### **DISCUSSION POINTS JUNE 2023**

#### **BUDGET RECAP**

Various issues impacting HWIs & SBES from the 2023 Federal Budget

#### **DEDUCTIONS**

Cents-per-km rate for car expenses for 2024 tax returns

#### INDIRECT TAXES

- Trust was not carrying on an enterprise: William Lewski Family Trust v FCT [2023] FCA 257
- ITCs for property development denied: Earlmist Unit Trust and FCT [2023] AATA 978

#### SUPERANNUATION

- Work test reforms: Draft Taxation Administration (Remedial Power Work Test for Personal Superannuation Contributions) Determination 2023
- Illegal access to superannuation savings: WZWK and FCT [2023] AATA 872

#### **TAX DISPUTES & SOLUTIONS**

- Former director has no standing to conduct case for a deregistered company: RFZD v FCT [2023] FCA 324
- ATO releases Decision Impact Statement re Guardian case
- Taxpayer failed to prove assessments were excessive: RFZD v FCT [2023] FCA 324

#### TAX ADMINISTRATION

- ATO announces data-matching program for Ride-Sharing drivers
- Government issues Consulting Document on reforms for Anti-money laundering rules

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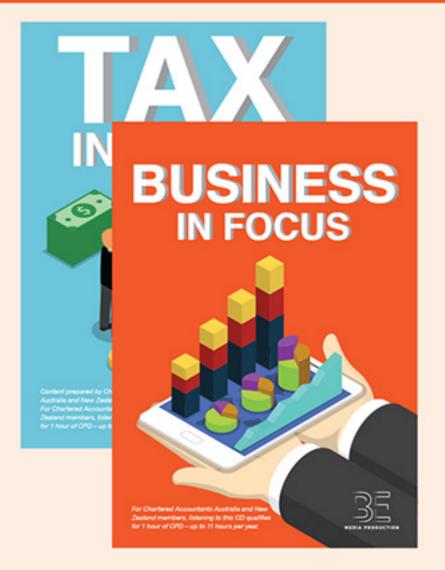
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