

Discussion points September 2018

LEGISLATION

- Thin capitalisation changes Exposure Draft Legislation released
- Black Economy proposals Treasury Laws Amendment (Black Economy Taskforce Measures No 2) Bill 2018: Removing tax deductibility of non-compliant payments
- Treasury Laws Amendment (2018 Measures No 5) Bill 2018: Online Hotel booking Exposure Draft Legislation
- Treasury Laws Amendment (Making Sure that Foreign Investors Pay their Fair Share of Tax and Other Measures) Bill 2018

RULINGS AND DETERMINATIONS

- Tax Determination TD 2018/13. Section 109T
- Let's Talk Tax – Draft consultation paper on whether the sale of property is a mere realisation of a capital asset or as part of carrying on a business
- Trust Splits CGT Event E1 - TD 2018/D3

CASES

- Thomas's case. The High Court confirms that a trust cannot distribute franking credits separate from the dividend associated with those franking credits
- Greig's case on share trading
- Overtime Meal Allowances – Mitchell's case
- Warnings on audits and SMSF compliance
- Cam & Bear Pty Ltd v McGoldrick



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