DISCUSSION POINTS NOVEMBER 2022

INCOME

Non-profit sporting and games clubs: TR 2022/2

DEDUCTIONS

- NCLs Natural disasters & COVID 19: PCG 2022/1
- Rental property repairs partly allowed: Wulf v FCT
- Rental property expenses > rental income: Rizkallah v FCT

TRUSTS

Share buy-back was section 100A: BBlood Enterprises v FCT

INDIRECT TAXES

ITCs denied where BAS returns lodged out of time: JHKW v FCT

SUPERANNUATION

SGC assessments upheld: Signium Pty Limited and FCT

TAX DISPUTES & RESOLUTIONS

- Company entitled to cash flow boost: Robis Consulting Pty Ltd and FCT
- Part IVA re scheme re-directing income: Minerva Financial Group v FCT
- Tax promoter penalties: FCT v Bakarich

TAX REFORM

ATO to review of Taxpayers' Charter: CA ANZ seeks input from our members

TAX ADMINISTRATION

ATO's views on MV for tax purposes: ATO website updated

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

Publisher

soundcartel.com.au

Managing Director Nick Schildberger

Head of Audio

Peter Letts

Senior Producer

Chris Ashmore

Producer/Host

Nicole Goodman

Producer

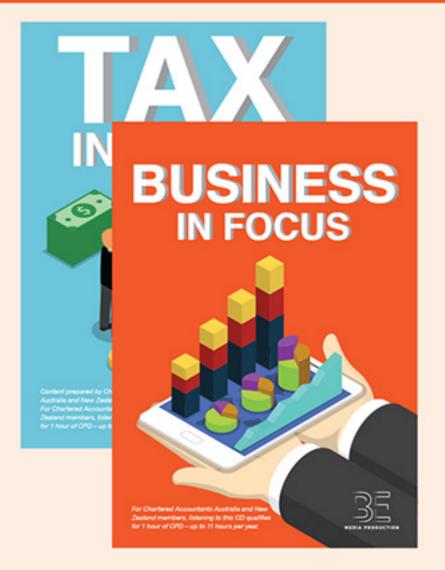
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