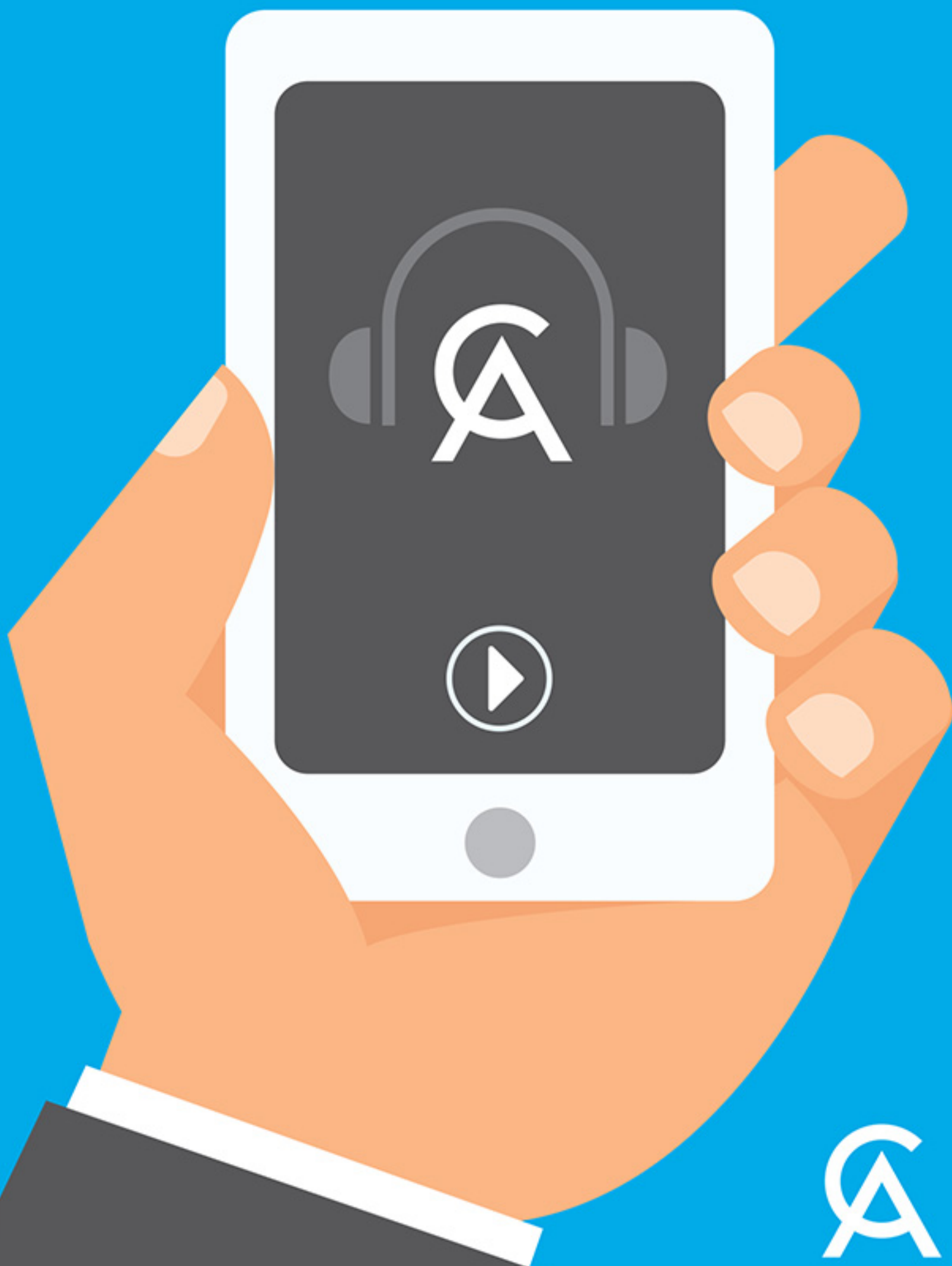


# Your Chartered Accountants **Tax in Focus** in just a few bites

April 2018



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# Your monthly tax update

## Legislation

CGT small business concessions: Exposure draft legislation

ATO administration of early release of super benefits

Super small accounts and SMSF levy

## Income

Tax treatment of bare trusts: Board of Taxation report

## Superannuation

Reversionary super TRIS to automatically transfer upon death: Exposure draft legislation

Government plan to address Elder Abuse

## Tax administration

2017 Tax Expenditures Statement released

Record-keeping requirements: electronic records: TR 2018/3

Court finds PAYG amounts "withheld" from salary: *Cassaniti v FCT*

ATO flags key problem areas for SMSF auditors

Tax practitioners and the Notifiable Data Breaches scheme

TPB guidance on outsourcing and offshoring: TPB(PN) 02/2018

Shares acquired on limited risk basis around ex-dividend dates: TA 2018/1

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