# **DISCUSSION POINTS APRIL 2023**

### LEGISLATION

Off-market buy-backs: TLA (2023 Measures No 1) Bill 2023

# **DEDUCTIONS**

Working-from-home deductions: PCG 2023/1

# **FBT**

Alternative records: ATO announcement
 Car parking: TR 2021/2 amendment
 Electronic vehicles: ATO fact sheet

# **TRUSTS**

Receipts held on trust: VTBL and FCT [2023] AATA 168

# INDIRECT TAXES

Gold refining saga continues: FCT v Complete Success Solutions Trust [2023] FCAFC 19

#### TAX ADMINISTRATION

Decision 7A scam: TA 2023/1

# **TAX DISPUTES & SOLUTIONS**

FCT v Guardian AIT was not appealed

# 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

# Managing Director

Nick Schildberger

Head of Audio

Peter Letts

# Senior Producer

Chris Ashmore

#### Producer/Host

Nicole Goodman

# Producer

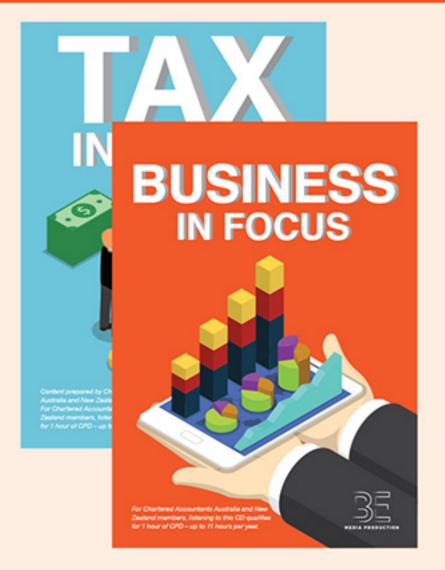
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