

# 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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