DISCUSSION POINTS DECEMBER 2022/JANUARY 2023

FEDERAL BUDGET

- Intangible assets & depreciation
- Public company share buy-back transactions
- Tax transparency

INCOME

Assignment of an individual's fame: TD 2022/D3

DEDUCTIONS

No deductions for breathing: Oxby v FCT

CGT

MR exemption and death: PCG 2019/5

Cost base rule: TD 2022/14

SUPERANNUATION

Superannuation Guarantee & low-income employees: SGR 2009/2

INTERNATIONAL TAX

Tax residency of individuals: TR 2022/D2

TAX DISPUTES & RESOLUTIONS

FCT failed to force a spouse to pay her husband's tax debts: Bosanac v FCT

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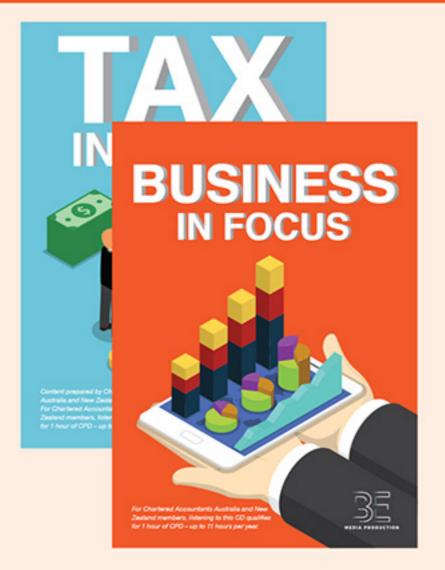
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