



## e-News

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Newsletter No 119

# Client-to-Agent Linking in Online Services



### What is Client-to-Agent Linking?

Client Agent Linking is an ATO initiative intended to improve security over client identity and limit OSFA (Online Services for Agents) fraud by agents, their employees, and other authorised persons. **From November 13, 2023**, if you want to engage a new BAS or Tax agent to act on your behalf, you will need to nominate them in your Online Services for Business. This is known as "Client-Agent Linking".

### Why is Secure Client-to-Agent Linking Important?

The intended outcome of this new process is to reduce fraud and identity theft and improve data security. By strengthening the security of this process, all parties involved – including you, your agent, and the ATO, can have confidence that you, the client, and not a fraudulent person, have authorised an agent to act on your behalf.

## Rollout of Client-to-Agent Linking Process

The ATO has implemented a phased rollout of the client-to-agent linking process. The following businesses and organisations are currently included in the rollout or will be in the near future:

1. Public and multinational businesses who are part of the Top 100 and Top 1,000 – effective from 19 June 2022.
2. Most public and multinational businesses – effective from 13 December 2022.
3. Businesses in the Top 500 privately-owned wealthy groups, where that group has a significant level of ownership of the business – effective from 13 December 2022.
4. Government entities – effective from 24 February 2023.
5. All types of entities with an Australian Business Number (ABN) excluding sole traders – effective from 13 November 2023.

Please note that the client-to-agent linking process **does not currently apply to individual taxpayers**. However, from 13 November 2023, it will be applicable to all types of entities with an ABN, **excluding sole traders**.

## Nominating a New Agent

When you intend to do either of the following, you need to nominate or link the agent.

1. Engage a new tax or BAS agent, or payroll service provider to represent you.
2. Provide extra authorisation to your existing authorised agent, such as representing you for a new obligation like activity statements or a new entity in your group.

You can do this by using the **new agent nomination feature in Online Services for Business** (see the steps to follow below).

Once you complete the agent nomination, you must let your agent know that you have nominated them as he/she will not receive any notification from the ATO. The agent will have 7 calendar days to add you to his/her client list in Online Services for Agents or Practice Software. Note, starting from 13 November, this **period will be extended to 28 calendar days**.

## Steps to Nominate a New Agent

1. From the Online services for business home page:
2. select Profile, then Agent details at the Agent nominations feature, select Add
3. on the Nominate agent screen, go to Search for agent
4. type your agent's (or payroll service provider's) registered agent number (RAN) or practice name and select Search

5. select the agent you want to nominate (if multiple results are returned, select the correct agent)
6. check that the agent's details are correct
7. complete the Declaration select Submit.  
You'll now see your agent's details listed under Agent Nominations.
8. Let your agent know that you have nominated them!

## Conclusion

The Client-to-Agent linking process strengthens security measures for you and your business, agents, and the ATO. It not only protects your business but also safeguards your sensitive information from fraudulent attempts and use in identity theft. By following the steps to link to a new agent, you can embrace a more secure digital landscape for your business and your agent/s.

## In Other Bookkeeping\_BAS News...

**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 Due Date:** You must ensure that super guarantee contributions for Q1 2023-24 have reached super funds by **28th October**. This means that you need to make the payment at least a week or more before this date. If you fail to do this, you need to pay the super guarantee charge. [See more details here via the ATO.](#)

**Next BAS due date:** The next quarterly BAS for the period **July to September 2023**, is due by **30th October** if you have elected to lodge by paper and are not an active STP reporter, **13th November** if you lodge electronically, or **27th November** if your BAS or Tax Agent lodges on your behalf.

**Check Your ABN Details:** The ATO regularly reviews ABN entitlement and will cancel an ABN if there are no signs of business activity. The ATO recommends that you check the details of your ABN at least annually to ensure they are correct for your circumstances. Find out how to [check the details of your ABN here.](#)

### Issue impacting pay as you go instalment variations

The ATO has advised there may be an issue impacting pay as you go (PAYG) installment variations.

If you have lodged a variation on your activity statement **since 25 August 2023**, please check your activity statement prior to your next lodgment. You may need to

complete a new variation on the impacted activity statement.

**PayDay Super is Coming:** From 1 July 2026, employers will be required to pay their employees' super at the same time as their salary and wages. This will be known as "Payday Super". The ATO is working with industry bodies to co-design the new measure. If you would like to give feedback about Payday Super, [you can do so here](#) up until the 3rd of November 2023.

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## Latest Articles



### **Managing MyGovID when Devices are Upgraded or Added**

Learn how to set up MyGovID on a new device or if you want to set it up on multiple devices.



### **Upcoming Changes to Workplace Laws**

Fair Work frequently updates payroll rules, and the current situation is no exception. Numerous aspects of payroll have recently changed or will soon change. For more information, please read our blog.



### **What NOT to include in Payslips for Paid Family & Domestic Violence Leave**

Something important to call out in relation to paying this leave is the information that is **prohibited** from being included on the employee's payslip.



### **Xero Tips & Tricks**

Here is my list of useful tips and tricks that I use when wrangling Xero. I'll try to keep adding new tips etc as I discover them. I hope you find them useful.



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