#### **DISCUSSION POINTS MARCH 2024**

#### LEGISLATION

- Thin Cap Changes TLA (Making Multinationals Pay Their Fair Share) Bill 2023
- Temporary SBE instant asset write-off to \$20,000; Energy incentive (2023-24 only);
- NALE & NALI amendments: TLA (Support for Small Business Measures) Bill 2023
- Promoter penalty law changes: TLA (Tax Accountability & Fairness) Bill 2023
- 15.0% tax on TSB > \$3.0m: TLA (Better Targeted Superannuation) Bill 2023
- Stage 3 tax cuts: TLA (Cost of Living Tax Cuts) Bill 2024

#### INCOME

- Colonels receipt was a GRP: Fidge and FCT [2023] AATA 4245
- Unfair dismissal receipt was an ETP: Stark and FCT [2023] FCA 1523

#### **FBT**

EVs get 4.2 cents per km: PCG 2024/2

#### INTERNATIONAL TAX

Royalties: TR 2024/D1

#### **TAXATION DISPUTES & SOLUTIONS**

ATO "On hold" debts: ATO media statement

#### TAX ADMINISTRATION

TPB issues: TPB D51, TPB D52

Tax agent re-registration: 1 year cycle

Opportunity costs: 2023-24 Tax Expenditures and Insights Statement released

#### 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

Peter Letts

#### Senior Producer

Chris Ashmore

#### Producer/Host

Nicole Goodman

#### Producer

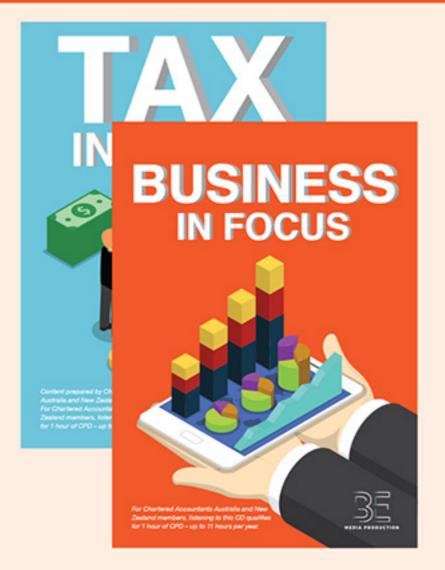
Jeff Waters

#### Subscriptions Manager

Kerith Rhodes

## SOUNDCARTEL

# LET MORE CPD COME TO YOU!



#### Did you know there is another exciting monthly audio series available?

Business in Focus is designed specifically to help accountants increase their technical and business knowledge. Topics include the latest business and economic insights, accounting standards and technical updates, leadership and HR issues, marketing and sales strategies, success stories and much more.

For Chartered Accountants Australia and New Zealand members, subscribing to this audio series qualifies for 11 CPD hours per year.

For a combined subscription you'll receive a total of 22 CPD hours.

You can also listen via our app at accounting.audio



### NOT A SUBSCRIBER?

Annual subscriptions from \$440 Earn 11 CPD hours per year

SUBSCRIBE TODAY AT WWW.ACCOUNTING.AUDIO

TURN OVER FOR THIS MONTH'S DISCUSSION POINTS