

DISCUSSION POINTS OCTOBER 2023

KEY TOPICS

- Intergenerational report released

INCOME

- Government payment to taxi licence holder not income: *Bains v FCT*
- Bonus assessable when received: *Tawfik v FCT*

DEDUCTIONS

- Casino junket scam - interest on loans not deductible: *TKYY v FCT*
- Work-from-home running expenses: PCG 2023/1 Updated
- Land held as trading stock from date of acquisition: *Makrylos v FCT*

INDIRECT TAXES

- Cars in museum held as exhibits and trading stock: *Automotive Invest Pty Limited v FCT*

SUPERANNUATION

- Income derived by SMSF not NALI: *BPFN v FCT*

TAXATION REFORM

- Tax adviser regulatory framework: Proposed changes

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