



Chartered Accountants Tax in Focus

December 2012 - January 2013

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Institute of
Chartered Accountants
Australia

“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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Tax is universal. But your business needs are unique. Our expert tax trainers will develop a training program to address the key tax issues relevant to your business. We will tailor training programs to suit your time, budget and training needs.

Our experienced in-house tax specialists have the practical knowledge and experience to deliver an industry leading tax update. Their aim is to focus specifically on the needs of your business, ensuring a more focused and interactive approach than ever before.

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**Institute of
Chartered Accountants
Australia**

This month's essentials

Track 1

INCOME

- > Wind farming and assessable primary production income: TD 2012/D9
- > Proportionate approach to trust net income: TD 2012/22
- > Taxation of trust income: policy options paper
- > Howard v FCT [2012] FCAFC 149

Track 2

TAX OFFSETS

- > Means testing medical expenses tax offset: draft legislation

Track 3

CGT

- > Bell v FCT [2012] FCA 1042 55
- > No CGT event E1 or E2: trust changed under a valid power: TD 2012/21

Track 4

INDIRECT TAXES

- > FCT v Qantas Airways Limited [2012] HCA 41

Track 5

SUPERANNUATION

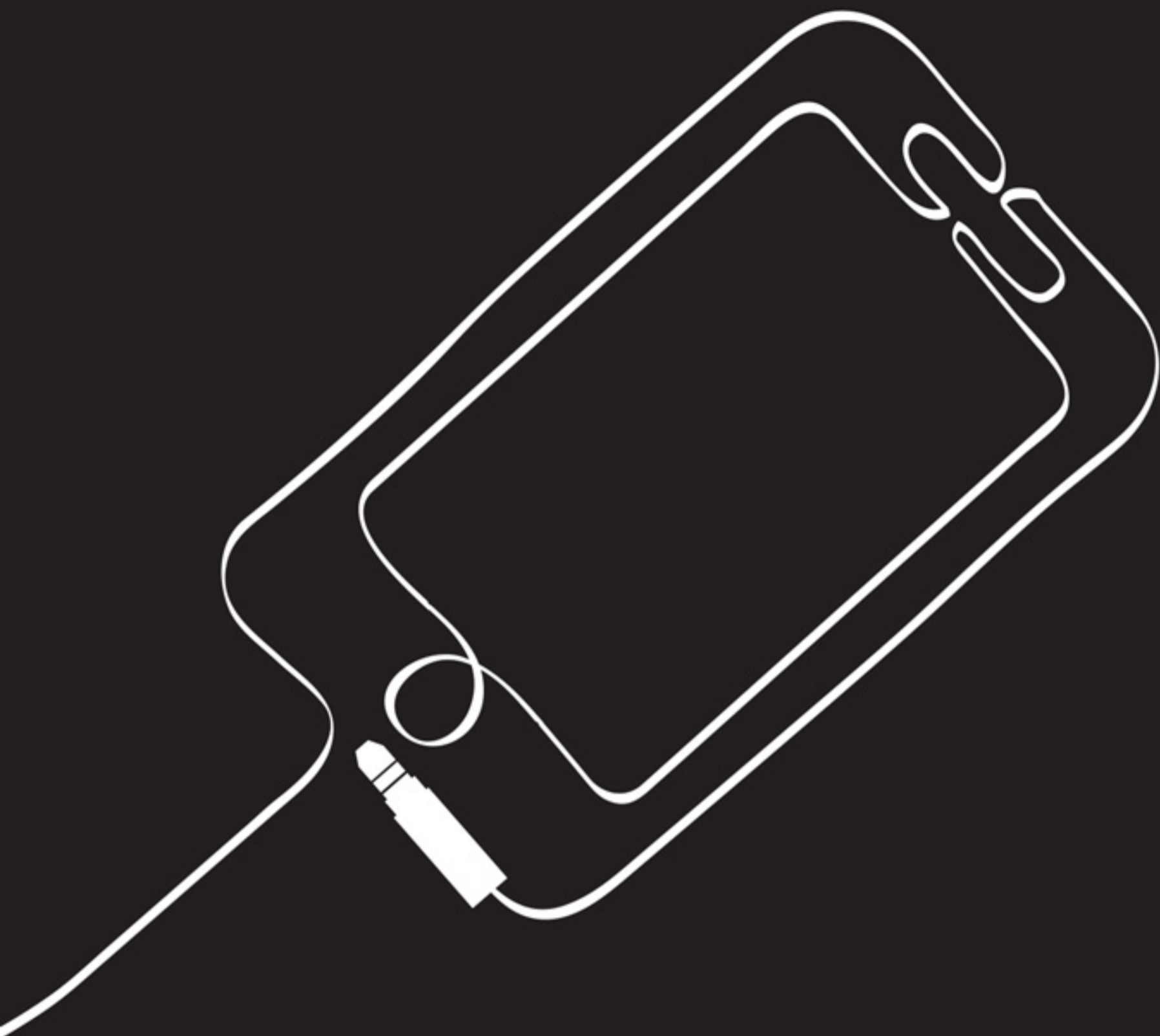
- > AAT Case [2012] AATA 530, Hamad v FCT

Track 6

TAX ADMINISTRATION

- > ATO data matching program for contractor payments
- > Tax agent lodgment program update
- > Exercise of FCT's discretion to retain a refund: PS LA 2012/6
- > AAT Case [2012] AATA 719, Re Nash v FCT
- > TPB Information Sheets: valuers

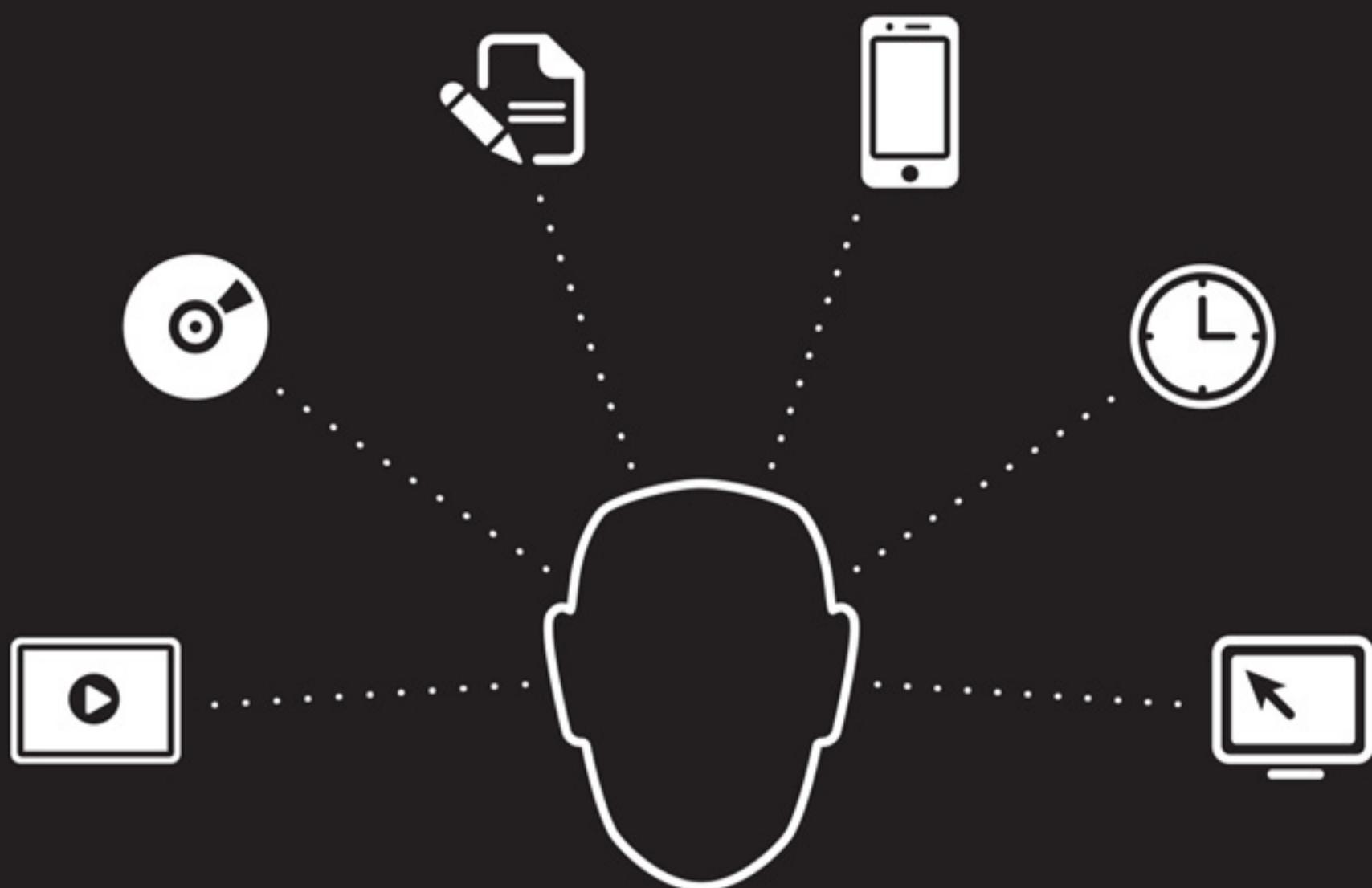
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