

# DISCUSSION POINTS MAY 2024

## LEGISLATION

- SBE Instant Asset Write-off for 2024: TLA (Support for Small Business & Charities) Bill 2023

## DEDUCTIONS

- Loss from isolated transaction under section 8-1: ATO Decision Impact Statement

## FBT

- ODR not available for employer: Bechtel Australia Pty Ltd v FCT
- Residual Fringe Benefits and cents per km: TD 2024/1
- LAFHAs and Reasonable amounts: TD 2024/2

## INDIRECT TAXES

- Trust was not conducting an enterprise: William Lewski Family Trust v FCT
- ATO amends ruling on the Margin Scheme: GSTR 2006/6

## TAX DISPUTES AND SOLUTIONS

- ATO lost Part IVA case: Minerva Financial Group Pty Ltd v FCT
- ATO won Part IVA case: Grant and FCT
- ATO lost Part IVA case: Mylan Australia Holding Pty Ltd v FCT (No 2)

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