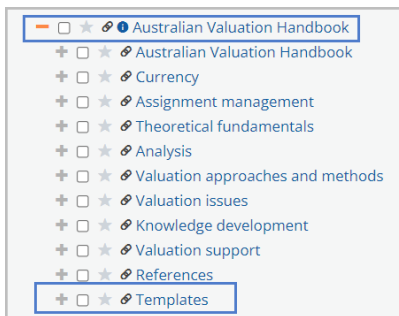


Checkpoint AU

Australian Valuations Handbook

The Australian Valuations Handbook on Checkpoint locates key content and provides an enhanced functionality to efficiently manage important information. The Valuations Handbook provides a step-by-step guidance on IFRS requirements, financial analysis, and compliance to the Corporations Act 2001 (Cth) and accounting standards such as the AAS.

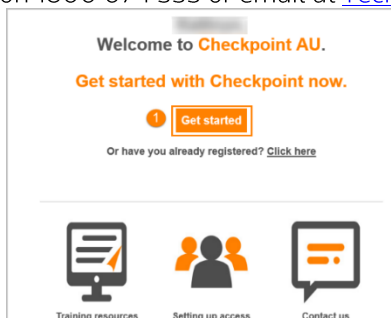
The Valuations Handbook also includes Excel and Word Templates.



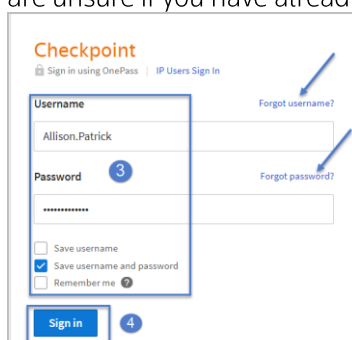
Accessing the Handbook in Checkpoint

You must register for a **Onepass** before you can log into Checkpoint.
To register:

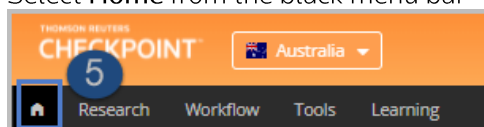
1. Click the **Get Started** link provided in the Welcome to Checkpoint email sent by Thomson Reuters.
Note: If you have not received your Welcome email or require assistance, please contact the Support team on 1800 074 333 or email at Techcare.anz@thomsonreuters.com



2. Launch Checkpoint via www.checkpointau.com.au.
Note: Save the Checkpoint web address as a favourite.
3. At the login page, enter your **Username** and **Password**.
Note: Save your credentials by selecting one of the **Save/Remember** me options.
4. Select the **Sign In** button.
Hint: Use the **Forgot username?** / **Forgot password?** links if you have forgotten login details or if you are unsure if you have already registered for a Onepass.



5. Select **Home** from the black menu bar



6. Navigate the **My Products** list
7. Select the **Australian Valuations Handbook** from
 - a. The list of products or
 - b. Select the **View more products** link if the product is not appearing in the list (depending on the alphabetical placement).

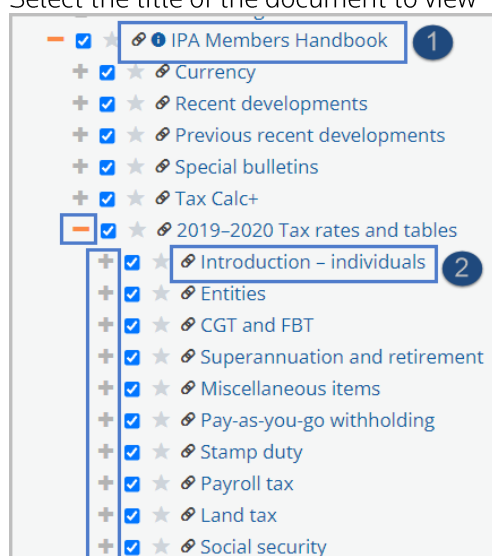


8. From the **Research** screen, browse through the **Handbook** or search for a specific item

Browsing the Handbook

To browse through the Handbook:

1. Select the '+' icon to expand a section of the Handbook
Note: The '+' is replaced with a '-' (hyphen) when the document level has been reached
2. Select the title of the document to view



3. Click the orange links within the document to move to other areas of the document/handbook
4. Use the links within the **Document in Context** panel on the left of the screen to move to other documents in the section
5. Use the Document left/right arrow keys to move to the next document in the section.

The screenshot displays a legal document titled "Employment termination payments (ETPs)". The interface includes a left-hand navigation panel, a top toolbar, and a main content area. Annotations are placed on the screen to highlight specific features:

- Annotation 3:** A blue circle with the number 3 is positioned over a blue box that highlights the text "82-140 and 82-145" in the main document body.
- Annotation 4:** A blue circle with the number 4 is positioned over a blue box that highlights the text "Employment termination payments (ETPs)" in the left-hand navigation panel under the "This section contains" heading.
- Annotation 5:** A blue circle with the number 5 is positioned over a blue box that highlights a "Doc" button in the top right corner of the document viewer.

The main document content includes the following text:

Employment termination payments (ETPs)

Last Review: 10/08/2020

[5-1050] General information

Last Review: 10/08/2020

Payments received in consequence of termination of employment are subject to tax pursuant to ss 82-140 and 82-145 of ITAA 1997. Generally, where a payment follows as an effect or result of the termination of employment, the Commissioner will accept that the payment has been made in respect of a taxpayer in consequence of the termination of employment.

Included in the classification of an employment termination payment (ETP) are payments made by an employer on termination or retirement of an employee in respect of:

- unused sick leave/rostered days off;
- compensation for loss of office;
- severance payments;
- golden handshakes;
- termination payments paid under a contract of employment; and
- amounts in lieu of notice.

Note: Payments made as a result of early retirement or bona fide redundancy will not be classified as an ETP and will be tax exempt as long as they are less than the taxable threshold.

Other types of lump sum payments classified as ETPs include:

- payments from a superannuation fund (other than a pension) whether paid in a lump sum or by way of instalments in accordance with the fund's rules either during or on termination of an employee's service;
- payments by an approved deposit fund;
- payments from a retirement savings account;
- part or full commutation of a superannuation pension or annuity less any unused undeducted purchase price;

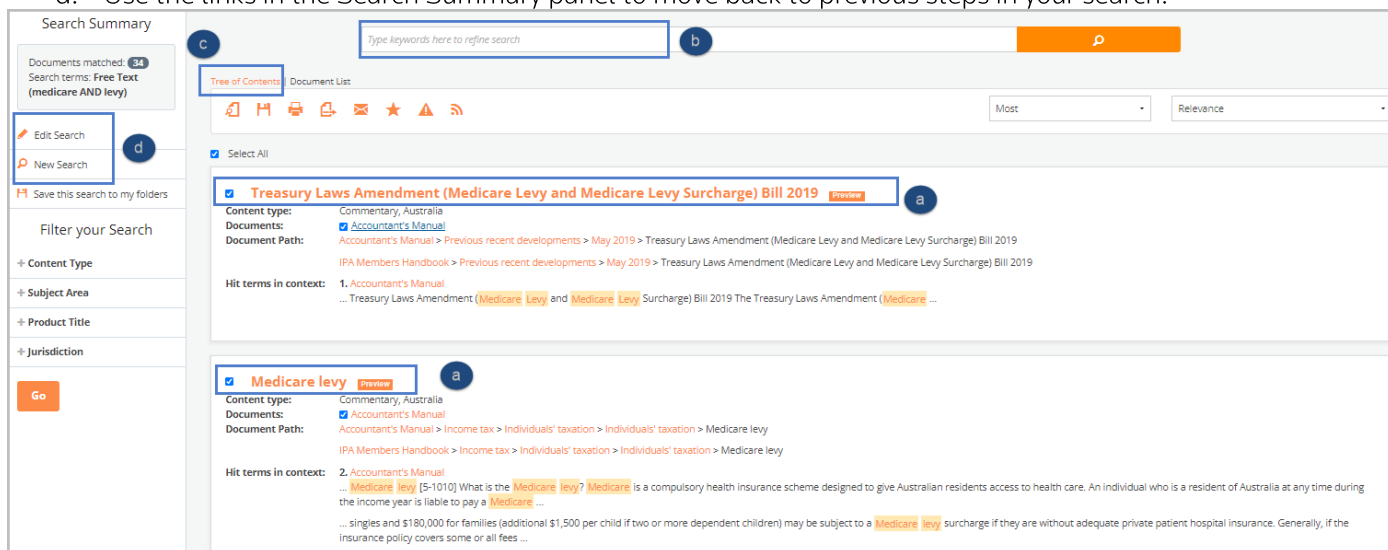
Searching for Key Terms in the Handbook

To search through the Handbook:

1. Enter the search term(s) into the **Free Text** field
Note: For help searching, select the **Hints** icon
2. Select the **Search** button



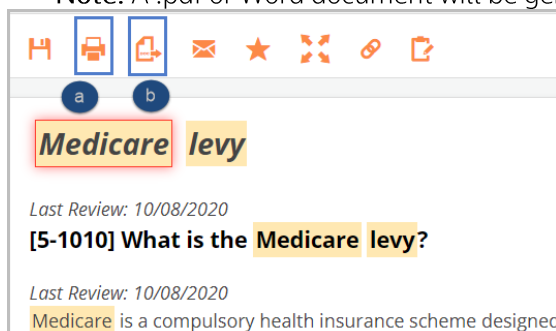
3. From the **Results** screen you can:
 - a. Review result information and click to open
 - b. Refine your search
 - c. Change to Tree of Contents view to see exactly where each result is located in the Handbook.
 - d. Use the links in the Search Summary panel to move back to previous steps in your search.



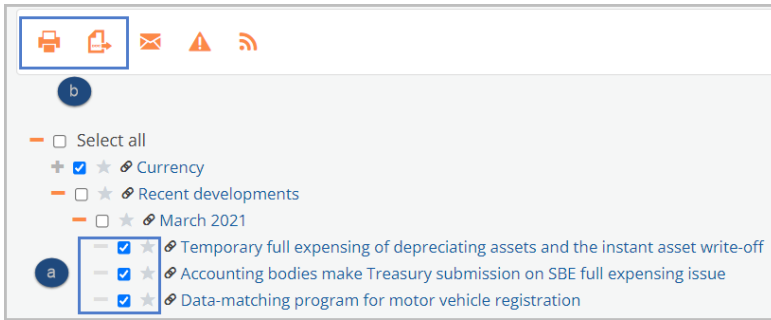
Managing Results – Print or Export

There are two options to manage results.

1. From the Document screen:
 2. Select the **Print** icon from the white tool bar or
 3. Select the **Export** icon from the white tool bar**Note:** A .pdf or Word document will be generated



2. From the Table of Contents:
 - a. Tick the boxes of the section/documents required
 - b. Select the **Print** or **Export** icon



Further Resources & Support

- Click [here](#) to access the Checkpoint Support portal
- For technical support, contact our Support team on 1800 074 333 / techcare.anz@thomsonreuters.com
- Click [here](#) to register for a Checkpoint training session.