



Phone 1800 808 105 Fax: 1300 306 351

Email: ntaainfo@ntaa.com.au

Website: ntaa.com.au

ABN: 76 057 551 854

27 January 2021

The Treasurer The Hon Josh Frydenberg
The Assistant Treasurer The Hon Michael Sukkar
PO Box 6022
House of Representatives
Parliament House
Canberra ACT 2600

By email: josh.frydenberg.mp@aph.gov.au
michael.sukkar.mp@aph.gov.au

Re: Extension request for December 2020 JobKeeper declaration and JobKeeper 2 decline in turnover form

The National Tax and Accountants' Association ('NTAA') is a national member-based not-for-profit association, which currently represents the interests of (and is dedicated to providing support to) over 10,000 member firms, which include tax agents, accountants and BAS agents. The NTAA is also dedicated to ensuring that the interests of Australian taxpayers are always at the forefront of any potential change to taxation law or the administration of the taxation system.

With the (previously extended) **28 January 2021** due date for completion of the **December 2020** monthly JobKeeper declaration upon us, the NTAA is concerned that many businesses may run out of time to claim their entitlements.

Following the heavy reliance on accountants and bookkeepers during 2020 in helping clients access Government stimulus measures, many tax professionals (and their clients) have taken extended leave in January 2021.

Accordingly, the NTAA requests a further two week extension to enable businesses to lodge their December 2020 JobKeeper monthly declaration to claim reimbursement of payments made between 23 November 2020 and 3 January 2021 (being JobKeeper fortnights 18, 19 and 20).

Furthermore, with the commencement of **JobKeeper extension 2** on 4 January 2021, businesses will need to check that their actual GST turnover for the December 2020 quarter has declined by the required percentage (for most, this will be 30%) to claim reimbursements from the ATO.

We note that the ATO requires businesses to complete and lodge a new decline in turnover form for eligibility for JobKeeper extension 2 before completing their monthly business declarations from 1 February 2021 (with those new to JobKeeper required to enrol and submit the form by 31 January 2021). The NTAA also requests an extension of time for businesses to meet this deadline given that the monthly/quarterly December BAS is not due to be lodged until after the due date for the new decline in turnover form.

Should you have any queries in relation to this submission, please do not hesitate to contact Fatma Hashim of our office on (03) 9209 9999.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Geoff Boxer', is written over a light blue horizontal line.

Geoff Boxer
Chief Executive Officer, NTAA

