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TURN OVER FOR THIS MONTH'S DISCUSSION POINTS

# DISCUSSION POINTS JUNE 2020

## COVID-19 WRAP-UP

2019 tax agent lodgements  
Division 7A loan repayments  
Payroll tax and WorkCover  
Commercial tenancies  
Residential tenancies

## INCOME

Lump sum payment of weekly workers' comp assessable (Zaghoul v FCT)

## DEDUCTIONS

Claiming additional working from home expenses incurred due to COVID-19 (PCG 2020/3)  
Upfront payments to secure rent reduction not deductible (Mussallia)

## TRUSTS

Trustee assessed on capital gains from sale of non-TAP shares (Peter Grensills Family Company Pty Ltd)

## INDIRECT TAXES

No entitlement to input tax credit as enterprise not being carried on (304 Wanda Street Pty Ltd)

## TAX ADMINISTRATION

Portable long service leave and redundancy schemes: STP reporting exemption proposed  
STP reporting exemption for WPN holders - draft ATO instrument  
STP exemption for small employers extended to July 2021



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