



Anglican Diocese of Newcastle

WH&S Newsletter

April 2015

WELCOME TO THE APRIL WH&S NEWSLETTER, INCORPORATING PROPERTY & RISK

I hope that you have all survived the storms as best you can and are mostly back to normal life. As a supplement to this months Newsletter I have put together a list of questions that I have fielded surrounding the storms and insurance matters which I have included as a separate attachment.

I have received more requests from parishes who missed out in the first rounds of training or who after attending believe that it is very important to have more of their parishioners attend the first aid and fire appliance/ emergency readiness training. Due to a large number of people not showing up for the training sessions and thereby denying others who did express an interest as well as costing the Diocese the fees there will be a change in the way the training sessions are put together. If after 2 confirmation of numbers by a parish the amount of places that do not show up will be charged back to the parish. This does not mean that that person needs to be there but that a replacement should be found or that I should be informed ahead of time to find a replacement.



DID YOU KNOW?

St Johns Ambulance is not only a supplier of First Aid training, First Aid Kits, and supplies but a supplier of Defibrillator Units? One of the most economical kits, and the one recommended by St Johns

Ambulance for our needs is the Physio Control Lifepak AED. St Johns' representative Ryan Paterson has demonstrated this unit to me and it is very easy to use with automated voice commands guiding the user through all steps of its use in an emergency situation. If you would like more information or Fact Sheets on this unit please contact Parish Services, or Ryan Paterson at St Johns on 02 9745 8758 or e-mail at ryan_paterson@stjohnnsw.com.au. Please also see the case study article received from St Johns at the end of the newsletter.

STAINED GLASS REPAIRERS

After last months Newsletter I have received another recommended repairer of stained glass. Ancient Opal Stained Glass have been highly recommended for all stained glass repairs. Carl Parkinson of Ancient Opal Glass can be contacted by phone on 4957 5619 and is located in Charlestown. If you are passing by St Johns Church Newcastle you can view the quality work in person.



FREQUENTLY ASKED QUESTIONS – HERE ARE 5 QUESTIONS FOR THIS MONTH

Q.1: - We keep having to clean up graffiti off our buildings. Are there any products available that we can use on our buildings that are graffiti proof?

A.1: - Yes, but you need to know their limitations, benefits and very large pitfalls. There are a great deal of products available on the market today that provide a non-sacrificial permanent protective coating against graffiti however there is no magical elixir that will be suitable for all building materials. In the case of stone buildings with lime mortar the application of any coating that inhibits the ability of the materials to breathe will ultimately destroy the integrity of the mortar and hence the integrity of the wall itself. I have witnessed this in several church buildings and the repair costs are expensive. If you are applying to the majority of timber or metal cladding simply follow the instructions. If you are in doubt please contact me at the office for advice.

If you would like further information please contact Parish Services.

Q.2: - What do we need to do if the parish wants to install a disabled (access) toilet in the hall. What is the required process?

A.2: - The processes involved to install an access toilet will be very similar for most parishes who are wishing to upgrade their facilities. You will of course firstly need to reach agreement through your Parish Council and have the funds available for the construction of the toilet to start with.

If there is no-one within your parish who has experience in the building industry, or you would like another opinion or a new set of eyes it would be a good idea at this stage to contact the Diocesan Office to have the Property & Risk Officer (me) take a look at the locations that you think may be suitable. I can provide advice to the locations that I feel are the most suitable if desired. It would be beneficial to have an understanding of where the existing sewer line is located as well as where the incoming water supply pipes are located as the closer the new toilet is to these the lower the expense and disruption to the parish. You will also need to make sure that there is clear access available to the toilet with no internal or external steps and that any doors that are between a

nominated external door and the toilet have a clear opening of 850mm at a minimum.

Once we have an understanding of where the toilet is to be located discussions with your local councils' Duty Planner will determine whether a Development Application (DA) and Construction Certificate (CC) is required. If the new toilet will change the external appearance of a building or if it is located outside of an existing building a DA will almost definitely be required. You will need to have a drawing made up showing the size and location of the toilet as it will need to comply with Australian Standard AS1428. Next step is to send in the Section 13.9 form "Submissions to the DPSU" with the Parish Council resolution minutes.

If a DA and CC is required, as most of them are, Mr John Cleary will need to sign the DA/CC form as The Diocesan Business Manager on behalf of The Trustees of Church Property. You will need to lodge this with your local council.

Once all the approvals have been received from the Bishop/Council/Water Authority/Diocese get 3 quotes, choose the cheapest quote, once the builder has been chosen go through the required WH&S induction paperwork for contractors and get building.

If you would like further information please contact Parish Services.

Q.3: - I've been asked to provide a "Safe Food Handling" Awareness chart for both our Parish Centres here. Are you able to assist with anything like this or point me in the right direction?

A.3: - Please see the attached charts that should be located in areas where people prepare food. These should be laminated for easy cleaning.

If you would like further information please contact Parish Services.



FREQUENTLY ASKED QUESTIONS – CONTINUED

Q.4: - Why do you need to use businesses or companies that have an ABN and who are registered for GST for completing repairs to parish property?

A.4: - This goes for any company that supplies an invoice to a parish or wants an invoice paid by the Diocesan Office, in that if a business or company does not have an ABN and is not registered for GST then the parish or The Diocesan Office needs to basically pay the GST for them. In this case the GST that is applied to businesses that do not have an ABN and are not registered for GST is 49 cents in the dollar, so, if someone supplies an invoice for \$2000 then they will receive \$1020 and the GST payment will be \$980. How do we know if a Business has an ABN and is registered for GST? Go to the website below which will tell you once you type in the ABN or ACN.

<http://abr.business.gov.au/>

There are certain exclusions from this scenario such as if the persons business is a hobby etc. so if you are not sure please contact Parish Services. I have attached the ATO policy and the declaration of a Hobby form for your information.

Q.5: - We have a worker working for us on probation who has several existing medical conditions. Are there any issues in us hiring this person on a permanent basis once the probationary period has expired?

A.5: - There are no real issues with hiring this person on a full time basis; however there are a few things that we will need to do to ensure that we reduce the risk of this person suffering any further incidents due to their existing conditions. You would need to assess the persons existing injuries/ conditions against the work that you are asking this person to perform, and set out some guidelines or Safe Operating Procedures for the tasks that they are to do. For example if the person has an existing back injury, you could set a maximum lifting load, less than the maximum allowable under current guidelines, look at providing a trolley or other lifting devices if appropriate and go through safe manual handling techniques with this person.

This is an area where we will need to work together to ensure that we reduce as much as possible the risks of this person sustaining an injury due to his work practices. This person would be fully covered however under our Workers Compensation Insurance in the event of an injury.

If you would like further information please contact Parish Services.

As ever, if you have any queries regarding building issues, development, property, risk, WH&S, insurance or anything else that you may need advice or help with, please do not hesitate to contact me or Parish Services.

Best regards,



Brendon Lowndes
Property and Risk Officer



CASE STUDY

ST JOHN'S AMBULANCE

An AED can save a life!



Callan Fox was a healthy, athletic **29 year old** man who suddenly collapsed while competing in a triathlon.¹



53 year old Paul Barker abruptly dropped to the ground mid-sentence when speaking to a friend.²



Samantha Jobe was a **32 year old** Melbourne mother who suffered a Cardiac Arrest warming up at her local gym.³

Sudden cardiac arrest can happen to fit and healthy young people with no history of heart problems.

It happens more often than you'd think. Every year, 15,000 people in Australia suffer a sudden cardiac arrest*

What happens in the first few minutes following a sudden cardiac arrest can be the difference between life and death. An AED identifies a cardiac rhythm as shockable or non-shockable and is the only effective treatment for restoring a regular heart rhythm during sudden cardiac arrest.

Every minute without defibrillation decreases the chance of survival by 10%*

St John Ambulance is offering members of Anglican Diocese of Newcastle the opportunity to purchase special price deals on this easy-to-use life-saving equipment together with e-learning to ensure members of your congregation are ready to act.

Take advantage of this community initiative by calling Brendon Lowndes on 0457 829 906 or Ryan Paterson at St John Ambulance on 0455 091 831

References:

¹ <http://www.theage.com.au/act-news/cardiac-arrest-survivor-meets-the-maker-of-a-defibrillator-that-saved-him-20150303-13txh7.html>

² <http://www.northerndailyleader.com.au/story/2790529/from-the-heart-how-rugby-crowd-saved-pauls-life/>

³ <http://www.heraldsun.com.au/news/victoria/chain-of-life-support-at-a-cheltenham-industrial-park-saves-new-mother-samantha-jobe-after-her-heart-stops/story-fni0fit3-1226964226924>

*Source – Australian Resuscitation Council





Anglican Diocese of Newcastle

WH&S Newsletter

Storm Supplement April 2015



I have received a number of queries regarding insurance coverage after the recent extreme weather event. The following Q&A's should hopefully answer most of the question you may have but haven't asked yet.

Firstly, do not go into buildings that have sustained any kind of structural damage or damage to areas that we know contain asbestos.

Please do not use buildings that have sustained severe water damage as the carpets, ceilings and walls may harbour mould, mildew and other undesirable pathogens. The buildings may also not be safe from an electrical point of view as some buildings I would think may not be up to date with safety switches and the possibility remains of electrical fires being started.

Do not walk under trees that have sustained damage by high winds and that are showing

broken branches, look up! It could save a very serious injury.

Only undertake clean up actions that you can do safely, don't get up on to roofs that have been damaged,

We don't want any more damage or injuries to occur, the damage that has already occurred is serious enough.

If your parish has sustained damage please take photos, and if possible include these with your Insurance Claim form.

FREQUENTLY ASKED QUESTIONS – here are 5 questions regarding storm damage items

Q.1: - We have residents whose units have been damaged enough by the storm that they can no longer live in the units, is there something we can do to relocate these people? And if so what do we need to do?

A.1: - yes our insurance policy has a temporary accommodation clause which also includes the provision of the temporary storage of items from the damaged building. Please organise temporary accommodation for these people and if possible their belongings



Q.2: - We have had extensive damage to the Parish Hall with a tree falling onto the roof? What should we be doing?

A.2: Firstly do not use any building that is showing signs of structural damage. If in doubt don't use it. If the building or grounds have sustained damage you need to contact Parish Service and a Loss Assessor will be appointed to your case to assess the damage. Parish services will send on an insurance claim form that you will need to fill out and send in as soon as possible. The Loss Assessor will organise a builder to make urgent repairs if required and will organise quotes on our behalf for the repair of the damage.

You will need to take reasonable actions to make the area safe for anyone entering the grounds, of course do not perform any repairs or make safe actions that you cannot do in a safe manner or are not qualified to undertake.

If you would like further information please contact parish services.

Q.3: - We have had no power for 4 days now and all of the food in the freezer has spoilt. Is food spoilage covered under our insurance??

A.3: - yes, food spoilage is covered under our insurance policy, please take a photo of the spoilt goods and provide an estimate of the value of the spoilt goods with the Insurance Claim form.

If you would like further information please contact parish services.

Q.4: - Trees have fallen over on church grounds, is there removal covered under storm damage?

A.4: - Yes the removal of trees is covered under our insurance policy, contact Parish Services and an assessor will be appointed to overlook the damage, or you can organise 2 quotes and go with the lowest quote. Keep the invoice and send in with your Insurance Claim form.

If you would like further information please contact parish services.

Q.5: - We have had to cancel several bookings as the hall is damaged due to the storm, are we covered for loss of income? We have had to purchase items to help with our normal church business that are located within the Hall that we cannot get to, are these also covered?

A.5: - Our insurance policy have a Business Continuity Clause which allows for the claim of loss of business and items that need to be purchased to allow normal business to continue. You will need to show evidence of the loss of income and as ever keep receipts of any expenditure that you have paid in regards to items for business continuity. Send on these receipts and evidence of loss of income with your Insurance Claim form

If you would like further information please contact parish services.

As ever, if you have any queries regarding building issues, development, property, risk, WH&S, insurance or anything else that you may need advice or help with, please do not hesitate to contact me or Parish Services.

Best regards,



Brendon Lowndes
Property and Risk Officer



Hand Washing



Keep your hands squeaky clean

'Keep it clean' is one of the golden rules of food safety as hands can easily spread harmful bacteria to food, work surfaces and equipment.

Did you know that there are over 4 million cases of food poisoning in Australia every year and that poor personal hygiene has been identified as one of the most common causes?

Proper hand washing at the right times helps to prevent bacteria spreading to food and is one of the most important and easiest ways to prevent illness.

You should always wash and dry your hands

before:

- preparing and cooking food
- handling food, especially ready-to-eat foods (eg sandwiches, cut fruit)
- serving food

- cleaning up accidents in the kitchen
- handling rubbish and cleaning chemicals
- outside activities and touching animals
- touching a cut or changing a dressing

after:

- using the toilet or helping a child use the toilet
- handling raw meat, raw poultry or raw eggs
- sneezing, coughing, blowing your nose or wiping a child's nose
- changing nappies, handling potties or touching changing mats

If you are sick, wash your hands after every episode of vomiting or diarrhoea, and do not touch food intended for other people until you are free of symptoms for at least 48 hours.

Practice good hygiene with correct handwashing

Good hand washing removes dirt, leftover food, grease and harmful bacteria and viruses from your hands. Follow these simple tips to ensure you are washing your hands correctly.



1. Wash your hands thoroughly with soap and warm running water.



2. Lather your hands by rubbing them together with the soap. Be sure to lather the backs of your hands, between your fingers and under your nails.



3. Scrub your hands for at least 20 seconds. Need a timer? Get your kids to hum the "Happy Birthday" song from beginning to end twice.



4. Rinse your hands well under clean, warm, running water.



5. Dry with a clean towel (preferably paper) or air dry them before preparing or eating food.

About the NSW Food Authority: The NSW Food Authority is the government organisation that helps ensure NSW food is safe and correctly labelled so that consumers are able to make informed choices about the food they eat. As Australia's first through-chain food regulatory agency, the Authority is responsible for food safety across the entire food industry in NSW – from primary production to point-of-sale. It works with consumers, industry and other government organisations to minimise food poisoning by providing information about and regulating the safe production, storage, transport, promotion and preparation of food.

Personal hygiene checklist



Personal health and hygiene are very important when handling food. The following checklist describes personal hygiene procedures needed to keep food safe.

- ✓ I wash my hands frequently and properly



- ✓ I cover cuts and sores with a bandage or dressing (eg BAND-AID®) and a waterproof covering (eg glove)



- ✓ I wear clean clothes and an apron over my clothes. I remove the apron when I leave the kitchen or food preparation area



- ✓ I tie back my hair or cover it with a hat or hairnet



- ✓ I keep my fingernails trimmed and clean



- ✓ I store my personal belongings away before preparing food



- ✓ I **do not** eat over unprotected food



- ✓ I **do not** sneeze, blow or cough over unprotected food



- ✓ I **do not** spit or smoke in food handling areas



- ✓ I **do not** wear jewellery or a watch (except wedding ring) when preparing food



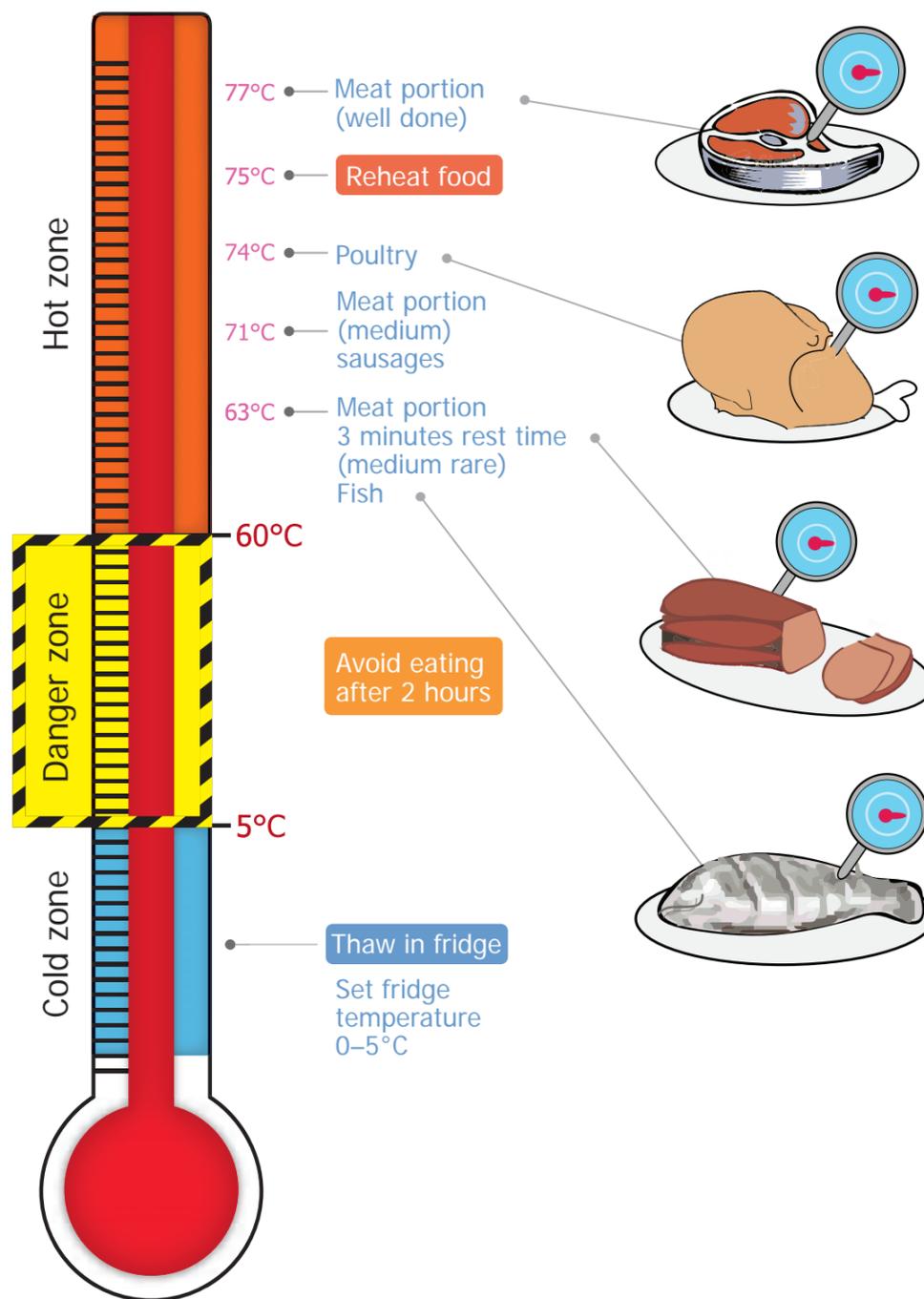
- ✓ I **do not** prepare food if I have an infectious illness (eg diarrhoea, vomiting) or have a skin, eye, ear or nose infection



Food at home

Safe temperatures

Use a meat thermometer to be sure when foods are safely cooked



For more food safety tips see:
www.foodauthority.nsw.gov.au



NSWFA/CE043/101.4

Recipe measures

Weights

1 2/3 oz	50 g	0.11 lb
7 oz	200 g	0.441 lb
8 oz	250 g	0.551 lb
16 oz	500 g	1.102 lb
26 oz	750 g	1.653 lb
35 oz	1 kg	2.205 lb

1 lb = 0.45kg 1 kg = 2.2 lb

Fluids

1/4 tsp	1.25 ml	0.04 fl. oz
1/2 tsp	2.5 ml	0.09 fl. oz
1 tsp	5 ml	0.18 fl. oz
1 tbls	20 ml	0.7 fl. oz
1 cup	250 ml	8.8 fl. oz
1 pint	568 ml	20 fl. oz

100ml = 3.52 fl. oz (UK)
 1 fl. oz = 28.4 ml

Oven Temperatures

120-135° C	250-275° F
150-160° C	300-320° F
175° C	350° F
190° C	375° F
205-230° C	400-450° F
245-260° C	475-500° F

Keep food separate



Separate preparation areas of raw foods from cooked or ready-to-eat foods

Raw foods

Cooked foods

Ready-to-eat foods

Use separate equipment and utensils for raw foods, and cooked or ready-to-eat foods.

OR

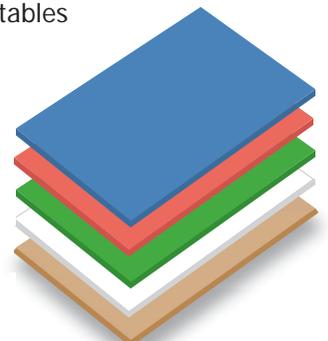
Thoroughly clean and sanitise chopping boards and knives before preparing cooked or ready-to-eat foods and after preparing raw foods.

Colour coded chopping boards

It doesn't matter which colours you use for which food groups, so long as all staff know which colour board should be used. Make this information available to everybody by displaying signs or posters in the kitchen.

Examples:

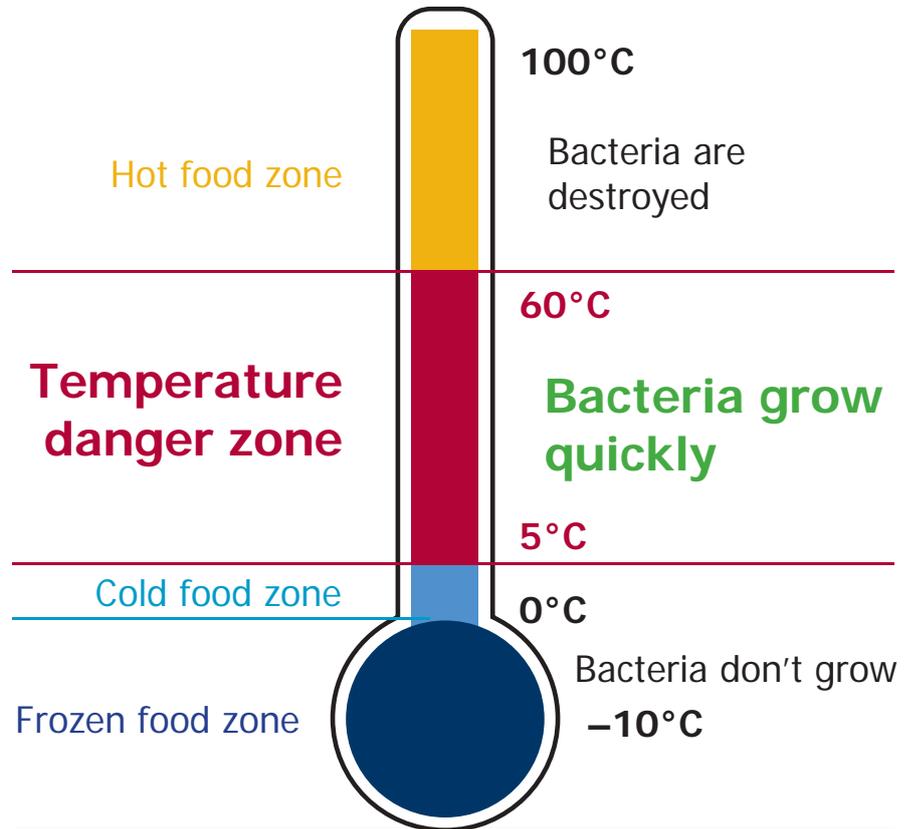
- Red** = Raw meat and raw chicken
- Green** = Fruit and vegetables
- Brown** = Cooked meat
- Blue** = Raw fish
- White** = Bread



Temperature danger zone



- The temperature danger zone is between 5°C and 60°C, when it is easiest for harmful bacteria to grow in food
- Minimise the time that food spends at these temperatures in order to keep food safe
- Refrigerated food needs to be kept at 5°C or below
- Hot food needs to be kept at 60°C or above



4-hour/2-hour rule

If a refrigerated food (eg dairy, cut fruit, sandwiches, salad) or a hot food (eg casserole, pie, lasagne, meatballs) has been in the temperature danger zone for a total time of:



If you intend to use the 4-hour/2-hour rule you will need to demonstrate that the food is safe. See the guideline on the 4-hour/2-hour rule on the Authority's website.

How to set out tax invoices and invoices

Voluntary standards to help you set out tax invoices as well as invoices that do not include GST.

WHY STANDARDISE THE WAY TAX INVOICES AND INVOICES ARE SET OUT?

These voluntary standards have been developed in consultation with small business, in response to feedback about their frustration with inconsistent tax invoice and invoice formats.

The standards will help achieve greater consistency in the set out of tax invoices and invoices, making it easier for recipients to locate the necessary information for tax purposes.

➤ For more information about the specific requirements of a tax invoice, refer to:

- *Valid tax invoices and GST credits* (NAT 12358)
- 'Section 03 – Issuing and obtaining tax invoices' in *GST for small business* (NAT 3014).

WHAT DO I NEED TO DO TO STANDARDISE MY TAX INVOICES OR INVOICES?

Consider the following examples when you next design or select a format for your tax invoices or invoices. Features such as business logos, paper colour, font style, advertising and other additional content that your tax invoices or invoices may have are not affected by these voluntary standards.

- For more information, refer to:
- *GST for small business* (NAT 3014)
 - *Record keeping for small business* (NAT 3029).

❗ If you don't use a cash register, consider the following tips:

- avoid printing your invoices on thermal paper wherever possible as the print can fade
- avoid small font sizes as they can be difficult to read, and
- avoid issuing tax invoices on paper which is smaller than A5 or larger than A4 as this can create storage difficulties.

EXAMPLES OF WHAT THEY LOOK LIKE USING THE VOLUNTARY STANDARDS

The following examples show how these voluntary standards look.

EXAMPLE 1: Tax invoice for goods or services that all include GST (taxable supplies only)



1 *Mike's Big Bikes*

2 ABN XX XXX XXX XXX

3 Date: 05/07/2010

To: MPM Mega Wares **6**
7 Banning Road
Tyson Vale SA 9999

4 **TAX INVOICE** No. 1010 **5**

DESCRIPTION	ITEM No.	QTY	UNIT PRICE (excl GST)	SUB TOTAL (excl GST)	GST AMOUNT	AMOUNT PAYABLE (incl GST)
Deluxe gel seat cover	S022	20	21.00	420.00	42.00	462.00
Inner tube	T058	30	6.20	186.00	18.60	204.60
Xtreme safety helmet	X047	15	27.00	405.00	40.50	445.50
Handle grip ribbed 7	7 H081	7 60	0.50	8 30.00	8 3.00	8 33.00
Totals				1,041.00	104.10	1,145.10

TOTAL (excl GST)	8 1,041.00
TOTAL GST AMOUNT PAYABLE	8 104.10
TOTAL AMOUNT PAYABLE (incl GST)	8 1,145.10

These tax invoices should include sufficient information to ascertain:

- 1** the identity of the supplier, such as the business name at the top
- 2** the ABN of the supplier at the top, near the supplier's identity
- 3** the date of issue of the tax invoice at the top, on the right hand side
- 4** that the document is intended as a tax invoice, such as including the words 'tax invoice' at the top
- 5** an invoice number shown prominently alongside the words 'tax invoice'
- 6** the purchaser's identity, such as name, or ABN, for goods or services costing \$1,000 or more
- 7** a unit description of each good or service supplied, including quantities – it is optional to include item numbers, and
- 8** the GST exclusive price, the GST amount and the GST inclusive price for each item, together with the totals for these, vertically in the bottom right hand corner.

EXAMPLE 2: Tax invoice for goods or services that don't all include GST (mixed supplies)



1 *Border Bake ~*

2 ABN XX XXX XXX XXX

3 Date: 05/07/2010

To: **6**

4 TAX INVOICE No. 2610 **5**

DESCRIPTION	QTY	UNIT PRICE <small>(excl GST)</small>	SUB TOTAL <small>(excl GST)</small>	GST AMOUNT	AMOUNT PAYABLE <small>(incl GST)</small>
White high fibre bread	110	0.80	88.00	8 0	88.00
Rye loaf	60	0.85	51.00	0	51.00
Iced finger buns	30	1.10	33.00	9 3.30	36.30
Chocolate chip muffins 7	7 50	0.50	10 25.00	10 2.50	10 27.50
Totals			197.00	5.80	202.80

TOTAL (excl GST)	10 197.00
TOTAL GST AMOUNT PAYABLE	10 5.80
TOTAL AMOUNT PAYABLE (incl GST)	10 202.80

These tax invoices should include sufficient information to ascertain:

- 1** the identity of the supplier, such as the business name at the top
- 2** the ABN of the supplier at the top, near the supplier's identity
- 3** the date of issue of the tax invoice at the top, on the right hand side
- 4** that the document is intended as a tax invoice, such as including the words 'tax invoice' at the top
- 5** an invoice number shown prominently alongside the words 'tax invoice'
- 6** the purchaser's identity, such as name, or ABN, for goods or services costing \$1,000 or more
- 7** a unit description of each good or service supplied, including quantities – it is optional to include item numbers
- 8** an indication of which goods or services don't include GST by showing a 'zero' in the GST amount column
- 9** an indication of which goods or services include GST by showing the GST amount in the GST payable column, and
- 10** the GST exclusive price, the GST amount and the GST inclusive price for each item, together with the totals for these, vertically in the bottom right hand corner.

EXAMPLE 3: Tax invoice which has been issued from a cash register



1 *Guido's Gadgets*

2 ABN XX XXX XXX XXX

3 Date: 05/07/2010

4 TAX INVOICE

	\$
Item 1	5.00* 5
Item 2	3.00
Item 3	2.00
Item 4	10.00*
Item 5	6.00
TOTAL AMOUNT PAYABLE (INC. GST)	26.00 6
<i>TOTAL INCLUDES GST OF \$1.36</i> 7	
* Includes GST 5	

These tax invoices should include sufficient information to ascertain:

- 1** the identity of the supplier, such as the business name at the top
- 2** the ABN of the supplier at the top, near the supplier's identity
- 3** the date of issue of the tax invoice at the top, on the right hand side
- 4** that the document is intended as a tax invoice, such as including the words 'tax invoice' at the top
- 5** an indication of which goods or services are taxable by showing an asterisk '*' alongside the supplies, with a note at the bottom advising what the * indicates
- 6** the final amount payable, which is GST inclusive, shown at the bottom, and
- 7** the amount of GST which is payable should be clearly stated as follows at the bottom: 'Total includes GST of \$.....'

! If the tax invoice is for goods or services costing \$1,000 or more, the tax invoice should also contain sufficient information to ascertain the identity of the purchaser, or ABN.

EXAMPLE 4: Invoice for goods or services that do not include GST



¹ *Penny's Treats*

² **ABN** XX XXX XXX XXX

³ Date: 05/07/2010

⁴ **INVOICE** No. 0209 ⁵

	\$
Item 1	5.00
Item 2	3.00
Item 3	15.00
Item 4	35.00
Item 5	10.00
TOTAL AMOUNT PAYABLE	\$68.00
No GST has been charged ⁶	

These tax invoices should include sufficient information to ascertain:

- ¹ the business name of the supplier at the top
- ² the ABN of the supplier at the top, near the supplier's business name
- ³ the date of issue of the invoice at the top, on the right hand side
- ⁴ the word 'invoice' at the top, stated prominently
- ⁵ an invoice number shown prominently alongside the word 'invoice', and
- ⁶ the statement 'No GST has been charged' should be included at the bottom.

➤ MORE INFORMATION

If you need more information you can:

- visit our website at **www.ato.gov.au**
- phone us on **13 28 66**
- write to us at
Australian Taxation Office
PO Box 3524
ALBURY NSW 2640

If you do not speak English well and need help from us, phone the Translating and Interpreting Service on **13 14 50**.

If you are deaf, or have a hearing or speech impairment, phone us through the National Relay Service (NRS) on the numbers listed below:

- TTY users, phone **13 36 77** and ask for the ATO number you need
- Speak and Listen (speech-to-speech relay) users, phone **1300 555 727** and ask for the ATO number you need
- internet relay users, connect to the NRS on **www.relayservice.com.au** and ask for the ATO number you need.

OUR COMMITMENT TO YOU

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information in this publication and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we must still apply the law correctly. If that means you owe us money, we must ask you to pay it but we will not charge you a penalty. Also, if you acted reasonably and in good faith we will not charge you interest.

If you make an honest mistake in trying to follow our information in this publication and you owe us money as a result, we will not charge you a penalty. However, we will ask you to pay the money, and we may also charge you interest.

If correcting the mistake means we owe you money, we will pay it to you. We will also pay you any interest you are entitled to.

If you feel that this publication does not fully cover your circumstances, or you are unsure how it applies to you, you can seek further assistance from us.

We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for a more recent version on our website at **www.ato.gov.au** or contact us.

This publication was current at **April 2012**.

Statement by a supplier

(reason for not quoting an ABN to an enterprise)

The following information provides guidance on:

- pay as you go (PAYG) withholding from payments for supplies
- the requirements for quoting an Australian business number (ABN).

When you pay suppliers who provide goods or services to your business, those suppliers generally need to quote an ABN. They can quote their ABN on an invoice or some other document that relates to the goods and/or services they provide. If any supplier does not provide its ABN, you may need to withhold an amount from the payment for that supply. This is referred to as 'No ABN withholding'.

WITHHOLDING FROM PAYMENTS

Generally, you must withhold 46.5% of the total payment for a supply unless one of the following applies:

- you have an invoice or some other document relating to the supply on which the supplier's ABN is quoted
- the ABN of the supplier's agent is quoted (if the supply is made through the agent)
- one of the exceptions to withholding applies or the supplier is not entitled to an ABN.

You may also be required to withhold 46.5% from the payment if you have reasonable grounds to believe that the ABN quoted is invalid (for example, it belongs to another entity).

QUOTING AN ABN

A supplier must quote their ABN by the time the payment is made to prevent 46.5% of a payment being withheld. A supplier may quote their ABN on an invoice or other document relating to the supply.

Documents that an ABN may be quoted on include:

- invoices
- quotes
- renewal notices (such as for insurance or subscriptions)

- order forms
- receipts
- contracts or lease documents
- letterheads, emails or internet records (web pages)
- records of over-the-phone quotation of an ABN
- catalogues (and other promotional documents) the supplier produces.

You must keep this information with other records relating to the supply.

➤ You do not have to check if the ABN is valid. However, if you suspect that the ABN quoted does not belong to the supplier or the supplier's agent, you can check it by either:

- visiting www.abr.business.gov.au
- phoning us on **13 72 26**, 24 hours a day, seven days a week.

WHEN IS WITHHOLDING NOT REQUIRED?

You do not have to withhold an amount from a payment if one of the following applies:

- the payer is not making the payment in the course of carrying on an enterprise in Australia
- the payment is \$75 or less, excluding any goods and services tax (GST)
- the supply that the payment relates to is wholly input-taxed
- the supplier is an individual and has given you a written statement that states the supply either
 - relates to a private recreational pursuit or hobby
 - is wholly of a private or domestic nature for that supplier.

However, you should withhold if you have reasonable grounds to believe that this statement is false or misleading. For example, the supplier is an individual aged under 18 years of age and the payment does not exceed \$350 a week.



You also should not withhold an amount from a payment if you are satisfied that one of the following applies:

- the supply is made by an individual or partnership without a reasonable expectation of profit or gain
- the supplier is not entitled to an ABN as they are not carrying on a business or enterprise in Australia
- the whole of the payment is exempt income for the supplier.

! If a supplier has applied for an ABN, they may ask you to hold back payment until the ABN has been obtained and quoted. This is a matter for you and the supplier to work out. However, unless one of the above exceptions applies, you must withhold 46.5% of the payment if it is made before an ABN is quoted. If you do not withhold from the payment, you may have to pay a penalty equal to the amount you should have withheld.

HOW DO YOU INFORM THE PAYER IF NO WITHHOLDING APPLIES?

As the payer, you may request a written statement from the supplier to justify not withholding if the supply either:

- relates to a private recreational pursuit or hobby – for example, a hobby artist receives a prize of \$100 in a shopping centre art show
- is wholly of a private or domestic nature for the supplier – for example, a home owner sells some personal furniture to a second hand store.

As a minimum, the statement should contain the following:

- the supplier's name and address
- why it was not necessary to withhold
- the supplier's signature.

We have developed a *Statement by a supplier* form that can be used for this purpose.

If you do not withhold because an exception applies, you should keep sufficient records to:

- identify the supply and the supplier
- justify the reason for not withholding.

You may choose to obtain a signed statement from the supplier containing the required information or use our form. If we conduct a review and find that the statement was incorrect, you won't be penalised if we believe it was reasonable for you to rely on the supplier's signed statement.

WHAT DO YOU NEED TO DO IF YOU ARE REQUIRED TO WITHHOLD?

If you are required to withhold an amount, you must:

- be registered for PAYG withholding – this can be done by phoning **13 28 66** between 8.00am and 6.00pm, Monday to Friday (you may already be registered if you are withholding from other payments, such as wages to employees)
- withhold 46.5% of the payment unless an exception applies
- report and pay the withheld amounts to us using your activity statement
- complete a *PAYG payment summary – withholding where ABN not quoted* (NAT 3283), providing a copy to the supplier at the time of payment or as soon as possible afterwards – suppliers can use the payment summary to claim a credit in their income tax return for the amount withheld
- keep a copy of the payment summary with your records
- complete a *PAYG withholding where ABN not quoted – annual report* (NAT 3448).

WHAT IF YOU DO NOT WITHHOLD WHEN YOU ARE REQUIRED TO?

You may be subject to penalties if you do not withhold an amount when required. The penalty will be equal to the amount that should have been withheld. It is an offence not to withhold and the payer may be prosecuted in appropriate cases.

➤ MORE INFORMATION

If you need more information about ABNs, you can:

- visit **www.abr.gov.au**
- phone us on **13 28 66** between 8.00am and 6.00pm, Monday to Friday
- speak to your tax adviser.

If you do not speak English well and need help from the ATO, phone the Translating and Interpreting Service on **13 14 50**.

If you are deaf, or have a hearing or speech impairment, phone the ATO through the National Relay Service (NRS) on the numbers listed below:

- TTY users, phone **13 36 77** and ask for the ATO number you need
- Speak and Listen (speech-to-speech relay) users, phone **1300 555 727** and ask for the ATO number you need
- internet relay users, connect to the NRS on **www.relayservice.com.au** and ask for the ATO number you need.

OUR COMMITMENT TO YOU

This publication was current at **May 2012**.



Statement by a supplier

Complete this statement if the following applies:

- you are an individual or a business
you have supplied goods or services to an other enterprise (the payer), and
you are not required to quote an Australia business number (ABN).

Payers must withhold 46.5% of the total payment it makes to you for a supply that you make as part of your enterprise you carry on in Australia, unless an ABN has been quoted or there is no need to quote an ABN.

HOW TO COMPLETE THE STATEMENT

- Print clearly in BLOCK LETTERS using a black pen only.
Use BLOCK LETTERS and print one character in each box.
Place X in all applicable boxes.

Payers can check ABN records of suppliers by visiting www.abr.business.gov.au or phoning 13 72 26 24 hours a day, 7 days a week.

Section A: Supplier details

1 Your name?

Grid for entering name details

2 Your address?

Grid for entering address details, including suburb/town, state/territory, and postcode

3 Your reason/s for not quoting an ABN? Place X in the appropriate box/es.

- The payer is not making the payment in the course of carrying on an enterprise in Australia.
The supplier is an individual aged under 18 years and the payment does not exceed \$120 a week.
The payment does not exceed \$75, excluding any goods and services tax (GST).
The supply that the payment relates to is wholly input taxed.
The supplier is an individual and has given the payer a written statement to the effect that the supply is either:
made in the course or furtherance of an activity done as a private recreational pursuit or hobby, or
wholly of a private or domestic nature (from the supplier's perspective).
The supply is made by an individual or partnership without a reasonable expectation of profit or gain.
The supplier is not entitled to an ABN as they are not carrying on an enterprise in Australia.
The whole of the payment is exempt income for the supplier.

Section B: Declaration

Under pay as you go (PAYG) legislation and guidelines administered by the Tax Office, the named supplier is not quoting an ABN for the current and future supply of goods or services for the reason or reasons indicated.

Name of supplier (or authorised person)

Grid for entering name of supplier

Signature of supplier (or authorised person)

Signature box

Daytime phone number

Grid for entering daytime phone number

Date

Grid for entering date (Day, Month, Year)

Penalties apply for deliberately making a false or misleading statement.

Do not send this statement to the Tax Office. Give the completed statement to any payer that you are supplying goods or services to. The payer must keep this document with other records relating to the supply for 5 years.