

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 revisited (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

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

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

Kerith Rhodes

SOUNDCARTEL

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