

DISCUSSION POINTS NOVEMBER 2023

LEGISLATION

- Small business \$20,000 instant asset write-off for 2023-24
- Bonus deduction for investment into efficient energy use
- Non-arm's length expenses of superannuation fund

INCOME

- ATO warning about rental property owners: ATO media release

SBE TAXATION

- Aggregated turnover and connected entities: TD 2023/5

DEDUCTIONS

- Expenses associated with holding vacant land: TR 2023/3
- Self-education expenses: TR 2023/D1

COMPANIES

- Is a UPE a form of financial accommodation? Bendel v FCT

TRUSTS

- Revised S.100A information: TR 2022/4 & PCG 2022/2

INDIRECT TAXES

- Frozen foods were not GST-free: Simplot Australia Pty Limited v FCT

SUPERANNUATION

- Deduction for personal super contributions disallowed: Nicholls v FCT
- Superannuation income streams: TR 2013/5

TAXATION ADMINISTRATION

- LPR's personal liability: PCG 2018/4

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

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