

# Discussion points December 2018/January 2019

## INCOME

Electronic sales suppression software: ATO period of grace  
Partnership income subject to PSI rules: FCT v Douglass

## DEDUCTIONS

Residential rental property travel expenses: LCR 2018/7  
Employee remuneration trusts TR 2018/7

## CGT

CGT on grant of easement or licence: TD 2018/15

## INDIRECT TAX

Sale of development properties subject to GST: Ho v FCT

## TAX ADMINISTRATION

Tax Avoidance Taskforce: ATO report card  
Tax refunds and incorrect bank details  
SMSF annual returns: ATO warning about incorrect auditor details  
ATO identifies 26,000 incorrect rental property travel expense claims  
ATO Annual Report 2017-18 shows progress on tackling avoidance  
Director of company liable for PAYG amounts: (DCT v Wilson)

## TAX REFORM

Anti-avoidance rules for circular trust distributions: Exposure draft legislation  
Deductions disallowed for vacant land: Exposure draft legislation  
Amendments to Div 7A: Consultation paper released



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