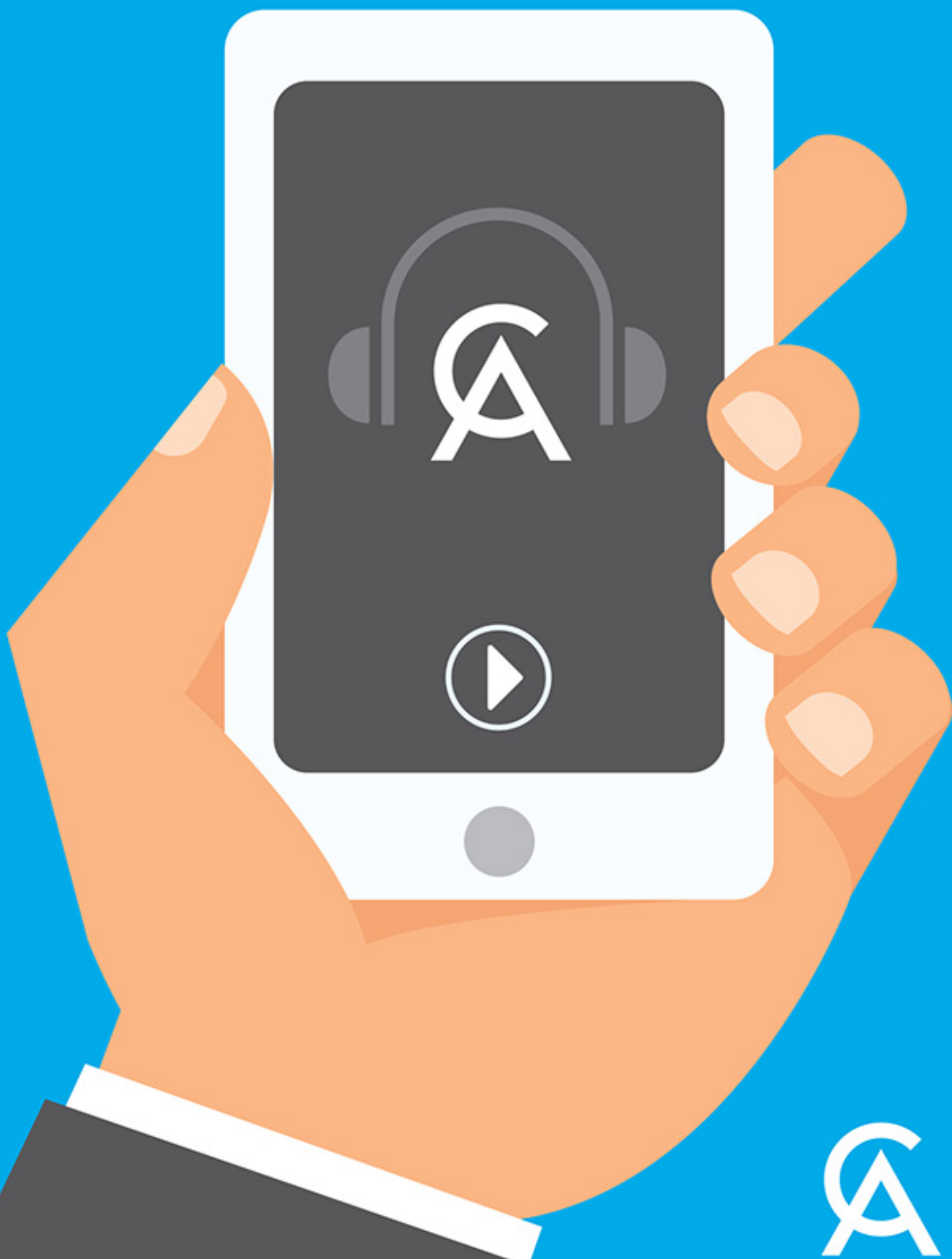


# Your Chartered Accountants **Tax in Focus** in just a few bites

March 2017



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# Your monthly tax update

## Legislation

Increase in unincorporated small business tax discount

## Income

High Court: Industry severance scheme not a unit trust for Div 6 purposes  
Taxpayer held resident of Australia under Aust/Malaysia DTA

## Deductions

Work-related travel expenses not deductible  
Depreciating assets – composite items  
Deduction for cost of tools rejected  
Overtime meal expenses disallowed

## CGT

Fuel disbursements are “income” for turnover test  
Intangible capital improvements made to a pre-CGT asset – a separate asset

## Indirect taxes

ATO moves quickly on Uber GST decision

## Tax administration

Challenge to amended assessment fails  
Tax risk management and governance review guide  
Alternate assessments not tentative  
Tax practitioners, cloud computing and the Code of Professional Conduct

## Tax controversy

Assessments issued out of time for evasion valid

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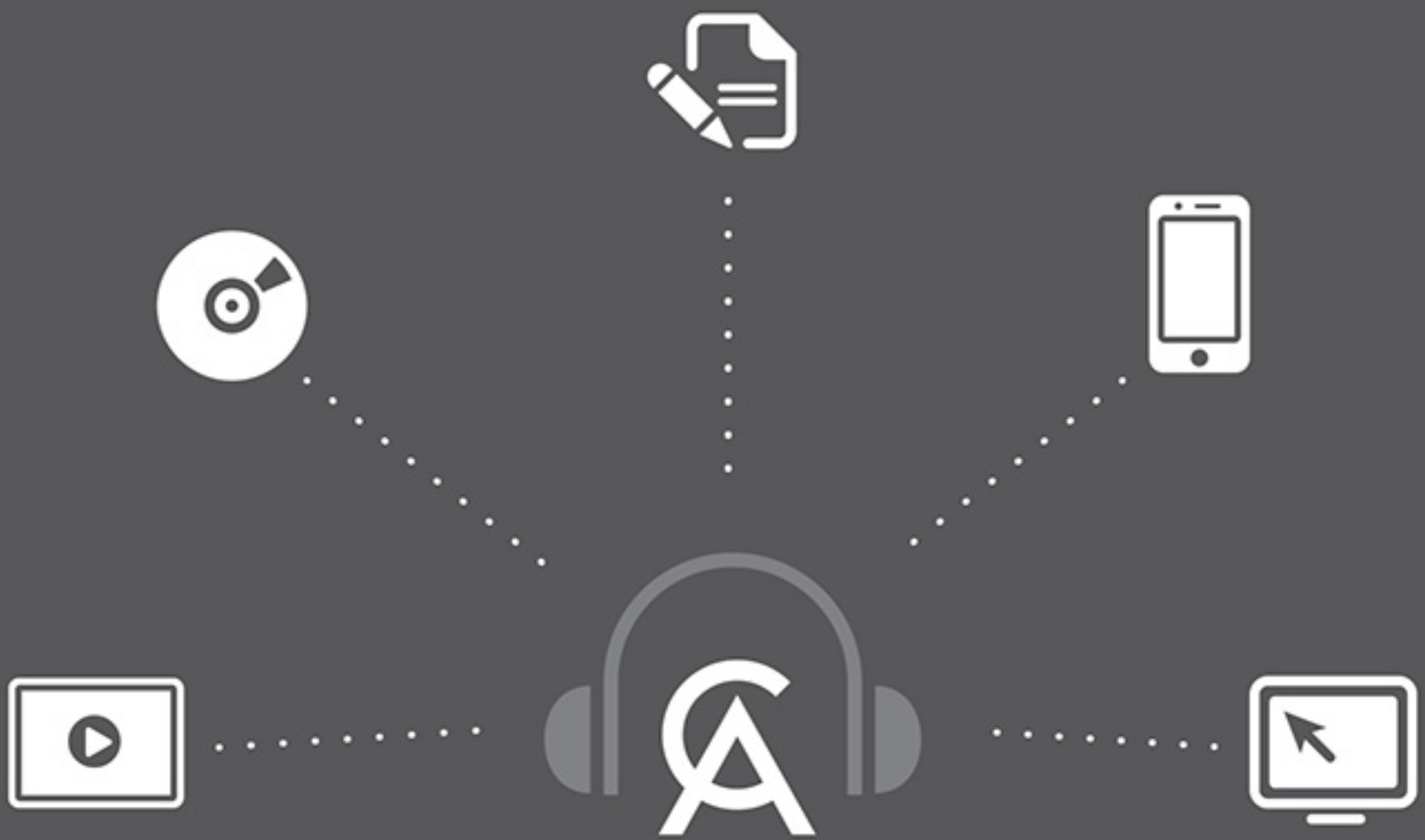
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