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TURN OVER FOR THIS MONTH'S DISCUSSION POINTS

DISCUSSION POINTS NOVEMBER 2020

FEDERAL BUDGET

Backdated tax cuts and more
CGT exemption for "granny flat" arrangements
Small business tax concessions extended to SMEs
Outright deduction of capital assets until 30 June 2022
Carry-back for company tax losses
Corporate residency test to be clarified
R&D changes and start date deferred
Victorian business support grants – NANE income
JobMaker Hiring Credit
Super reforms
Wage subsidy for new apprentices

JOBKEEPER 2.0: WRAP-UP

COVID-19: WRAP-UP OF BUSINESS ISSUES

Bankruptcy and director safe harbour protections
Insolvency reforms announced for small businesses
Digital AGMs and signatures
SA: Further 3-month payroll tax relief announced
WA: Payroll tax exemption extended in line with JobKeeper
NSW: Land tax concession extended until end of 2020

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