

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

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