



Chartered Accountants Tax in Focus **Monthly audio program**

September, 2012

charteredaccountants.com.au/training



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Chartered Accountants
Australia**

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Gavin Johns CA - Hirn Newey - DFK

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This month's essentials

Track 1

INCOME

- > August v FCT [2012] FCA 682
- > ATO writes to taxpayers: rental properties and shares
- > Taxpayer Alert: private company dividends: TA 2012/4
- > AAT Case [2012] AATA 428, Re Elliott v FCT
- > NZ citizens with special visas: temporary residents: TD 2012/18
- > FCT v Rawson Finances Pty Ltd [2012] FCA 753

Track 2

DEDUCTIONS

- > AAT Case [2012] AATA 404, Re Sanctuary Lakes Pty Ltd v FCT
- > Kelly v FCT (No 2) [2012] FCA 689
- > Bad debts: related party financing – discussion paper
- > Loss carry-back for businesses – discussion paper

Track 3

INDIRECT TAXES

- > Requirements for a tax invoice for GST purposes: GSTR 2012/D3
- > Yacoub v FCT [2012] FCA 678

This month's essentials

Track 4

SUPERANNUATION

> SMSF ban on related party off-market transfers deferred

Track 5

TAX ADMINISTRATION

> Recovery of income tax and GST from a trust – PS LA 2012/2

> FCT's discretion to retain refunds: PS LA 3582

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