## **Discussion points March 2019**

#### SUPERANNUATION

Super death benefit: no "interdependency relationship" for father/son

#### INTERNATIONAL TAX

Simplified transfer pricing record-keeping options

#### TAX REFORM

Genuine redundancy payments: Govt to align with Age Pension age Sharing economy reporting regime - Consultation paper released Small business instant asset write-off: Govt to increase to \$25,000

#### TAX ADMINISTRATION

ATO gains access to Swiss bank account details
CRS and FATCA reporting: ATO guidance updated
ATO working towards its 2024 vision: Second Commissioner Mills
Annual TDs proposed to be replaced with content on ATO website
Extra 44,000 taxpayers hit with additional Div 293 super tax
Revenue forgone from tax concessions: Tax Benchmarks and Variations Statement released
Claiming personal super contributions deductions - Common errors to avoid
Small business tax offset: Tips on avoiding errors when claiming
DPN liability stands



#### Publisher

Business Essentials Media Production Pty Ltd ABN 98 006 144 449 106/12 Cato Street Hawthorn East VIC 3123 Australia Phone 03 9882 8333 Fax 03 9882 8017

www.be.com.au

**Managing Director** 

Nick Schildberger

**Executive Producer** 

Heather Dawson

Director Audio & Podcasting

Peter Letts

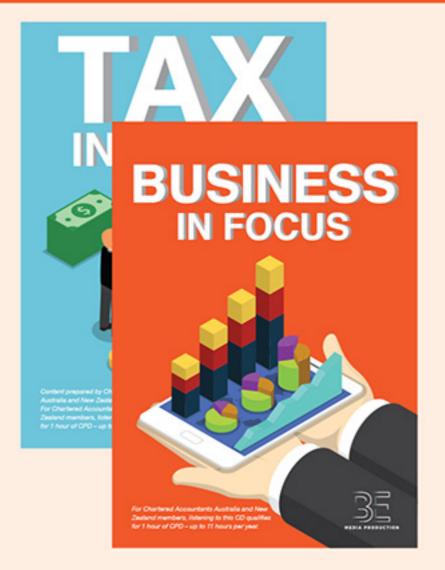
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