



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

**October, 2012**

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Chartered Accountants  
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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

## LEGISLATION

- > Tax Laws Amendment (2012 Measures No 4) Bill 2012
- > Personal liability of directors: tax aspects draft legislation
- > Company loss carry-back: draft legislation

Track 2

## INCOME

- > AAT Case [2012] AATA 477, Re Yazbek v FCT
- > AAT Case [2012] AATA 516, Re Sneddon v FCT
- > AAT Case [2012] AATA 557, Re Murray v FCT (No 3)

Track 3

## DEDUCTIONS

- > R&D tax incentive quarterly credits: consultation paper

Track 4

## CGT

- > ATO's interim view on Byrne Hotels case

# This month's essentials

Track 5

## INDIRECT TAXES

- > GST: leasing of second-hand goods and ITCs: GSTD 2012/6
- > GST: retirement village residents and exit payments; GSTR 2012/4
- > GST margin scheme and subdivided land: draft legislation
- > Refunding of excess GST: draft legislation

Track 6

## TAX ADMINISTRATION

- > AAT Case [2012] AATA 520, Re Sea Shepherd Australia Limited v FCT
- > Two Practice Statements on penalties released: PS LA 2012/4 and PS LA 2012/5
- > SMEs and wealthy individuals: new ATO compliance resource
- > Prescribed private funds transitional period ends soon

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