

Discussion points February 2019

INCOME

Employee receipts not exempt under former section 23AG: Lochtenberg and FCT
Company income subject to PSI rules: Fortunatow v FCT

DEDUCTIONS

Home office expenses & electronic devices: PSLA 2001/6

CGT

Demerger of Coles Group: CR 2018/59 & CR 2018/60

INDIRECT TAX

Courier driver was conducting an enterprise: C&K Components Plus Pty Ltd v FCT
Brothel operators: HKYB v FCT

SUPERANNUATION

Changes to NALI: LCR 2018/D10
Total superannuation balance: LCR 2016/12

TAX ADMINISTRATION

SMSF auditors and asset values: ATO media release
Central management & control: PCG 2018/9
Simplified transfer pricing record keeping: PCG 2017/2
Div 293 tax: ATO to issue more assessments

TAX CONTROVERSY

Divorce settlements: FCT v Tomaras
Garnishee orders to 3rd parties: Fyna Projects Pty Ltd v DCT
Private rulings: C&K Components Plus Pty Ltd and FCT
Default assessments: JBKR v FCT

TAX REFORM

Sharing economy: Treasury consultation paper
Taxation of trusts: ATO commissioned report



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