



# Chartered Accountants Tax in Focus

December 2014 - January 2015

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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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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.

**Managing Director**  
Nick Schildberger

**Advertising/Sponsorship**  
Nick Schildberger  
nschildberger@be.com.au

**Production Manager**  
Heather Dawson

**Producer**  
Bob Kearsley

**Technical Producer**  
Peter Letts

**Publisher**  
Business Essentials Media Production Pty Ltd  
ABN 98 006 144 449  
106/12 Cato Street,  
Hawthorn East VIC 3123  
**Phone** 03 9882 8333  
**Fax** 03 9882 8017  
**Web** [www.be.com.au](http://www.be.com.au)

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# This month's essentials

Track 1

## LEGISLATION

> Rewriting tax provisions Bill introduced

Track 2

## INCOME

> AAT Case [2014] AATA 745, Re Cronan v FCT

> AAT Case [2014] AATA 759, Re Kirkby v FCT

Track 3

## CGT

> AAT Case [2014] AATA 725, Re Scanlon v FCT

Track 4

## FBT

> FBT: duties of employment re hospital: TD 2014/D17

Track 5

## INDIRECT TAXES

> GST: Refunds of excess GST: GSTR 2014/D4

Track 6

## SUPERANNUATION

> ATO warning: SMSF boiler room sales tactics

> Draft legislation: withdrawing excess super

> DCT (Superannuation) v Graham Family Superannuation Pty Limited  
[2014] FCA 1101

> AAT Case [2014] AATA 733, Re The Trustee for Rane Haulage Trust v FCT

Track 7

## TAX ADMINISTRATION

> ATO reminder: company loss carry-back repealed

> FCT v Australian Building Systems Pty Ltd (in liq) [2014] FCAFC 133

> TPB: retroactive cover for PI insurance

> ATO data matching program: electronic payments

> ATO releases revised code of settlement

> AAT Case [2014] AATA 766, Re Frugtniet v Tax Practitioners Board

> Tax agent portal to transition to ATO online

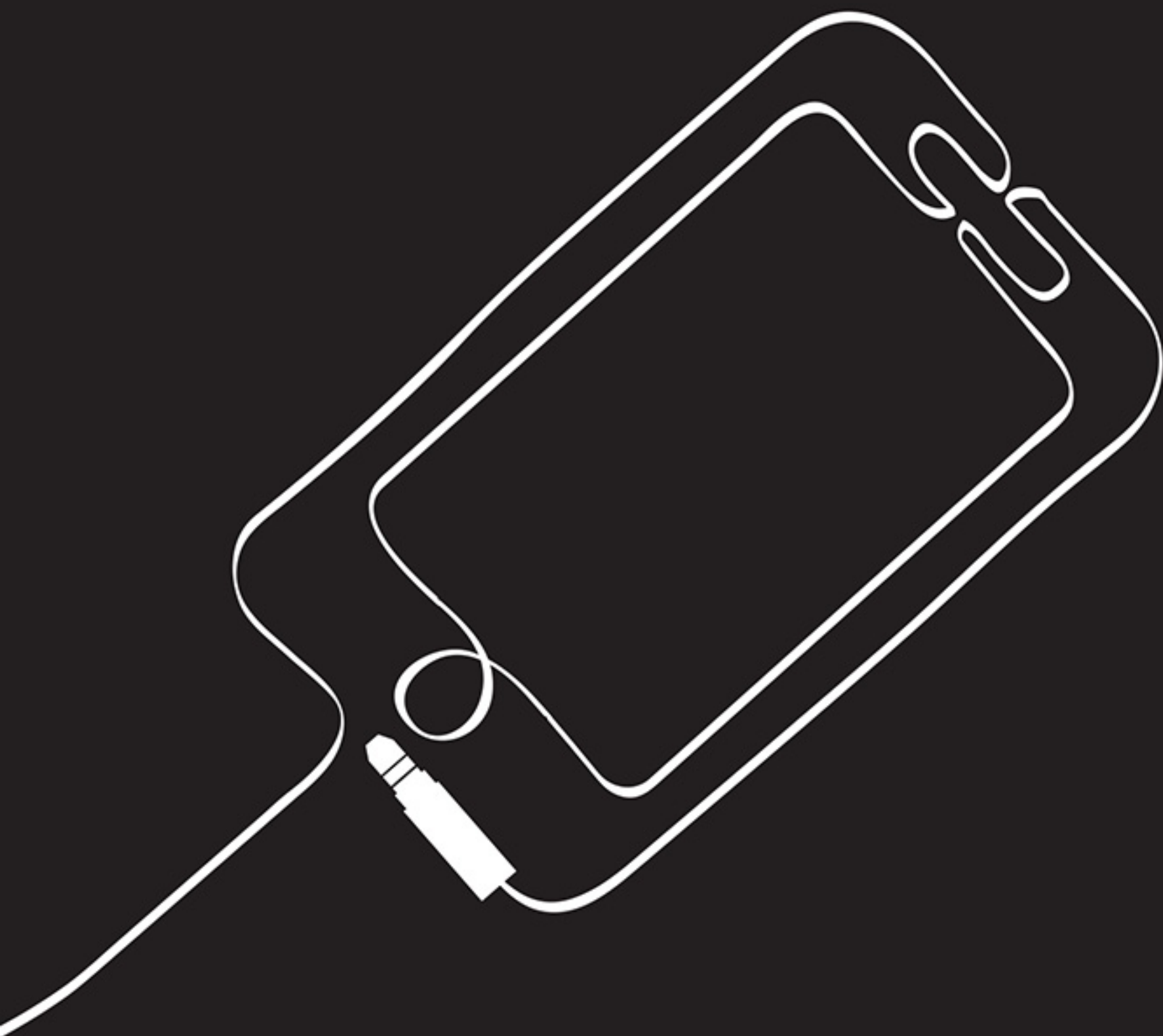
Track 8

## TAX REFORM

> Government response to family business inquiry

> Tax changes to employee share schemes

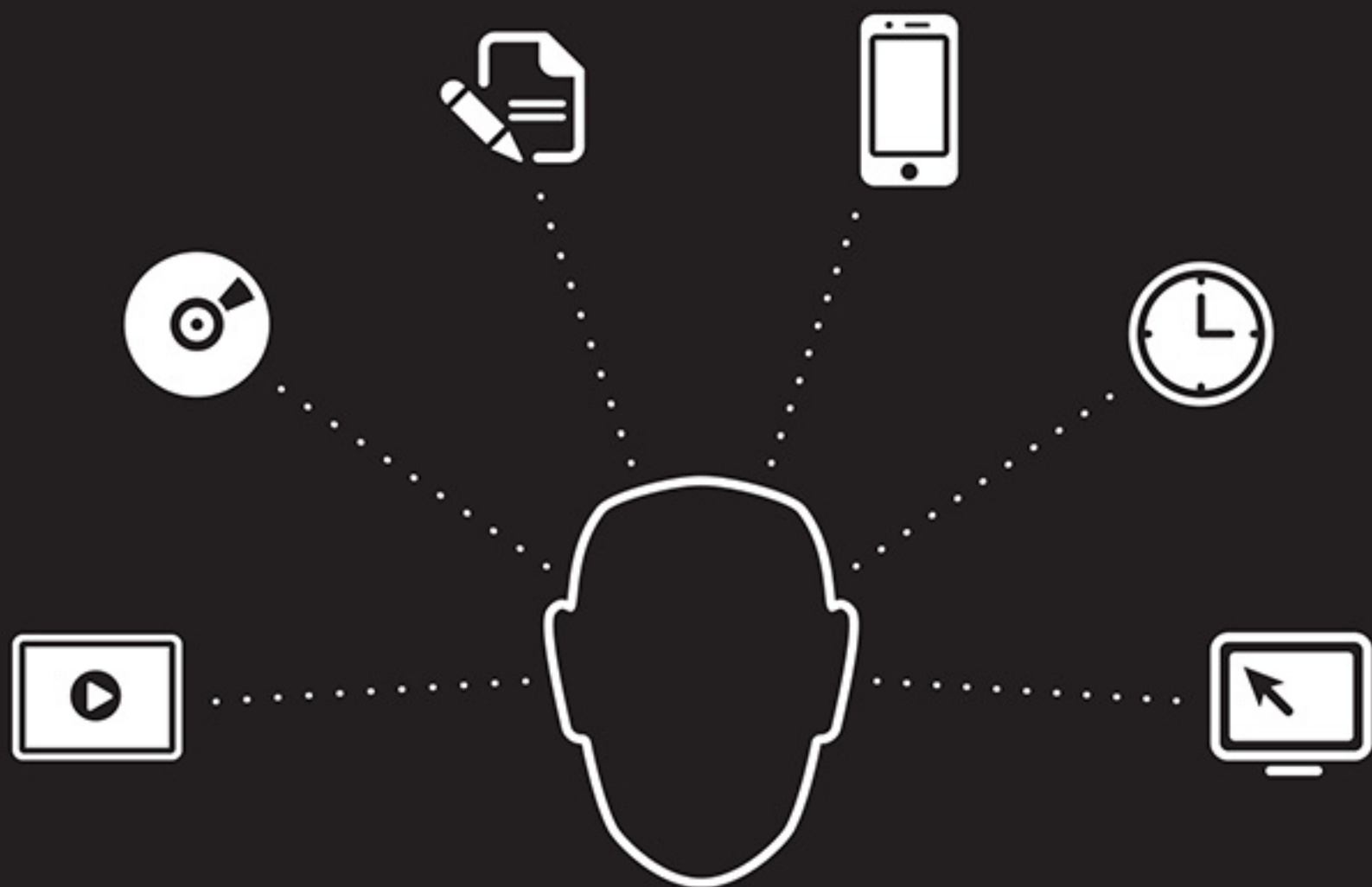
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