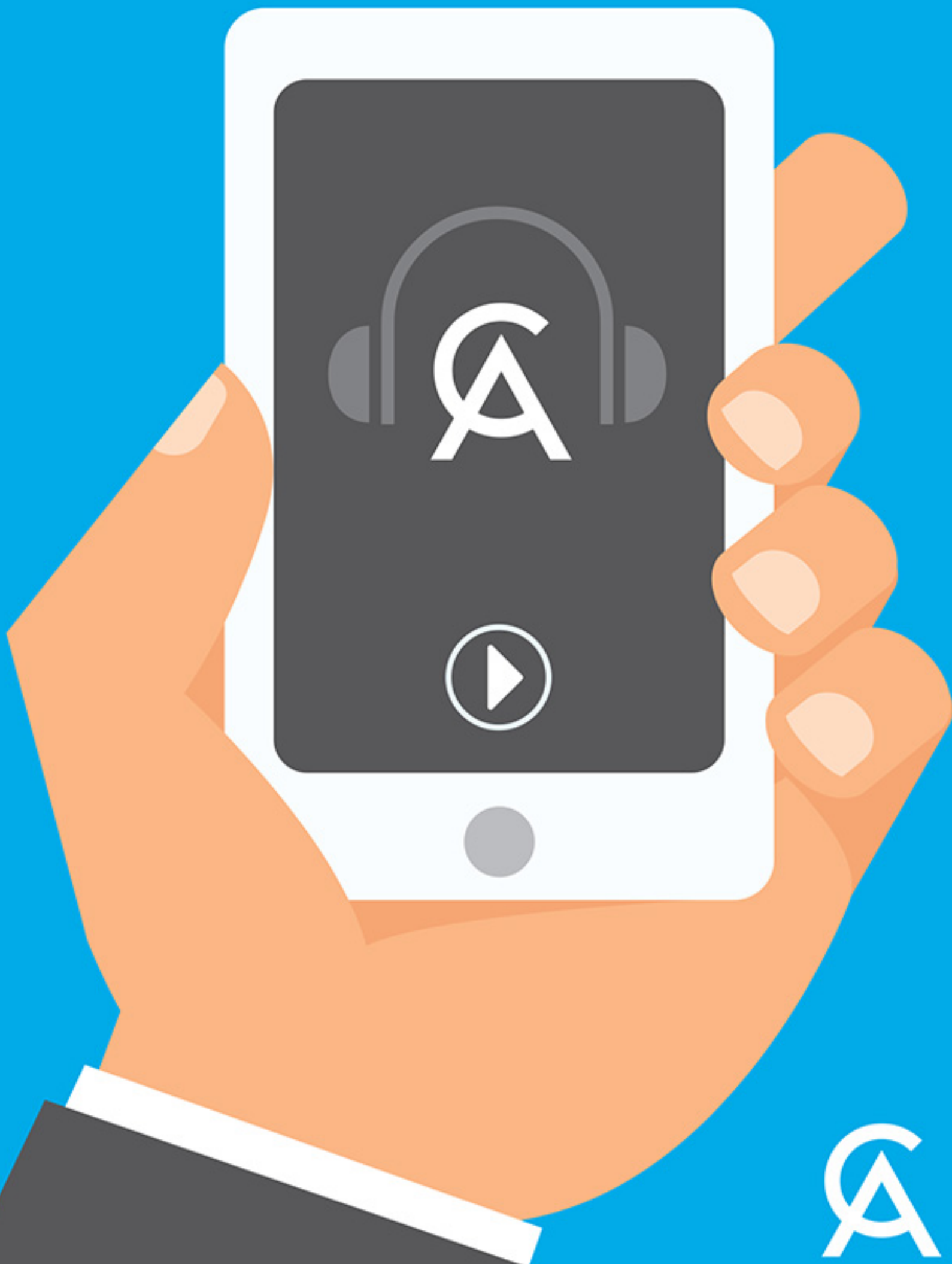


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June 2017



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Subscriptions Manager

Maureen Payne

Publisher

Business Essentials Media

Production Pty Ltd

ABN 98 006 144 449

106/12 Cato Street

Hawthorn East VIC 3123 Australia

Phone 03 9882 8333

Fax 03 9882 8017

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Your monthly tax update

2017 Federal Budget

Announcements that affect 'Mum & Dad' investors

- * Downsizing
- * First home buyers
- * Rental properties
- * GST and new residential properties

Announcements that affect foreign investors

- * Main residence exemption changes
- * Charge for non-occupancy
- * Foreign resident CGT withholding tax changes

Announcements that affect small business

- * Division 152 changes
- * Couriers and cleaning business
- * POS software and hardware product sales banned

Legislation

Company tax rate: Enterprise Tax Plan Bill passes Senate

Income

Value of goods taken from stock for private use (TD 2017/9)

Franking credit distributions (Thomas v FCT)

Taxpayer fails onus of proof (Zappia v FCT)

Interest on bank accounts (TD 2017/11)

CGT

Incidental costs incurred after CGT event can be included in cost base (TD 2017/10)

Superannuation

Super reforms: defined benefit lifetime pensions (LCG 2016/10)

Capped defined benefit income streams to be expanded (Draft regulations)

Super reforms: TRIS rules; CGT relief; pension cap (Technical amendments)

Tax administration

AAT overturns refusal to grant extension of time to lodge objection (Primary Health Ltd)

FCT's remedial power: tax credits for foreign resident CGT withholding

Chasing tax debts and reporting to credit agencies

Solicitors lose appeal re damages re breach of duty in tax advice (Ralston v Jurisich)

Appeals update (Sandini Pty Ltd)

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