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Master Tax Guide

# *Cch Australian Master Tax Guide*

This comprehensive guide discusses the key income tax and GST issues associated with buying, selling, owning and leasing property. Substantive

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legislative changes have occurred since the publication of the sixth edition, the most important being the new ring-fencing rules for residential rental property and the extension of the bright-line test. Inland Revenue has also been very active in issuing rulings in this area, with new and

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updated statements on the bright-line test, the compulsory zero rating of land, resource consent issues and the treatment of building fit-out. The new edition has been fully revised and updated for these and other changes. Topics covered include: - choosing ownership vehicles for property

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purchases - tax-effective financing -  
purchasing the property - residential  
investment properties - commercial  
investment properties - bright-line test  
and intention of disposal - builders,  
land dealers, developers and rezoning  
- development and subdivision  
activities - forestry and farm land -

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restructuring ownership of existing properties - selling the property.

Practical and up to date, this book will provide readers with the knowledge required to comply with the new tax landscape as well as effectively manage tax expenses for property transactions.

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monitor their progress. Up-to-date to 30 June 2019. An essential reference guide for all accounting and tax law students. KEY FEATURES A complete chapter of practical checklists, including expanded tax return preparation checklists for company, partnership and trust tax

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returnsComplete effective life  
(depreciation) tables and calendar of  
key tax datesA comprehensive subject  
index and finding listsPractical  
examples and tax planning  
pointsAuthoritative commentary on all  
aspects of Federal income tax  
(including capital gains tax), GST,



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FBT, fuel tax credits,  
superannuation Basic overviews of  
State taxes such as duties, payroll tax  
and land tax. Oxford University Press  
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The perfect companion for the  
Australian Master Tax Guide,

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expanding on key topics and legislation, this title provides a practical guide to the working and day-to-day aspects of income tax law by way of over 200 case study type examples, updated to the 2016/17 tax year, that relate to situations encountered in practice by you and

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your clients. Useful for tax accountants, agents and consultant, lecturers teaching tax and their students. Key Features: Contains 240 examples. Each example is presented in a case study type format with an "Issue" and a "Solution" along with cross-references to paragraphs in the

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Australian Master Tax Guide enabling a particular taxation issue to be explored in detail. The examples cover the 12 following topics: Administration and assessment Assessable income Capital gains tax Companies and distributions Deductions Depreciation Fringe benefits tax Goods and

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services

taxIndividualsPartnershipsTrading

StockTrustsOxford University Press

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Tax Year End Edition 2013

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financial advisors and payroll offices. Up-to-date to 31 December 2016. Essential for all tax lawyers, accountants, financial advisors and payroll offices. Oxford University Press Australia & New Zealand is the non-exclusive distributor of this title. Celebrating 50 years of the Australian Master Tax Guide! The Australian Master



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Tax Guide 2020 will help students confidently and quickly navigate all areas of tax with ease. It is supported by authoritative commentary on all aspects of Federal income tax (including CGT), GST, FBT, fuel tax credits and superannuation, and includes practical examples, tax planning points, checklists and key tax

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dates. This text is up-to-date to 31  
December 2019. Key Features A complete  
chapter of practical checklists, including  
expanded tax return preparation checklists  
for company, partnership and trust tax  
returns Complete effective life  
(depreciation) tables and calendar of key  
tax dates A comprehensive subject index

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and finding lists Practical examples and tax planning points Authoritative commentary on all aspects of Federal income tax (including capital gains tax), GST, FBT, fuel tax credits, superannuation Basic overviews of State taxes such as duties, payroll tax and land tax.

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The Australian Master Tax Guide is an essential resource for anyone working in or dealing with tax. Up-to- date to 30

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this title guides students through the operation of tax law by way of over 220 case study type examples, updated to the 2018/19 tax year, that relate to situations they can expect to encounter in practice. KEY FEATURES Each example covers the type of day-to-day situation

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that clients often present to their adviser, delivered in a case study type format with an 'Issue' and a 'Solution' along with cross-references to paragraphs in the Australian Master Tax Guide enabling a particular taxation issue to be explored in detail. The examples cover the 12



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following topics: Administration and  
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gains tax Companies and distributions De  
ductions Depreciation Fringe benefits  
tax Goods and services  
tax Individuals Partnerships Trading  
Stock Trusts Oxford University Press

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2021

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Australian Master Tax Guide: Tax Year  
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*An annual text which provides suggested solutions to a series of case study type questions on taxation law. This practical guide covers not only bookkeeping essentials but also a range of accounting and taxation issues that bookkeepers need to be aware of when dealing with their*

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*clients and their accountants. It has a very practical approach, with numerous worked examples, diagrams, checklists, tables and FAQs. Adapted for New Zealand from the popular Australian edition by Stephen Marsden, this book is an invaluable resource for bookkeepers,*

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*accounting technicians and accountants.*

*Confidently and quickly navigate all areas of tax with the Australian Master Tax Guide: Tax Year End. Access authoritative commentary, practical examples, tax planning points, checklists and key tax dates, with*

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*ease. This edition incorporates the 2018/19 Federal Budget measures, including a table to monitor their progress. Up-to-date to 30 June 2018. Essential for all accountants, tax lawyers, financial advisors and payroll offices. Key Inclusions Highlights of 2018 Tax Changes Checklist of Tax*

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*Changes in 2018/19 Different Types of  
Taxpayers Income, Capital Gains Small  
Business*

*Concessions Superannuation,  
Termination Payments Deductions,  
Personal Offsets Dividends,  
Imputation Capital Allowances,  
Incentives International Tax Tax and*

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*BAS Agents, TFNs, ABNs Other  
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and Answers on Tax***

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handbook, is a concise and coherent explanation of the legislation, cases and IRD rulings and policy affecting the 2020/2021 and future tax years. New and proposed changes covered in this book include: tax relief and income measures

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contained in COVID-19 response legislation. The introduction of the wage subsidy and small business cashflow loan scheme in response to COVID-19.

Broadening the refundability of research and development tax credits, proposed legislative

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changes, including specific deductibility provisions for feasibility expenditure, rules to govern purchase price allocations, and expansion of the "regular pattern" restriction for property sales and new and updated rulings from Inland

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authoritative commentary,  
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rates and dates with ease. This edition incorporates the 2018/19 Federal Budget measures and is up-to-date to 1 January 2019. An essential reference guide for all accounting and tax law students. Key features A complete chapter of practical checklists,

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including expanded tax return  
preparation checklists for  
company, partnership and trust  
tax returnsComplete effective life  
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comprehensive subject index and  
finding listsPractical examples

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and tax planning  
points  
Authoritative commentary  
on all aspects of Federal income  
tax (including capital gains tax),  
GST, FBT, fuel tax credits,  
superannuation  
Basic overviews of  
State taxes such as duties,  
payroll tax and land tax.

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Confidently and quickly navigate all areas of tax with the Australian Master Tax Guide. Access authoritative commentary, practical examples, tax planning points, checklists and key tax rates and dates, with ease. This edition in corporates the 2017/18

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Federal Budget measures and is up-to-date to 1 Jan 2018. New to this edition Highlights of 2017 tax changes Checklist of tax changes in 2017/18 Different types of taxpayers including small business Income, capital gains Superannuation, termination

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paymentsDeductions, personal  
offsetsCapital allowances,  
incentivesInternational taxTax  
and BAS agents, TFNs,  
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***changes of practical significance that are a product of our complex tax system. Designed for use by tax practitioners, lawyers, accountants, taxpayers, corporations and business organisations, and students, the Guide is highly practical and includes:handy***

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***company, partnership and trust tax returns which link to commentary in the Guide and to the relevant parts of the ATO instructions, and finding lists and a comprehensive index. Content in this edition includes: the current status and explanations of the government's***

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***budget measures, and announced tax and super changes, details of proposed changes to the taxation of benefits under employee share schemes, changes to the treatment of excess non-concessional superannuation contributions, and changes in tax and super rates***

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***and levies for 2014/15, and proposed changes for 2015/16. You will find the most significant tax changes highlighted at the beginning of the book. Legislation that is pending (including all the latest amendments) is monitored in a separate chapter with cross-***

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***references to the discussion in the substantive chapters. Whether you use the Guide to help prepare tax returns for the current tax year, or to work out the tax issues and implications of decisions and transactions, the Australian Master Tax Guide is an essential resource***

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***for anyone working in or dealing with tax. Oxford University Press Australia & New Zealand is the non-exclusive distributor of this title. Consolidated to 12 January 2010, this book provides all regulations and Fair Work Australia Rules 2009 [Interim] for the practical operation***

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company, partnership and trust tax  
returns complete effective life  
(depreciation) tables and calendar  
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***all aspects of Federal income tax (including capital gains tax), GST, FBT, fuel tax credits and superannuation basic overviews of State taxes such as duties, payroll tax and land tax."-- Wolters Kluwer CCH Website.***

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organisations and  
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edition. This practical and comprehensive new edition incorporates the continuing flow of changes of practical significance that are a product of our complex

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tax system. Designed for use by tax practitioners, lawyers, accountants, taxpayers, corporations and business organisations, and students, the Guide

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is highly practical and includes: handy checklists and tables, complete effective life (depreciation) tables and calendar of key tax dates, updated practical

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planning points, a  
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the progress of Federal  
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expanded tax return  
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and trust tax returns  
which link to commentary  
in the Guide and to the  
relevant parts of the  
ATO instructions, and  
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comprehensive index.  
Content in this edition  
includes: the current  
status and explanations  
of the government's  
budget measures, and  
announced tax and super

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changes, details of proposed changes to the taxation of benefits under employee share schemes, changes to the treatment of excess non-concessional

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superannuation contributions, and changes in tax and super rates and levies for 2014/15, and proposed changes for 2015/16. You will find the most



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significant tax changes highlighted at the beginning of the book. Legislation that is pending (including all the latest amendments) is monitored in a

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separate chapter with cross-references to the discussion in the substantive chapters. Whether you use the Guide to help prepare tax returns for the

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current tax year, or to work out the tax issues and implications of decisions and transactions, the Australian Master Tax Guide is an essential

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updated to provide complete and  
reliable guidance on the

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Coronavirus (COVID-19) Relief Acts, as well as pertinent federal taxation changes that affect 2020 returns. By having access to the most sought-after resource on the market, you will gain a complete understanding of updated tax law,



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including regulations and administrative guidance. The U.S. Master Tax Guide was meticulously researched to cover today's federal tax law and was expertly-written to help identify tax planning opportunities, ensure

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