

# 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

### **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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