



Chartered Accountants Tax in Focus

June 2013

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Gavin Johns CA - Hirn Newey - DFK

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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
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This month's essentials

Track 1

2013 FEDERAL BUDGET

- > Tax and Superannuation Laws Amendment (Increased Concessional Contributions Cap and Other Measures) Bill 2013
- > 2015 tax-free threshold increase deferred
- > Medical expense tax offset
- > Preventing "dividend washing" of franking credits
- > Changes to foreign resident CGT regime
- > Measures to target profit shifting structures
- > Consolidation loopholes to be closed
- > Increased funding for trusts taskforce
- > Further extension of monthly PAYG instalments
- > Compliance through third party data-matching

Track 2

LEGISLATION

- > Tax Laws Amendment (Countering Tax Avoidance and Multinational Profit Shifting) Bill 2013

Track 3

DEDUCTIONS

- > FCT v Nash [2013] FCA 336
- > Capping of deductions: work-related education
- > Deductibility of parent to subsidiary payments: TD2013/D3

Track 4

FBT

- > FBT car parking threshold for 2013; TD 2013/9

Track 5

INDIRECT TAXES

- > ATS Pacific Pty Ltd v FCT [2013] FCA 341
- > AAT Case [2013] AATA 253, Re The Trustee for Oenoviva (Australia and New Zealand)
- > Plant and Equipment Trust & Anor v FCT

Track 6

SUPERANNUATION

- > Doubling tax on super for high income earners

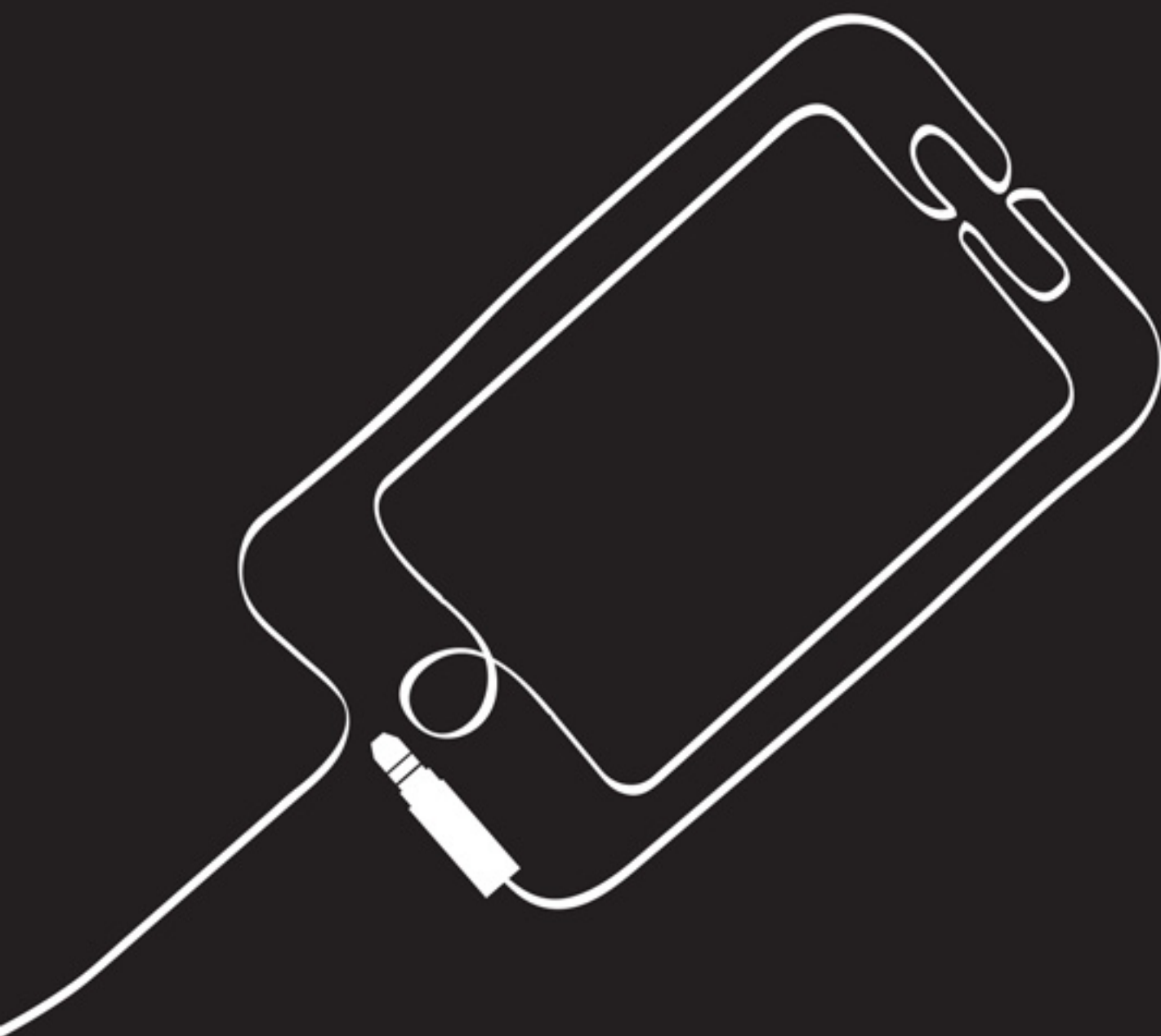
Track 7

TAX ADMINISTRATION

- > Company loss carry-back: administrative treatment
- > FCT & Darling and Anor [2013] FamCA 118
- > Appeals update; Greenhatch, Sent



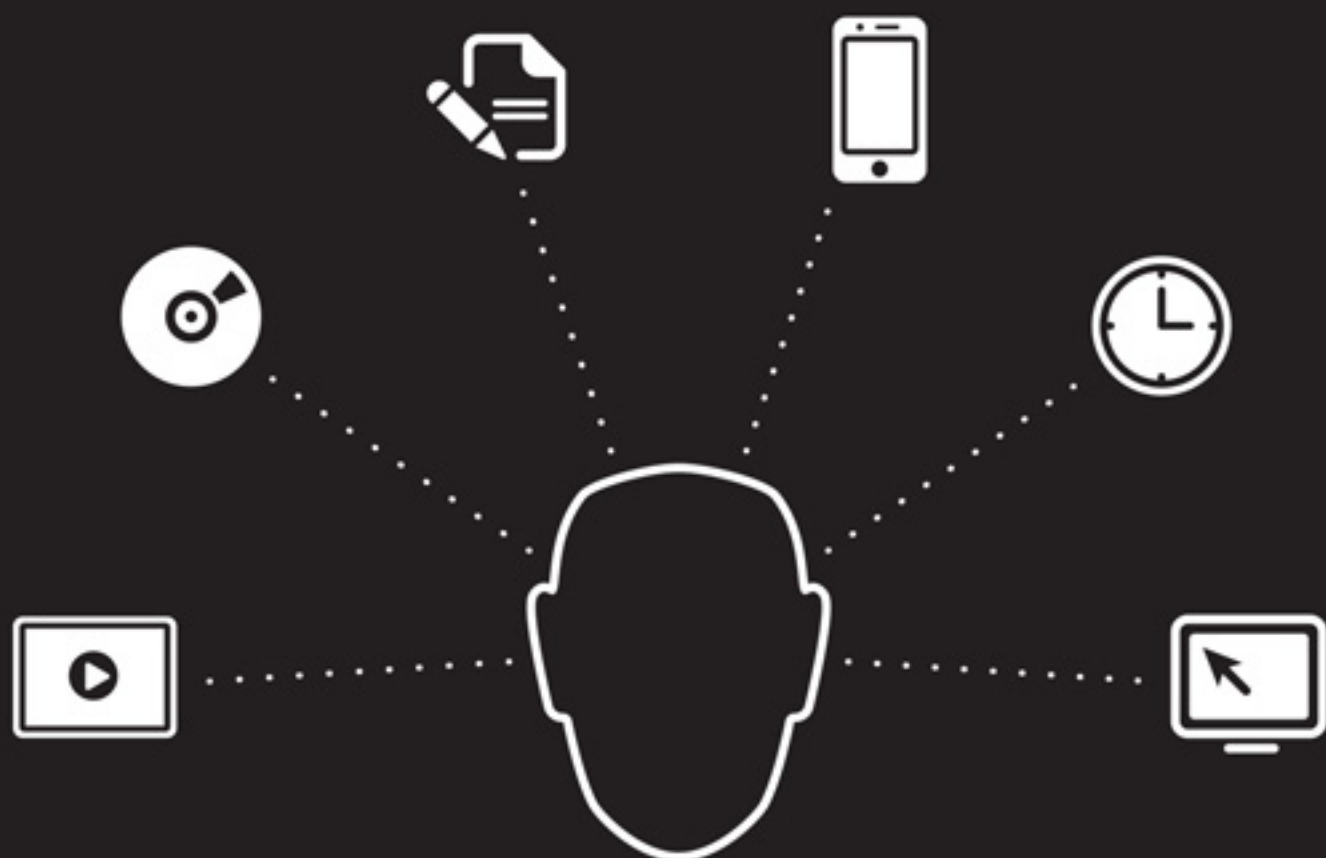
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