#### **DISCUSSION POINTS DECEMBER 2023/JANUARY 2024**

#### **DEDUCTIONS**

Loss on sale of residential unit deductible: Bowerman v FCT

#### INDIRECT TAXES

High Court finds Victorian electric vehicle road charge invalid: Vanderstock v Victoria

#### SUPERANNUATION

Paying superannuation death benefits: ATO webpage

#### TAX ADMINISTRATION

Notice of a visa data-matching program: ATO announcement

#### TAX REFORM

- Payday super reforms: Treasury consultation paper
- Regulating digital asset platforms: Treasury consultation paper

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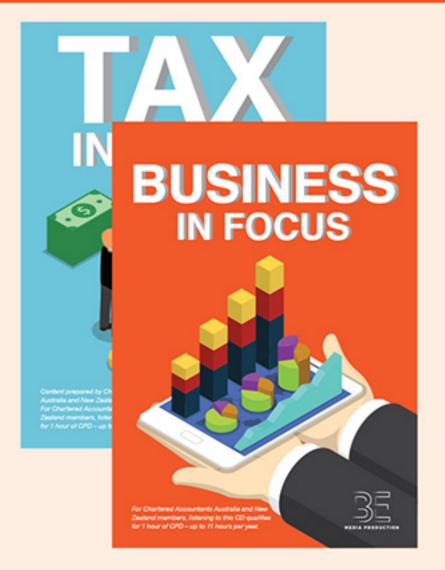
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