



Chartered Accountants Tax in Focus

August 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.

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This month's essentials

LEGISLATION

- > SME tax measures Bill pass Repts
- > Employee share schemes Bill awaits Assent

INCOME

- > Company loss carry-back – amended returns
- > Assessability of interest: partnership net income: TD 2015/D2
- > Div 7A: unpaid present entitlement: TD 2015/D4

DEDUCTIONS

- > ATO: farmers can choose depreciation rules
- > Unpaid present entitlement and bad debts: TD 2015/D5
- > Effective life of depreciating assets, 1 July 2015: TR 2015/2

CGT

- > CGT: unpaid present entitlements and NAV: TR 2015/D2

FBT

- > John Holland Group Pty Ltd & Anor v FCT [2015] FCAFC 82

INDIRECT TAXES

- > GST: government and development leases: GSTR 2015/2

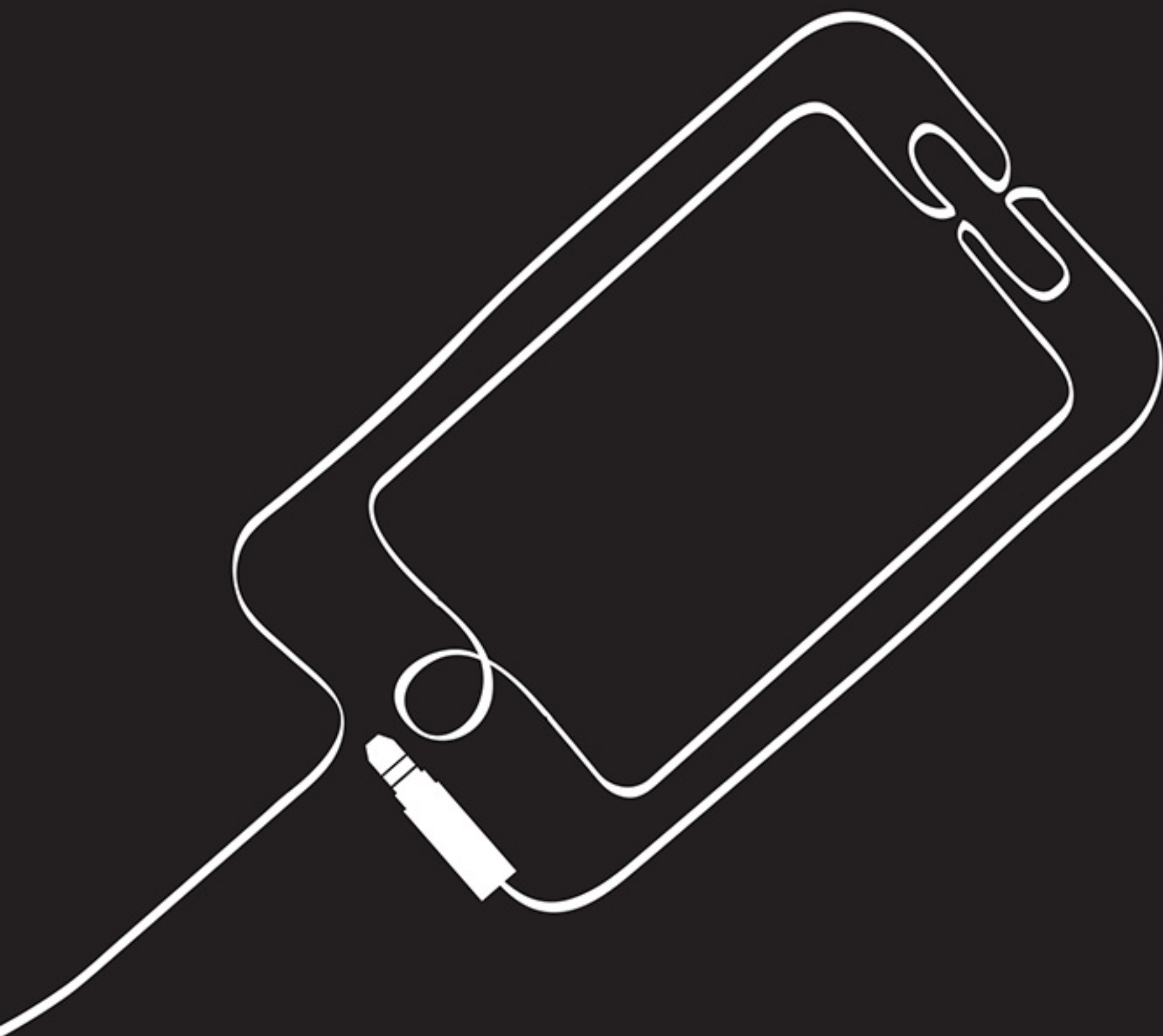
SUPERANNUATION

- > ATO: SMSF auditors' reporting obligations
- > ATO update: super excess contributions
- > ATO: SuperStream compliance date extended

TAX ADMINISTRATION

- > BoT final reports: Division 7A
- > ACNC reporting due 30 June for charities
- > ATO test proposal: single touch payroll
- > Taxable payments annual report due soon

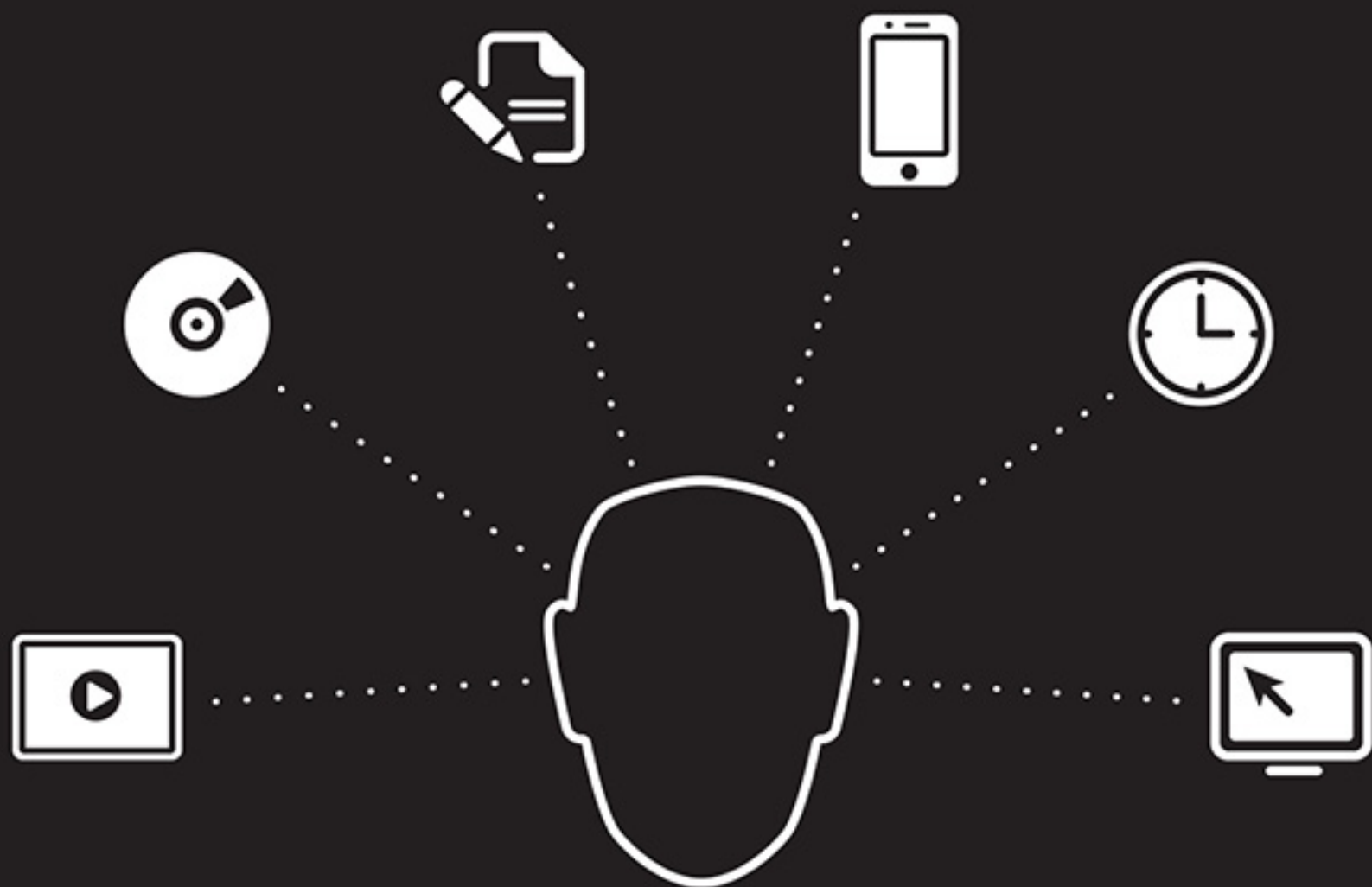
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