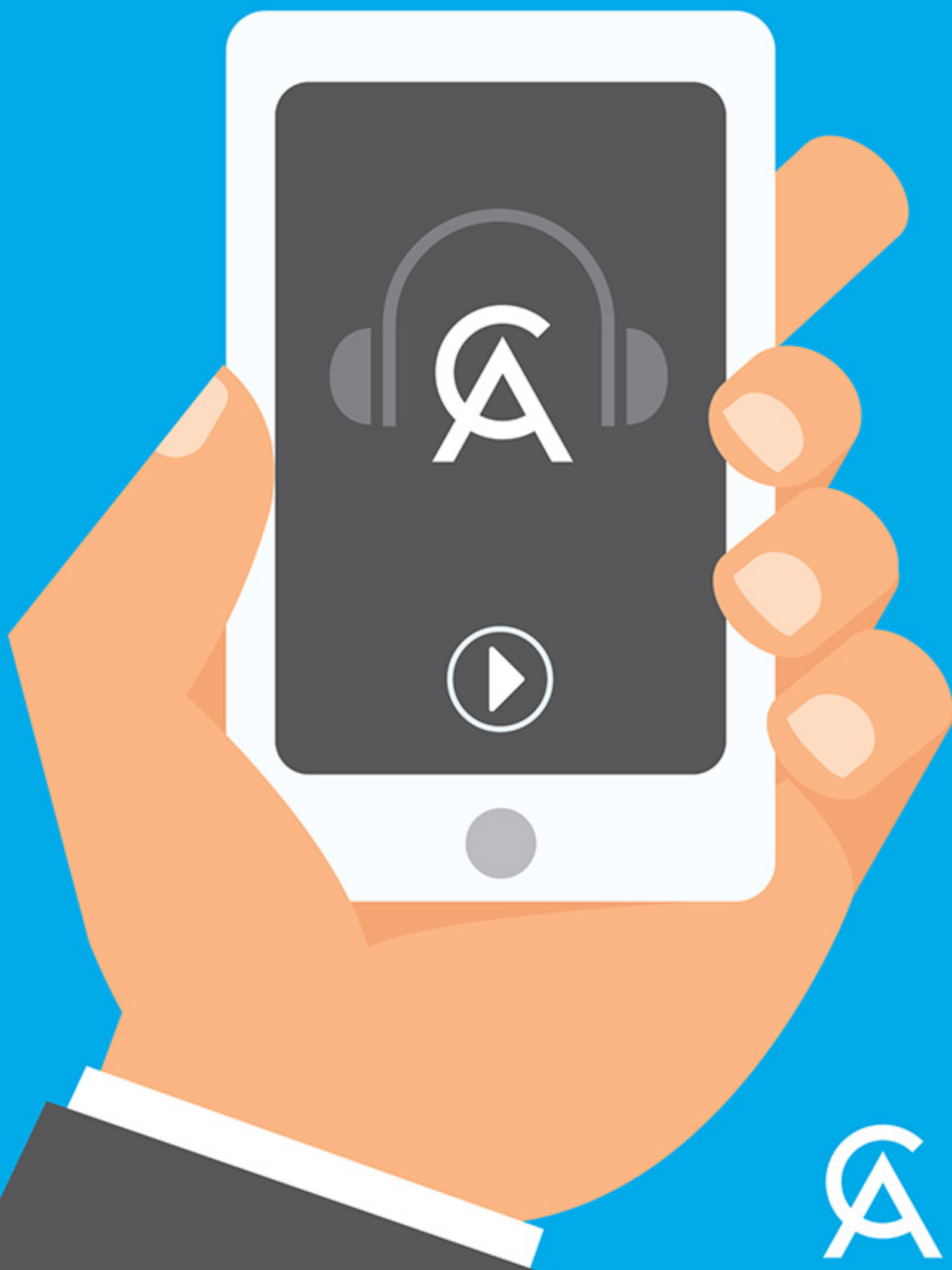


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July 2017



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Your monthly tax update

Legislation

Corporate tax cut Bill
New higher education HELP repayment thresholds
12-month extension of SME \$20,000 instant asset write-off
Enterprise Tax Bill receives Assent
CGT withholding bill

Income

Renounceable rights offers (TR 2017/D3)
Renewable power grant assessable income (Denmark Community Windfarm)
Part IVA assessments confirmed (Hart No4)

Deductions

Taxpayer's treatment of stud horse breeds confusion (Rowsthorn)
Deductions for super funds (TR 93/17)
Car expenses for transporting equipment disallowed (Rafferty)
Lack of evidence for work-related deductions (Hamilton)

Tax offsets

Small business over-franking in 2016-17 due to tax rate changes

CGT

Main residence exemption: dwelling built on pre-CGT land (TD 2017/13)

Indirect tax

LCT threshold and fuel-efficient car limit for 2017-18
Simpler BAS from 1 July 2017

Tax administration

AFP smashes \$165 million tax fraud syndicate
ATO's special current focus
Tax Time 2017
Appeals update; Primary Health Care Limited
Appeals update; Chevron Australia Holdings Pty Ltd

Tax controversy

Using stapled structures to re-characterise trading income
Tax schemes involving R&D in the wine industry
Part IVA applies to dividend washing transactions (David Lyton SMSF)

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