



# Chartered Accountants Tax in Focus

October 2014

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CHARTERED ACCOUNTANTS  
AUSTRALIA • NEW ZEALAND

*“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

## **INCOME**

- > AAT Case [2014] AATA 527, Re LNNB & Ors v FCT
- > AAT Case [2014] AATA 572
- > AAT Case [2014] AATA 595, Re Roesch v FCT
- > Special conditions for not-for-profit entities: TR 2014/D5

Track 2

## **DEDUCTIONS**

- > AAT Case [2014] AATA 576, Re ZBVK v FCT
- > AAT Case [2014] AATA 532, Re Pope v FCT

Track 3

## **FBT**

- > Decision Impact Statement: PBIs

Track 4

## **INDIRECT TAXES**

- > Decision Impact Statement: liquidator costs
- > GST: transport by sea outside Australia: GSTD 2014/D3

Track 5

## **INTERNATIONAL TAX**

- > ATO view on Howard litigation: non-resident trust

Track 6

## **SUPERANNUATION**

- > ATO speech: three "Rs" for SMSFs
- > AAT Case [2014] AATA 535, Re CDPJ v FCT

Track 7

## **TAX ADMINISTRATION**

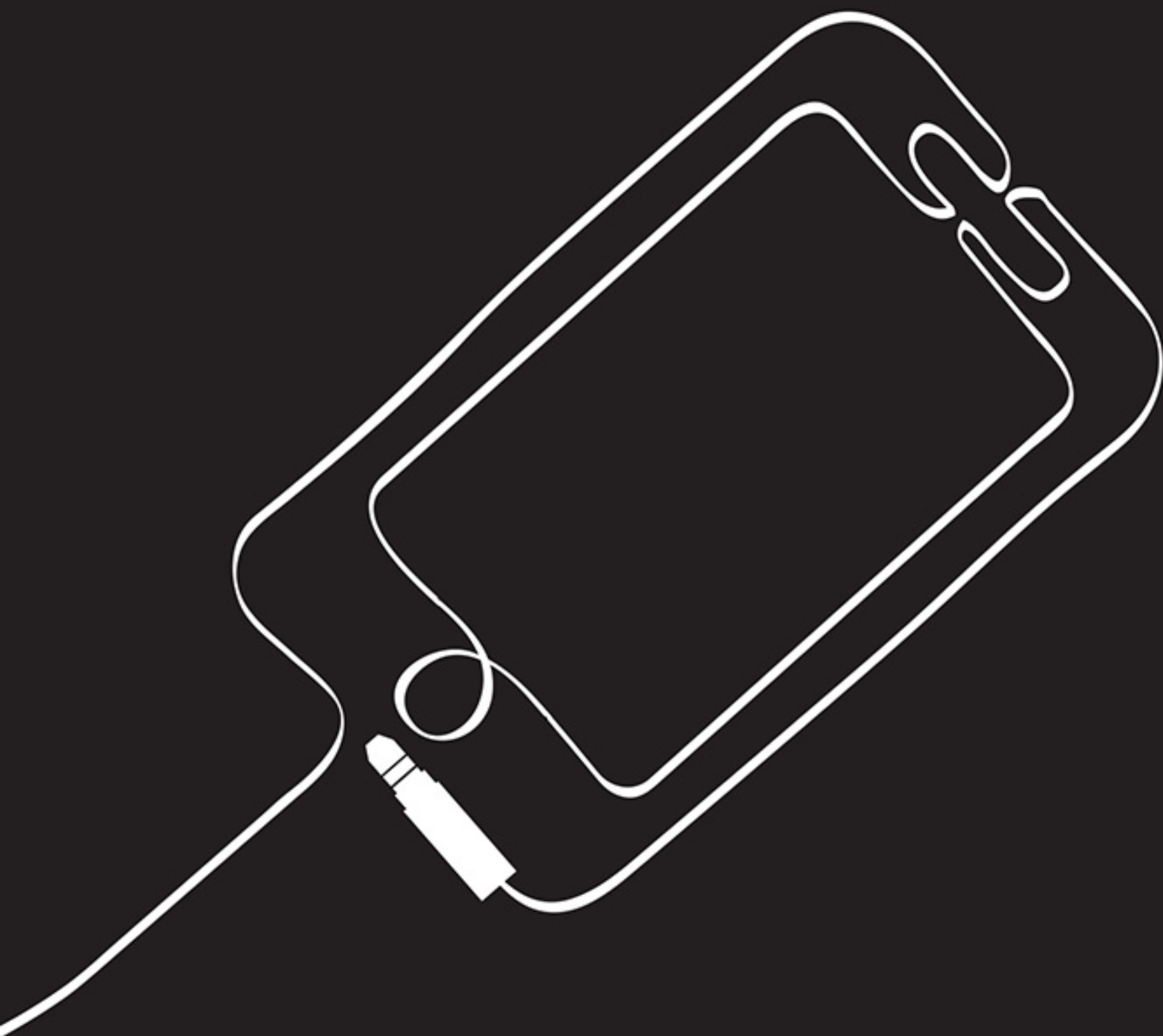
- > TPB information sheet: confidentiality of client info
- > ATO data-matching programs
- > ATO focus on rental property deductions
- > AASB exposure draft: deferred tax assets
- > ATO PAYG instalment exit letters clarified

Track 8

## **TAX CONTROVERSY**

- > Dividend washing compliance program: next phase
- > Bitcoin: income tax, GST and FBT treatment

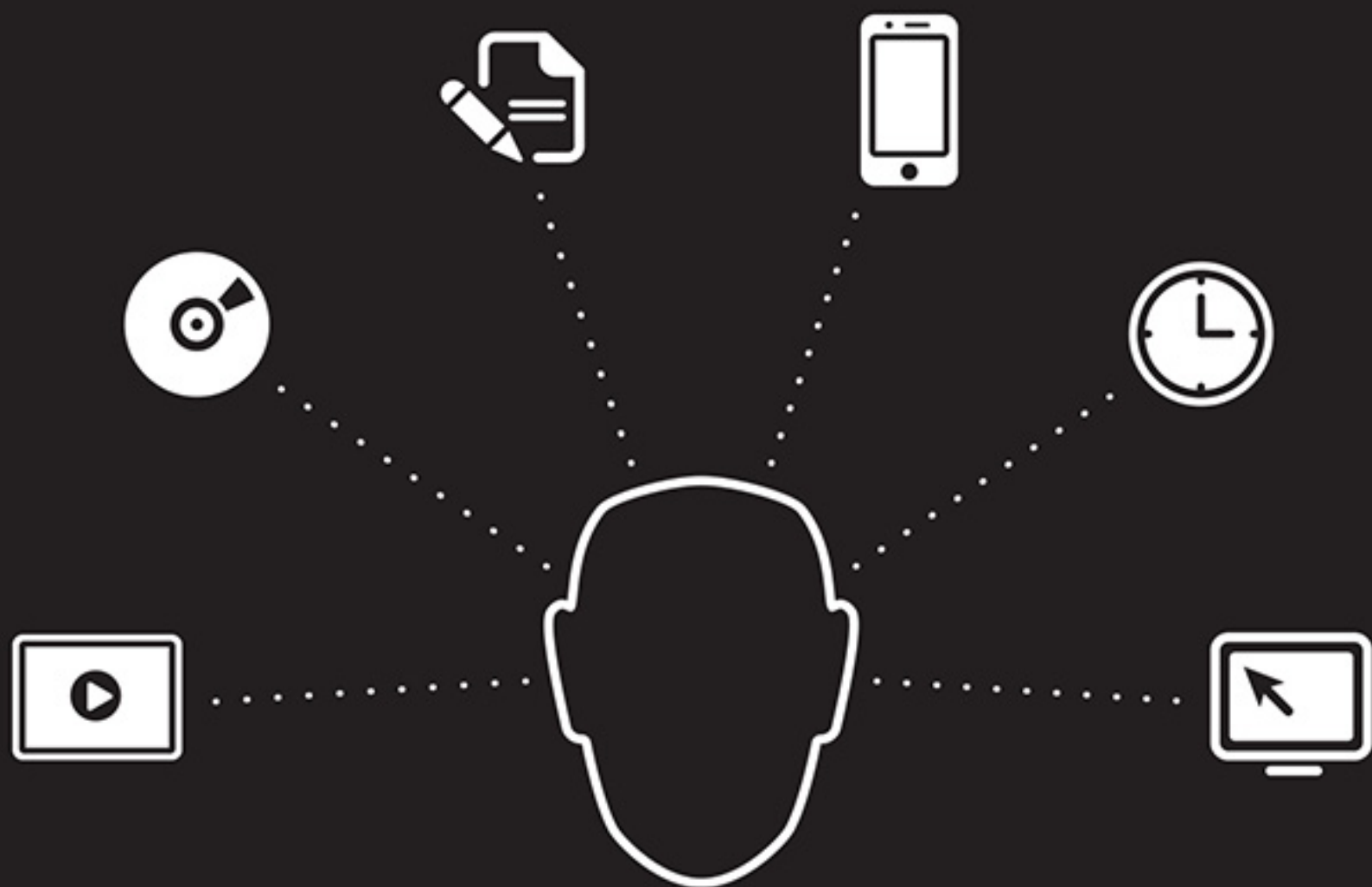
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