



# Chartered Accountants Tax in Focus

April 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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# This month's essentials

## INCOME

- > Financial Synergy Holdings Pty Ltd v FCT [2015] FCA 53
- > Special conditions for not-for-profit entities: TR 2015/1

## GST

- > Rio Tinto Services Ltd v FCT [2015] FCA 94
- > Bryxl Pty Ltd as Trustee for the Kypu Trust v FCT [2015] AATA 89

## SUPERANNUATION

- > Draft regs: super excess contributions

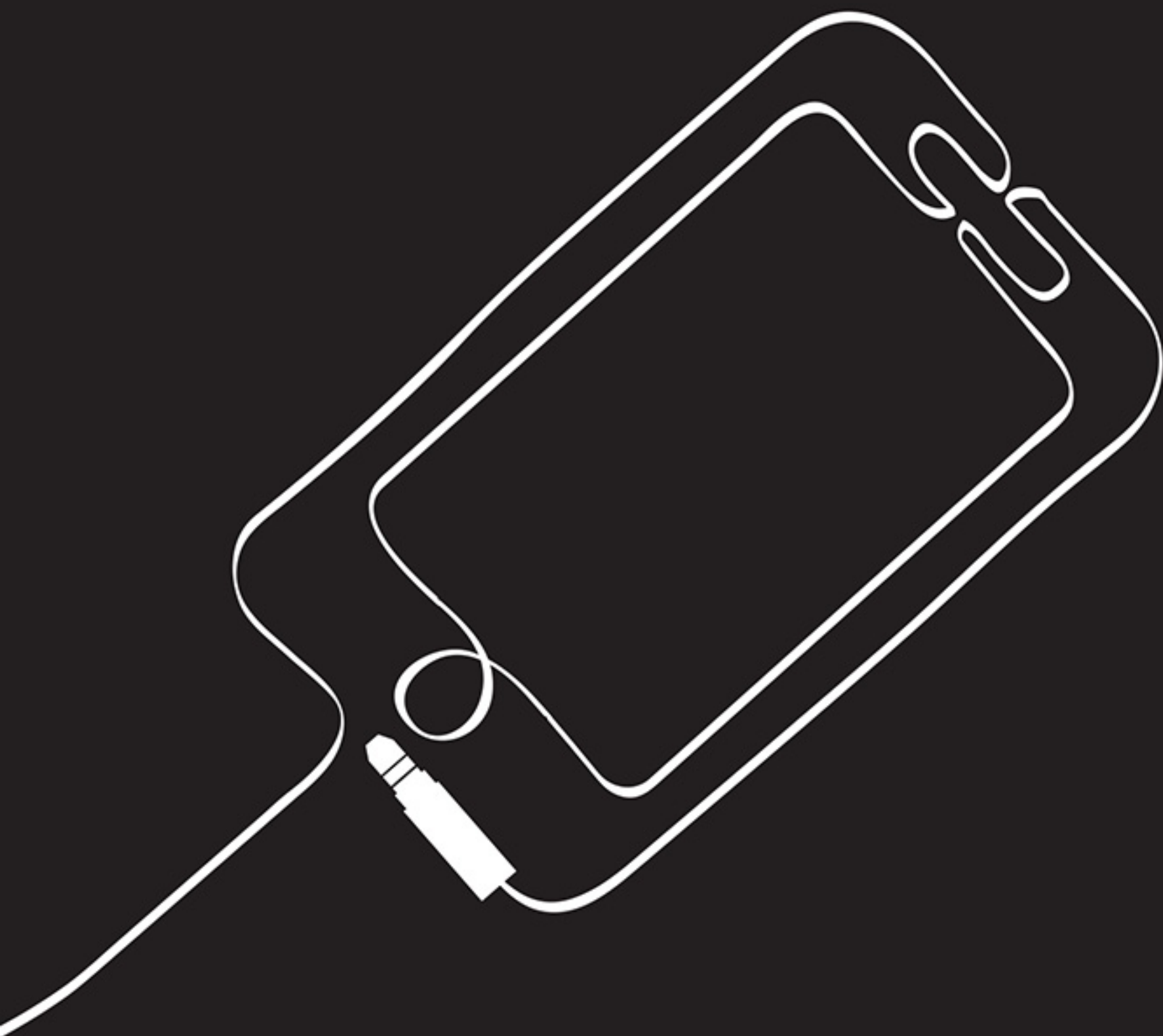
## TAX ADMINISTRATION

- > ATO: single touch payroll discussion paper
- > Foreign agricultural land purchases tightened
- > ACNC: annual information statement overdue
- > Time limits re trustee tax assessments: PS LA 2015/2
- > Transfer pricing arm's length conditions: PS LA 2015/3

## TAX CONTROVERSY

- > Track and Ors v FCT [2015] AATA 45

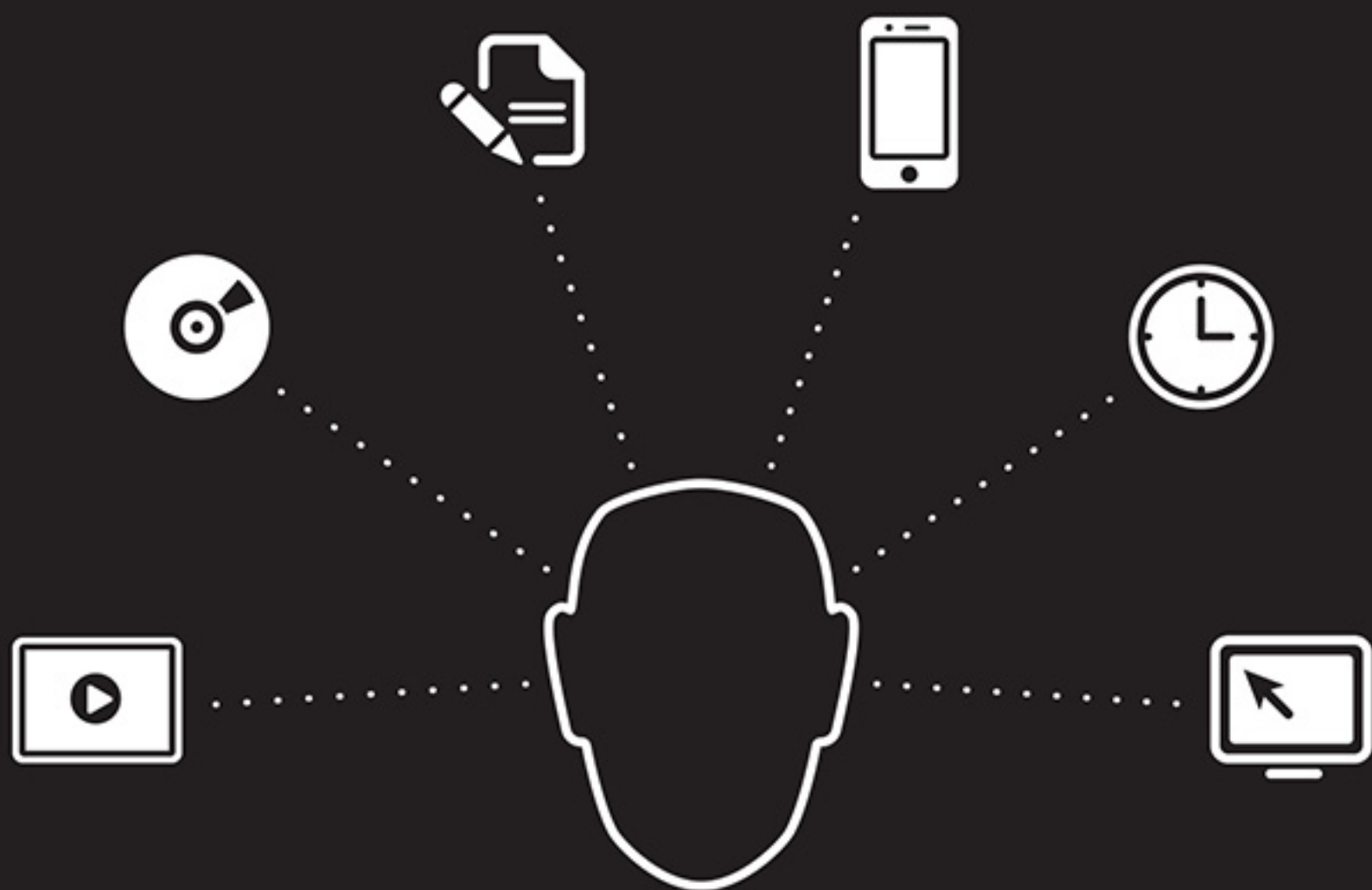
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