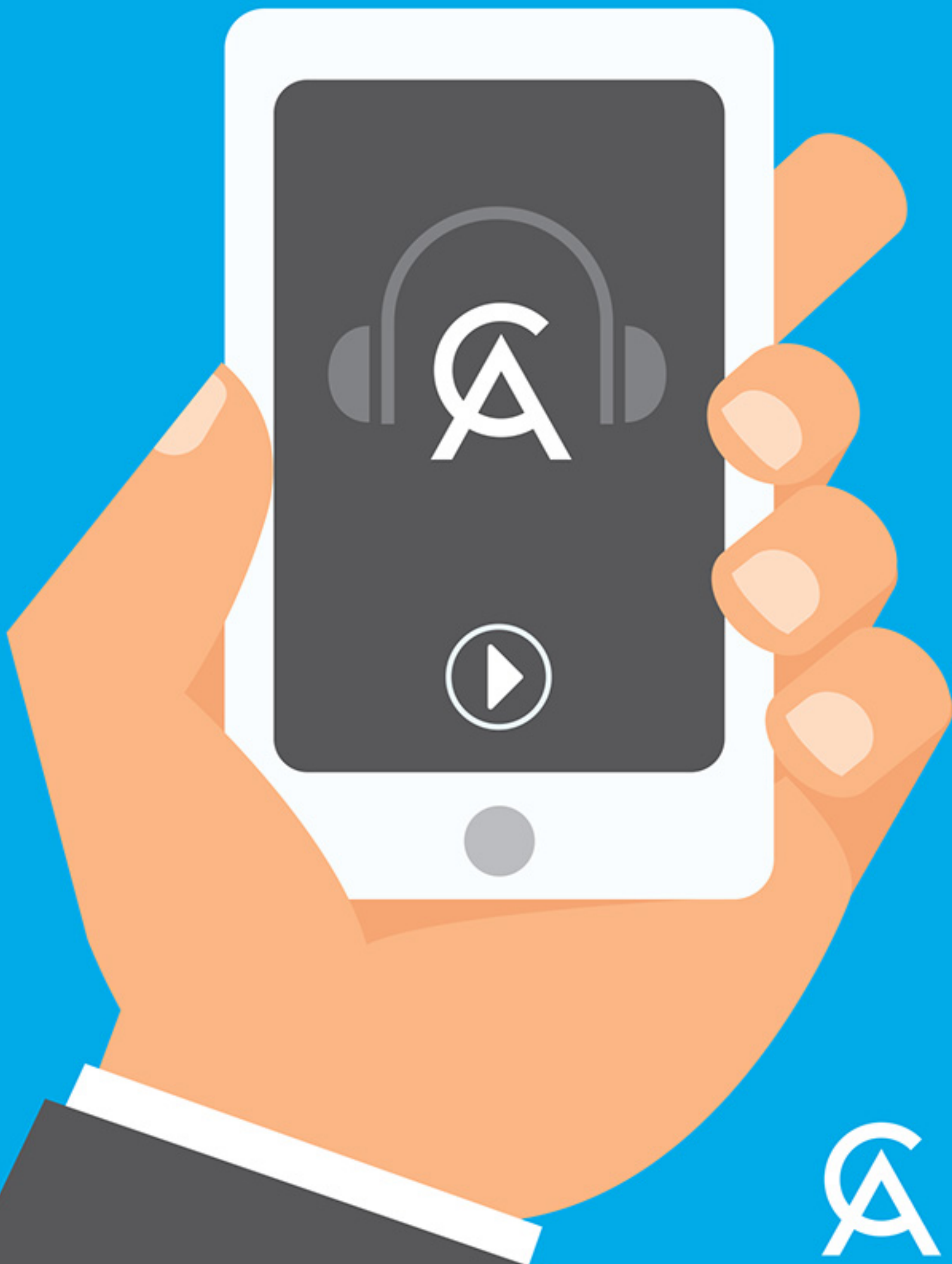


# Your Chartered Accountants **Tax in Focus** in just a few bites

August 2016



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# Your monthly tax update

## Income

ATO view of Batchelor case: deposit not assessable

Re Rowntree v FCT [2016] AATA 420

Div 7A benchmark interest rate for 2016-17: TD 2016/11

## Deductions

ATO checks work-related deductions in real-time

Car depreciation limit: TD 2016/8

Effective life of depreciating assets: TR 2016/1

Value of goods taken from stock for private use: TD 2016/9

## CGT

Re FLZY v FCT [2016] AATA 348

Re The Executors of the Estate of the late Peter Fowler v FCT [2016] AATA 416

## Indirect taxes

GST: Div 142 and refunds of increasing adjustments: GSTD 2016/2

## Superannuation

Non-concessional contributions: ATO contact details

Common SuperStream errors on SMSF annual returns

ATO extends SuperStream deadline

SMSF related-party LRBAs – interest rate for 2016-17 PCG 2016/5

Excess concessional contributions notices: correction

Non-concessional contributions: transitional provisions

## Tax administration

ATO assistance for Dairy farmers

ATO focus on claims by rental property owners

ATO identifies cases of underpaid interest

ATO Practitioner Lodgment Service checklist

Tax governance for privately owned groups

D Marks Partnership by its General Partner Quintaste Pty Ltd & Ors v FCT [2016] FCAFC 86

Transitional CPE arrangements for agents ending soon

ATO small business benchmarks updated for 2014 data

Foreign resident CGT withholding compliance guidelines: LCG 2016/5-7



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