

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



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