



# Chartered Accountants Tax in Focus

July 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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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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# This month's essentials

Track 1

## LEGISLATION

- > Tax and Superannuation Laws Amendment (Increased Concessional Contributions Cap and Other Measures) Bill 2013
- > Tax Laws Amendment (2013 Measures No 1) Bill 2013
- > Medicare levy increases: Bills receives Assent
- > Charities Bill 2013

Track 2

## INCOME

- > Commercial software developers: deriving income: TR 2013/D2

Track 3

## DEDUCTIONS

- > AAT Case [2013] AATA 281, Re Healy v FCT
- > Fitzroy Services Pty Ltd v FCT [2013] FCA 471
- > Sanctuary Lakes Pty Ltd v FCT [2013] FCAFC 50
- > AAT Case [2013] AATA 331, Re Heaney v FCT

Track 4

## INDIRECT TAXES

- > Correcting GST and fuel tax errors – Determinations
- > GST and acquisition of second-hand goods: GSTD 2013/D2
- > Luxury car tax threshold 2013-14: LCTD 2013/1

Track 5

## SUPERANNUATION

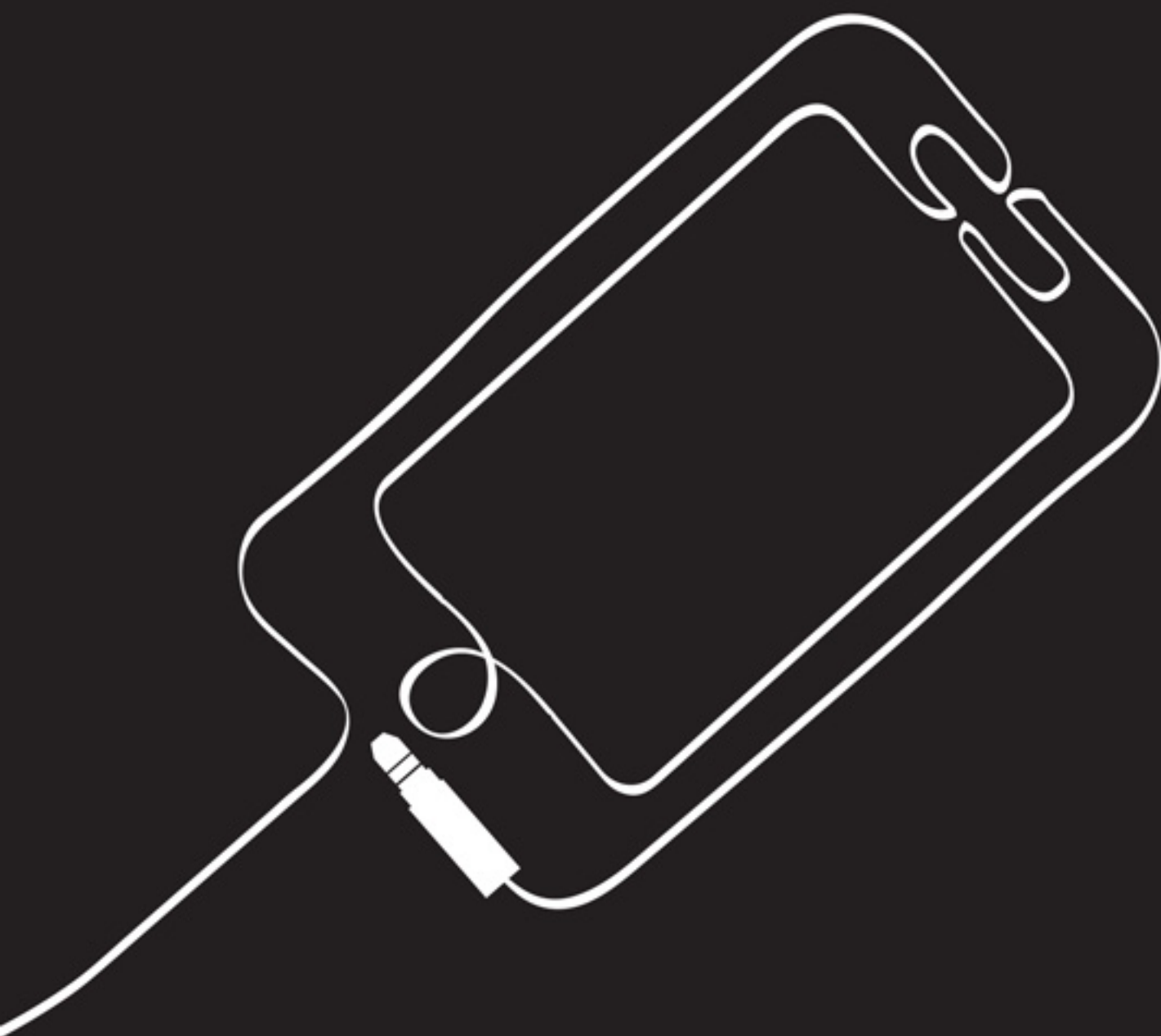
- > AAT Case [2013] AATA 311, Re McLennan v FCT
- > SCCASP Holdings as trustee for the H&R Super Fund v FCT [2013] FCAFC 45

Track 6

## TAX ADMINISTRATION

- > AAT Case [2013] AATA 336, Re Cancer and Bowel Research Association
- > Incorporated as trustee for Cancer and Bowel Research Trust v FCT
- > ATO reminder: trustee resolutions by 30 June

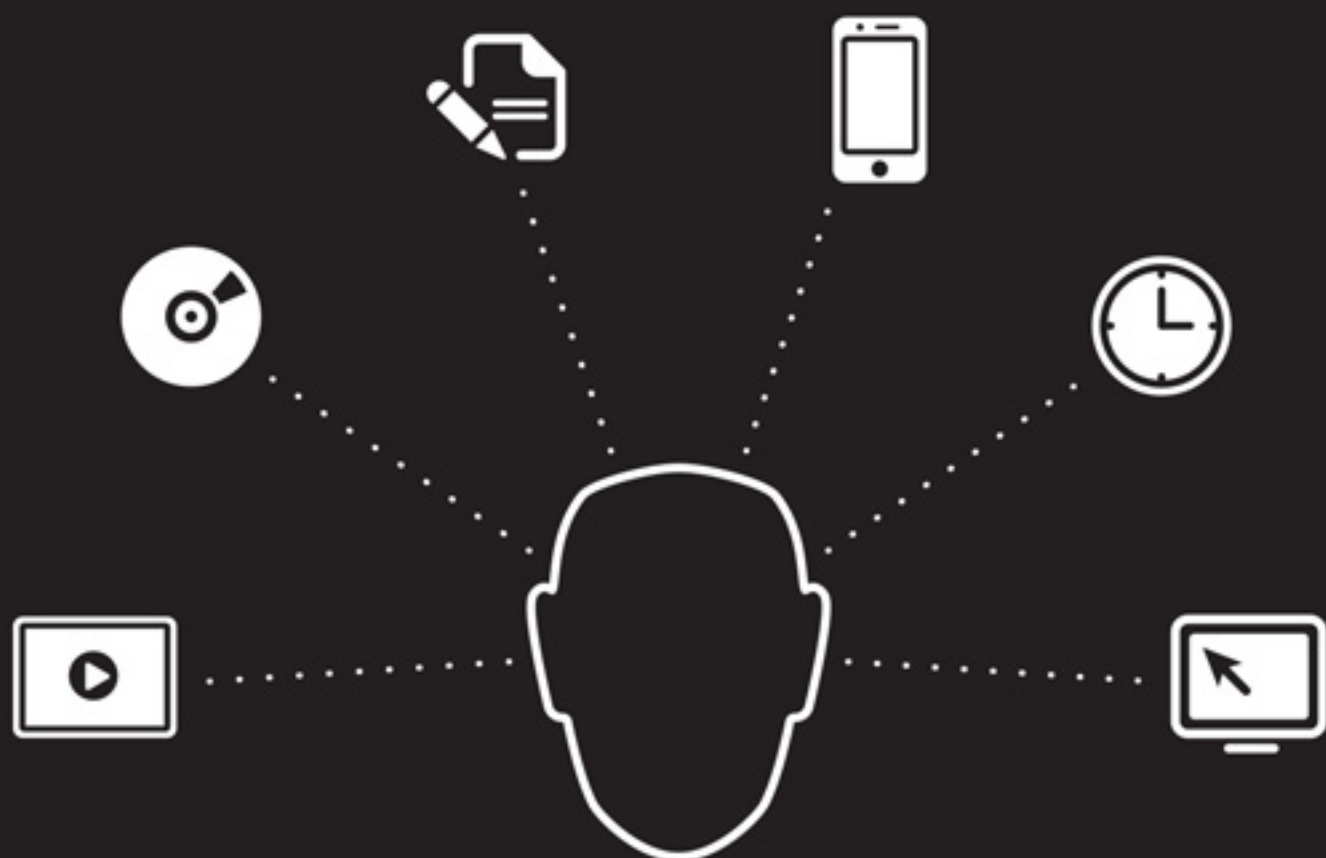
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