

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"

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