

DISCUSSION POINTS APRIL 2024

DEDUCTIONS

- Car and WREs were unsubstantiated: Copley v FCT
- Self-education expenses: TR 2024/3
- Settlement payment after employment ended: ATO Decision Impact Statement

CGT

- Div 615 rollover relief available for restructure: AusNet Services Limited v FCT

INDIRECT TAXES

- Sale of property a taxable supply: Lance v FCT

TAXATION OF SUPERANNUATION

- Superannuation rates and thresholds: ATO website update

INTERNATIONAL TAX

- Taxpayer was a tax resident of Australia: Quy v FCT

TAX DISPUTES AND SOLUTIONS

- Bank deposits assessable: WYVW v FCT
- ATO does not appeal the Bowerman case

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