



Chartered Accountants Tax in Focus

October 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

- > Tax transparency: Exempting private companies from tax disclosure laws - Bill introduced
- > Super guarantee charge: simplifying compliance

DEDUCTIONS

- > Electricity transmission licensee loses High Court appeal: no deduction for licence fees

CGT

- > Related entity debt included in MNAV test: not statute-barred

INDIRECT TAXES

- > No misrepresentation as to GST liability on sale of shares
- > GST - out of time for input tax credit claim: ATO view on AAT decision
- > GST to apply on all overseas online transactions
- > Taxpayer loses appeal in Rio Tinto case re ITCs

SUPERANNUATION

- > SMSF strategy: ATO form to adjust concessional contributions
- > SMSF death benefits – journal entries
- > SMSFs – entitlement to ABN

TAX ADMINISTRATION

- > Client correspondence list
- > Taxpayer could not rely on ATO report to discharge onus
- > High wealth individuals
- > Monthly PAYG instalments
- > Accountants providing SMSF advice
- > Super elections via Tax Agent Portal

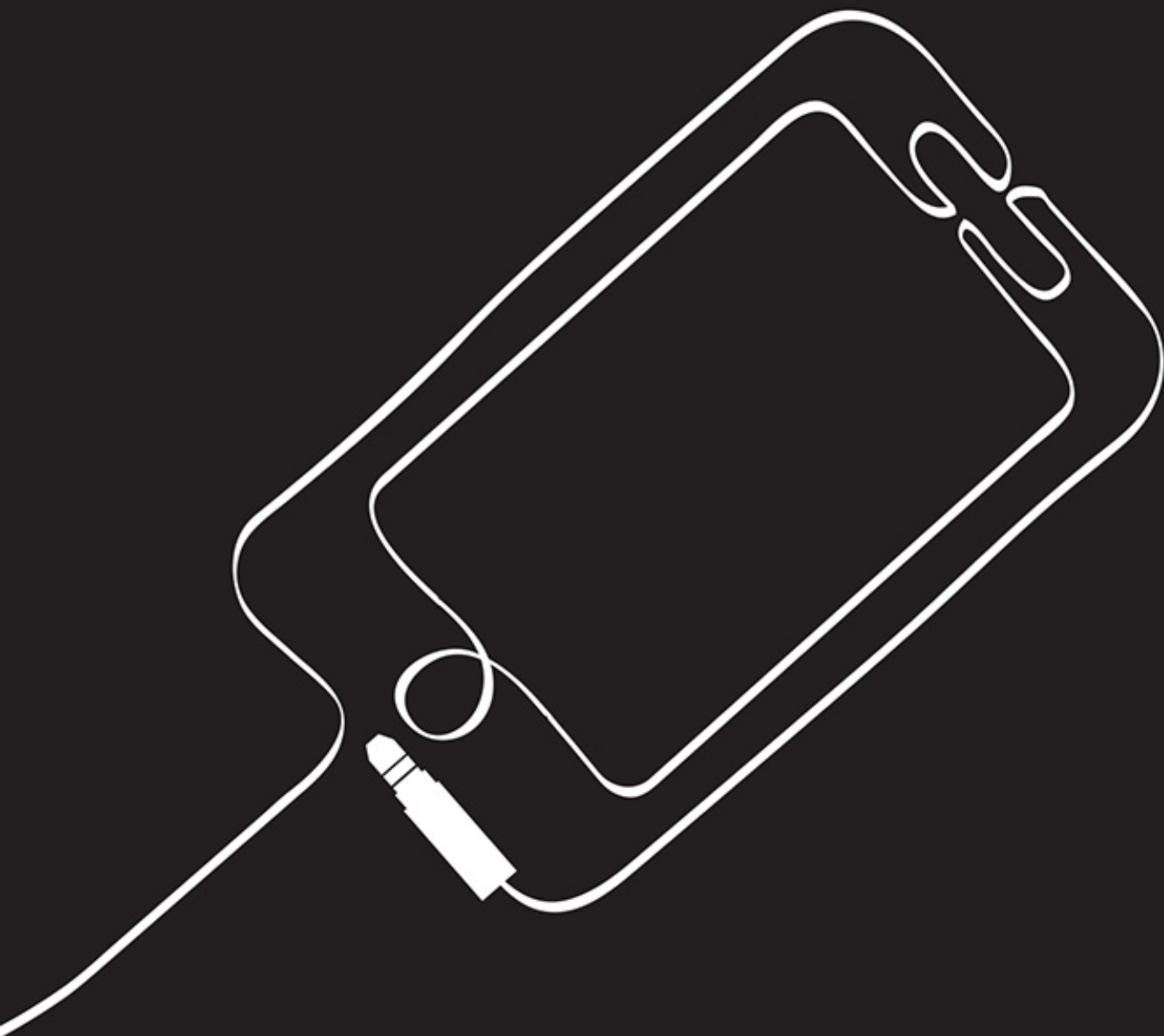
TAX AVOIDANCE

- > Draft rewrite of GAAR Practice Statement

TAX REFORM

- > Small proprietary companies and crowd-source equity funding

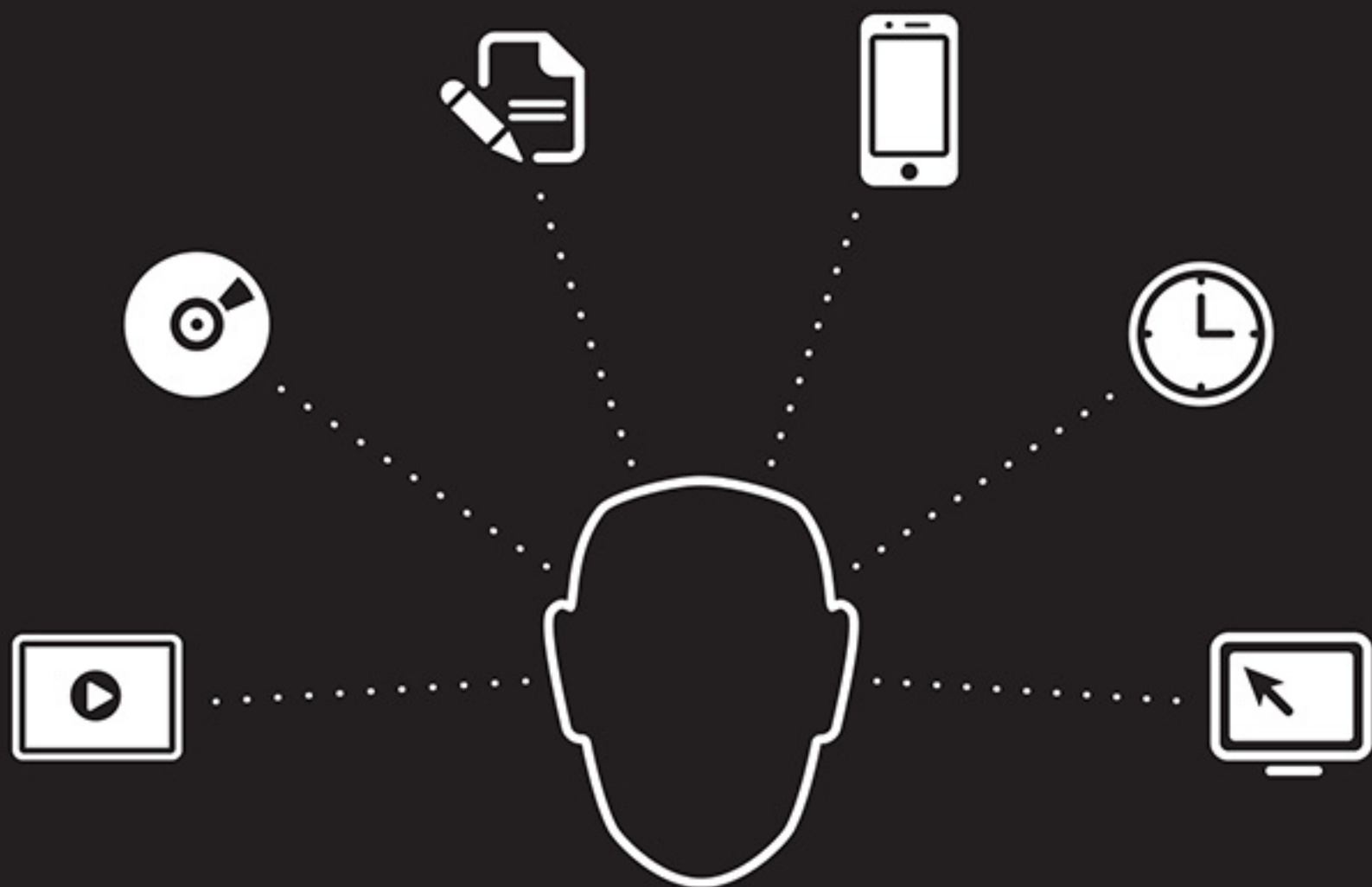
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