



# Chartered Accountants Tax in Focus

August 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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# This month's essentials

## Track 1

### LEGISLATION

- > Tax and Superannuation Laws Amendment (2013 Measures No 1) Act 2013
- > Tax and Superannuation Laws Amendment (2013 Measures No 2) Act 2013
- > Tax Laws Amendment (2012 Measures No 6) Act 2012
- > Tax Laws Amendment (2013 Measures No 2) Act 2013

## Track 2

### INCOME

- > AAT Case [2013] AATA 367
- > AAT Case [2013] AATA 394

## Track 3

### DEDUCTIONS

- > AAT Case [2013] AATA 420, Re Ozone Manufacturing Pty Ltd v FCT
- > AAT Case [2013] AATA 407, Re Hefner v FCT
- > Taxation Determination; TD 2013/15
- > Effective life of depreciating assets, TR 2013/4

## Track 4

### SUPERANNUATION

- > Tax certainty on death of a super member: regulations
- > Beneficiaries of deceased super fund members; TD 2013/10-13, SMSFD 2013/1

## Track 5

### TAX ADMINISTRATION

- > Accountants' exemption: regulations amended
- > Information sheet: applying for limited AFS licence
- > Tax-time targets: work expenses and rental property

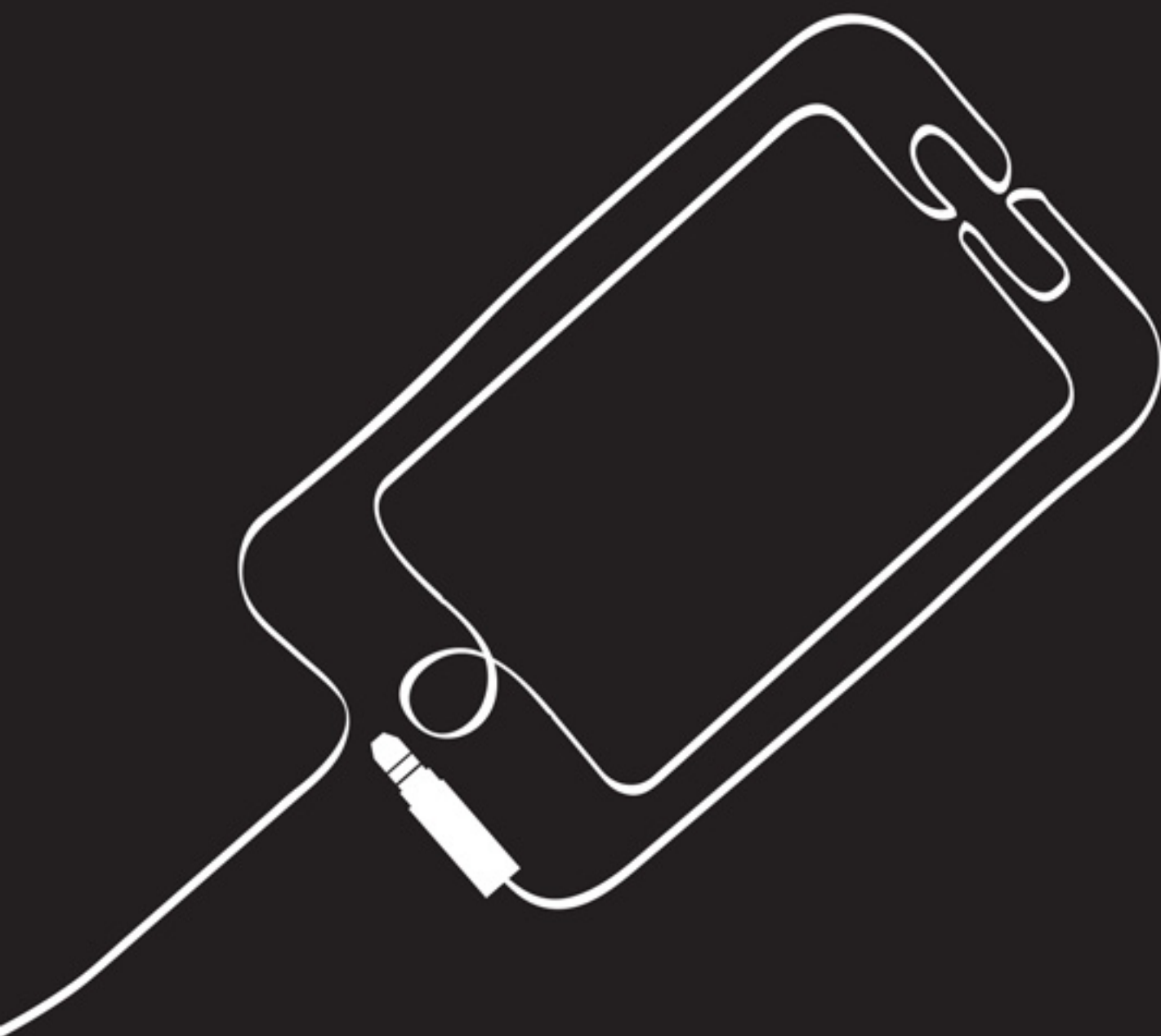
## Track 6

### TAX REFORM

- > Board of Tax reviews: thin cap and debt/equity rules
- > Self-education expense deductions cap: paper



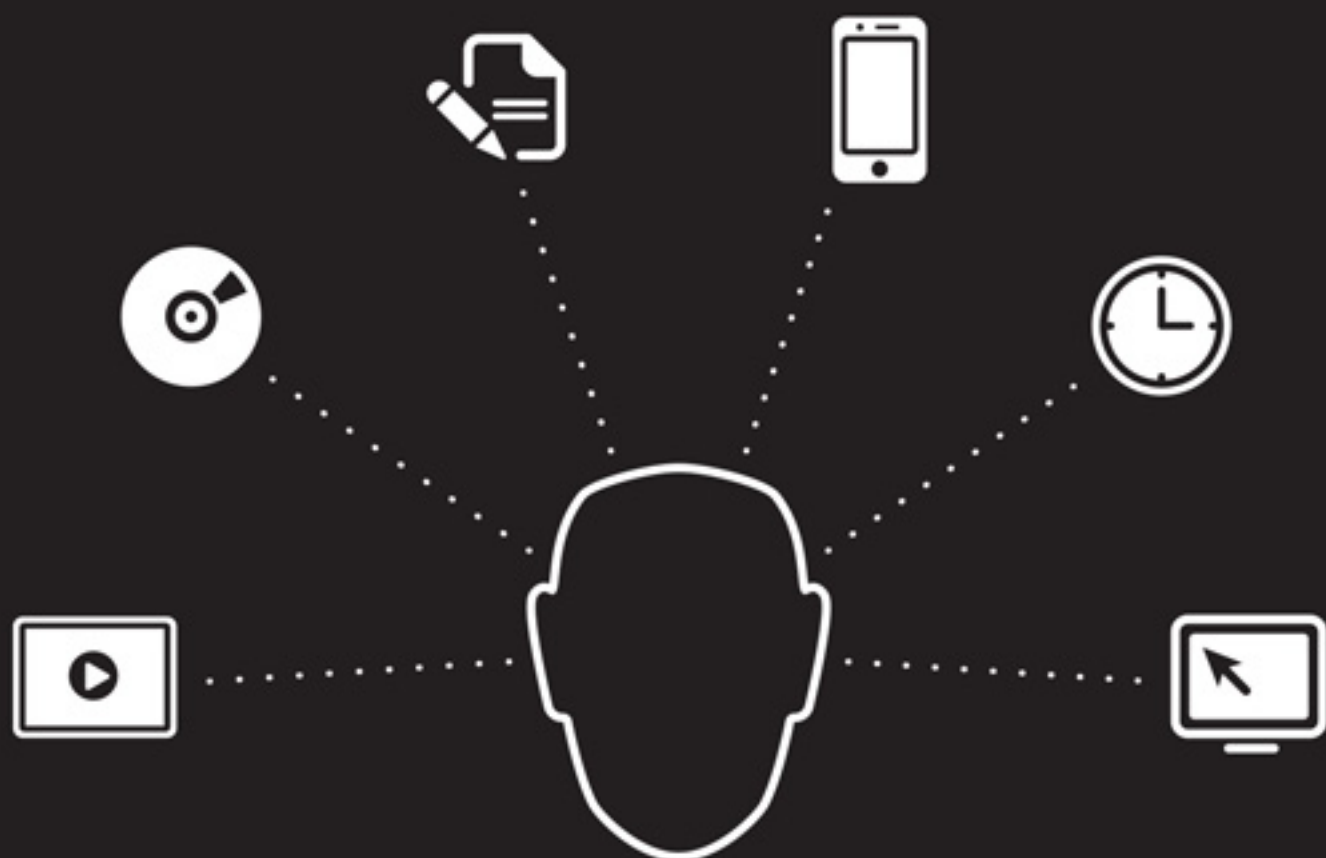
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