DISCUSSION POINTS FEBRUARY 2022

INCOME

Promotional makeup artist not carrying on a business

DEDUCTIONS

ATO guidance on temporary full expensing finalised - LCR 2021/3

TAX OFFSETS

R&D expenditure that is not "at risk" - TR 2021/5, TD 2021/9

TRUSTS

No reimbursement agreement for s 100A purposes arrangements were part of ordinary family or commercial dealings

INDIRECT TAXES

GST: taxpayer's margin scheme valuation confirmed

TAX REFORM

AAT ability to defer ATO debt collection

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

SOUNDCARTEL

Managing Director

Nick Schildberger

Head of Audio

Peter Letts

Audio Producer/Editor

Belinda Trimboli

Senior Producer

Chris Ashmore

Producer/Host

Nicole Goodman

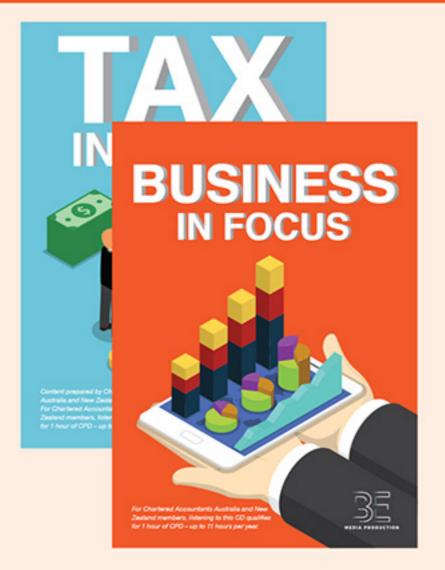
Producer

Jeff Waters

Subscriptions Manager

Maureen Payne

LET MORE CPD COME TO YOU!



Did you know there is another exciting monthly audio series available?

Business in Focus is designed specifically to help accountants increase their technical and business knowledge. Topics include the latest business and economic insights, accounting standards and technical updates, leadership and HR issues, marketing and sales strategies, success stories and much more.

For Chartered Accountants Australia and New Zealand members, subscribing to this audio series qualifies for 11 CPD hours per year.

For a combined subscription you'll receive a total of 22 CPD hours.

You can also listen via our app at accounting.audio



NOT A SUBSCRIBER?

Annual subscriptions from \$440 Earn 11 CPD hours per year

SUBSCRIBE TODAY AT WWW.ACCOUNTING.AUDIO

TURN OVER FOR THIS MONTH'S DISCUSSION POINTS