#### **DISCUSSION POINTS APRIL 2022**

#### LEGISLATION

Company loss carry-back extended to 30 June 2023 and ESS changes: CCIV Framework and Other Measures Bill 2021 passes Parliament

Super changes: TLA (Enhancing Superannuation Outcomes For Australians) Bill 2021

Temporary Full Expensing extended to 30 June 2023

#### INCOME

Employee or Independent Contractor? CFMEU v Personnel Contracting Pty Ltd [2022] HCA 1

#### COMPANIES

Division 7A and UPEs: TD 2022/D1

#### TRUSTS

ATO interpretation of Section 100A: TR 2022/D1

ATO guidelines on compliance activity on section 100A: PCG 2022/D1

Taxpayer alert on specific section 100A transaction: TA 2022/1

CGT profits distributed to non-resident beneficiaries: Peter Greensill Family Company Pty Ltd & N&M Martin Holdings

Ptv Ltd

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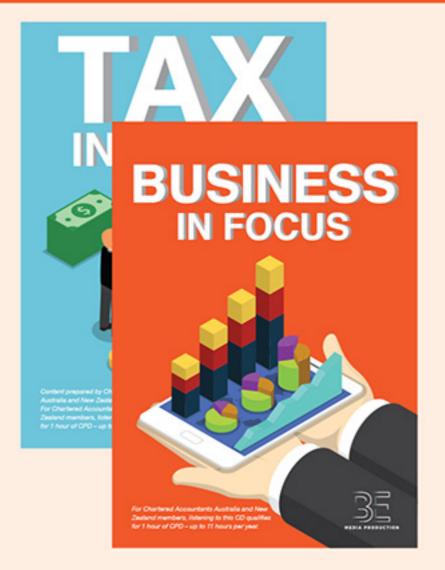
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