#### **DISCUSSION POINTS FEBRUARY 2023**

#### LEGISLATION

- Deductions: external training costs and digital adoption
- Electric vehicle FBT legislation passes Parliament with Senate amendments
- Exclusions from shorter period of review for SMEs (income tax assessments): regulations issued

#### INCOME

Revised ATO guidance on the PSI rules – TR 2022/3

#### **DEDUCTIONS**

New method for calculating work-from-home running expenses (\$0.67 per work hour) – Draft PCG 2022/D4

#### CGT

Rental properties not active assets – Del Castillo v FCT

#### TRUSTS

 Trust reimbursement agreements: ATO finalises position whilst cases on appeal – TR 2022/4 and PCG 2022/2

#### INTERNATIONAL TAX

Chef on cruise ship a tax resident

#### TAX DISPUTES & SOLUTIONS

DIS on Decleah: GST margin scheme valuations

#### TAX ADMINISTRATION

 PAYG withholding: classifying workers as employees or contractors – Draft TR 2022/D3 and Draft PCG 2022/D5

#### TAX REFORM

. ABN registration: draft legislation to enforce lodgement and notification compliance

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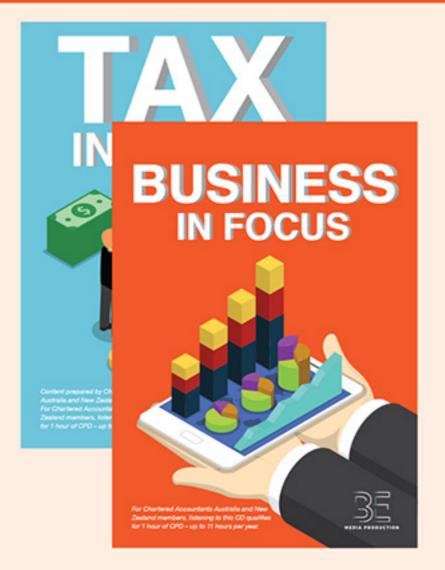
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