DISCUSSION POINTS FEBRUARY 2024

LEGISLATION

- Super balances above \$3m, other tax-related measures: Bills introduced
- Administrative Review Tribunal to replace AAT

DEDUCTIONS

- Holding Costs not deductible Meakins v FCT AAT 3852
- Financial advice fees paid by non-business individuals Draft Determination TD 2023/D4

TAX OFFSETS

- In specie franked distributions to tax exempt bodies Taxpayer Alert TA 2023/3
- R&D activities in question TA 2023/4, TA 2023/5

INDIRECT TAXES

Super funds claiming RITCs on adviser services fees

TAXATION ADMINISTRATION

Classifying workers as employees or contractors – TR 2023/4 & PCG 2023/2

TAX REFORM

- Code of Professional Conduct TPB Sanctions Consultation Paper
- No deduction for ATO interest charges

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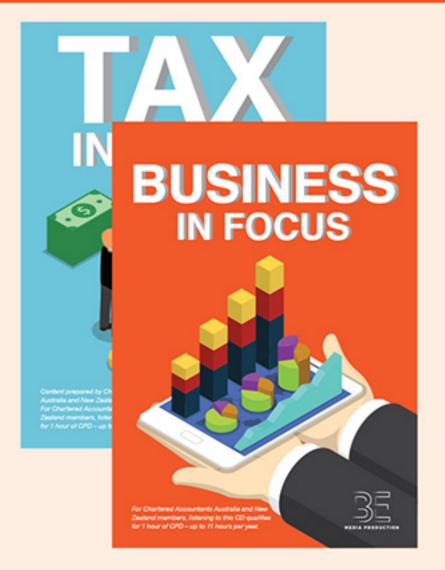
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