



# Chartered Accountants Tax in Focus

May 2014

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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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Type of business				Number of employees		

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 Tax in Focus – Online  
 Tax in Focus – CD  
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(excl. GST)

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# This month's essentials

Track 1

## LEGISLATION

- > ACNC Repeal Bill
- > Mining tax repeal Bill
- > Refunding excess GST

Track 2

## INCOME

- > Tax consequences of employee remuneration trusts: TR 2014/D1
- > Commercial software developers: income derivation: TR 2014/1

Track 3

## DEDUCTIONS

- > AAT Case [2014] AATA 106
- > AAT Case [2014] AATA 128, Re Executor for the late Joan E Osborne v FCT

Track 4

## SUPERANNUATION

- > FCT v Dowling [2014] FCA 252

Track 5

## TAX ADMINISTRATION

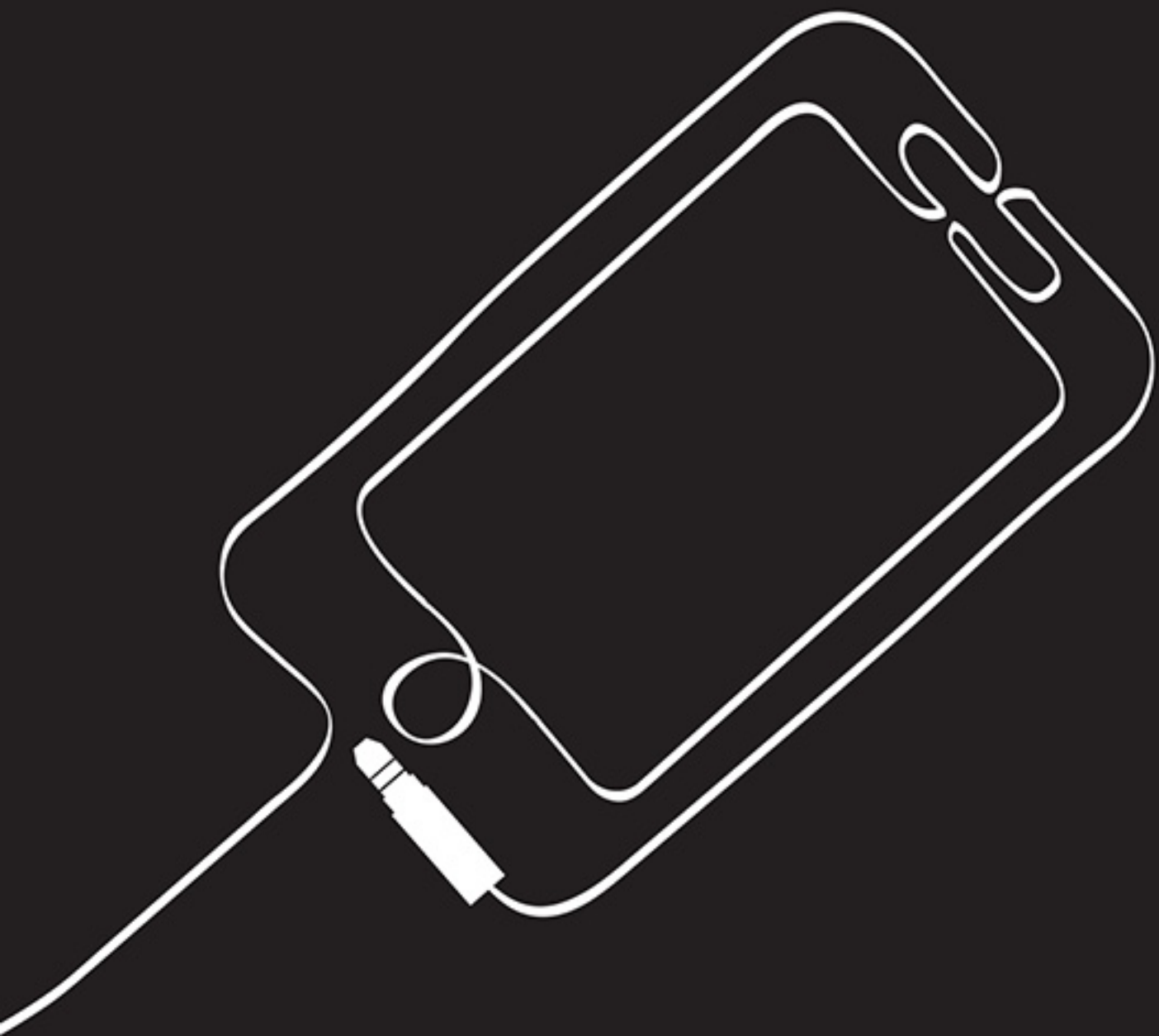
- > AAT Case [2014] AATA 87, Re Burnett v Tax Practitioners Board
- > AAT Case [2014] AATA 100, Re Grosfeld v Tax Practitioners Board
- > TPB draft information sheet: client confidentiality
- > AAT Case [2014] AATA 102, Re Thomas v DCT
- > OECD discussion paper: preventing treaty abuse
- > OECD draft discussion paper: digital economy
- > ATO offshore voluntary disclosure initiative

Track 6

## TAX REFORM

- > Draft legislation: tax concession entity changes
- > Board of Taxation discussion paper: debt/equity
- > Board of Taxation discussion paper: Division 7A
- > Protection for un-enacted measures
- > Preventing dividend washing

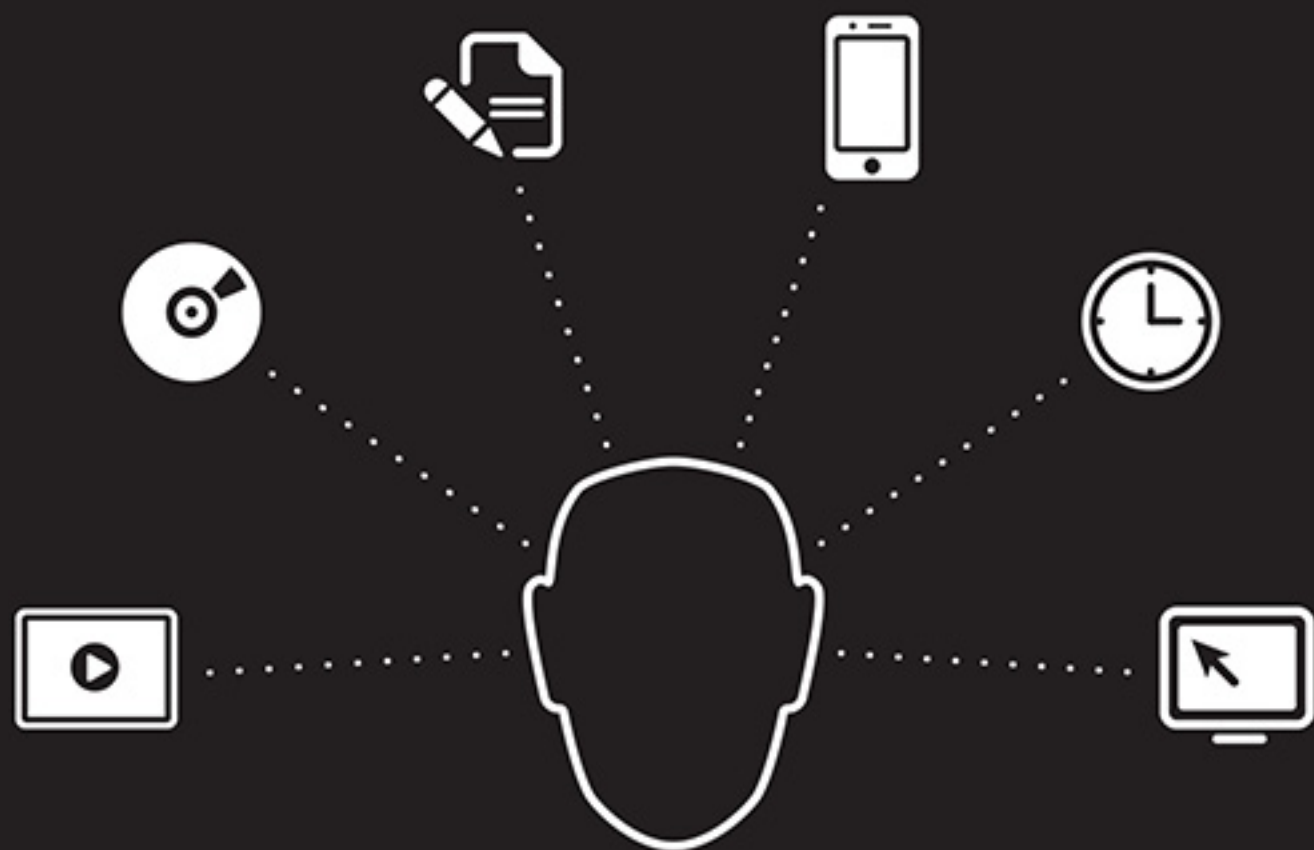
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