

# DISCUSSION POINTS OCTOBER 2021

## LEGISLATION

Tax Laws Amendment Bill (No 6) 2021 introduced - Super fund actuarial certificates; family law super information

Tax Laws Amendment Bill (No 7) 2021 introduced - Digital platforms and ATO reporting regime

## INCOME

Landlord carrying on a business of renting properties

Payments to tennis officials in non-professional events not assessable - CR 2021/5836

## DEDUCTIONS

Accommodation, food and drink expenses and allowances - TR 2021/4

Allowances paid by employers: PCG 2021/13

Locum surgeon denied deductions for travel expenses

## TAX ADMINISTRATION

SMSFs: ABR updated to accept more than 4 members

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