DISCUSSION POINTS AUGUST 2022

INCOME

Royalties paid by family trust Court orders: GQRW case

DEDUCTIONS

- Car expenses: cents per km rate for 2022-23
- Reasonable travel & overtime meal allowance amounts for 2023: TD 2022/10

CGT

ATO warning on asset wash sales

COMPANIES

Div 7A: UPEs - sub-trust arrangements maturing in 2021-22

TRUSTS

- ATO DIS on Carter
- More ATO guidance on section 100A

SUPERANNUATION

- Super fund NALI/NALE rules: ATO extends its transitional compliance treatment by another year: PCG 2020/5 & LCR 2021/2
- SMSF BDBN not bound by reg 6.17A: Hill v Zuda Pty Ltd

TAX DISPUTES AND SOLUTIONS

- ATO DIS on Greig case
- ATO DIS on Collins Retirement Fund
- Reminder taxpayers need proof: Mustapha v FCT

TAX REFORM

Cryptocurrency legislation to provide certainty

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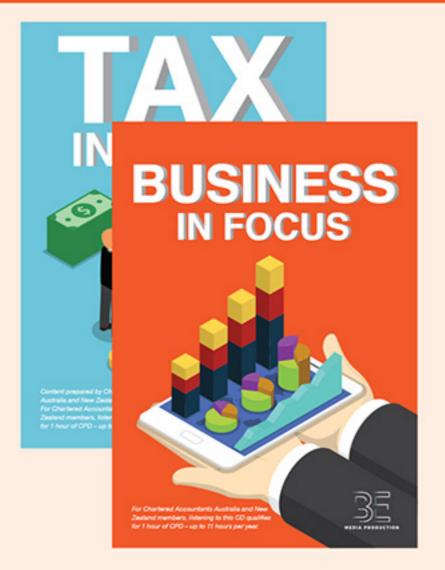
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