

# 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 Pty Ltd

### **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](http://soundcartel.com.au)

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