

TAXATION

COVID-19 disaster payment phase-out: NSW and ACT

Services Australia has advised that the COVID-19 Disaster Payments are phasing out in the ACT and NSW due to the vaccination rates.

New NSW support for small businesses

NSW Government has announced two new COVID-19 related economic support measures for small businesses.

Tasmanian payroll tax: waiver and grants

Tasmanian government has announced that it will provide a waiver of payroll as well as a grant for eligible employers.

Pandora papers released: ATO to investigate

The ATO said it will be analysing the information in the Pandora Papers released by ICIJ to identify possible Australian Links.

Data matching with AUSTRAC transaction report

ATO has registered a notice that it will acquire AUSTRAC transaction report information data for the period of 17 June 2021 to 20 June 2027.

Data matching program on government payments

ATO has registered a notice stating that it will acquire government payments data from government entities who administer government programs.

IGTO report: ATO communication of taxpayer rights

IGTO has released a report that provides a detailed look at ATO communications in relation to a sample of its decisions and actions and how effective they are.

Deadline for Director Identification Number applications announced

Government has registered an instrument that extends the time available for persons who are eligible officers to apply for a director identification number.

ATO paper: digital transformation driving tax administration

ATO has released a paper on how data and digitisation are driving the future of tax administration.

Treasury review: first six months of JobKeeper

Treasury has released a report containing analysis on the first six months of the JobKeeper payment.

Non-profit sporting and games clubs

ATO has released a draft ruling that considers whether not-for-profit, clubs, societies or associations are exempt from income tax under “encourage of a game or sport” category.

Aggregated turnover test: connected entities

ATO has released a determination that considers the operation of the aggregated turnover test where a connected entity or affiliate has a different accounting period.

VICTORIA CTRS - Mandatory reassessment of rent relief – impact on small business tenants who don’t comply

It’s important for Victorian tenants who have a rent relief agreement with their landlord under the [Commercial Tenancy Relief Scheme \(the Scheme\)](#) to complete the mandatory reassessment.

FINANCIAL SERVICES

ASIC extends COVID-19 relief for financial advice

ASIC has further extended its temporary COVID-19 relief for financial advice in relation to Record of Advice relief.

Reminder: financial services reforms have commenced

Treasury has reminded the financial service industry about reforms that have commenced from October 2021.

SUPERANNUATION

Military invalidity benefits and super payments

ATO has provided an update on its remediation program for historical income assessments for taxpayers impacted by invalidity benefits paid to former AFD members.

New set of FAQ on MySuper Product Heatmap: APRA

APRA has released a new set of FAQs on the upcoming 2021 MySuper Product Heatmap.

APRA super data reporting

APRA has published a set of additional FAQs on the reporting standards for Phase 1 of the Superannuation Data Transformation project.

Employers to request 'stapled super' fund details for employees from 1 November 2021

Members should inform or remind their clients that if they are employers, from 1 November 2021, if a new employee has not chosen a superannuation fund, they will

need to contact the ATO to check if that employee has an existing superannuation account known as a 'stapled fund'.

REGULATOR NEWS

Guidance on supervisory arrangement requirements finalised

TPB has released its finalised guidance to help partnerships and companies entities to meet the "sufficient number" requirement under the TASA.

TPB extends temporary concessions for tax practitioner obligations

TPB has issued updates to its temporary concessions to assist tax practitioners meet their obligations in the wake of COVID-19.

Continuing professional education webinar: TPB Q&A

TPB has released a compilation of questions and answers in response to its recent webinar on continuing professional education.

2021 Strategic Review external stakeholder survey

We would really appreciate your input to the ACCC survey to assist with their strategic review. For example, have you, your clients or employer had any concerns around unfair contract terms?

Director identification number

There are various deadlines by which Directors must apply for a Director Identification Number or face penalties.

TAXATION

COVID-19 disaster payment phase-out: NSW and ACT

Services Australia [has advised](#) that COVID-19 Disaster Payments are phasing out in the ACT and NSW. This is because the vaccination rate in the two jurisdictions has reached 70%.

As of 8 October 2021, 70% of people 16 years or older in ACT have had two doses of a COVID-19 vaccine. For individuals who claimed the payment in the ACT, their last relevant period for automatic payments was 1 to 7 October 2021.

As of 7 October 2021, 70% of people 16 years or older in NSW have had two doses of a COVID-19 vaccine. For those who claimed for parts of Sydney, their last relevant period for automatic payments was 7 to 11 October 2021. For those in Greater Sydney or other areas of NSW, their last relevant period for automatic payments was 3 to 9 October 2021.

For those still affected by movement restrictions, it is necessary to reapply for COVID-19 Disaster Payment each week to determine eligibility.

Further changes at 80% threshold

When 80% of people 16 years or older in a State or Territory are fully vaccinated with two doses of a COVID-19 vaccine, Services Australia [advises](#) that the COVID-19 Disaster Payment will reduce over two weeks. Those who may be eligible for ongoing support will have re-apply on a weekly basis.

New NSW support for small businesses

The NSW Government [has announced](#) two new COVID-19 related economic support measures for small businesses.

The "Summer Holiday Stock Guarantee" is available to businesses with an annual turnover between \$75,000 and \$50 million. Eligible businesses will be able to apply for a grant of up to \$20,000 to compensate for loss of perishable stock, or claim \$10,000 for reduced capacity to sell non-perishable items if a local lockdown occurs and they are impacted. The Stock Guarantee of up to \$20,000 would be available for

businesses forced to shut their doors between 1 December 2021 to 31 January 2022 due to public health orders.

The current Small Business Fees and Charges Rebate will be increased from \$1,500 to \$2,000 and it will be possible to claim road user tolls. The changes will operate until 30 June 2022.

Tasmanian payroll tax: waiver and grants

The Tasmanian Government [has announced](#) that it will provide a waiver of payroll tax paid or payable to eligible employees between 1 July 2021 and 31 December 2021, ie employees who solely or predominantly work in the tourism, hospitality or ancillary industries.

Employers who are eligible for the payroll tax waiver will be eligible for a grant. The grant amount is calculated by multiplying the total payroll tax waiver for the September quarter 2021 by a factor of 2.5.

Pandora papers released: ATO to investigate

The International Consortium of Investigative Journalists (ICIJ) has [released](#) details of offshore tax planning activities contained in 11.9 million confidential files leaked from 14 offshore services firms - the so-called "Pandora Papers". This follows the release of the "Paradise Papers" in 2017 and the 2016 "Panama Papers".

In a [statement on 4 October 2021](#), the ATO said it is aware of the Pandora Papers and will be analysing the information to identify any possible Australian links.

ATO Deputy Commissioner and Serious Financial Crime Taskforce (SFCT) Chief, Will Day, said the ATO will certainly look at this data set and compare it with the data the ATO already has to identify any potential connections. While the information in such data leaks is "interesting", Mr Day noted that the ATO doesn't rely on data leaks to do its job.

The ATO said it was important to remember that being included in a data leak doesn't automatically mean that there has been tax evasion or crime. "There are a range of legitimate reasons that someone may have for an offshore bank account or

structure", Mr Day said. The ATO encouraged those who may have undeclared offshore income to contact the ATO.

Data matching with AUSTRAC transaction report

The ATO has registered a [notice](#) that it will acquire AUSTRAC transaction report information data from AUSTRAC for the period of 17 June 2021 through to 30 June 2027. The data items specified include information reported to AUSTRAC for:

- international funds transfer instructions;
- threshold reports (excluding gambling);
- threshold reports (including gambling);
- solicitor transactions reports;
- "suspicious matters";
- carry mail and physical cash;
- bearer negotiable instruments.

The ATO expects records relating to approximately nine million individuals will be obtained each financial year.

Data matching program on government payments

The ATO has registered a [notice](#) stating that it will acquire government payments data from government entities who administer government programs for 2017–18 to 2022–23 financial years. The data items include:

- service provider identification details (names, addresses, phone numbers, email, dates of birth, service type, ABN, ACN);
- payment details (service provider ID, name of service, type of service linked to program, value of payments received for the financial year, count and type of claim, withholding and re-credit amount).

The data will be acquired and matched to:

- identify and address non-compliance with tax and super obligations by service providers receiving government payments for delivering services;
- support agencies in their understanding of any identified tax or super risks associated with the specific programs being examined.

The ATO expects records relating to approximately 36,000 service providers will be obtained each financial year.

IGTO report: ATO communication of taxpayer rights

The Inspector-General of Taxation and Taxation Ombudsman ("IGTO") has released a report entitled [An investigation into the effectiveness of the Australian Taxation Office \(ATO\) communications of taxpayer rights to complain, review and appeal](#). The report provides a detailed look at ATO communications in relation to a sample of its decisions and actions and how effective the ATO is in communicating these rights.

The rights to complain and be informed about review options are not mandated in legislation, however they are set out in the Taxpayers' Charter and in the Commissioner's own instructions to all ATO staff. The Taxpayers' Charter states that the ATO will "outline [the taxpayer's] options if [they] want a decision or action reviewed including, legal review rights and the formal complaint process".

IGTO stated in its associated [media release](#) that its investigation identified that, in practice, this requirement is premised on taxpayers being aware of their rights – and how they can exercise these rights to question or challenge the ATO's actions and decisions.

The investigation concluded that ATO training on taxpayer rights is not mandatory, is not required to be regularly refreshed as part of internal training and the ATO training course on the Taxpayer's Charter does not include content to support ATO officers communicating rights to taxpayers.

IGTO made six recommendations, all of which were agreed to by the ATO.

Deadline for Director Identification Number applications announced

The Government has registered legislative instrument [Corporations \(Director Identification Numbers—Transitional Application Period\) Instrument 2021](#).

The instrument extends the time available for persons who are eligible officers immediately before the commencement of the director identification number obligations to apply for a director identification number ("DIN"). The persons are

required to apply for a DIN before the end of the applicable transitional application period.

There are two end dates. The first applies to those operating under the Corporations Act – the end date is 30 November 2022. The second applies to directors operating under the Corporations (Aboriginal and Torres Strait Islander) Act 2006 (the "CATSI Act") – the end date is 12 months later, ie 30 November 2023.

ATO paper: digital transformation driving tax administration

The ATO has released a paper on how data and digitisation are driving the future of tax administration. The [paper, delivered by Jeremy Hirschhorn, ATO Second Commissioner, Client Engagement](#) on 1 September 2021, covers the following themes:

- thinking about the tax return as a data set;
- insights from the COVID-19 response;
- observations on the ethical use of data;
- how data and digitisation are driving the future of tax administration; and
- the ATO's role in taking a whole-of-government approach to data and digitisation.

While the ATO generally thinks about digitisation and data usage in the context of its compliance work, Mr Hirschhorn said that in most cases its best use of digitisation and data is in growing the voluntary compliance rate. Across the board, tax compliance in Australia is estimated at 93% after all ATO compliance activities. Of this 93%, about 90% (or just over \$400bn) in tax comes in voluntarily, Mr Hirschhorn said. The ATO compliance activities bring in the 3% difference with about \$15bn each year.

Mr Hirschhorn said the ATO now tends to think of data as on a curve, ranging from Level one (taxpayer provided data, where there is no bulk data set available, such as work-related expense claims where taxpayers keep their receipts) to Level six (where the data is so reliable that the tax system is actually designed around the data). The ATO said it is increasingly seeing "Level six" as the future of tax administration. That is, to move the system to verifiable data, rather than bring the data to the system.

Treasury review: first six months of JobKeeper

Treasury has released a report entitled [Insights from the first six months of JobKeeper](#).

As its title makes clear, the report presents Treasury analysis on the first six months of the JobKeeper Payment (to 27 September 2020 – ie over 12 months ago), reflecting on the design and initial impacts of JobKeeper as a key element of the Government's macroeconomic response to COVID-19.

The executive summary notes that, In the first six months of the scheme, eligibility for JobKeeper was based on a business's forecast of its turnover decline, over a month or a quarter, to enable the payment to be made rapidly given the unfolding crisis. In other words, applicants had to self-assess their expectations of the impact of COVID-19 lockdowns on their business.

Analysis of turnover data indicates that \$11.4 billion and \$15.6 billion in the June and September quarters 2020 was paid to businesses whose turnover did not decline by 30% compared with a year earlier. Further, around \$6.8 billion and \$6.4 billion in the June and September quarters was paid to businesses whose turnover fell, but not by 30%. Finally, \$4.6 billion and \$9.2 billion, respectively, was paid to businesses with a turnover increase compared with a year earlier.

Non-profit sporting and games clubs

[Draft Taxation Ruling TR 2021/D6](#), considers whether not-for-profit clubs, societies or associations are exempt from income tax under the "encouragement of a game or sport" category (item 9.1(c) in s 50-45 ITAA 1997).

The key terms in item 9.1(c) - "encouragement", "game", "sport" - are not defined and therefore take their ordinary meaning. The ATO says that while some activities are obviously games or sports (eg football), the following may also qualify:

- activities (athletic or otherwise) where there is a competitive element and participants comply with a set of conventions, expectations and rules. While written or defined rules are not essential, the imposition of such rules and conventions in an organised group of participants can convert an otherwise ordinary leisure activity (eg walking, fishing or dancing) into a game or sport;

- activities where machines or other equipment are used to achieve mobility, eg motor racing;
- activities involving animals, eg polo and equestrian activities; and
- non-competitive, athletic activities such as mountaineering.

To be eligible for a tax exemption in an income year, the club's main purpose for that year must be to encourage a game or sport. This requires an objective evaluation of all material facts and circumstances. Any non-sporting purposes must be ancillary, incidental or secondary to the club's sporting/game purpose.

Previous Ruling withdrawn

Draft TR 2021/D6 is a "refresh" of TR 97/22 (exempt sporting clubs), which was withdrawn on 6 October 2021. The ATO says the updates reflected in Draft TR 2021/D6 do not represent any change in the Commissioner's view.

Proposed date of effect: retrospective.

Comments are due by 5 November 2021.

Aggregated turnover test: connected entities

[Taxation Determination TD 2021/7](#), considers the operation of the aggregated turnover test in Subdiv 328-C ITAA 1997 (meaning of small business entity) where a connected entity or affiliate has a different accounting period to the taxpayer calculating its aggregated turnover.

The aggregated turnover test (s 328-115) is used to determine eligibility for a range of tax concessions. However, the applicable turnover threshold may be anywhere between \$2m and \$5bn. In particular, the temporary full expensing and corporate loss carry-back measures are available to entities with aggregated turnover of up to \$5bn, hence the need for ATO guidance where subsidiaries have different accounting periods.

Section 328-115(2) requires a taxpayer to calculate both its annual turnover for the income year and the annual turnover "for the income year" of any entity that was an affiliate or connected entity at any time "during the income year". The ATO confirms that the relevant income year for s 328-115 purposes is that of the taxpayer calculating the aggregated turnover. Accordingly, the taxpayer's aggregated turnover

is the sum of its annual turnover for the taxpayer's income year and the annual turnover of entities that are connected with it (or are its affiliates) for the period matching the taxpayer's income year. An example in TD 2021/7 shows that if the taxpayer has a June year end while a connected entity has a December year end, the connected entity's annual turnover will have to be calculated as if it were a June balancer.

TD 2021/7 finalises Draft TD 2021/D1 and takes the same approach as the Draft.

Date of effect: retrospective.

VICTORIA CTRS - Mandatory reassessment of rent relief – impact on small business tenants who don't comply

Important information for Victorian tenants who currently have a rent relief agreement with their landlord under the [Commercial Tenancy Relief Scheme \(the Scheme\)](#).

Under the Scheme, tenants are required to re-assess their turnover for the quarter ending 30 September 2021. This mandatory reassessment must be given to their landlord by 31 October 2021.

If a tenant *does not* provide the required evidence to their landlord for the mandatory reassessment *by 31 October 2021*, the waiver component of their rent relief agreement will no longer apply from that date onwards. The non-waiver component (e.g. deferral) will, however, still apply.

The purpose of the reassessment is so the landlord and tenant can check in with each other and find out if circumstances have changed and the rent relief needs to be adjusted.

It only applies for rent relief requests made on or before 30 September 2021 and for tenants who started trading before 1 April 2021.

The fall in turnover for the reassessment period is calculated by comparing the turnover in the two periods in [this table](#), depending on when the business started. Rent relief might either increase or decrease as a result.

The minimum rent relief provided must be the same as the fall in turnover, with at least half waived and the remainder deferred.

Tenants completing a reassessment must provide the following to their landlord in writing **by 31 October 2021**:

- The test turnover
- The comparison turnover
- The change in turnover
- A statutory declaration made by the tenant or an authorised officer of the tenant stating that the tenant is an eligible tenant and that the information provided by the tenant is true to the best of the tenant's knowledge and belief

To show a fall in turnover, tenants will need to provide **at least one** of the following forms of evidence to their landlord:

- Extracts from the tenant's accounting records **or**
- The tenant's BASs that relate to the relevant turnover test period (providing the [G1 information – total sales](#) and remembering to not disclose their tax file number) **or**
- Statements issued by an authorised deposit-taking institution (e.g. a bank) that relate to the tenant's account **or**
- A statement prepared by an independent practising accountant

If a tax agent or BAS agent lodges your BAS with the ATO, it is unlikely that they will be able to provide you with your September 2021 BAS as lodgment is required by 25 November. In this situation, you should look to provide at least one of the other forms of evidence.

It's important that tenants read the [regulations for the Scheme](#) carefully, particularly regulation 29 – Mandatory reassessment of rent relief agreement (pages 33–35).

A tenant can make another request for rent relief where they already have an agreement under the Scheme in place and their financial circumstances have materially changed. This might allow tenants that miss the mandatory reassessment date to make another request for rent relief.

For more information, see the Victorian Small Business Commission's (VSBC) [FAQs](#) for the Scheme and if you have any questions, contact the VSBC by calling 13 8722 or emailing enquiries@vsbc.vic.gov.au.

FINANCIAL SERVICES

ASIC extends COVID-19 relief for financial advice

ASIC has further extended its temporary COVID-19 relief for financial advice with the [ASIC Corporations \(Amendment\) Instrument 2021/848](#). The Record of Advice (RoA) relief has been extended until 15 April 2022 to allow financial advisers to continue to provide a RoA, rather than a statement of advice (SoA), to existing clients requiring financial advice due to COVID-19. ASIC has also reintroduced the SoA relief that allows financial advisers up to 20 business days (instead of five business days) to give their clients an SoA after time-critical advice has been provided. This SoA relief previously expired on 15 April 2021.

The original Instrument, ASIC Corporations (COVID-19 - Advice-related Relief) Instrument 2020/355, provided three temporary relief measures until 15 April 2021 to facilitate retail clients receiving financial product advice in relation to COVID-19. The RoA relief was extended to until 15 October 2021 (now 15 April 2022) by the ASIC Corporations (COVID-19 - Advice-related Relief) Instrument 2021/268.

Reminder: financial services reforms have commenced

The Treasurer has [reminded](#) the financial services industry about reforms that have commenced from October 2021. The reforms cover nine recommendations of the Banking Royal Commission and the Design and Distribution Obligations (DDO), including:

- breach reporting requirements for financial service licensees;
- requiring AFS licensees to provide reference checks and share relevant employment information about financial advisers and mortgage brokers;
- DDO provisions to require issuers of financial products to determine an appropriate target market and sell their products accordingly;
- anti-hawking provisions - unsolicited selling prohibition extended to superannuation and insurance products;
- deferred sales model for add-on insurance products; and
- replacing the duty of disclosure regime with a duty to take reasonable care not to make a misrepresentation, ensuring valid claims cannot be declined for inadvertent failures to disclose information by consumers.

SUPERANNUATION

Military invalidity benefits and super payments

The ATO has provided an [update](#) on its remediation program for historical income tax assessments for taxpayers impacted by the decision in FCT v Douglas [2020] FCAFC 220. In that case, the Full Federal Court ruled that in the three test cases concerning the taxation of invalidity benefits paid to former ADF members, arrears of invalidity pay in one case and invalidity pension payments in another case were entitled to concessional tax treatment as a superannuation lump sum, but invalidity pension payments in the third case were not.

The ATO said initial opt-ins for the amendment process have now closed. For those who opted in before 31 May 2021, the ATO said remediation is taking longer than anticipated as it received a high number of complex cases and is working through the backlog. The ATO update also sets out information to help individual's prepare their [2021 individual income tax return](#).

If a taxpayer opted-in and their amendments have not yet been processed, the ATO said it may mean that the taxpayer's circumstances are more complex, such as if the taxpayer receives disability superannuation benefits, received a lump sum payment in arrears or has multiple super schemes. At the start of October 2021, the ATO said had completed amendments for over 60% of the individuals who opted-in or lodged an objection. It is now working through the remaining cases. If a taxpayer is affected by the Douglas decision and did not initially opt-in, the ATO will write them from late October 2021.

New set of FAQ on MySuper Product Heatmap: APRA

The APRA has released a [new set of FAQs](#) on the upcoming 2021 MySuper Product Heatmap, which is due to be released in December 2021.

APRA super data reporting

APRA has published a set of [additional FAQs](#) on the reporting standards for Phase one of the Superannuation Data Transformation project. This update includes an update to FAQ 1.02 to clarify the next reporting period due date for Reporting Standard SRS 705.1 (Investment Performance and Objectives). Generally, the due

date for the first submission of data in all the new superannuation forms for the reporting period ending 30 June 2021 has been extended to due by 28 October 2021.

APRA has also published a Change Log for the SDT APRA Connect artefacts. See [APRA Connect Taxonomy Artefacts](#).

Employers to request ‘stapled super’ fund details for employees from 1 November

The Federal Government announced in the Federal Budget 2020-21, the *Super Reforms – Your Future, Your Super measure*. One of the main aspects, is the requirement from 1 November 2021, for most employers, to check with the ATO, in those instances where a new employee has not nominated a superannuation fund, to see if that employee has an existing superannuation account, known as a ‘stapled fund’ into which superannuation guarantee (SG) contributions will need to be paid.

The requirements only apply where a new employee has commenced on or after 1 November 2021 and:

- Has not chosen a superannuation fund into which SG contributions are to be paid; and
- Has a stapled fund

More information on ‘Getting ready’, ‘What you need to do from 1 November’ and more, is available on the [ATO website](#).

REGULATOR NEWS

Guidance on supervisory arrangement requirements finalised

The TPB has released its finalised [guidance](#) to help partnerships and company entities to meet the ‘sufficient number’ requirement under the Tax Agent Services Act 2009 (TASA).

The guidance includes measures that will assist tax practitioners to ensure they have adequate supervisory arrangements in place, including where remote work

arrangements exist. Tax practitioners can also apply these measures in franchise arrangements to ensure effective supervision is provided.

Some recommendations and requirements highlighted were:

- the requirement to obtain the prior written consent of nominated registered individuals, so they are aware of their appointment as supervising tax practitioners and the responsibilities of the role;
- developing a supervisory plan, setting out the processes and procedures to help establish a clear understanding of the supervisory arrangements for both the supervisor and the staff under the plan;
- relevant considerations to ensure adequate supervisory arrangements exist in remote working arrangements; and
- factors to consider when a nominated registered individual supervises one or more related or unrelated entities or both.

See [TPB Information Sheet TPB\(I\) 36/2021 Supervisory arrangements under the Tax Agent Services Act 2009](#).

TPB extends temporary concessions for tax practitioner obligations

The TPB has issued [updates](#) to its temporary concessions to assist tax practitioners meet their obligations in the wake of COVID-19:

- Annual declaration - the completion of annual declarations have been extended until 30 June 2022, ie where an annual declaration is due on or before 30 June 2022, tax practitioners do not have to complete it until 2023 or 2024 (if their registration renewal is due in 2023). However, tax practitioners must still meet ongoing obligations such as maintaining professional indemnity insurance, meeting CPE requirements, satisfying fit and proper requirements and complying with the Code of Professional Conduct.
- CPE activities - the removal of the 25% cap for relevant technical or professional reading activity in the TPB's CPE policy has also been extended until 30 June 2022. Tax practitioners are reminded that even though the cap has been temporarily lifted, all elements of the TPB's CPE requirements still apply.
- Educative health and well-being activities - the TPB will continue to temporarily accept a small amount of educative health and wellbeing activities undertaken until 30 June 2022.

- Board approved courses - assessment concessions - where supervised assessments cannot be conducted in line with TPB requirements, the approved guidance for course providers including an update to case by case alternative arrangement will be updated. These arrangements with approved course providers will also remain in place until 30 June 2022. See [Board approved course requirements - concessions for COVID-19](#).

Tax practitioners who are unable to lodge their registration renewal application on time or falling short of relevant experience to meet the renewal requirements are encouraged to contact the TPB for assistance on case by case concession matters.

Continuing professional education webinar: TPB Q&A

The TPB has released a compilation of [questions and answers](#) (Q&As) in response to its recent webinar on continuing professional education (CPE). The Q&A covers topics such as CPE requirements, COVID-19 issues, exemptions, evidence, etc.

2021 Strategic Review external stakeholder survey

The ACCC has released a survey to seek feedback from consumers, businesses and other stakeholders as part of its annual review of the ACCC's Compliance and Enforcement Policy and Priorities.

The ACCC's [Compliance and Enforcement Policy](#) sets out the ACCC's priority areas for its compliance and enforcement activities, and lists the primary factors the ACCC will take into account when deciding to pursue issues or matters. Feedback from small businesses is invaluable when drafting this policy and past feedback has had a direct impact on our priority areas.

Your views on the major issues facing small businesses are an important element of our stakeholder consultation. We are seeking your views on our current priority areas and asking you and your networks to identify new issues that might be causing small business harm or competitive detriment, so that we can include these views in our considerations when drafting our Compliance and Enforcement Policy for 2022.

We also appreciate that the COVID-19 pandemic has caused substantial disruption to the domestic and global economy. We are therefore seeking to understand your experiences with the COVID-19 pandemic, and how this has impacted you and your networks.

Our online survey is available at: [2021 Strategic Review - external stakeholder survey](#)

The survey will end on **3 November**.

We appreciate you taking the time to provide us with your input to help us ensure that the ACCC's resources are utilised in the most effective way possible in 2022.

If you have any questions about the survey, please contact StrategicReview@acc.gov.au.

Director identification number

Who and when?

Who?	When?
Existing Directors (<i>Corporations Act 2001</i>)	30-11-2022
Existing Directors (<i>CATSI Act 2006</i>)	30-11-2023
New Directors – appointed 1-11-2021 to 4-4-2022	Have until 28 days after appointment
New Directors – appointed after 5-4-2022	Apply prior to appointment
New Directors (<i>CATSI Act 2006</i>) – appointed 1-11-2022	Apply prior to appointment

How and cost?

Applications are free and will open in November 2021 on the [Australian Business Registry Services](#) (ABRS).

Intermediaries can assist but it is important to remember that directors must apply themselves and will need their MYGOVID and will need two forms of identity documents. A Director must apply for their director ID themselves, so the ATO can verify their identity. No one can apply on a Director's behalf.

Director identification number (director ID) is a unique identifier you need to apply for once and you will keep this number forever.

A director's authorised agent can't apply for a director ID on behalf of the director. They can help a director understand the new requirement and if they need to apply and when.

There are three steps to the application

- [Set up MYGOVID](#)
- [Documentation](#)
- [Complete the application](#)

Penalties

Failure to complete the application for a Director Identification Number by the time frame can result in criminal or civil penalties. Penalties will also apply for proven cases of providing false identity information or intentionally applying for multiple director identification numbers.