

# DISCUSSION POINTS DECEMBER 2021/ JANUARY 2022

## LEGISLATION

Virtual AGMs & electronic communication measure: Bill introduced

## INCOME

Non-profit sporting and games clubs: TR 2021/D6

SBE aggregated turnover test: TD 2021/7

ESS: meaning of "genuine disposal conditions": TD 2021/D5

## DEDUCTIONS

Working from home deductions: Updated PCG 2020/3

## INDIRECT TAXES

No loss caused by misleading representation in relation to GST status on sale of unit:

Belconnen Lakeview Pty Ltd v Llyod

## INTERNATIONAL TAXES

High Court rules "backpacker tax" does not apply to UK national who is an Australian tax resident:

Addy v FCT

## COMPANIES

Addendum to LCR 2019/5

## TAX ADMINISTRATION

Pandora Papers released: ATO to investigate for Australian links

Data matching program on government payments: ATO notice

Data matching with AUSTRAC transaction report: ATO notice

ATO advice under development update: guidance on trust matters delayed

## TAX REFORM

Trust insolvency regime reform: Treasury issues paper

Senate committee report on the digital and crypto asset industry

Parliamentary report into ATO administration

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