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TURN OVER FOR THIS MONTH'S DISCUSSION POINTS

Discussion points November 2019

LEGISLATION

Super Guarantee amnesty for employers: Bill re-introduced
Treasury (2019 Measures No 2) Bill: genuine redundancy age
Super Measures (No 1) Bill 2019 awaits assent – SG opt-out; LRBAs; NALI
Restrictions on use of cash: Bill introduced
Proof of life requirement for overseas pensioners

INCOME

Lump sum payment of weekly workers' comp assessable

TRUSTS

Foreign resident beneficiary of resident non-fixed trust - Div 855 not applicable
Trust capital gains and foreign residents - Div 6 source concept not applicable

SUPERANNUATION

Super excess transfer balance tax - no discretion to remit

TAX DISPUTES AND SOLUTIONS

High Court special leave refused: Harding (residency)

TAX ADMINISTRATION

Labour hire agencies in fruit industry targeted by ATO
ATO reports 43% increase in tax paid to scammers
Super Guarantee charge: ATO remission of additional 200% penalty
Simplified transfer pricing record-keeping options
Single Touch Payroll deadline is looming
ATO SMSF auditor checklist updated

TAX REFORM

Corporate tax residency review: Board of Taxation paper released



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