DISCUSSION POINTS JULY 2022

INCOME

- Exempt income: Hamilton and FCT [2020] AATA 1812
- Back-pay assessable: Guttikonda and Sheth and FCT [2022] AATA 1325

DEDUCTIONS

Non-commercial losses: PCG 2022/D2

TRUSTS

Section 100A revisted (again): ATO media release

PARTNERSHIPS

Joint & several liability: DCT v O'Donoghue [2022] WASC 153

GST

Margin scheme: Landcom v FCT [2022] FCA 510

TAX REFORM

Electric vehicles

TAXATION ADMINISTRATION

ATO priority areas for 2021-22: Media release

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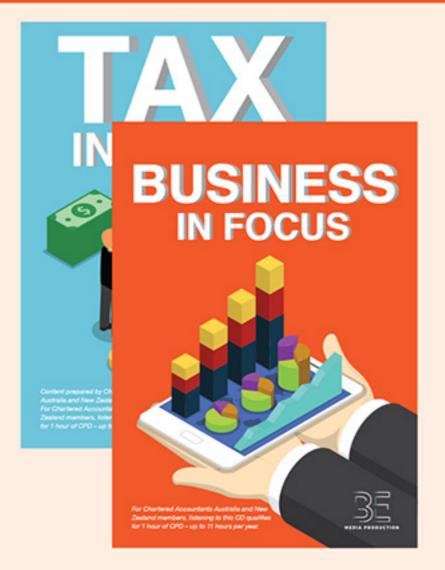
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