

Client eBrief



ATO Lodgement Dates

COVID Safe Plan – a necessity for a safe workplace

Action required!

As we slowly look forward to a further lift in restrictions, businesses need to consider how they are going to implement a COVID Safe environment as part of the road to recovery.

A COVID Safe Plan supports a business in the protection of its staff, customers, and visitors. It also prepares for a suspected or confirmed case of coronavirus (COVID-19) in a workplace. For some states a plan, along with registration is mandatory for specific industries, but all organisations will benefit by having a comprehensive COVID Safe Plan to assist with ongoing risk management and assessment.

A safe and healthy workplace does not happen by chance. A business must consider what could go wrong at the workplace and what the consequences could be if they don't have a plan in place. Then do whatever is reasonable to eliminate or minimise health and safety risks arising from the business or activity.

A COVID Safe Plan needs to demonstrate how a business will meet all the health and safety requirements set by each state. The plan must be reviewed and updated routinely, and when restrictions or public health advice changes.

When preparing a COVID Safe Plan a business should consider the following:

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

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

BAS/IAS Monthly Lodgement
– October Activity Statement:
21st November 2020 final date for lodgement and payment.

BAS/IAS Monthly Lodgement
– November Activity
Statement: 21st December
2020 final date for lodgement and payment.

**1st Quarter of FY 2021: BAS
Lodgement – September
Quarter 2020 (including
PAYGI) 28th October, 2020 final
date for lodgement & payment**

- Physical distancing and density requirements (such as 1.5 metre distancing and 4 square metres of space per person).
- Face covering or personal protective equipment (PPE) requirements.
- What are the hygiene, cleaning, and signage requirements?
- How to prepare for, and respond to, a suspected or confirmed case of COVID-19 in the workplace.
- Procedures for keeping records of contact details for the purposes of contact tracing.
- Is the business a high-risk industry: construction, warehousing and distribution, supermarket and medical distribution centres, abattoirs, and meat processing facilities.
- Do staff need training on how to follow public health directions?

State requirements

Not all public health directions will be the same in each state and territory or for each business, so it is important to review the directions that apply to the location of a business. **Each state has developed the necessary templates and resources for business to utilise.** Please refer to your states COVID Safe Plan, or contact our office for assistance.

2nd Quarter of FY 2021: BAS Lodgement – December Quarter 2020 (including PAYGI) 28th February, 2021 final date for lodgement & payment

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

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

Due date for super guarantee contributions, for:

1st Quarter of FY 2021, July to September 2020 – contributions must be **in the fund** by 28th October 2020.

2nd Quarter of FY 2021, October to December 2020 – contributions must be **in the fund** by 28th January 2021.

Late payments of superannuation are **not** tax deductible.

If your business has late/overdue superannuation guarantee payments and you are unsure the correct process of how to proceed in regards to this, please contact us to discuss.

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