

# 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

### **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)

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