



Chartered Accountants Tax in Focus

February 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

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CHARTERED ACCOUNTANTS
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This month's essentials

INCOME

- > Employee share schemes: Draft legislation
- > Bitcoin - income tax, GST and FBT treatment: TD 2014/25-28, GSTR 2014/3
- > Consolidation, rights to future income: TD 2014/22-24

CGT

- > Timing of CGT event: Re Confidential v FCT [2014] AATA 952
- > Cost base: Re Pettiford and FCT [2014] AATA 937

FBT

- > Employee "fly-in fly-out" costs not deductible: John Holland Group Pty Ltd v FCT [2014] FCA 1332

GST

- > ATO Decision Impact Statement: MBI properties

INTERNATIONAL TAX

- > Residency: Re The Engineering Manager v FCT [2014] AATA 969
- > Companies found to be Australian residents: Hua Wang Bank Berhad & Ors v FCT [2014] FCA 1392
- > No FITO for Irish employment contributions: Re Confidential v FCT [2014] AATA 961
- > Transfer pricing documentation requirements: TR 2014/8
- > Simplifying transfer pricing record keeping: PS LA 2014/3
- > Administration of transfer pricing penalties: PS LA 2014/2
- > IOC broadcasting right payments not royalties: Seven Network Limited v FCT [2014] FCA 1411

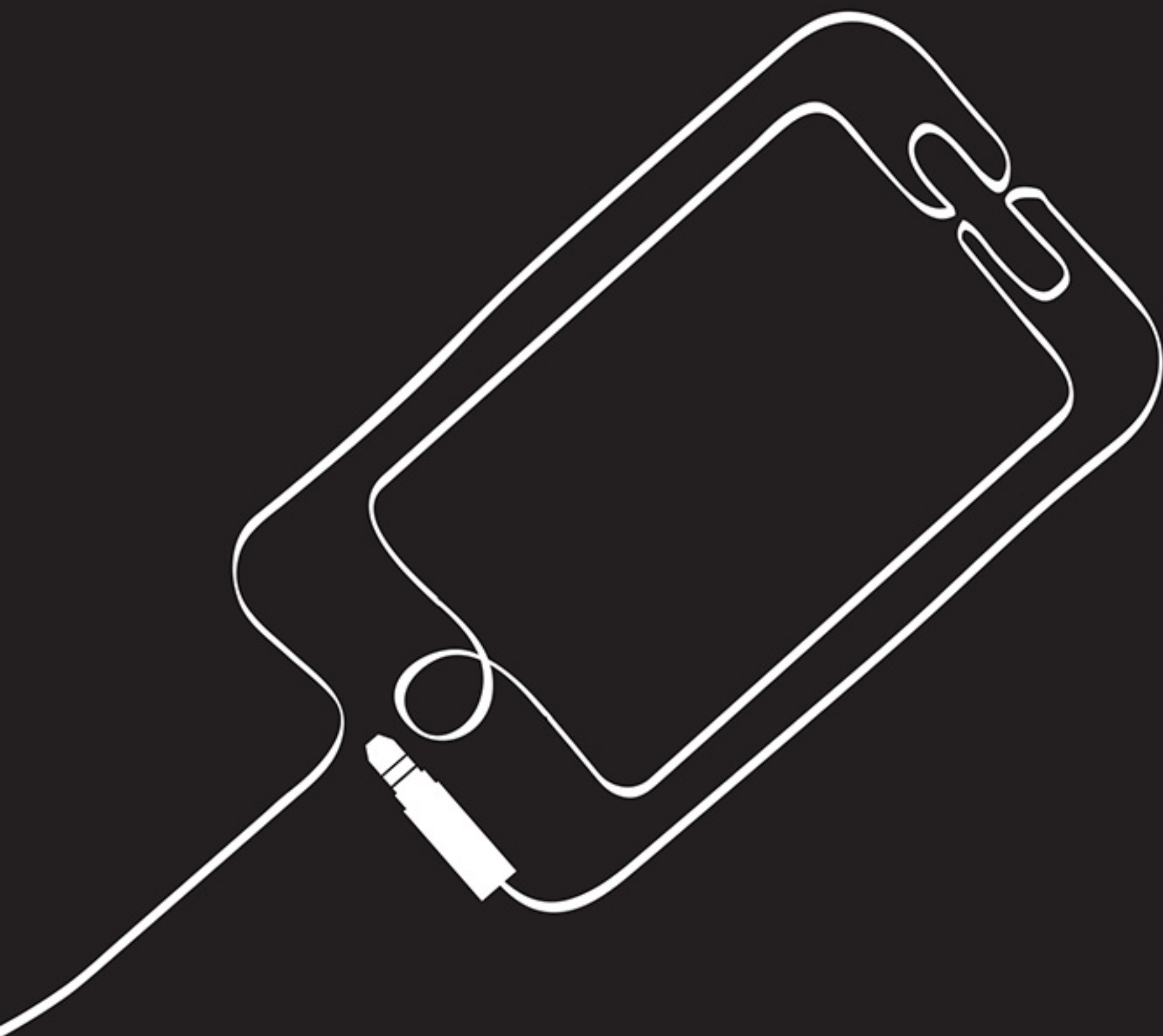
SUPERANNUATION

- > Monetary penalties for breach of SMSF rules: DCT v Lyons [2014] FCA 1353
- > SMSFs: non-commercial LRBAs and NALI

TAX ADMINISTRATION

- > Administration of uniform penalty regime: PS LA 2014/4
- > ATO uses powers to recover super entitlements from labour hire firms
- > Data-matching: motor vehicle registries
- > Government releases MYEFO 2014-15
- > ATO Code of settlement: PSLA 2015/1
- > Summary judgment obtained re director penalty DCT v Keane [2014] QDC 286
- > Financial planners: TPB(I) D25/2015 Applying for registration during the transitional period: Sufficient experience to be able to provide tax (financial) advice services to a competent standard
- > Financial planners: TPB(I) 23/2014 Sufficient number requirement for partnership and company registered tax (financial) advisers
- > Financial planners: TPB(I) D26/2015 Relevant experience for tax (financial) advisers
- > Financial planners: TPB(I) 22/2014 Fee or other reward for tax (financial) advisers

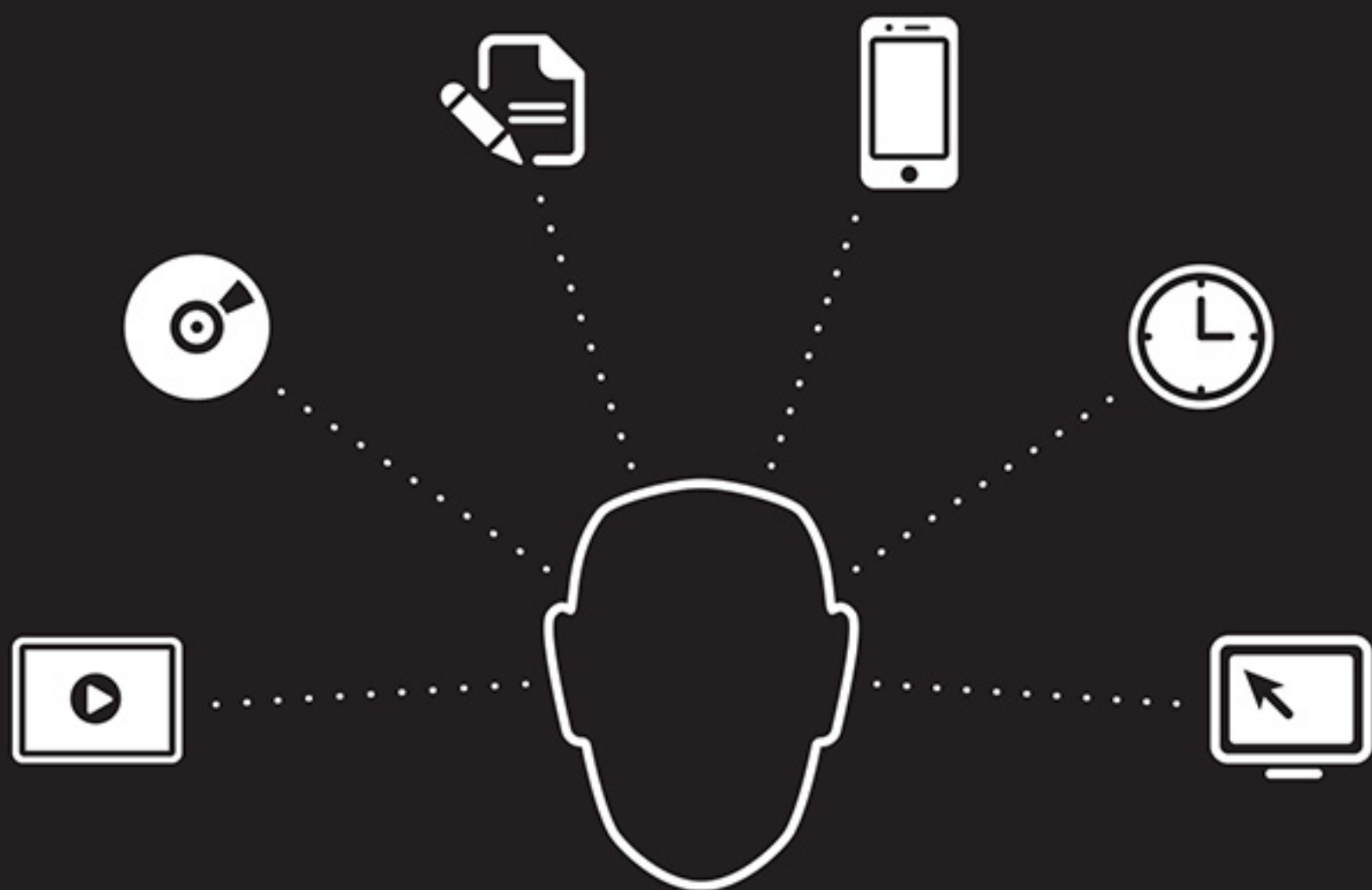
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