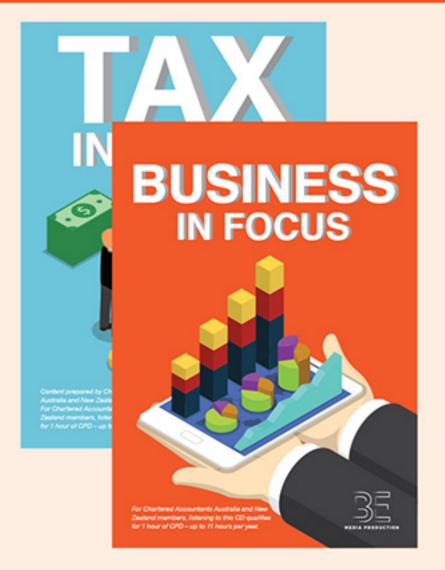
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TURN OVER FOR THIS MONTH'S DISCUSSION POINTS

Discussion points June 2019

LEGISLATION

Instant Asset Write-Off Bill with Budget changes is now law Super Guarantee amnesty recovers \$100m, despite not being law

DEDUCTIONS

ATO releases draft list of effective lives for working dogs Expenditure on environmental protection activities

CGT

ATO guidance on when a company carries on a business CGT small business concessions: property investment companies

TAX CONTROVERSY

Super Guarantee: Jockeys not employees of QLD racing authority

TAX ADMINISTRATION

TPB implements 72-hour practitioner complaint resolution process Rental deductions still major ATO concern - audits to be doubled Truck driver fails to establish entitlement to PAYG credits



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