



Chartered Accountants Tax in Focus

June 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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**Institute of
Chartered Accountants
Australia**

This month's essentials

Track 1

LEGISLATION

> Dividend payments: draft legislation

Track 2

DEDUCTIONS

> SPI PowerNet Pty Ltd v FCT [2014] FCAFC 36

> AAT Case [2014] AATA 186, Re Yerro v FCT

Track 3

CGT

> FCT v Altnot Pty Ltd [2014] FCA 362

Track 4

INDIRECT TAXES

> Property rent below yield guarantee: GSTD 2014/D2

> GST and motor vehicle incentive payments: GSTR 2014/D1

Track 5

SUPERANNUATION

> Segregation of superannuation fund bank accounts: TD 2014/7

> AAT Case [2014] AATA 205, Re Dominic B Fishing Pty Ltd v FCT

Track 6

TAX ADMINISTRATION

> ATO data-matching program: eBay online selling

> Entitlement to franking credit in head company when franked distribution made by non-member: TD 2014/8

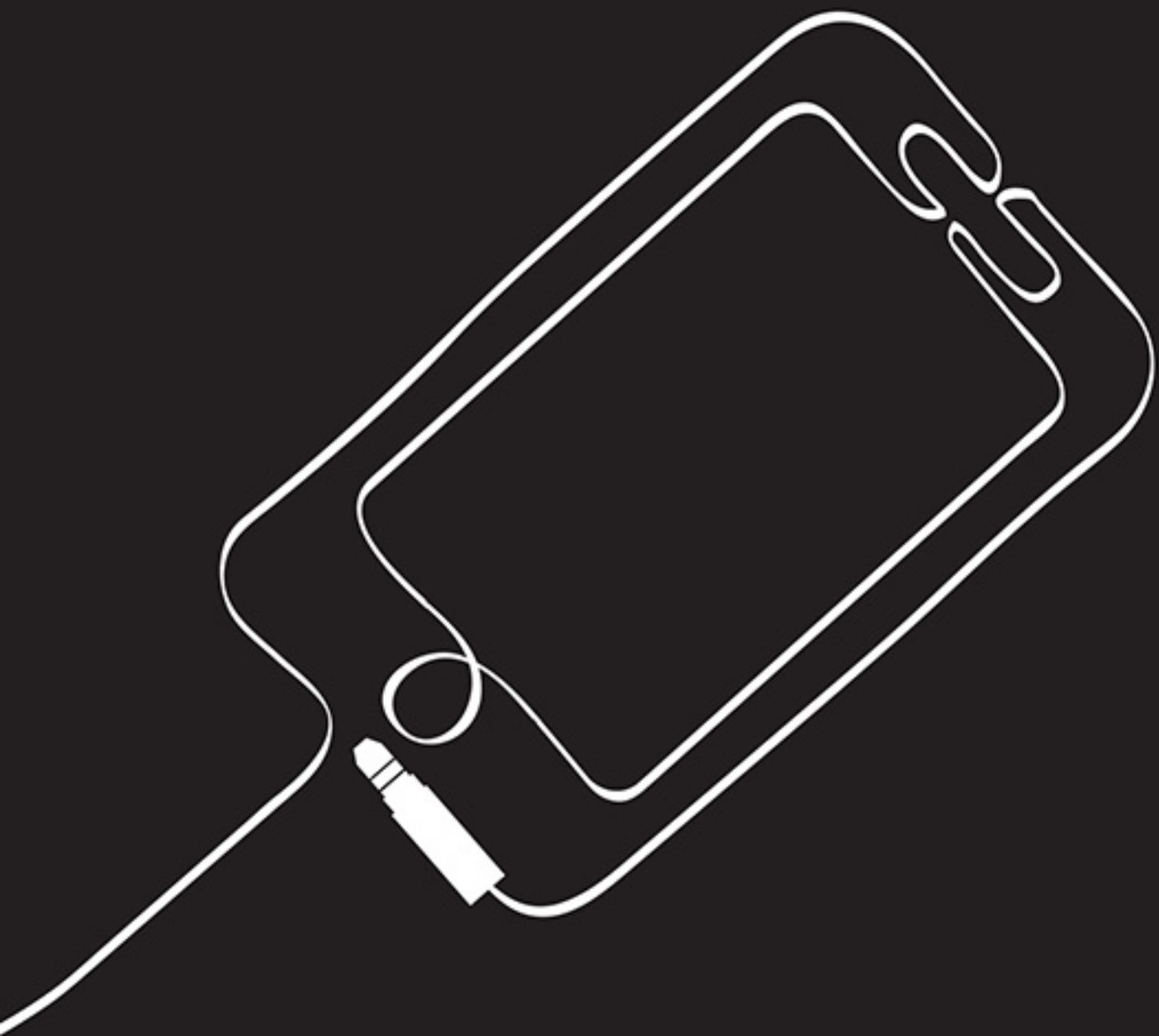
> Transfer pricing: application of section 815-130: TR 2014/D3

> Transfer pricing: documentation requirements: TR 2014/D4

> FCT & Darling v Anor [2014] FamCAFC 59

> Dividend washing and anti-avoidance rule: TD 2014/10

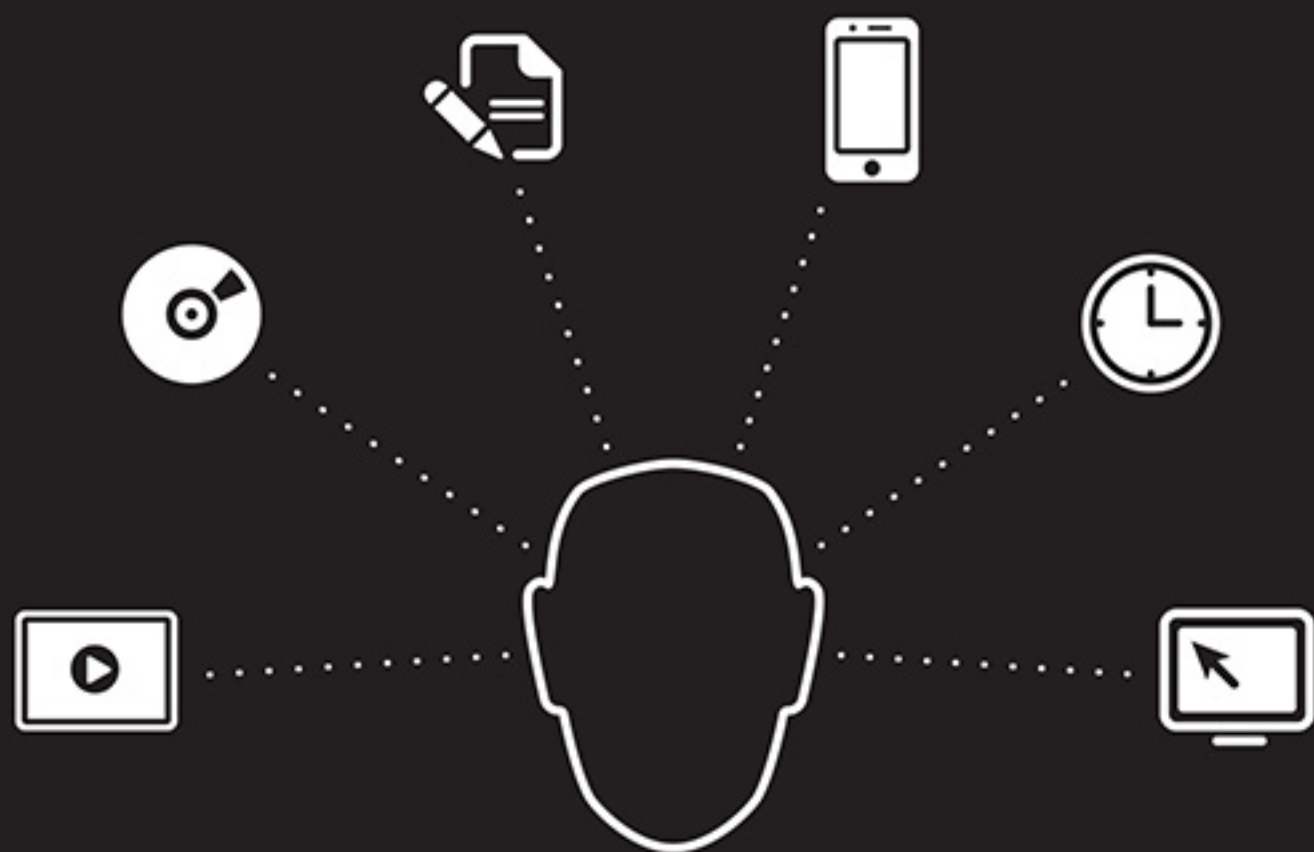
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