

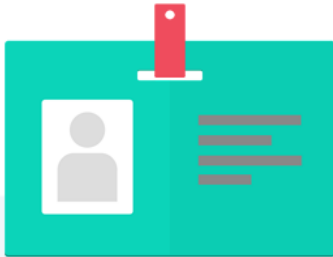
## Client eBrief



THE INSTITUTE  
OF CERTIFIED  
BOOKKEEPERS



Optimise my Bookkeeping



## ATO Lodgement Dates

### Director ID and Penalties For Not Applying

#### Directors Who Have Not Met Their Obligations

The Australian Business Registry Services (ABRS) continues to engage with directors who haven't met their obligations, and if you are a director of an organisation that has yet to apply for a Director ID, you may be contacted.

#### Actions that may be taken if a director fails to apply include:

- Being asked to attend an interview with a delegate of the Registrar to explain why they haven't obtained one, and/or
- Referral to the Australian Securities and Investments Commission (ASIC) to consider investigation and prosecution.

#### Director ID Offences

It's a criminal offence for a director to not apply on time, and information about the penalties will be included in the correspondence being issued. You can learn more about [director ID penalties and offences](#) from the ABRS website.

#### How Your Bookkeeper Can Help

Directors may request assistance from their Bookkeeper to support them in applying for a Director ID. However, as per law, an authorised agent can only assist with this process, but **cannot complete the application on the director's behalf**. The fastest way is to [apply online at ABRS.gov.au](#). If a director is unable to apply online, they can phone the ABRS on **13 62 50**.

- Directors who live in Australia but are unable to apply online or over the phone, will need to complete a paper application form: [Application for a director identification number – for people living in Australia \(NAT 75437\)](#)
- Directors who live outside Australia and can't apply online, will need to complete a paper application form: [Application for a director identification number – for those living outside Australia \(NAT 75433\)](#).

For more information about who needs a director ID and how to apply, visit [ABRS.gov.au](#).

These dates are from the ATO website and do not account for possible extensions.

You remain responsible for ensuring that the necessary information is with us in time.

See [ATO Due dates by month](#) to check monthly lodgement and payment dates.

#### BAS/IAS Monthly Lodgements

Final dates for lodgements and payments:

March Activity Statement  
21 April 2024

April Activity Statement  
21 May 2024

#### BAS Quarterly Lodgements

Final dates for lodgements and payments:

**3rd Quarter 2024 Financial Year:**  
**March Quarter 2024 (incl. PAYGI)**  
28 April, 2024

**4th Quarter 2024 Financial Year:**  
**June Quarter 2024 (incl. PAYGI)**  
28 July, 2024

When a due date falls on a Saturday, Sunday or Public Holiday\*, you can lodge or pay on the next business day.

\*A day that is a public holiday for the whole of any state or territory in Australia.

Due date for super guarantee contributions:

**3rd Quarter 2024 Financial Year:**  
January to March 2024 – contributions must be **in the fund** by 28 April, 2024

**4th Quarter 2024 Financial Year:**  
April to June 2024 – contributions must be **in the fund** by 28 July, 2024

Late payments of superannuation are **not** tax deductible. If your business has overdue superannuation guarantee payments and you are unsure of how to proceed, please contact us to discuss.



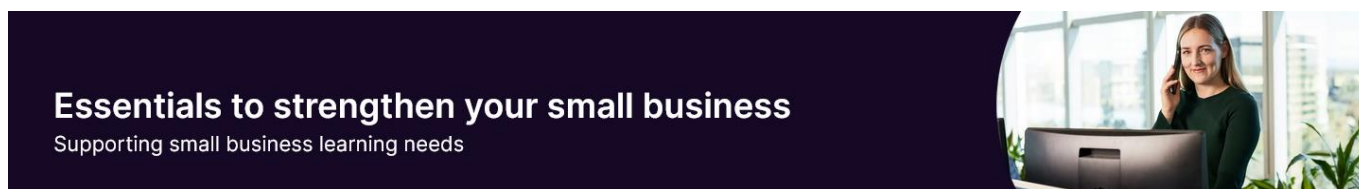
## Essentials to Strengthen Your Small Business

### Flexible, Free Online Courses from the ATO

[Essentials to Strengthen Your Small Business](#) is a flexible and free online learning resource designed by The Australian Taxation Office (ATO). The resource offers a comprehensive set of online learning resources designed to empower small businesses, educators, and tax professionals. These courses cover essential topics crucial for business success, making them invaluable tools for improving business knowledge and compliance.

With a total of 21 short courses currently available, these resources cater to various stages of the business lifecycle. Whether you are just starting out, or looking to enhance your existing operations, there's a learning pathway suitable for everyone.

Covering crucial topics ranging from starting up and record-keeping, to tax compliance and business viability, these resources empower small business owners to confidently navigate complex financial landscapes. By equipping themselves with essential knowledge through these courses, small business owners can enhance their operational efficiency, meet regulatory requirements, and ultimately boost their chances of long-term success.



Idea

Start-up

#### Starting a small business

🕒 67 mins + [Add to my pathway](#)

Are you thinking of starting a small business? Maybe you have a hobby that's becoming a business? This course will help you understand the difference between a hobby and a business, the most common business structures and the registrations you may need to run a small business.

For more information, see [Essentials to strengthen your small business](#).

Disclaimer: All or any advice contained in this newsletter is of a general nature only and may not apply to your individual business circumstances. For specific advice relating to your specific situation, please contact your accountant or contact me for further discussion.

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This newsletter is produced by the Institute of Certified Bookkeepers and distributed by members.

