

DISCUSSION POINTS APRIL 2021

LEGISLATION

Your Future, Your Super changes: Bill introduced
Virtual AGMs and electronic communication measures
Innovation and Science Australia to be renamed

DEDUCTIONS

Deductibility of employee transport expenses
Employee accommodation, food and drink expenses
Employee allowances
Temporary full expensing & Company loss carry-backs – for early balancers
Self-education expenses not incurred in connection with existing employment

CGT

CGT small business concessions: property investment companies

SUPERANNUATION

Superannuation rates and thresholds for from 1 July 2021

TAX DISPUTES AND SOLUTIONS

High Court special leave applications dismissed
Service technician not an employee for SGC purposes: MWWD case
New draft guidelines on the allocation of professional firm profits

TAX ADMINISTRATION

ATO's views on tax treatment of grants and payments during COVID-19
Closely held payees: STP options for small employers
CPE hour requirements proposed to increase: TPB exposure drafts

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