

LET MORE CPD COME TO YOU!

Did you know there is another exciting monthly audio series available?

Business in Focus is designed specifically to help accountants increase their technical and business knowledge. Topics include the latest business and economic insights, accounting standards and technical updates, leadership and HR issues, marketing and sales strategies, success stories and much more.

For Chartered Accountants Australia and New Zealand members, subscribing to this audio series qualifies for 11 CPD hours per year.

For a combined subscription you'll receive a total of 22 CPD hours.



You can also listen
via our app at
accounting.audio



NOT A SUBSCRIBER?

Annual subscriptions from \$440
Earn 11 CPD hours per year

SUBSCRIBE TODAY AT WWW.ACCOUNTING.AUDIO

TURN OVER FOR THIS MONTH'S DISCUSSION POINTS

Discussion points September 2019

LEGISLATION

Super Measures (No 1) Bill 2018 reintroduced

Tax Integrity No 1 Bill passes House of Reps

INCOME

Lump sum insurance payment largely assessable (YCNM v FCT)

Share trading activities did not amount to business (Hill v FCT)

CGT

Taxi plate buyback scheme in Perth

TAX OFFSETS

Activities not "R&D activities": Ultimate Vision Inventions Ptd Ltd v ISA

R&D tax offset decision favours taxpayer: Moreton Resources Ltd v ISA

COMPANIES

Div 7A benchmark interest rate for 2019-20

Loan through an interposed entity a deemed Div 7A dividend: Howard v FCT

Company directors liable for unpaid PAYG amounts: DCT v Lee

INDIRECT TAXES

No entitlement to ITCs: Byron Pty Ltd v FCT

SUPERANNUATION

No discretion to remit excess transfer balance tax assessment : Jacobs v FCT

SMSF related-party LRBA: ATO interest rate for 2019-20

TAX ADMINISTRATION

TPB puts its 72-hour complaint resolution trial on hold

Letters of engagement – TPB releases new Practice Note

Compensation payments to super funds: ATO fact sheets

ASIC action on SMSF auditor misconduct

ATO releases its Corporate Plan

TAX REFORM

Genuine redundancy and early retirement payments: Draft legislation released

Removing CGT main residence exemption for foreign residents still govt policy

Review of Tax Practitioners Board - Discussion Paper released



MEDIA PRODUCTION

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 9824 6695

www.be.com.au

Managing Director

Nick Schildberger

Executive Producer

Heather Dawson

Head of Audio

Peter Letts

Head of Podcast Partnerships/Producer

Chris Ashmore

Producer

Nicole Goodman

Subscriptions Manager

Maureen Payne