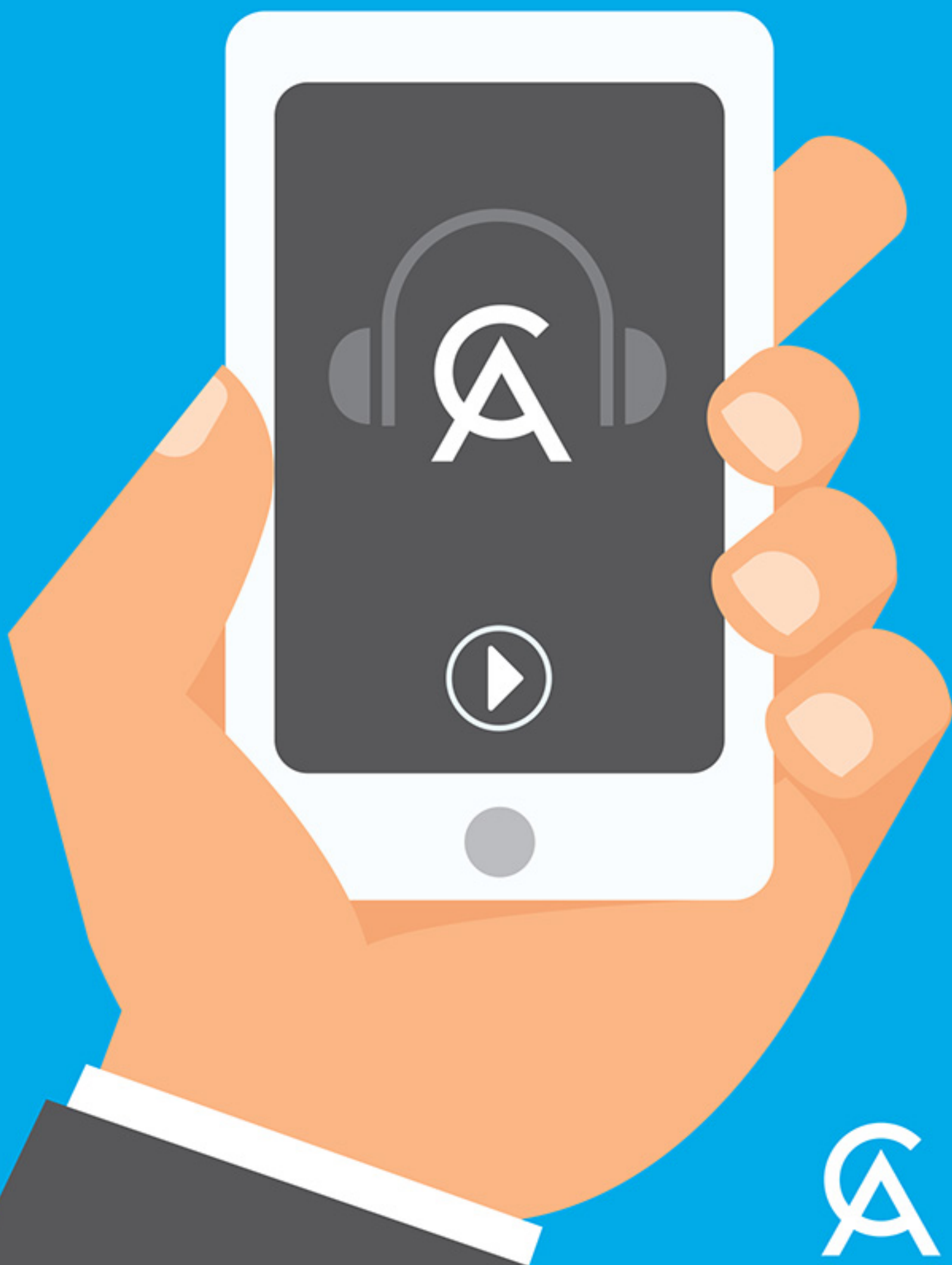


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November 2015



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Your monthly tax update

Legislation

Draft Repeal Day Bill released

Exempting private companies from public tax disclosures: Bill passes Reps

Income

Payment in respect of legal costs assessable: ATO view on Falk case

Div 7A interposed entity rules applied to payments and loans between related

Partnership was not a limited partnership; shares issued were a debt interest

Franking credits of \$9m wrongly allocated to beneficiary of trust

Deductions

Rental property deductions for holiday homes

Decision Impact Statement on High Court case

GST

Input tax credits disallowed re remote mining accommodation

Tax administration

Rigoli v FCT – Full Federal Court appeal Decision Impact Statement on High Court case

ATO is amending incorrect ETP tax offset

Taxpayer's onus of proving no fraud or evasion ATO "Certainty letters" trial

Tax agent not a fit and proper person

Validity of DPN upheld – no leave to appeal

No serious hardship, so application for tax debt release refused

Single Touch Payroll – ATO update

No deductions for contributions to employee welfare fund



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