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

DISCUSSION POINTS OCTOBER 2026

LEGISLATION

- Loss carry-back & IAWO: TLA (Tax Reform No 2) Act 2026

INCOME

- Lease loan payments to retirement village operator capital: Silverfern Investments (WA) Pty Ltd and FCT [2026] ARTA 1619

DEDUCTIONS

- IT employee's home "lab" expenses not deductible: Hartley and FCT [2026] ARTA 1590
- ATO explains \$1,000 standard deduction for WREs: LCR 2026/D5

CGT

- Receipt and disposal of crypto assets by airdrop: TR 2026/D1
- Using smart contract to wrap and unwrap crypto assets: TD 2026/D2

INDIRECT TAXES

- No ITCs for legal fees: Premier Aviation Holdings Unit Trust and FCT [2026] ARTA 1468

SUPERANNUATION

- ATO Payday Super guidance finalised: LCR 2026/1, LCR 2026/2, LCR 2026/3

TAX DISPUTES AND RESOLUTIONS

- ART decision on derivation of child care fees set aside: Hasan v FCT [2026] FCA 1072
- Privilege waived over brief to counsel: McEwan v FCT [2026] QSC 175

TAX REFORM

- Adjustments to CGT reforms: TLA (Tax Reform No 3) Bill 2026
- Adjustments to negative gearing: TLA (Tax Reform No 3) Bill 2026

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