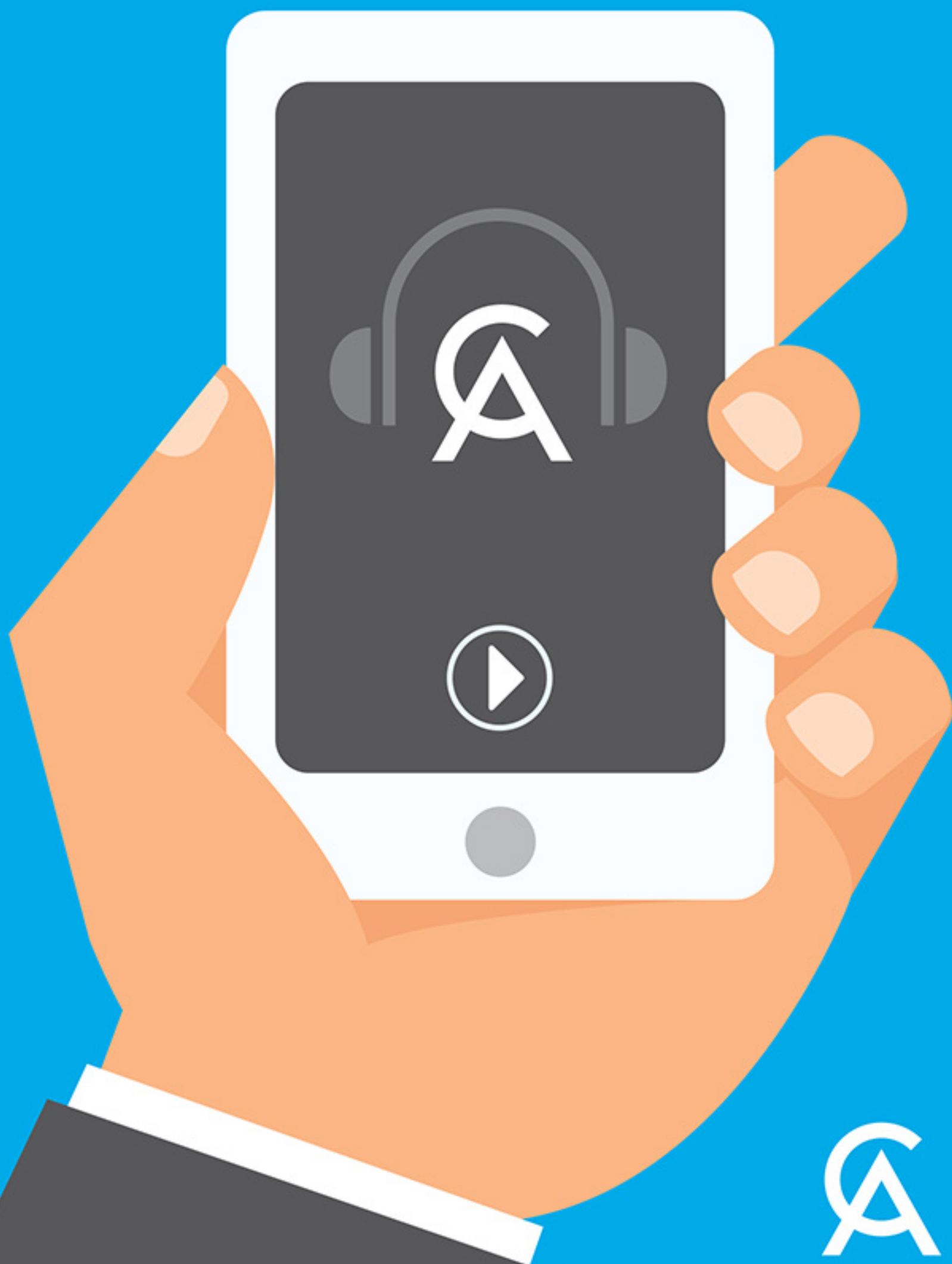


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Legislation

Qualifying for lower corporate tax rate

Black economy measures

Medicare levy increase to 2.5% - Bills pass Reps

GST and digital currency: Royal Assent

Enhanced Regulatory Sandbox

Income

Foreign equity distributions to corporate partners/beneficiaries (TD2017/21 & TD 2017/22)

Lower corporate tax rate: draft ATO guidance on business test (TR 2017/D7)

Beneficiary assessable under default clause on property profit (Moignard)

Foreign service and foreign tax offsets (Shord)

Deductions

Reasonable meal allowance amounts for truck drivers (TD 2017/19)

Tax administration

Commissioner's use of remedial power

Security deposit notice for unpaid GST held to be valid (Keris)

Overdue Taxable payments annual reports

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