

TAXATION

Fol request flags security concerns for ATO

ATO has responded to media reports that some \$550m has been fraudulently claimed over the last two years through misuse of myGov.

Minor and technical amendments: exposure draft

Treasury has released two exposure drafts which makes miscellaneous and technical amendments in order to maintain the quality of Treasury legislation.

ATO corporate plan 2023-24 released

The ATO has released its corporate plan 2023-24 which covers the period 2023–24 to 2026–27 and includes the plan of the Australian Business Registry Services (ABRS).

ATO Tax time 2023 update – 18 July 2023

The Tax Practitioner Stewardship Group (TPSG) Tax Time 2023 meeting was held on Tuesday 18 July 2023.

Removing lodgment deferral phone requests and spreadsheet application forms

The ATO have advised that ‘the lodgment deferral function in *Online services for agents* was launched on 21 April 2023. Since then, more than 8,000 agents have submitted lodgment deferral requests with over 780,000 TFNs processed’.

REGULATOR NEWS

Appointments to the Charities Commission Advisory Board

Treasury has announced the appointment of eight members to the Australian Charities and Not-for-profits (ACNC) advisory Board.

TAXATION

Fol request flags security concerns for ATO

Media reports state that some \$550 million has been fraudulently claimed from the ATO over the last two tax years through the misuse of myGov. The ABC used the Freedom of Information Act 1982 to request statistics about:

- ATO Online accounts which might have been subject to an unauthorised access in the last 12 months; and
- fraud on the ATO conducted as a result of the unauthorised access.

The ATO's response is available on its [website](#). It shows that there are some 8,100 "clients" who have had income tax lodgments and/or activity statements cancelled by the ATO in 2022-23 – up from 7,500 in 2021-22. The total dollar value of the cancellations in 2022-23 is \$320.6 million, compared to \$237.2 million in 2021-22. It should be noted that the 2022-23 figures only include up to February, ie they are not full year.

Minor and technical amendments: exposure draft

Treasury has issued [two exposure drafts](#), both of which make miscellaneous and technical amendments in order to maintain and improve the quality of Treasury legislation, eg repealing redundant and inoperative provisions; enhancing readability and administrative efficiency; reducing unnecessary red tape; and making other technical changes.

The documents are the:

- Treasury Laws Amendment (Measures for Consultation) Bill 2023: Miscellaneous and technical amendments - Spring 2023; and
- Treasury Laws Amendment (Measures for Consultation) Regulations 2023: Miscellaneous and technical amendments - Spring 2023.

Submissions are due by 23 August 2023.

ATO corporate plan 2023-24 released

The plan covers Ket focus areas and core priorities, performance measures and priority risks.

The ATO's corporate plan 2023-24 states that the 'key focus areas for 2023–24 are the strategically important areas where we must succeed in the year ahead. They focus on delivering committed priorities, driving tax performance and strengthening the integrity of the tax, superannuation and registry systems. Underpinning these focus areas are our continued advancements harnessing data and digitalisation to transform our business and to achieve our strategic objectives.

1. Improve small business tax performance
2. Manage cybersecurity
3. Address collectable debt
4. Protecting the system and clients against fraud
5. Multinational tax performance
6. Modernising business registry services
7. Superannuation guarantee integrity
8. Continue to invest in data and digital'

The ATO Corporate plan 2023-24 goes on to state that 'our strategic objectives' align 'to core priorities and performance measures. The activities we undertake within our core priorities and our management of risks ensure that we achieve our strategic objectives. Our performance measures help us to understand whether we are on-track and allow us to refine our approach when needed.

1. Government
2. Client
3. Workforce
4. Operational
5. Financial

Download a 'portable document format version of the [ATO corporate plan 2023-24](#)'.

ATO Tax time 2023 update – 18 July 2023

'Key messages and themes from the discussion included:

Updates were provided from:

- ATO Systems and Digital services
- Service Delivery
- Marketing and Communication
- Superannuation and Employer Obligations.

Key points noted included:

Digital service volumes had increased since last update

- There was a spike in demand for online services, coupled with pressure in the ATO systems processing on 17 July. This resulted in the implementation of the waiting room facility for individuals, and subsequently for business and agents. A configuration issue meant some agents were directed to the individuals waiting room. This has been fixed.

Processing update

- Call volumes increased slightly from the same time last year. The nature of calls were similar to the 11 July update.
- Lodgments were slightly down overall compared with this time last year.
- Refunds have been issuing since last Thursday 13 July, early indications show refunds have reduced.

Key tax time focus for this week through our communications and media activities includes:

- the small business tax time toolkit, the importance of correctly reporting motor vehicle expenses and homebased business expenses
- continued emphasis of how important it is to get client verification correct, whilst highlighting tax professionals should not be retaining copies, originals or the details of identity documents due to the risk of being stolen through cyber-attacks or even physical break-ins at a tax professional's premises
- encouraging tax professionals to check their annual lodgment performance result through Online services for agents.

The latest video for tax professionals, discusses rental property claims for clients this tax time, in particular more about the common errors that will be focused on and how to get it right for clients.

Promotion of Open Forums which will take place on Tuesday 8 August

- The forum gives tax professionals and their staff a chance to hear about the latest updates and upcoming changes to tax and super and questions can be asked.
- Topics will include lodgment deferral, FBT, and a client verification update from the Tax Practitioners Board (TPB).

Members were provided with an update on

- the feedback received about STP and W1 figures not reconciling which highlighted the need for communications, which are being developed
- the duplicate reporting issue with a large superannuation fund. The main issue has been addressed and residual remediation will continue to be undertaken as appropriate.'

Removing lodgment deferral phone requests and spreadsheet application forms

The ATO have stated that the lodgment deferral function 'populates and validates data; reducing errors and delays you may have experienced when using the spreadsheet application forms. You'll receive a response within 48 hours if your request meets agent-assessed or new or re-engaged client guidelines.

As the function is working efficiently and the peak lodgment period has passed, we will start the final transition by removing the ability to request lodgment deferrals via previous methods.

From 31 July 2023:

- Phone deferrals will no longer be available. Callers will be directed to use the lodgment deferral function. Note: Lodgment deferral requested via the phone service was limited to lodgment deferrals requests that met low-risk (agent-assessed) guidelines and a maximum of 5 clients.

- Lodgment deferral spreadsheet application forms will be removed from our website.
- Information, guides and videos are available to help agents apply using the lodgment deferral function.

From **1 September 2023**, we will no longer accept lodgment deferral requests submitted using the spreadsheet application forms. If you already have a spreadsheet application form and submit it through Practice mail **by 31 August 2023**, we will process your request. After that date, you need to apply using the lodgment deferral function.

We understand that any improvement means a change to how you do things in your practice. So, if you haven't made the switch, the following will support you:

- [Applying for a lodgment deferral](#) – information and instructional videos showing how to request a single or multiple deferrals
- [Online services for agents user guide](#) – detailed instructions to guide you through the process
- Help aside information in Online services for agents – available on every screen to help you as you go.

We will continue to communicate and keep you updated via the *Tax professionals newsletter*.

REGULATOR NEWS

Appointments to the Charities Commission Advisory Board

Treasury has [announced](#) the appointment of eight members to the Australian Charities and Not-for-profits (ACNC) Advisory Board. The appointees are: (i) Ms Sarah Davies as the part-time Chair and general member; (ii) Ms Heather Watson as the part-time Deputy Chair and general member; and (iii) Ms Anna Bacik, Mr David Crosbie, Mr Ian Hamm, Ms Sara Harrup, Ms Rosina Loria and Dr Myles McGregor-Lowndes as part-time general members.

The ACNC Advisory Board supports and advises the ACNC Commissioner.