#### **DISCUSSION POINTS MAY 2021**

#### LEGISLATION

Reuniting More Super Bill now law

#### **KEY TOPICS**

SME Loan Guarantee Scheme: PM announces changes

New company taking over sole trader's business not entitled to cash flow boost (Slatter Group)

COVID-19 and working from home benefits: ATO updates advice

#### INCOME

ATO guidance on the PSI rules (TR 2021/D2)

#### DEDUCTIONS

Organisation providing pregnancy counselling services not a PBI

#### TAX DISPUTES AND SOLUTIONS

Appeals update: Clough to Full Federal Court

Allocation of professional firm profits consultation period extended (PCG 2021/D2)

Decision in asset betterment case sent back to AAT

#### TAX REFORM

Farm Management Deposits scheme to be "evaluated"

#### Publisher

SoundCartel Pty Ltd ABN 98 006 144 449 106/12 Cato Street Hawthorn East VIC 3123 Australia Phone 03 9882 8333 Fax 03 9824 6695

soundcartel.com.au

#### Managing Director

Nick Schildberger

#### **Executive Producer**

Heather Dawson

#### Head of Audio

Peter Letts

#### Audio Producer/Editor

Belinda Trimboli

#### Senior Producer

Chris Ashmore

#### Producer/Host

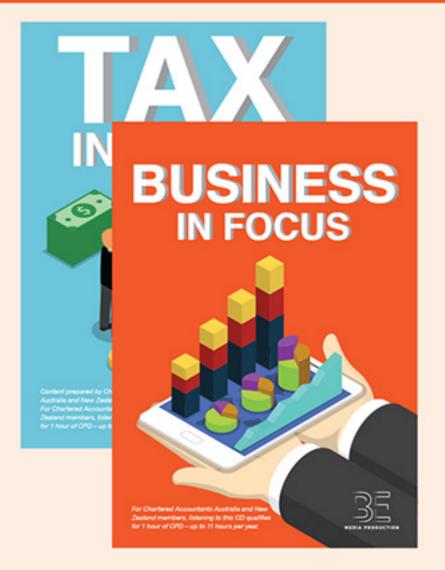
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