### **DISCUSSION POINTS SEPTEMBER 2022**

#### INCOME

- Special dividend assessable: Douglas and FCT [2022] AATA 2056
- ATO focus areas for rental properties

#### **FBT**

FBT exemption for electric cars: TLA (Electric Car Discount) Bill 2022

#### TRUSTS

ATO approach to UPEs & sub-trusts: TD 2022/11

#### SUPERANNUATION

Lecturer an "employee" for SGC purposes: JMC Pty Ltd v FCT [2022] FCA 750

#### TAX CONTROVERSY

ATO settles transfer pricing dispute with RioMore ATO guidance on section 100A

#### TAX REFORM

Military invalidity benefits: Exposure draft legislation

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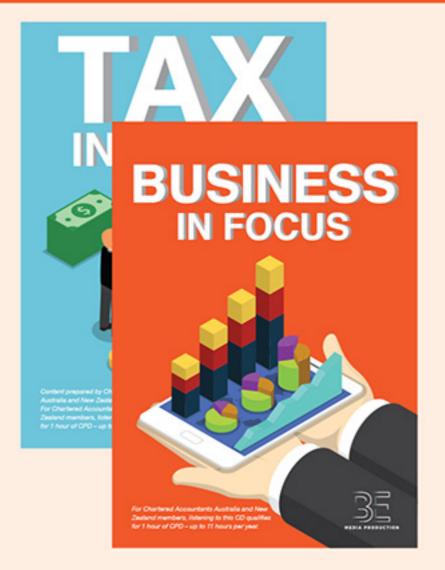
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