

Software Assistant

2022 Tax Changes



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[Latest news on tax law and policy](#)

2022 Tax Changes

Increase in SMSF membership from 4 to 6

FORMS IMPACTED | [SMSF Annual return](#)

SUMMARY

From 1 July 2021, the maximum number of members for a Self-managed superannuation funds (SMSFs) and Small Australian Prudential Regulation Authority (APRA) funds has increased from four (4) to six (6) members.

IMPACTS

Changes to Software Assistant Tax include:

- Section F: Member information now has Member 5 and 6
- Section G: Supplementary member formation now has Member 7 to 12
- "CMN.ATO.SMSFAR.436643: "The maximum number of Member information statements exceeded" ATO validation rule added

RESOURCES

ATO:

- [SMSF & small APRA fund membership increase](#)
- [SMSF annual return instructions](#)

Loss Carry Back Extension

FORMS IMPACTED | [Company](#) | [Losses schedule](#) | [Consolidated group losses schedule](#)

SUMMARY

Loss carry back (LCB) was introduced in the 2020-21 financial year that provided a refundable tax offset that eligible corporate entities can claim:

- after the end of their 2020-21 and 2021-22 income years
- in their 2020-21 and 2021-22 company tax returns.

IMPACTS

Changes to Software Assistant Tax include:

- Loss carry back items introduced in 2021 are also included in the 2022 tax forms

RESOURCES

ATO

- [Loss carry back tax offset](#)
- [Loss carry back tax offset tool](#)

Loss Carry Back Change in Choice (2021 & 2022)

FORMS IMPACTED | Company

SUMMARY

The Temporary Loss Carry Back (LCB) introduced in the 2020-21 financial year allowed eligible tax entities to offset tax losses against previously tax profits to generate a tax refund through a refundable tax offset.

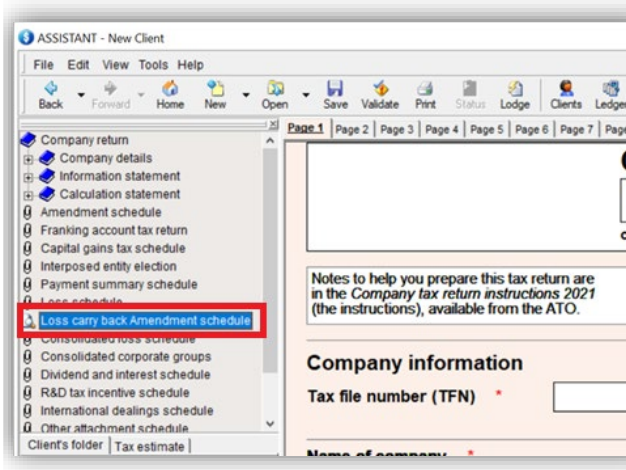
If a loss carry back choice has been made to a company return and you want to change the original choice, you'll need to complete a Loss Carry Back Change in Choice Schedule.

A new **Loss Carry Back Change in Choice Schedule** has been introduced in the financial years 2020-21 and 2021-22. The new schedule attached to the company tax return allows for the LCB choice amendment. ATO will accept lodgements of the 2021 and 2022 LCB amendment schedules from 1 July 2022 onwards. Any lodgement prior will be rejected by ATO.

IMPACTS

Changes to Software Assistant Tax include:

- 2021 and 2022 Company Tax return – a Loss Carry Back Change in Choice Schedule added



Return Information

Business entity tax file number

What is the reason for the change in loss carry back choice?

Will the change result in another amendment request for years where there is a consequential impact? Yes/No

Indicate change in total amount of tax losses carried back from the original disclosure

Amount of the difference in total amount of tax losses carried back from the original disclosure

Choice Year

Impact year

Tax Losses Deducted

Indicate the change in total tax losses deducted from the original disclosure

Amount of the difference

Adjusted Tax losses deducted amount

Other Adjustments

Are there any other adjustments to taxable / net income or loss due to reasons other than changing a loss carry back choice? Yes/No

Indicate the change in other adjustments to taxable / net income or loss due to reasons other than changing a loss carry back choice

Net amount of any adjustments to taxable / net income or loss due to reasons other than changing a loss carry back choice

Taxable / Net Income Or Loss Information

Indicate the change in taxable / net income or loss from the original disclosure

RESOURCES

- ATO
- [Change in loss carry back choice](#)
 - Contact ATO [Tax practitioner assistant service](#) or call 13 72 86 for advice how the loss carry back rules apply to your client

Backing business investment – accelerated depreciation and enhanced Instant Asset Write-Off

FORMS IMPACTED | [Company](#) | [Partnership](#) | [Trust](#) | [Individuals](#)

SUMMARY

Backing Business Investment (BBI) and Enhanced Instant Asset Write Off (IAWO) was introduced in the 2020-21 financial year.

This measure does not apply to assets first acquired post 30 June 2021 and 31 December 2020 respectively.

IMPACTS

Changes to Software Assistant include:

- Backing Business Investment options **removed** from:
 - Tax: depreciation worksheet
 - Ledger: Small Business Pool worksheet from 2022 onwards
- **Removed** following labels from 2022 returns:

Label title	Income tax return and applicable label reference			
	Company	Partnership	Trust	Individuals
<i>Are you making a choice to opt out of Backing business investment for some or all of your eligible assets?</i>	9V	49V	50V	P12: Q
<i>Number of assets you are opting out for</i>	9W	49W	50W	P12: R
<i>Value of assets you are opting out for</i>	9X	49X	50X	P12: T
<i>First year accelerated depreciation deductions for assets using Backing business investment</i>	9M	49M	50M	
<i>Instant asset write-off deductions for non-small business entities</i>	9O	49O	50O	

RESOURCES

ATO

- [Backing business investment – accelerated depreciation](#)

Working Holiday Maker Changes

FORMS IMPACTED | Individual

SUMMARY

On 3 November 2021, the High Court handed down its decision in [Addy v Commissioner of Taxation](#) in favour of the taxpayer, where the working holiday maker (WHM) may be entitled to be taxed under the ordinary resident tax rates instead at the 15% rate that currently applies to WHMs.

Most WHMs are foreign residents for tax purposes. However, Tax Agents and taxpayers will need to work determine the residency as a WHM if you come to Australia for a working holiday or visit.

The Addy decision may be applicable where **all** the following applies to the taxpayer:

- held a WHM visa
- become an Australian resident for tax purposes
- are a citizen of an NDA country (United Kingdom, Chile, Finland, Japan, Norway, Turkey, Germany and Israel)

The tax years impacted by this change is from 2016-17 onwards. Note, the ATO is only changing the 2021-22 tax forms onwards. If you need to amend or lodge a return for the financial years between 2016-17 to 2020-21, refer to the next section, Prior income year returns for guidance.

Prior income year returns (2016-17 to 2020-21 financial years)

How the taxpayer reported their residency status and income for prior income years will depend on the following:

- **Taxpayer has not previously lodged an income tax return**
If the taxpayer has not lodged a prior income year, a return will need to be lodged by a paper tax return only. The paper return will also need to include additional information on a separate sheet of paper with:
 - Schedule of additional information – item A4
 - The word “Addy”
 - Taxpayers name, address and TFN
 - Taxpayers nationality
- **Taxpayer has previously lodged an income tax return**
If the taxpayer has lodged a tax return for a prior year, and are eligible to be assessed on the same basis as a resident Australian national, you can either:
 - amend the tax return
 - lodge an objection – if you are outside of the amendment time limits.

IMPACTS

Changes to the 2022 Software Assistant Tax include:

- Item A4 Working holiday maker net income, Label E: Home Country added
- Tax estimate calculation updated to ordinary resident tax rates where:
 - Taxpayer Australian resident, and
 - Item A4 has \$1 or more, and
 - NDA country has been selected.

A4 **Working holiday maker net income**

D	<input type="text" value=""/>	.00	/	<input type="checkbox"/>
E	<input type="text" value=""/>			

RESOURCES

ATO

- [Working holiday makers](#)
- [Are you an Australian resident if you come for a working holiday or visit?](#)
- [Prior year returns](#)
- [Taxation of Australian resident WHMs from NDA countries](#)
- Contact the ATO [Registered agent phone line](#) or refer to the ATO [WHM: Prior income years](#) website **on** how to manage your client's obligations?

Enhanced Prefill – Bank Interest

FORMS IMPACTED | Individual

SUMMARY

From the 2022, the bank interest of the prefill service will be further enhanced providing tax agents with a key indicator to alert the tax agent to high certainty data. For any prefill interest records that require an adjustment to the amount, you will need to complete the two new adjustment fields. Where a reason has been selected and adjustments to any interest records, this new information will be submitted on lodgement. The lodgement of the income tax return will be rejected if the total interest reported is less than the ATO expected amount and no reason is provided.

IMPACTS

Changes to Software Assistant include:

- **Item 10: Gross Interest worksheet.**

There are three (3) additional columns within the Gross Interest worksheet. They are:

1. **ATO Indicator**

Imported from the ATO Prefill report, this indicates whether the interest record is flagged as high certainty data.
Y - the interest record cannot be altered unless an interest adjustment reason is provided
N - the interest record can be altered without an interest adjustment reason

2. **Interest Adjustment reason**

A description of the reason for the adjustment of the interest record

3. **Interest Adjustment code**

This code identifies the reason for the adjustment of the interest record.

The valid codes are:

- **Child account** = Child or minor's account
- **Joint account partner** = Joint account with my spouse/partner
- **Joint account individual** = Joint account with another person
- **Joint account non-individual** = Joint account with a non-individual entity e.g. a company
- **Unknown amount** = This amount doesn't belong to me
- **Duplicate amount** = This amount is duplicated
- **Previously declared** = Interest was declared in another income year
- **Incorrect amount** = Incorrect amount reported by bank/financial institution
- **Family law agreement** = Family law agreement
- **Other** = Other (Specify why)

- **Custom Validation message added**

In the following scenario, where the ATO Indicator is **YES** and the prefill interest has been adjust but no Reason Code or Description is present, the following validation message will be displayed:

"W001 - If the Interest certainty indicator (ATO Indicator) is "Y" and the prefill interest amount has been adjusted, you need to select a "Reason Code". If Other is selected, you also need to enter the "Reason Description"."

You will need to enter the Reason Code and Description to clear this warning message. If you do not address this validation, you will be able to validate the return successfully however the ATO will reject the return.

Description	Indicator	Reason Code	Reason Description	Country(For non-resident)	TFI

2022 Other Tax Form Changes

Individual returns

- Low and middle income tax offset (LMITO) increase of the base amount to \$675 and the maximum to \$1,500 ([ATO link](#))

Low and middle income tax offset for 2021–22 income year

Taxable income	Offset
\$37,000 or less	\$675
From \$37,001 to \$48,000	\$675 plus 7.5 cents for every dollar above \$37,000, up to a maximum of \$1,500
From \$48,001 to \$90,000	\$1,500
From \$90,001 to \$126,000*	\$1,500 minus 3 cents for every dollar of the amount above \$90,000

Note: As with previous income years, if your taxable income is \$126,000 or more, you will not receive the LMITO.

- Small business Income tax offset** rate increased to 16%. Aggregated turnover threshold remains at \$5m and maximum offset remains at \$1,000 ([ATO link](#))

Table: Progressive changes to the small business income tax offset

Income year	Aggregated turnover threshold	Rate of offset	Maximum offset
2015–16	\$2m	5%	\$1,000
2016–17 to 2019–20	\$5m	8%	\$1,000
2020–21	\$5m	13%	\$1,000
2021–22 and onwards	\$5m	16%	\$1,000

- Item 1: Salary and Wage** occupation codes ([ATO link](#)) and **Non Resident Foreign Income** occupation code and rates updated for 2022

- **Item C1: Credit for interest paid on tax** Interest Rates updated interest rates used for calculation of early payments, overpayments, and delayed refunds

Interest rates used for calculation of early payments, overpayments, and delayed refunds (2021–22)

Period	Interest rate (% pa)
1 July 2021 to 30 September 2021	0.04
1 October 2021 to 31 December 2021	0.01
1 January 2022 to 31 March 2022	0.04
1 April 2022 to 30 June 2022	0.04

- **Item T5: Invalid and Carer Tax Offset** increased to \$2,833 ([ATO link](#))
- **Item A3: Government super contributions** lower income threshold increased to \$41,112 and higher income threshold increased to \$56,112 . The Maximum entitlement of \$500 remains unchanged ([ATO link](#))

Co-contribution income thresholds

Table 24: Co-contribution income thresholds

Year	Maximum entitlement	Lower income threshold	Higher income threshold
2022–23	\$500	\$42,016	\$57,016
2021–22	\$500	\$41,112	\$56,112
2020–21	\$500	\$39,837	\$54,837

- Item 4: ETP Lump Sum low cap increased to \$225,000 ([ATO link](#)) and Untax plan cap amount increased to \$1,615,000 ([ATO link](#))

Table 9: Low rate cap amount

Income year	Amount of cap
2022-23	\$230,000
2021-22	\$225,000
2020-21	\$215,000

Table 10: Untaxed plan cap amount

Income year	Amount of cap
2022-23	\$1,650,000
2021-22	\$1,615,000
2020-21	\$1,565,000

- Study and training loan repayment thresholds and rates updated ([ATO link](#))

2021-22 repayment income thresholds and rates

Repayment income (RI)	Repayment rate
Below \$47,014	Nil
\$47,014 – \$54,282	1.0%
\$54,283 – \$57,538	2.0%
\$57,539 – \$60,991	2.5%
\$60,992 – \$64,651	3.0%
\$64,652 – \$68,529	3.5%
\$68,530 – \$72,641	4.0%
\$72,642 – \$77,001	4.5%
\$77,002 – \$81,620	5.0%
\$81,621 – \$86,518	5.5%
\$86,519 – \$91,709	6.0%
\$91,710 – \$97,212	6.5%
\$97,213 – \$103,045	7.0%
\$103,046 – \$109,227	7.5%
\$109,228 – \$115,781	8.0%
\$115,782 – \$122,728	8.5%
\$122,729 – \$130,092	9.0%
\$130,093 – \$137,897	9.5%
\$137,898 and above	10%

Company returns

- Item 3, Label F2: Base Rate entity**

This label no longer rolls over from the prior year, as recommended by ATO.

Tax agents need to determine each financial year if the company satisfies the Base Rate entity conditions.

This applies to returns rolled forward to the 2021 and 2022 years.

3 Status of company* print X in all applicable boxes

Your selections at this question may determine how the tax law applies to you. See **3 Status of company** in the instructions for more information about company status.

Resident C1 <input type="checkbox"/>	Non-resident no permanent estab. C2 <input type="checkbox"/>	Non-resident with permanent estab. C3 <input type="checkbox"/>		
Cooperative D1 <input type="checkbox"/>	Non-profit D3 <input type="checkbox"/>	Strata title D4 <input type="checkbox"/>	Pooled development fund D5 <input type="checkbox"/>	
Limited partnership D6 <input type="checkbox"/>	Corporate unit trust D7 <input type="checkbox"/>	Public trading trust D8 <input type="checkbox"/>	Private D9 <input type="checkbox"/>	
Public D10 <input type="checkbox"/>				
Multiple business E1 <input type="checkbox"/>	Ceased business E2 <input type="checkbox"/>	Commenced business E3 <input type="checkbox"/>		
Small business entity F1 <input type="checkbox"/>	Base Rate entity F2 <input type="checkbox"/>			
Significant global entity G1 <input type="checkbox"/>	Country by country reporting entity G2 <input type="checkbox"/>			
Consolidated head company Z1 <input type="checkbox"/>	Consolidated subsidiary member Z2 <input type="checkbox"/>			

- Company tax rate for base rate entities reduced to 25%. Aggregated turnover of \$50m and tax rate for all other companies of 30% remain unchanged ([ATO link](#))

Table: Progressive changes to the company tax rate

Income year	Aggregated turnover threshold	Tax rate for base rate entities under the threshold	Tax rate for all other companies
2017–18	\$25m	27.5%	30.0%
2018–19 to 2019–20	\$50m	27.5%	30.0%
2020–21	\$50m	26.0%	30.0%
2021–22 and future years	\$50m	25.0%	30.0%

- **Item 11: Consolidation deductions** removed below two labels:
 - **Label 11D:** Pre rules deductions
 - **Label 11E:** Interim rules deductions

Multiple returns: **Company | Trust | Partnership | Individual | Ledger**

- **Luxury car limit** increased to \$60,733 ([ATO link](#))

Table 2: Yearly car limit

Financial year	Car limit	ATO reference
2021–22	\$60,733	The indexation factor is 1.027, calculated as 388.1 divided by 377.9.
2020–21	\$59,136	The indexation factor is 1.027, calculated as 377.9 divided by 368.1.
2019–20	\$57,581	No indexation – the indexation factor is 0.987 calculated as 368.1 divided by 373.0. (Note: Annual Taxation Determinations for the car limit are no longer published.)
2018–19	\$57,581	TD 2018/6
2017–18	\$57,581	TD 2017/18

- **Item 8: Financial and other information**, label O includes a new currency code – “VED”

R&D tax incentive schedule

FORMS IMPACTED | Company

SUMMARY

There's several changes to the 2022 R&D tax incentive schedule to align with the ATO paper return. Whilst many changes relate to heading and text changes, there has also been significant re-ordering of the sections (Part A to E) implement.

IMPACTS

- Updated calculation for the **Refundable R&D tax offset** and **Non-refundable R&D tax offset** and layout as follows:

Part A:

PART A - Calculation of R&D Deduction		Australian owned R&D	Foreign owned R&D
1	R&D expenditure - Research service provider (RSP)		
2	R&D expenditure - Contract expenditure (not RSP)		
3	R&D expenditure - Salary expenditure		
4	R&D expenditure - other		
5	R&D expenditure - Feedstock input expenditure		
6	R&D expenditure - Paid to associates in the current year		
7	R&D assets - Decline in value		
8	R&D assets - Balancing adjustment		
9	Cooperative Research Centre (CRC) contributions		
10	Total of allocated notional deductions		
11	Total notional R&D deductions (X plus Y)		

Part B & C:

PART B - Clawback amounts		
Feedstock		
1	Feedstock revenue total	
2	Expenditure on feedstock inputs attributable to feedstock output	
3	Feedstock adjustment amount	
R&D recoupment		
4	Recoupment(s) - (entitled to/received)	
5	R&D expenditure related to recoupment(s)	
6	Project expenditure for which recoupment(s) paid	
7	R&D recoupment amount	
Assessable balancing adjustments		
8	Assessable balancing adjustment amount	
Total clawback		
9	Total clawback – additional assessable income	
Deductible balancing adjustments		
10	Balancing adjustments – catch up deduction	
PART C - R&D expenditure to associates		
1	R&D expenditure to associates incurred in prior year, not paid, not claimed (cforward)	
2	Current year R&D expenditure incurred to associates	
3	Current year R&D expenditure incurred to associates claimed under other provisions	
4	R&D expenditure paid to associates in the current year	
5	R&D expenditure incurred to associates to be carried forward (C1 + C2 - C3 - C4)	

Part D:

PART D - Aggregated Turnover		
1	Do you have exempt entity ownership of 50% or greater?	<input type="checkbox"/> N <input type="checkbox"/> yes/no
2	Do you have an aggregated turnover of \$20 million or greater?	<input type="checkbox"/> N <input type="checkbox"/> yes/no
3 Complete this section if aggregated turnover is less than \$20 million.		
Reporting entity		
a	Annual turnover	
b	Entity name	TFN
c		Annual turnover
d		
e	Connected and/or affiliated entities - totals from additional table, where applicable	
f	Less amounts excluded from aggregated turnover	
Aggregated turnover		AT
PART E - R&D tax offset calculation		
1 Additional information		
	Tax rate	
2 Refundable R&D tax offset		
	Total notional R&D deductions	Z1
	Refundable R&D tax offset	U
3 Non-refundable R&D tax offset		
	R&D entity total expenses	V
	Total notional R&D deductions	Z2
	R&D intensity	W
Tier of intensity	Notional deductions applied	Offset amount
Tier 1 (Intensity: 0 to 2% R&D premium: 8.5%)		
Tier 2 (Intensity: >2% R&D premium: 16.5%)		
Excess amount (non-tier)		
	Non-refundable R&D tax offset	A

RESOURCES

ATO

- [Research and Development Tax Incentive](#)

International dealings schedule

FORMS IMPACTED | Company | Trust | Partnership

The International dealing schedule has been modified and new additional fields are added to align with the ATO paper return.

IMPACTS

Changes to Software Assistant include:

- **Item 27:** 7 (No exemption code) added to the Exemption list
- **Item 3:** several countries added to the Country list
- **Item 47:** now includes section 47a and 47b

The screenshot shows a software window titled "International dealings schedule - New worksheet". The window has a menu bar with "New", "Delete", "Print", "Help", and "Exit". Below the menu bar are tabs for "Section A", "Section B & C", "Section D", "Section E & F", and "Section G".

Item 47: "Do your international related parties have an offshore hybrid mismatch?" with a "Yes/No" checkbox. Below it are three input fields: "Total amount of the importing payments you made under the structured arrangements", "Total amount of the offshore hybrid mismatch under the structured arrangements", and "Total amount of deductions disallowed for structured arrangements".

Item 47a: "Do you have any other offshore hybrid mismatches within your Division 832 control groups?" with a "Yes/No" checkbox. Below it are two input fields: "Total amount of the offshore hybrid mismatch under non-structured arrangements" and "Total amount of deductions disallowed for non-structured arrangements".

Item 47b: "List the top three most material offshore hybrid mismatches". This section contains a table with three columns: "Type of offshore hybrid mismatch", "Amount of offshore hybrid mismatch", and "Type of the importing payments". Each row has a dropdown menu for the type of mismatch, an input field for the amount, and a dropdown menu for the type of payments.

Below the table are three more input fields: "Amount of importing payments (including amounts that would be an importing payment if section 832-625(3)(b) of the ITAA 1997 was disregarded)", "Amount of deductions disallowed", and "Reason the deduction disallowed was less than the importing payment". Each of these has a dropdown menu.

General

Director identification number (director ID)

FORMS IMPACTED | none

SUMMARY

A director ID is a unique identifier given to a director who has verified their identify with the Australian Business Register Services (ABRS). This will help to prevent the use of false or fraudulent director identities.

From November 2021, company directors in Australia can begin to apply for a director ID.

When do you need to apply for a director ID?

When you must apply for your director ID depends on the date you become a director.

Date you become a director	Date you must apply
On or before 31 October 2021	By 30 November 2022
Between 1 November 2021 and 4 April 2022	Within 28 days of appointment
From 5 April 2022	Before appointment

Who needs a director ID?

You need a director ID if you're an eligible officer of:

- a company, a registered Australian body or a registered foreign company under the Corporations Act 2001 (Corporations Act)
- an Aboriginal and Torres Strait Islander corporation registered under the Corporations (Aboriginal and Torres Strait Islander) Act 2006 (CATSI Act).

An eligible officer is a person who is appointed as:

- a director
- an alternate director who is acting in that capacity.

You will only ever need one director ID. You don't have to apply for another one if you become a director of other companies or corporations.

The director must apply for their own director ID to verify your identity. No one can apply on behalf of the director.

How to apply a director ID?

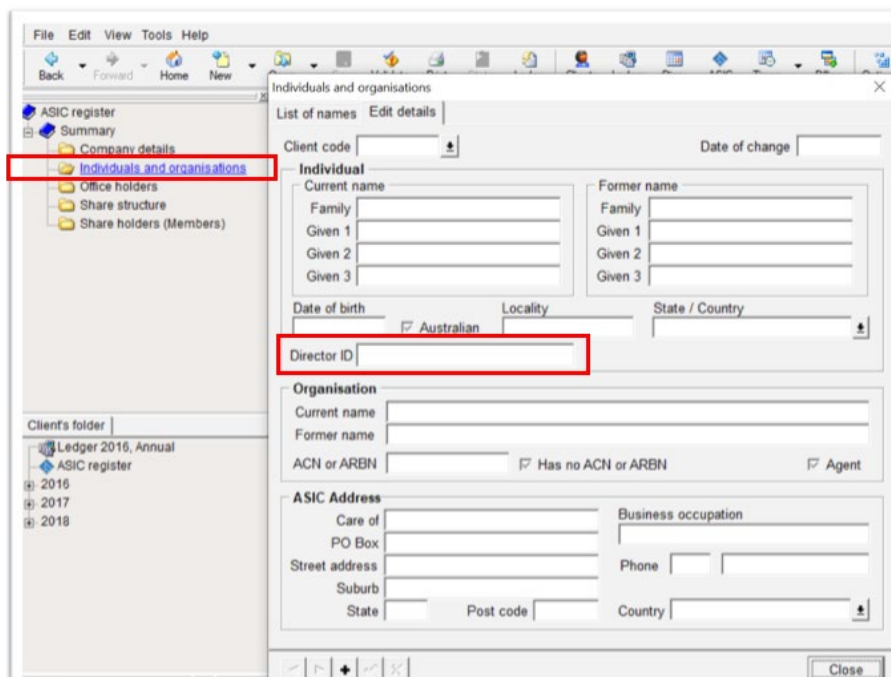
There are three ways to apply for a director ID:

1. Online using myGovID (this is the fastest method)
2. Phone application (call ABRS)
3. Paper application (call ABRS for a paper form)

IMPACTS

Changes to Software Assistant **ASIC module**

- Currently, requirements of ASIC forms or lodgements by ABRS remain unchanged.
- To assist your practice for recording keeping purposes, a **Director ID** field has been added within the **Individuals and organisations** section within the ASIC register.



RESOURCES

ABRS

- Director ID: <https://www.abrs.gov.au/director-identification-number>

ATO

- Preparing for your director ID: <https://www.ato.gov.au/Super/Sup/Preparing-for-your-director-ID/>
- Modern Business Registers: <https://www.ato.gov.au/general/gen/modernising-business-registers/>
- New directors: apply for ID now: <https://www.ato.gov.au/Business/Business-bulletins-newsroom/General/New-directors--apply-for-ID-now/>

Proof of identity requirements for client verification

FORMS IMPACTED | none

SUMMARY

The ATO, in consultation with the Tax Practitioners Board (TPB) have announced that Tax Practitioners should start conducting Proof of Identity checks for new clients. A strong verification process helps to protect tax practitioners, clients and the Australia's tax and superannuation systems from misuse and abuse due to identity theft and related issues.

At this stage it is recommended that Tax Practitioners start implementing these checks and processes into your practice now. It's been suggested that they might become mandatory in the later half of 2022. Whilst many tax practitioners may already undertake client verification steps, these guidelines are aimed to make the process contemporary, consistent, and streamlined for all tax practitioners.

Who you need to verify?

It is not expected to verify your entire client base. However, it is recommended that Tax Agents perform the following identity checks from this point onwards for:

- All new clients including representative of new clients
- New representatives of existing clients
- Existing clients where you have concerns that the client may not be who they say they are.

What documents to you need to verify?

Before you provide services to a new client, you'll need to undertake the proof of identity checks. The minimum requirements listing is outlined in [The TPB's minimum requirements](#) website. Please refer to the TPB page for the various scenarios, required information, required evidence to be sighted, some examples and more.

How to record your client verification checks?

It is **not** recommended to retain copies of the identification documents. Instead, you should maintain records to demonstrate that the proof of identity steps was undertaken.

IMPACTS

Changes to Software Assistant include:

- New **Client Verification** tab within the client details, to record your verification checks.
- The Client Verification tab will include the following fields:
 - **Individual verified:** Yes/No
 - **Verified by:** the name of the person undertaking the proof of identity checks
 - **The Position:** the title of the person undertaking the proof of identity checks
 - **Date verified:** date and time that proof-of-identity checks were undertaken
 - **Documents verified:** Identification documents sighted and whether they were originals or certified copies
 - **Verification method:** if they identification documents where sighted in person, electronic or other
 - **Well established client** – checkbox to confirm that the registered tax practitioner has made an assessment that the client is a well-established client.
 - **Additional notes:** add any comments or notes that you would like to record as part of your checks
 - **Confirmation:** checkbox to confirm that identification documents are clear, legible and identify the client, and that there's no reason to question the identification documents provided

We are also preparing a new Practice Report to allow you to report on your client verifications. This will be available in a future release and will be communicated in the Software Assistant release email and notifications.

Client details

Details | Address | Tax | Ledger | ASIC | Other | Client verification

Individual verified: Please select (dropdown) Specify if other (text field)

Verified by: (dropdown) Specify if other (text field)

The Position: (dropdown) Specify if other (text field)

Date verified: (dropdown)

Documents verified: (dropdown) Original Certified Specify if other (text field)

(dropdown) Original Certified Specify if other (text field)

(dropdown) Original Certified Specify if other (text field)

(dropdown) Original Certified Specify if other (text field)

For further information click [here](#)

Verification method: In-person Electronically Other Specify if other (text field)

Has a "Well-established assessment" been made? (dropdown) Enter the reason (text field)

Additional notes (text field)

The identification documents are clear and legible and identify the client or individual representative

There does not appear to be reason to question the identification documents provided

RESOURCES

ATO

- [Strengthening client verification guidelines](#)

TPB

- [Proof of identify requirements for client verification](#)