

DISCUSSION POINTS SEPTEMBER 2021

TAXATION OF SUPERANNUATION

Super funds: ATO approach to non-arm's length income rules: LCR 2021/2

Superannuation contributions: Draft update to TR 2010/1

TAX DISPUTES AND SOLUTIONS

ATO decision impact statement: Eichmann

TAX ADMINISTRATION

SMSF membership increase: ATO interim administrative solution

ATO data-matching program for lifestyle assets

TAX REFORM

ATO data matching reporting for platform operators: Exposure draft legislation

Retirement income strategy covenant: Treasury paper

Employee share schemes: removal of cessation of employment as taxing point: Exposure draft legislation

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