



Chartered Accountants Tax in Focus
Monthly audio program

September, 2011

charteredaccountants.com.au/training



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"The Institute's In-House Tax Training has taken our firm's training program to a new level"

Gavin Johns CA - Hirn Newey - DFK

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This month's essentials

Track 1

INCOME

- > Div 7A benchmark interest rate for 2011-12: TD 2011/20
- > Section 23AF exemption denied: AAT Case [2011] AATA 462
- > Payment not a genuine redundancy payment: AAT Case [2011] AATA 499

Track 2

DEDUCTIONS

- > Company loss recoupment rules: consultation paper
- > Tax discount on interest income: discussion paper
- > AAT Case [2011] AATA 480, Re Kaley v FCT

Track 3

CGT

- > Conduit theory of trust receipts: AAT Case [2011] AATA 479, Re Greenhatch v FCT

Track 4

INDIRECT TAX

- > GST: no taxable supply in damages for goods converted:
Reglon Pty Limited v FCT [2011] FCA 805

This month's essentials

Track 5

SUPERANNUATION

- > Superannuation Industry (Supervision) Amendment Regulations 2011 (No 2)
- > Super income streams: commencement and cessation: TR 2011/D3

Track 6

TAX ADMINISTRATION

- > Running balance accounts: administrative changes
- > Administration of new R&D Tax Credit: draft regs
- > Management of public ancillary funds: draft legislation
- > Practice Statement Law Administration PS LA 2011/27
- > Taxation Determination TD 2011/19

Track 7

TAX REFORM

- > Tax Forum discussion paper released

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