



e-News

Monday, 11th March 2024

Newsletter No 133

Overdue TPAR Penalties & New Casual Employee Definition

GST annual return



**Taxable payments
annual report**



Due dates for lodging
and paying



Hello! I hope you're keeping cool in this insane hot weather! Summer has not given up on us yet! This week I have two pieces of news - one is about a new definition of "casual employee" from the Fair Work Act and the other is about new penalties from the ATO if Taxable Payments Annual Reports (TPAR) are lodged late.

New Casual Employee Definition

As a result of the Australian Government's "Closing Loopholes" changes to workplace laws, the existing definition of "casual employee" will be replaced with a new one. The new definition says that an employee is only casual if:

- there is no guaranteed ongoing work, considering the employment relationship's actual substance and reality
- the employee receives a casual loading or specific casual pay rate.
- A new pathway for eligible employees to switch to permanent employment if they want to will replace current rules.

There will also be new rules against:

- Dismissing or threatening to dismiss employees to rehire them as casuals
- Engaging in misrepresentation about casual employment.

Penalties Soon to Apply for Overdue TPARs

Businesses that hire contractors for certain services might need to file a **Taxable Payments Annual Report** (TPAR) by **28 August** every year.

Starting 22 March, the ATO will fine businesses that:

- Haven't filed their TPAR for 2023 or earlier years;
- Have received three reminders about their late TPAR.

If you don't have to submit a TPAR, you can send in a 'non-lodgment advice form' via Online Services for Business (or via your Tax/BAS Agent). If you've stopped hiring contractors, this form also lets you say you won't need to file a TPAR in the future. Doing this will ensure the ATO doesn't chase you for late lodgement fines!

In Other Bookkeeping_BAS News...

Free Business Training: Are you interested in learning more about business planning, finances, record keeping/registration, tax and super management? You can access 21 free courses on this online learning platform called "[Essentials to Strengthen your Small Business.](#)"

[Can I Claim the GST on That](#) page updated: Some new items have been added to this list including whether GST applies when you pay for goods using digital currency and GST on compression socks.

Fuel Tax Credits Increase: From 5 February, the rates for fuel tax credits were increased in line with the fuel excise duty indexation. Use the fuel tax credit calculator to correctly calculate your claims according to the duty rate for the relevant period. <https://bit.ly/42yHIAs>

Next BAS due date: The next quarterly BAS for **January to March 2024**, is due by **28th April 2024** if electing to receive and lodge by paper and not an active STP reporter. If, however, you have elected to receive and lodge electronically, this BAS is due by **26th May 2024**.

Next Super due date: The Q3 2023-24 super guarantee contributions are due by **28th April 2024**. I advise that you lodge and pay at least a week before this date to ensure payments are received by super funds by this date. Paying on the 28th of April is too late and you will need to lodge a super guarantee charge statement as a result.

Your Online Services - you will Control who has Access from 13 Nov: If you engage a new agent, change to a new agent, or need to make changes to what your agent is authorised to do for you, you will need to go through the Agent nomination process. [Read more here for further details.](#)

Super is now part of the NES: [Super is now an entitlement under the National Employment Standards \(NES\).](#) This means that most employees covered by the NES can take court action under the Fair Work Act to recover unpaid super unless the ATO has already commenced proceedings about that super.

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