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TURN OVER **FOR THIS MONTH'S DISCUSSION POINTS**

DISCUSSION POINTS SEPTEMBER 2024

LEGISLATION

- TLA (Delivering Better Financial Outcomes) Bill passes

CGT

- Trustee's CGT liability on sale of bankrupt's properties
– Robson's as trustee for the bankrupt estate of Lanning v FCT [2024] FCA 720

COMPANIES

- Companies Division 7A benchmark interest rate for 2024/25

TRUSTS

- TD 2024/D2 & PCG 2024/D1 – Non-resident trusts: s 99B – ATO draft guidance and compliance approach

SUPERANNUATION

- Transfer balance relief for successor fund transfers
- Interaction of NALI and CGT rules – TD 2024/5
- Trustee risk reserves: deductibility of fund payments to trustee – TD 2024/6

INTERNATIONAL TAX

- AAT decision taxpayer a tax resident set aside - Quy v FCT (No 3) [2024] FCA 726

APPEALS UPDATE

- Ierna (Business restructure – s45B & Part IVA)
- Michael John Hayes Trading Pty Ltd (Dividend Stripping)
- Hyder (Deferred payment of tax debts)

CONSULTATION PAPERS

- TPB Registration
- Changes to foreign resident capital gains tax
- Amending foreign resident capital gains withholding tax regime
- Extending the time for SMEs to self-amend income tax returns

TAX ADMINISTRATION

- ATO – Data Matching
- Administrative Review Tribunal to commence in October
- What constitutes "Supervise" under TASR? – Dou V Tax Practitioners Board [2024] AATA 2580

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