



ATO Update

(applicable to the 2026-27 tax year)

Fuel Tax Rates

On 3rd August 2026, the fuel tax credits changed as part of the ATO's six monthly indexation.

Please note that the relevant date is the acquisition date of the fuel, and not when you paid for the fuel.

Below are the fuel tax credit rates for fuel purchases that will be relevant for the September 2026 quarter BAS. The rates are shown in cents per litre (cpl):

Fuel Delivery Date	Heavy vehicles (GVM > 4.5T) travelling on a public road	Off public roads/ Agri-culture
01/07/26 to 02/08/26	20.20 cpl	36.60 cpl
03/08/26 to 02/02/27	21.30 cpl	53.70 cpl

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BCH Christmas Break

As we plan for the end of the year, we want to provide you with an early notification regarding our Christmas break for 2026. Please note that our office will be closed for the holiday period from Thursday 24th December and will re-open on Monday 11th January.

During this time, our team will have limited access to emails. For any urgent matters, Dallas and Sharon will be contactable on:

Dallas - 0439 482 806

Sharon - 0438 325 122

What Payments are Qualified Earnings?

Qualified Earnings (QE) is the new payroll term for payments included when calculating super guarantee. It replaces Ordinary Times Earnings (OTE). For most employers, this will not change the amount of super guarantee payable. QE Includes:

- Ordinary Times Earnings
- Commission
- Salary Sacrifice Amounts

For salary sacrifice amounts, consider how the payment would have been treated if it had been paid directly to the employee:

- Would have been QE? → it remains QE.
- Would not have been QE? (such as overtime or paid parental leave) → it is not QE.

Salary sacrificed amounts for other employee benefits, including amounts that are fringe benefits and exempt fringe benefits, are not included in QE.

What isn't QE?

Employee payments outside the QE definition include:

- Fringe Benefits
- Share Acquisitions
- Reimbursed amounts

Employee Overpayments

If an employee is overpaid and must repay the amount, it is no longer considered QE. You will also need to correct the employee's STP (Single Touch Payroll) records. If super has already been paid on the overpayment, it will be treated as a credit against future super payments for that employee.

For more details, please follow the link below:

[CLICK HERE](#)

Lodgement Dates

➤ 21st October 2026

- Annual PAYG Instalment Notice (Only if varying or using the rate method.
- Monthly September BAS

➤ 28th October 2026

- Quarterly PAYG Instalment Notice
- Quarterly September BAS (if lodging yourself)

➤ 21st November 2026

- Monthly October BAS

➤ 25th November 2026

- Quarterly September BAS (if BCH lodges on your behalf)

➤ 21st December 2026

- Monthly November BAS

Staff Update

To assist you with planning appointments, we wish to advise of the following staff members work changes:

Sharon Robertson

Sharon will be on leave from 18th September and return in the office on the 29th September.

Dallas Landwehr

Dallas will be on leave from 2nd October and return in the office on the 12th October.

Michelle Schier

Michelle will be on leave from 5th October and return in the office on the 9th October.

Emily Moore

Emily will be on leave from 5th October and return in the office on the 19th October.

ATO Resources

Digital Solutions Program

The Digital Solutions program helps support small businesses to harness opportunities and grow in the digital economy.

Through the program, you can access up to 5 hours of one-on-one digital advice from a qualified and experienced business adviser for a small fee.

You can also access free workshops, webinar presentations and self-directed tutorials.

Services cover a range of topics including:

- Introduction to digitalising your small business
- Social media, digital marketing and selling online
- AI and emerging technologies
- Cybersecurity and data privacy.

Eligibility

The program is for small businesses with fewer than 20 full-time (or equivalent) employees, as well as sole traders. The service is available across all metropolitan and regional areas in Australia.

Click the button below to find out your eligibility.

[CLICK HERE](#)

Business Grant Finder

The Australian Government has available a Grants & Programs Finder to help businesses identify any grants or programs they may be eligible for.

Click the button below to find out your eligibility.

[CLICK HERE](#)

Is your Will Up to Date?

Having a valid will is one of the simplest ways to protect your loved ones and ensure your wishes are carried out. Without a will, your estate will be distributed according to state or territory laws, which may not reflect your intentions.

Life changes such as marriage, divorce, the birth of a child, or significant changes to your assets are all good reasons to review your will. Keeping it up to date can help avoid unnecessary delays, costs and stress for your family.

If you haven't got a valid will or need to review your existing one, now may be the time book an appointment with your lawyer to discuss.

Reducing Payday Super Burden

By now, your business should be well into the transition to Payday Super, which took effect on 1 July 2026. This has brought about many changes for employers, including:

- More frequent super guarantee payments - each payday instead of quarterly
- Strict fund receival deadlines – 7 business days after payday
- Super calculations
- Penalties for non-compliance

Small business employers may have noticed the increased administrative burden and cash flow pressures these changes can create. However, there are ways to help mitigate these impacts:

- Automate your payroll with compliant payroll software, with built in STP (Single Touch Payroll) and SuperStream software that directly supports your Payday Super obligations.
- Treat super guarantee contributions as a real-time payroll cost rather than a delayed expense. Build these into your regular payroll forecasts for cashflow so that you aren't caught off-guard.
- Pay super guarantees at the same time you process your payroll, and regularly check for processing errors.

Super funds have three business days to process, allocate, and potentially reject a payment with errors. If a payment is rejected, you must identify the issue and resubmit the payment as quickly as possible, as a rejected payment does not extend the seven-business-day deadline for making super contributions.

Follow the link below for the ATOs Payday Super guide.

[CLICK HERE](#)

How does the \$1000 Deduction work?

The \$1000 standard deduction, applicable to the 2026-27 financial year, will change how taxpayers keep records for work-related (salary and wage income) expenses incurred. What records are kept will depends on the total work-related deductions expected to be claimed. Prior substantiation exceptions, including laundry of \$150 and work-related expenses of \$300, are being removed.

Work-Expense Claims less than \$1000

Full standard deduction without having to actually incur the expense, or substantiate their claim.

Work-Expenses Claims of \$1000 or more

Choose to either limit their claim to the standard deduction, or substantiate **ALL** deductions being claimed.

Who isn't eligible?

- Sole Traders
- Independent Contractors
- Individuals under a labour hire arrangement, or with only investment income

Deductions included in \$1000 standard deduction:

- Car expenses
- Travel expenses
- Self-education expenses
- Laundry & work-related clothing expenses
- Home office expenses
- Depreciation expenses (excluding low-value pools)
- R&M to work-related assets
- Work-related car parking

Deductions not included in \$1000 standard deduction:

- Union fees
- Professional subscriptions
- Donations
- Investment-related deductions
- Tax-related expenses
- Personal super contributions
- Income protection premiums
- Personal sickness premiums
- Accident insurance premiums
- Rental property expenses

These can be claimed in addition to the standard deduction.

For more details please follow the link below:

[CLICK HERE](#)

Disclaimer: Many of the comments in this publication are general in nature and anyone intending to apply the information to practical circumstances should seek professional advice to independently verify their interpretation and the information's applicability to their particular circumstances. If you no longer wish to receive any client@lerts from BCH Accountants contact info@bchaccountants.com.au and insert **UNSUBSCRIBE** in the subject.