

# DISCUSSION POINTS MARCH 2023

## LEGISLATION

- 20.0% deduction boost: TLA (2022 Measures No 4) Bill 2022

## INCOME

- Franked dividends were income of individual: Auckram and FCT [2022] AATA 4691

## TRUSTS

- No trust reimbursement agreement for S.100A purposes but Part IVA does apply: FCT v Guardian AT

## INDIRECT TAXES

- GST margin scheme: FCT v Landcom
- GST margin scheme: Dals Property Trust v FCT

## TAXATION OF SUPERANNUATION

- Be wary of "interdependency relationship": Wan v BT Funds Management Limited
- Superannuation caps from 1 July 2023: ATO media release

## TAX ADMINISTRATION

- TPB ban former tax partner for confidentiality breach
- ASIC registers 374 SMSF auditors: ASIC media release

## TAX REFORM

- New NALE rules: Discussion paper

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