



Chartered Accountants Tax in Focus

August 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
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Australia**

This month's essentials

Track 1

INCOME

- > AAT Case [2014] AATA 335, Re Dempsey v FCT
- > AAT Case [2014] AATA 342, Re Moignard v FCT
- > Howard v FCT [2014] HCA 21
- > Carrying on business through a PE: TR 2014/3
- > AAT Case [2014] AATA 367, Re Mack v FCT

Track 2

DEDUCTIONS

- > R&D: deductibility of design expenditure: TD 2014/15
- > Car depreciation limit 2014-15: TD 2014/17
- > Luxury car tax threshold 2014-15: LCTD 2014/2
- > Effective life of depreciating assets 1 July 2014: TR 2014/4
- > AAT Case [2014] AATA 414, Re RepairCo v FCT

Track 3

GST

- > AAT Case [2014] AATA 337, Krongold Ford Business Unit Trust v FCT
- > AAT Case [2014] AATA 363, Re North Sydney Developments Pty Ltd v FCT

Track 4

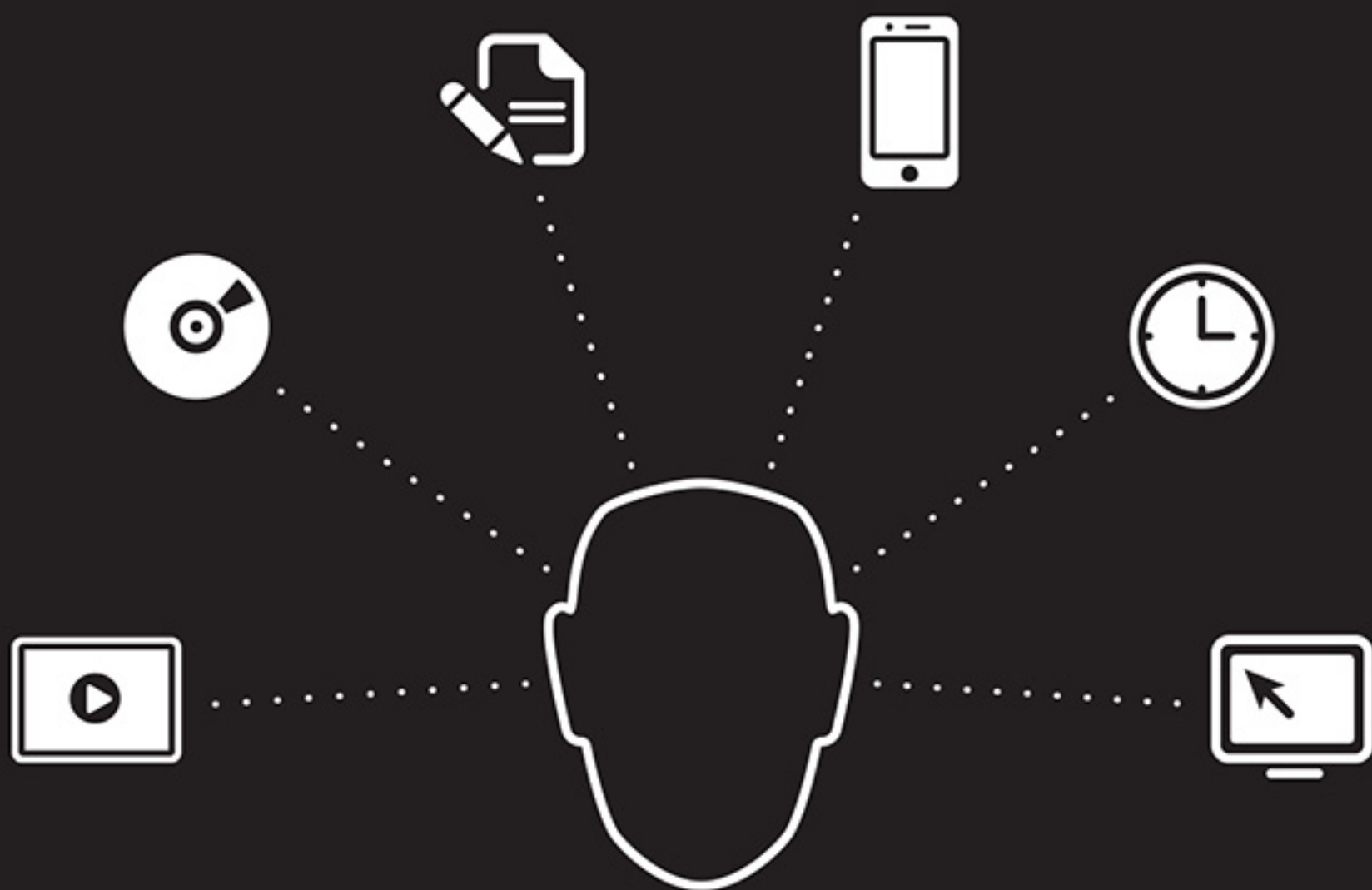
SUPERANNUATION

- > AAT Case [2014] AATA 319, Re XVQY v FCT
- > Decision Impact Statement: employees for super

Track 5

TAX ADMINISTRATION

- > Tax (financial) adviser: TPB notification starts soon
- > ATO speech: BEPS and digital economy
- > Medicare levy exemption: data-matching program
- > ATO warning: individual work-related deductions
- > ATO and external compliance assurance process

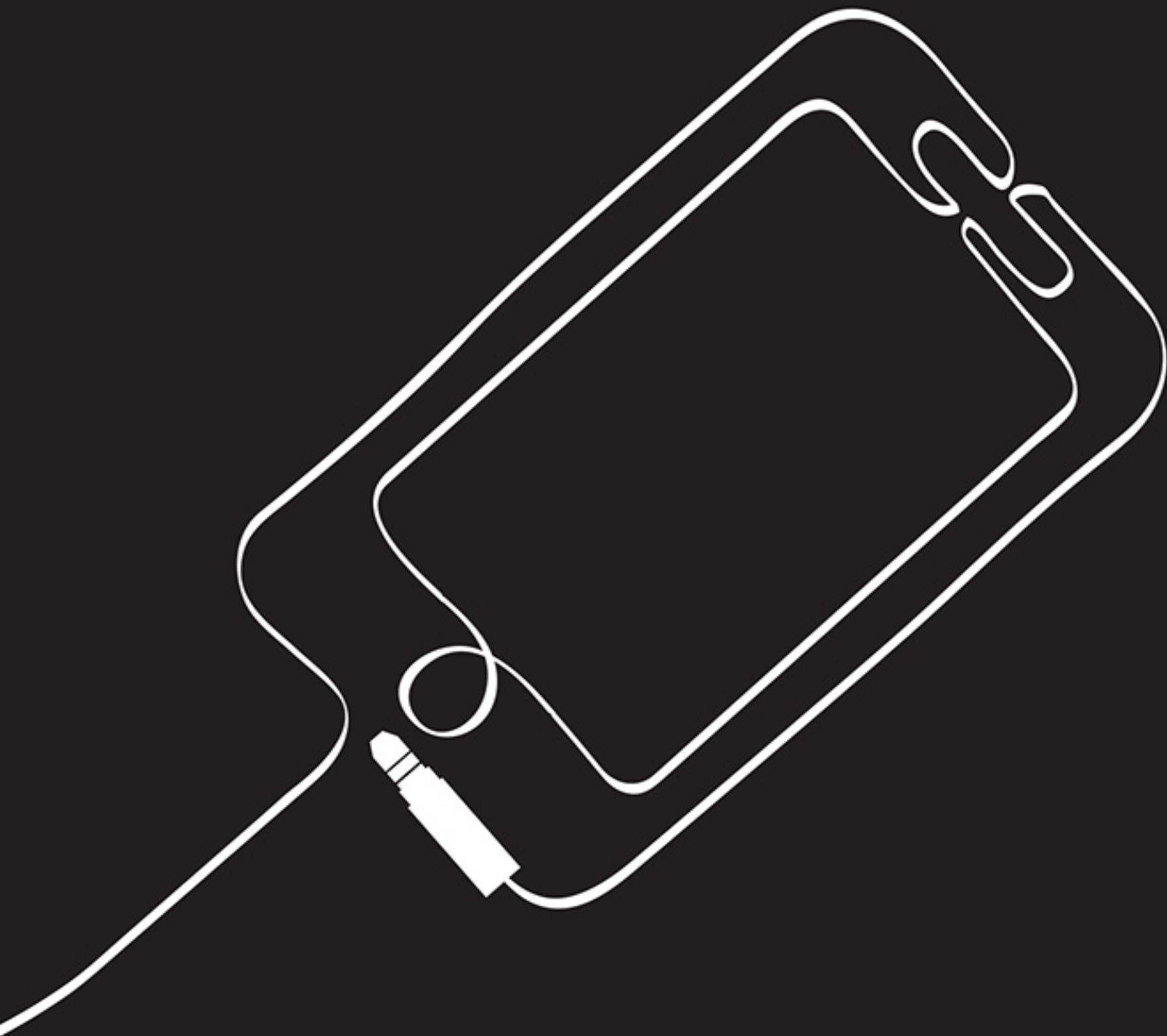


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