

# 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

### 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)

### 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](http://accounting.audio)



## NOT A SUBSCRIBER?

Annual subscriptions from \$440  
**Earn 11 CPD hours per year**

**SUBSCRIBE TODAY AT [WWW.ACCOUNTING.AUDIO](http://WWW.ACCOUNTING.AUDIO)**

TURN OVER FOR THIS MONTH'S DISCUSSION POINTS