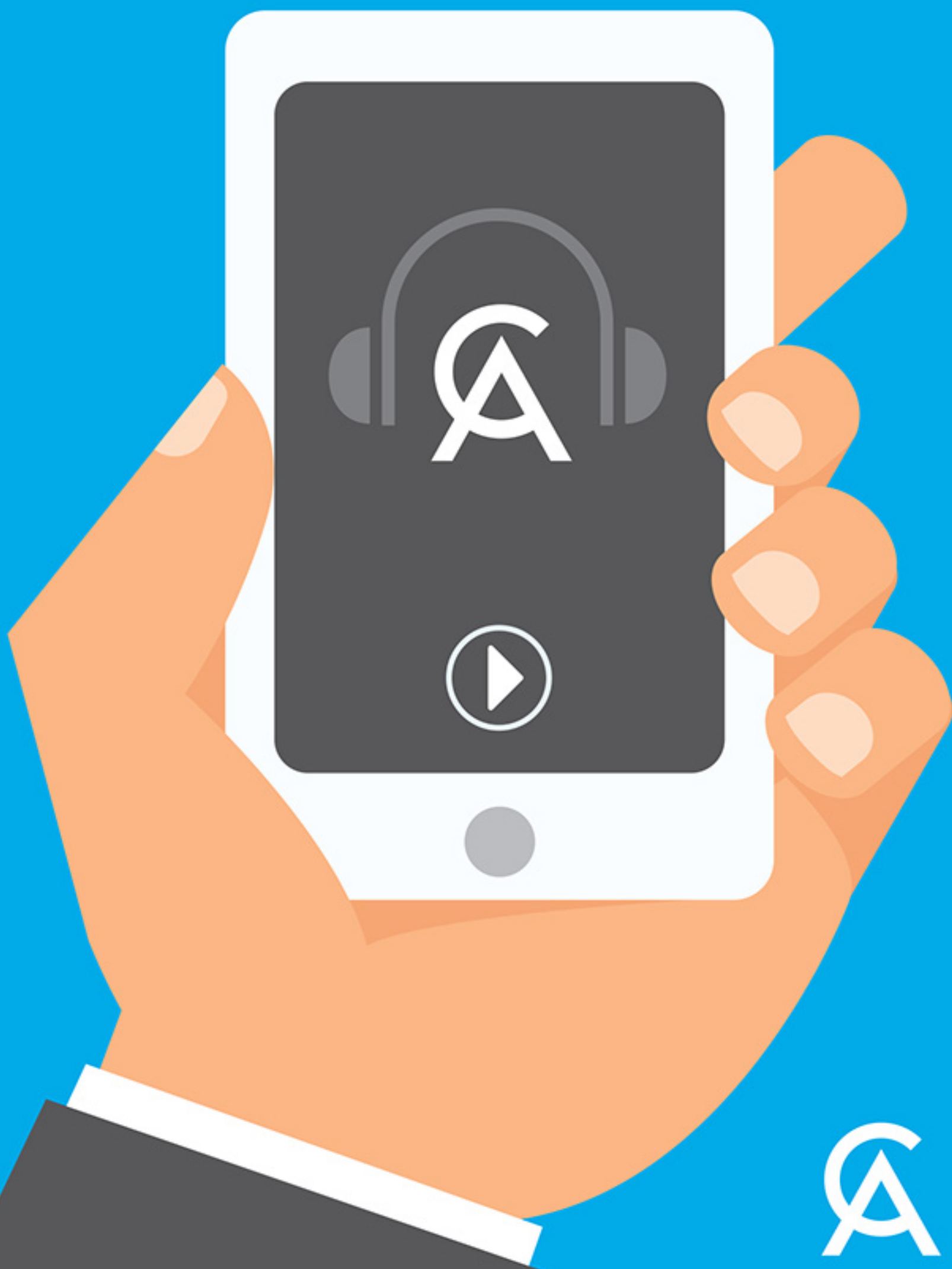


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March 2018



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Your monthly tax update

Legislation

TLA (Black Economy Taskforce Measures No 1) Bill 2018 (Cash economy)

TLA (Housing Affordability Measures 2) Bill 2018 (CGT MR denial)

Treasury Laws Amendment (Enterprise Tax Plan No 2) Bill 2017 (Corporate tax rate)

Income

Assessable recoupments Denmark Community Windfarm Ltd v FCT [2018]
FCAFC 11

Deductions

Deductions for gaming machine entitlements: Sharpcan Pty Ltd and FCT [2017]
AATA 2948

Superannuation

SMSF return due date extended to 30 June

Tax administration

ATO to begin more cash economy audits

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