签N Crypto-Currency。其值被累加到在Label U Total Australian and Overseas Assets中的总和。

Lapsed Legislation Summary
- Lapsed Legislation Matters

Demo
SMSF Return Form Changes

DONE
Several major legislation matters are contained in lapsed legislation. These matters include:

- Super Guarantee Amnesty giving employers an opportunity to correct historical SG non-compliance without penalty.
- Increasing the Self Managed Super Fund (SMSF) member limit to six (6).
- Denial of the Main Residence Exemption to non-residents that would remove the CGT Main Residence Exemption.
- Proposed changes to the R&D Tax Incentive.
- No further information is currently available regarding the ongoing status of these matters.

The Good News!

No additional changes in Tax 2019 affecting Partnerships, Trusts or Fund Returns.
Important Pending Tax Changes

- The Board of Taxation have previously conducted an extensive review of Division 7A.
- The findings were reported to Government in 2014.
- The report was subsequently released in June 2015.
- Treasury released a Consultation Paper, Targeted Amendments to the Division 7A Integrity Rules on 22 October 2018.
- However, to date, no legislation has been drafted or put before Parliament.
- Notably, the 2019 Budget Measures announced that changes have been deferred to 1 July 2020.
- It is expected that these amendments will apply from 1 July 2019 and will include:
  - An option to assist taxpayers to correct inadvertent Division 7A breaches.
  - Safe harbor rules to simplify taxpayer compliance.
  - Simplified Division 7A rules regarding load duration and the minimum interest rate.
  - Further technical amendments to improve Division 7A integrity and operation as well as providing increased certainty for taxpayers.
- Several commentators and professional bodies have expressed various concerns about the impact of the proposed Division 7A legislation, in particular:
  - Additional business costs.
  - The affect on business investment.
  - The risk of double taxation.
- We believe practitioners will need to ensure their clients are fully appraised of the likely risks and opportunities associated with these pending changes.

Targeted Amendments to Division 7A and Clarifying the Operation of Integrity Rules

Tax Software - General Release
ATO have released significant specification changes affecting I Humanities for Tax 2019
Tax certification will require a full Product Verification Test (PVT).
Product Verification Testing entails a registered tax agent lodging live client data.
The electronic lodging process also requires a supplementary paper return for ATO data substantiation.
ATO PVT testing was mandated to start on 24 June and requires a minimum two (2) day test interval.
Essentially this meant that the first realistic date for the tax general release had to be pushed out!

MYOB Tax 2019 available for download from my.MYOB on 27 June
Overview of amendments to Division 7A:

- The introduction of simplified loan rules will see the current 7-year and 25-year loan models replaced by a single 10-year loan model.
- Existing loans will be subject to a 2-year transitional period (1 July 2019 to 30 June 2021) which includes:
  - Unpaid present entitlements are paid out or put on complying loan terms
  - Taxpayers can self-correct their arrangements without penalty
  - Introduction of legislative safe harbours for provision of assets for use
  - Various technical amendments

Delayed start date to allow further consultation on Division 7A amendments:

- The Government has announced it will defer the start date of proposed amendments to Div 7A of Part III of the 1936 ITAA from 1 July 2019 to 1 July 2020.
  - Delaying the start date by 12 months will allow additional time to further consult with stakeholders on the complexities of the Div 7A provisions, and to refine the Government’s implementation approach, including to ensure appropriate transitional arrangements as taxpayers are not unfairly prejudiced.

Government backing ATO compliance focus:

- Through additional government funding, the ATO will be able to:
  - Expand its range of GST compliance activities
  - Broaden its use of reported data by profiling high Government spenders, payments and merchant overdraft issues, fraudulent activity
  - Expand the ATO's Financial Crime Spending
  - The start date for the 2018-19 Federal Budget measure Black Economy Package - Introduction of an economy-wide Cash Payment Limit will be revised from 1 July 2019 to January 2020.
  - Additional funding to address “sham contracting” (where a standard employment relationship is falsely presented as an independent contracting arrangement), targeting those who are knowingly trying to avoid employment and statutory obligations (such as award wages, PAYG withholding, payroll tax, super guarantee, etc).
  - From 2020, the government will provide $1 billion over 4 years to the ATO to expand the operation of the tax avoidance task force. This will see increased scrutiny of specialist tax advisors and intermediaries that promote tax avoidance schemes and strategies, with an expected budget gain of $3.6 billion.
  - An additional $42 million will be provided to the ATO to increase activities to recover unpaid taxes and superannuation liabilities.

Building on the Personal Income Tax Plan:

- The Government has announced that it will introduce amendments to build on legislated seven-year personal income tax plan.
- The proposed changes cancel out:
  - An increase in the top rate of the 32.5 per cent marginal tax rate, phased in over a 10 year period from 2016-2017 to 2026-2027
  - A reduction of the 32.5 per cent marginal tax rate to 30 per cent from 1 January 2024.

Small Business Package - Lower taxes for small and medium businesses:

- The Government has accelerated the previously legislated reduction of the corporate tax rate for corporate tax entities that are Base Rate Entities.
  - Reduction of tax rate from 27.5 per cent to 25 per cent phased in over a 10 year period from 2016-2017 to 2026-2027.
  - Treasury Laws Amendment Act 2018 has amended earlier Act to reduce rate to:
    - 26 per cent in 2020-2021
    - 25 per cent from 2021-2022.
Voluntary Superannuation Deduction

- The Government has announced that from 1 July 2020, it will allow voluntary superannuation contributions, to be made by individuals aged 65 and 66 during the income year.
- Individuals aged 65 and 66 will be able to receive spouse contributions.

Current work test:
- Where the individual has to be gainfully employed
  - For at least 40 hours
  - For a period of 10 consecutive days in the income year.

Insurance within Superannuation

- From 1 July 2019, superannuation policy holders must opt-in to keep their existing insurance.
- If a contribution not made into their superannuation fund is made in the past 13 months, the individual has to meet the work test.

Risk if you don’t opt-in:
- Lose cover
- Inability to gain new cover if medical conditions developed during lapse of cover
- Premiums may increase.

SGC Amnesty

- Legislation for the proposed amnesty introduced into Parliament on 24 May 2018
- Small business owners given a 12 month amnesty to get up to date on unpaid superannuation payments.

- Full payment of unpaid superannuation each quarter during the amnesty period on or before the commencement of the SG audit.
- Voluntary disclosure of undeclared SG payments will be able to claim a deduction for catchup payments made in the 12 month period.
- If voluntary disclosure is not made, the Government will provide up to 20% discount on the superannuation payments.

- The Treasurer also announced that the Government would provide $82.4 million over four years from 2019-2020 to the ATO and the Department of Veterans’ Affairs to support the expansion of data collected through STP by the ATO and the use of this data by Commonwealth agencies.

To take advantage of amnesty:
- Businesses need to pay staff their outstanding superannuation in full.
- Plus interest calculated at 10 per cent.
- Failure to take advantage of amnesty, higher penalties consisting of:
  - At least 50 per cent of the money owed.
  - Full payment of unpaid superannuation.

Industry Risks and Data Gathering

- The ATO has promised to be more aggressive this year amid a dramatic escalation in its crackdown on the $8.7 billion “tax gap”.
- Instead of declining error rates, agent prepared tax returns, the error rates are continuing to rise.

- The ATO has its sights set on Tax Agents who contravene the code of professional conduct by failing to take reasonable care in the correct application of taxation laws in relation to their clients circumstances.
- Data analytics and the constant scrutiny on tax deductions have meant agents should be wary about ‘doing what they have always done’ and just claiming the maximum on clients behalf without proper enquiries and using professional judgement.
- So as the ATO collects more and more data and utilise technology to ensure compliance with the law it really is time to assess your processes and standards to ensure compliance to ensure you or your clients are not a target of the ATO.
PLS Review

- Practitioner Lodgment System
- Activity Statement Obligations
- PLS ETO Reports
- The Income Tax Client Report
- Lodging Returns
- Future PLS Functionality
- Administrative Challenges
- PLS Useful Links

The Practitioner Lodgment System (PLS) has now fully replaced the ATO’s Electronic Lodgment System (ELS).

- This is a mandated ATO change and all future lodging services will be managed entirely through PLS.
- PLS uses high security communication technologies to transmit Standard Business Reporting (SBR) messages over the internet to the ATO’s SBR End-point.
- Messages are sent using the Hypertext Transport Protocol Secure (HTTPS) and encrypted using Transport Layer Security (TLS).
- Essentially, this is a interactive real-time technology environment and will enable the ATO to further extend and enhance its services.
The PLS Prefill is built around an interactive real-time pre-fill request and download process.

The Prefill Manager provides an option to request prefills for a selected client list.

Individual prefills can also be requested within an individual client.

Prefills can only be requested for clients on the agency list.

Downloaded prefill reports are automatically stored according to the practice configuration.

Integrates with MYOB Document Manager (DM) if installed.

Simple point and click option to load downloaded prefill data into returns.

Returns must be rolled over and ready to prefill.

ATO Prefill data cannot be edited but can be deleted at the individual schedule level.

The ATO requires prefill data to be explicitly accepted.

Prefill has been updated for Tax 2019 inline with changed ATO Prefill data payloads.

Salary and wages

Private Health Insurance

Government payment

Employee Share

ATO interest

Bank interest

Dividends

Averaging -PP

Averaging -Div405

Managed Fund

Higher Education

Pension -non super

ETP

Super income stream

Super lump sum

ATO Red Flag Items

The Activity Statement Obligations (ASO) home page can be populated automatically from the Activity Statement Lodgment Report or one at a time using the Single Request Option.

The Activity Statement Lodgment Report is generally received as scheduled and automatically updates the ASO home page.

The home page provides a workflow hub for accessing and managing all scheduled Activity Statement Obligations.

Prefill Ready obligations are used to create and prefill the Activity Statements.

When created the Activity Statements appear in the ASO home page and are prepared and completed as before.
PLS ATO Reports

- The Agent Reports home page provides a centralised option to manage the automated scheduling and manual On Demand requesting of PLS ATO Reports.
- Currently three (3) PLS reports are available:
  - Activity Statement Lodgment Report (ASLRPT - Scheduled)
  - EFT Reconciliation Report (EFTRS - Scheduled)
  - Income Tax Client Report (ITCRPT - On Demand)

- The Income Tax Client Report replaces all the previous ELS Agency Reports as well as the Due Lodgment (DL) Report.
- Once requested, the Income Tax Client Report will download interactively in real-time and data received can be launched from PLS Reports.
- When the download is complete, all the system processing options to add, print and update the report are similar to previous under ELS.
- Tax Levels are no longer included in the report and the Lodgment Benchmark home page has been updated with the new EFTS processing.

The Income Tax Client Report

- Open and use the PLS Reports list to find and select the downloaded Client List Report.
- Click to View and then select the Print and Update options required (there are also sorting options available).
- Preview and print the Income Tax Client Report as required.

Note: The lodgment status shows the return lodgment status: 1 = Lodged and 2 = Not Lodged.

ATO Online

Your current lodgment progress for 2018-19

Tax returns lodged on time: 84%
Tax returns lodged on time: 65%

1 July 2018 - 31 March 2019
2018 lodged out of 190 expected returns
This data is based on current year's return lodged and 31 March 2019
The Lodgment Manager provides consistent integrated PLS lodgment processing for all form types. Standard home page sorting, grouping and filtering controls along with task bar output options enable streamlining.

Future PLS Functionality

- The ATO have indicated that they will continue to offer service improvements based around the SBR (Standard Business Reporting).
- These improvements will see ATO service options being built more similar to an application programming interface (API).
- MYOB will continue to evaluate these extended service options for possible future systems integration.
- Some enhancements that may be introduced will eventually be directly embedded in your tax processing software.

NOTE: The Lodgment Manager home page has been updated in Tax 2019 by adding the DIN to the Field Chooser—this is especially beneficial using Compliance Controls.

Administrative Challenges

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NOTE: The Lodgment Manager home page has been updated in Tax 2019 by adding the DIN to the Field Chooser—this is especially beneficial using Compliance Controls.
Online Help includes extended information and details

- Getting started with PLS activity statements
- Activity statements on PLS FAQ

The Online Help links are also available under the HOW DO I option on the task bar

- Getting started will launch the Getting started with PLS activity statement page
- Activity Statement FAQs launches the Activity Statements on PLS FAQ page

Knowledge Base Articles

- Common PLS Rejections in Tax - KB 25429784
- Troubleshooting returns stuck in transmitting or transmitted - KB 38226
- Restarting the MYOB Tax SBR Sender Server - KB 38335

MYOB Practice

- Practice Online
- Implementation Status
- Tax Development

DONE
• Elements of the MYOB Practice online environment are already in place
  - The Clients module rollout with secure Client Portals
  - Electronic publishing with optional Digital Signatures
  - Integration with practice clients online Essentials and Account Right Live ledgers
  - Access to the integrated MYOB Advisory Reports
  - Simple release of Advisory Statements and IPF forms processing

• A range of current modules are currently being migrated from the desktop
  - This work includes MYOB Client Accounting and Client Accounting Plus
  - MYOB Ledger
  - MYOB Accounts
  - MYOB Taxfile Inspector
  - MYOB Workpapers

• Work is actively advanced on some newly developed online modules.
  - Document Manager
  - Corporate Compliance

• Initial analysis and design work is in progress on remaining modules
  - Timesheets, Invoicing and Debtors
  - Jobs, Scheduling and Capacity Planning
  - Practice Analysis and Reporting

MYOB Practice Status

MYOB Practice Tax

• Merely replacing the existing desktop tax functionality with online equivalents isn’t really enough.
• Tax is an enterprise in nature, management and nir.
• Preparation models are changing and practices are demanding more flexibility.
• At the same time practices are actively seeking to streamline workflows, reduce mistakes and remove rekeying.
• Generally, this demand is expressed as a requirement for end-to-end assisted data flows.

• MYOB’s first tax form based on the new design and implementation strategy is currently out in Closed Beta.
• The first Company forms have been proposed and helped using the new suggested standardisation.
• The existing MYOB partner EcoDoc processes will be removed by early mid-Calendar year.
• Work is currently underway on development of the other forms and functions in the online tax system.
• Particular attention has been devoted towards how practices can migrate to the new environments.
• Migration will be an individual, client-focused, all clients, the particular form.
• Management of a single consolidated lodging environment is a key concept.
Single Touch Payroll

Payroll Reporting for Businesses

DONE

Get your STP enabled software

- MYOB AccountRight
  - Minimum compliant version is 2018.2

- MYOB Essentials
  - Essentials AccountingPlus Payroll for unlimited employees
  - Essentials Payroll for 1 to 4 employees

AccountRight Classic (v19) will not be updated to include STP
### What it means for employers

<table>
<thead>
<tr>
<th>No longer</th>
<th>Same old</th>
<th>New</th>
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</thead>
<tbody>
<tr>
<td>Provide payment summaries (exemption for ETP or RFBA)</td>
<td>Paying employees and giving pay slips</td>
<td>Payroll information is sent to the ATO with each pay run</td>
</tr>
<tr>
<td>Fixing errors at EOFY (for immediately reviewed)</td>
<td>Paying RWS and Superannuation on time</td>
<td>Superannuation Guarantee liabilities sent to the ATO (along with RWS)</td>
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</table>

Cashing later —

<table>
<thead>
<tr>
<th>No longer</th>
<th>Same old</th>
<th>New</th>
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<tbody>
<tr>
<td>Forms to be completed online for new employees</td>
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### What to tell your employees

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<thead>
<tr>
<th>No longer</th>
<th>Same old</th>
<th>New</th>
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</thead>
<tbody>
<tr>
<td>Receive payment summaries <em>Except ETF or REMA employees</em></td>
<td>Get paid (hurray!)</td>
<td>Use myGov to view their wages and salary amounts, tax and super information</td>
</tr>
<tr>
<td></td>
<td>Receive pay slip each pay</td>
<td>Use myGov to access their end of year payment summary online</td>
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### Connection to the ATO

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<th>No longer</th>
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32
Let’s get you ready

1. **GET YOUR STP ENABLED SOFTWARE**
   Update to the latest version to ensure you’re on an STP enabled solution.

2. **UPDATE FIELDS**
   Company information and employee details must meet ATO requirements.

3. **ASSIGN ATO CATEGORIES**
   Your payroll categories must be assigned to an ATO category.

4. **CONNECT TO THE ATO**
   Activate STP in the file as an agent or someone from the business.

---

[Image of a payrun summary]

---

[Image of a setup payroll reporting Connect to the ATO]

---
UPDATE FIELDS

Company information and employee details must meet ATO requirements.
Company information and employee details must meet ATO requirements.

End of Year Finalisation

Finalising employee information:
Finalising employee information:

Finalising employees terminated during the year (STP activated)

How to handle employee terminations:
What if I’ve terminated an employee before setting up Single Touch Payroll reporting?

If the final pay wasn’t an ETP you will need to:

- Reinstate the employee
- Enter a $0 pay
- Finalise the employee
- Terminate the employee

What if I make a mistake?

UPDATE FIELDS

Company information and employee details must meet ATO requirements

Employee reporting is year to date only
What about my Micro Employers and Closely Held Payee clients?

Help resources for Single Touch Payroll


STP Phone Support: 1800 555 007

KB 36962607 has a direct link to the STP utility

This utility allows you to cross check your AE or AO tax database for potential STP-affected clients
The ATO overwatch process clearly has Individual taxpayer's targeted again for the 2019 tax year.

New Granular Deductions Schedule

Individual ANSIC Code Benchmark profiling

Rental Properties

Who's in the firing line - Uber Drivers, Airbnb operators, Airtasker workers and delivery services eg Deliveroo

Sophisticated ATO track and trace data matching continues to expand and become more integrated

The ATO advise that close attention is being directed to capital gains

This includes shares, property and crypto currencies

Lengthy drives by unregistered (unauditable) information is triggering capital gains events.

The ATO are taking a much tougher stance with employers meeting Super Guarantee (SG) obligations

The proposed 'Superannuation Guarantee Amnesty' lapsed on 23 May 2019

Rolling SG audits will continue to focus on non-compliance

Taxpayers in receipt of a Superannuation Income Stream may be entitled to a T2 tax offset

The offset is either 15% of the taxed element or 10% of the untaxed element

Taxed element offsets are shown on the superannuation payment summary

The total T2 offset is limited to $10,000 or 10% of the Defined Benefit Income Cap

Note that MYOB Tax was previously calculating this offset incorrectly and has now been corrected

Medicare Exemption

I Return : Item M1 Medicare Levy Reduction or Exemption

Large number of taxpayers incorrectly claim a full Medicare Levy exemption

Estimated to be over 10,000 taxpayers annually with 50% lodged by agents

Exemption requires submission of a Medicare Entitlement Statement

Approval is via a Medicare Certification Letter for the period claimed
MYOB Support Desk Feedback

- Are you running the latest release version of the software?
- Making sure you know what your tax problem is will generally assist the call process and interaction
- Surprisingly some callers actually solve their own issue when describing the problem
- Is the problem return specific or generic
- Can you reproduce the problem
- Can you describe the problem
- Taking a moment to ensure you select the correct support queue will minimize possible delays and redirection
- MYOB Support has a wide range of specifically tasked Support Teams
- You can assist the Support Consultant by entering your MYOB Client ID
- This provides the Consultant with rapid access to your practice details and full support history
- Your MYOB Client ID is printed at the top of your MYOB Invoice(s) or just ask your Support Consultant
- Annual Tax Changes (such as the new Granular Deductions Schedule) are new for the team as well
- Familiarity with preparation workflows and challenges is a ‘learned process’
- The Annual Tax Release is always a Support Peak
- The call handling system continually monitors call volumes and service response times
- Average Call Times tend to be longer at the start of the tax year
- Staff Levels are specifically increased for the Tax Peak
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- The call handling system continually monitors call volumes and service response times
- Average Call Times tend to be longer at the start of the tax year
- Staff Levels are specifically increased for the Tax Peak
- The Tax Support Team are not able to provide tax advice

Popular Knowledge Base Articles  Top 20

<table>
<thead>
<tr>
<th>Knowledge Base Article Title</th>
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</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Common PLS Rejections In Tax</td>
</tr>
<tr>
<td>2</td>
<td>Getting started with Tax Pre-fill</td>
</tr>
<tr>
<td>3</td>
<td>Tax pre-fill FAQs and common errors</td>
</tr>
<tr>
<td>4</td>
<td>FAQ’s: PractitionerLodgmentServices (PLS)</td>
</tr>
<tr>
<td>5</td>
<td>Troubleshooting returns stuck in transmitting or transmitted</td>
</tr>
<tr>
<td>6</td>
<td>2017 &amp; 2018: V17 - Mandatory tag value not present</td>
</tr>
<tr>
<td>7</td>
<td>Restarting the MYOB Tax SBR Sender Server</td>
</tr>
<tr>
<td>8</td>
<td>Error: “The PLS window service is not responding, please restart the service” when viewing the LodgmentManager homepage</td>
</tr>
<tr>
<td>9</td>
<td>EI 2018: Item 7 - Australian Annuities &amp; Super income calculation</td>
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<tr>
<td>10</td>
<td>Error: CMN.ATO.GEN.EM0014 &amp; CMN.ATO.GEN.EM0008</td>
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<tr>
<td>11</td>
<td>Changing the status of a tax return or form</td>
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<tr>
<td>12</td>
<td>Error: “CMN.ATO.GEN.200001 An unexpected error has occurred. Please contact the ATO”</td>
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<tr>
<td>13</td>
<td>2018 ET: Printing issue at Label 55W</td>
</tr>
<tr>
<td>14</td>
<td>Tax 2018: Tables, Rates and Thresholds</td>
</tr>
<tr>
<td>15</td>
<td>Microsoft Office 2019 compatibility with MYOB products</td>
</tr>
<tr>
<td>16</td>
<td>Error: “SR DAL data source error”</td>
</tr>
<tr>
<td>17</td>
<td>Refreshing the System Services links in AO</td>
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<tr>
<td>18</td>
<td>Refreshing the System Services links in AE Tax</td>
</tr>
<tr>
<td>19</td>
<td>Refreshing the System Services links (AE Tax Series 6 &amp; 8)</td>
</tr>
<tr>
<td>20</td>
<td>Tax Login window appears when opening returns from tax returns tab in AE Practice Manager</td>
</tr>
</tbody>
</table>

Extended support hours for the 2019 tax season

Monday to Friday
- 1 July 2019 to 26 July 2019
- 9:00am - 7:00pm (AEST)
- 1 July 2019 to 26 July 2019
- 9:00am - 7:00pm (AEST)
- 1 July 2019 to 26 July 2019
- 9:00am - 7:00pm (AEST)
- 1 July 2019 to 26 July 2019
- 9:00am - 7:00pm (AEST)
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- 9:00am - 7:00pm (AEST)
- 1 July 2019 to 26 July 2019
- 9:00am - 7:00pm (AEST)
Getting Assistance
Online Services

24/7 access to Online Help and Knowledge Base
Online community forums for accountants
www.myob.com/AEforum
www.myob.com/AOforum

End of Financial Year Hub

Important Dates

MYOB Tax v2019.0
Software release
Tax 2019 will be available for
processing via My/MYOB on
Thursday 27 June 2019

ATO ILIS
Enquiries
At ATO ILIS during
the day, call 1300 046
046 or via
www.myob.com

ATO PLS
Lodgments
All PLS forms due 13 June
2019

ATO Refund
Processing
Taxpayers should
expect refunds on
Tuesday 16 July 2019

MYOB Tax Tables