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### This month's essentials

## Track 1 Progress of Legislation

- > Bills which have received Royal Assent
- > Recap those currently in progress
- > New legislation
- TLAB No 7
- Main item small business concessions
- TLAB (TOFA) exposure draft
- Superannuation loophole for bankrupts closed
- New Simplified Super legislation introduced
- Draft legislation on boat hire

#### Track 2 Cases

- > Cajkusic & Anor v FCT Trustee power to determine net income of trust
- > Charter boat expenses deductible. Case 19/2006
- > Dixon Consulting PSI separate business premises
- > GST sale of going concern Debonne Holdings V FCT
- > Saga Holdings GST for overseas tour operator

#### Track 3

# Rulings & Determinations and other ATO publications

- > CGT and life interests (TR 2006/14)
- > Small business concessions (TD 2006/77 to 2006/79)
- > Amendments to Div 7A
- > Meaning of Enterprise (MT 2006/1)
- > GST guide for horse racing industry

#### Track 4

#### Superannuation

> Super guidelines for \$1 million transitional contributions

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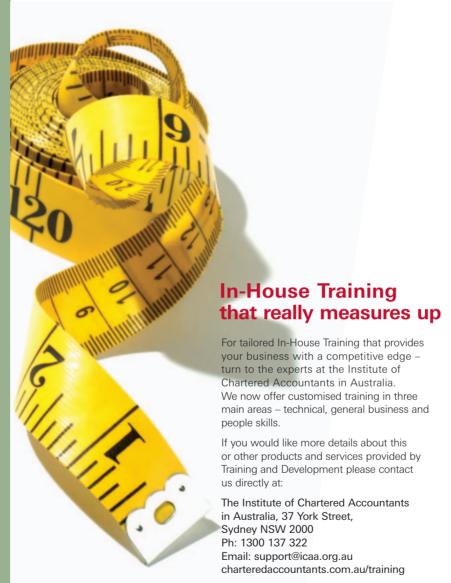
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