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December 2015 - January 2016



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# Your monthly tax update

## Legislation

Exempting private companies from public tax disclosures: Bill awaiting assent

Tax and Super Bill No 5 introduced: car expenses; FBT - salary packaged entertainment

Family tax benefit changes: Bill introduced

## Income

Division 7A & consolidation & "Lodgement day": TD 2015/18

Retiring partner's interest in partnership net income: TD 2015/19

Renouncing a discretionary trust interest: Re Alderton v FCT [2015] AATA 807

## Deductions

Deductibility of legal expenses under s 8-1: proposed ATO ruling

## Superannuation

Actuarial certificate exemption for prescribed pensions: addendum for proposed TD 2014/7

SMSF annual returns for post-January 2015 funds

## Tax administration

ATO data-matching

Tax agent gets second hearing: Frugtniet v Tax Practitioners Board [2015] FCA 1066

Tax agent deregistered: Re Gylman v TPB [2015] AATA 794

ACNC puts thousands of charities on notice

Tax practitioners' personal tax obligations

Tax agent reregistered: Re Delis and Tax Practitioners Board [2015] AATA 820

ATO's employer obligations audits: IGT review announced

Govt response to Murray Financial System Inquiry

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