

# 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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