

# Index for *The Taxpayer: Issues 1-24 2010-11*

<b>Absence rule: When is a dwelling used for income producing purposes? .....</b>	<b>124</b>
<b>Am I a share trader or share investor? .....</b>	<b>89</b>
<b>Assessable income</b>	
Year-end tax planning opportunities and risks.	354
<b>Australian 'permanent establishment': What are the tax implications? .....</b>	<b>74</b>
<b>Australian Taxation Office</b>	
2010-11 Tax Office lodgement program .....	17
ATO has more power than you may think (Ed) ..	83
Client documents: What the Tax Office can and can't access .....	118
Compliance program 2010-11: What to look out for .....	33
Data matching program targeting online sellers	50
Taxation policies adopted by Taxpayers Australia .....	79
The Commissioner's actions 'perfidious' (Ed) ..	35
The emergence of a simpler tax system .....	275
<b>Average retail price of unleaded petrol 2009-10.....</b>	<b>82</b>
<b>Bad debts</b>	
Year-end tax planning opportunities and risks.	354
<b>Bamford case</b>	
The <i>Bamford</i> decision - further thoughts .....	13
The Commissioner's actions 'perfidious' (Ed) ..	35
Impact of <i>Bamford</i> on Farm Management Deposit Schemes .....	143
<b>Bare trusts</b>	
Bruton Holdings: What can a bare trustee do? ..	289
<b>Benchmarking .....</b>	<b>249</b>
<b>Bilateral agreements</b>	
Budget 2011-12 .....	350
<b>Blackhole expenditure</b>	
Compliance program 2010-11 .....	41
Year-end tax planning opportunities and risks.	354
<b>Board of Taxation</b>	
Budget 2011-12 .....	346
<b>Bonuses</b>	
Year-end tax planning opportunities and risks.	354
<b>Brown's case</b>	
Interest deductibility after income-producing activity ceases .....	66
<b>Budget 2011-12 .....</b>	<b>337</b>
<b>Bruton Holdings: What can a bare trustee do? 289</b>	
<b>Capital allowances: Companion guide .....</b>	<b>209</b>
Year-end tax planning opportunities and risks.	354
<b>Capital gains tax</b>	
Budget 2011-12 .....	347
Compliance program 2010-11 .....	38, 39
CGT improvement thresholds .....	22
CGT and death .....	81
Destruction of property - CGT implications ..	129
Incorporated 'no goodwill' professional practices .....	363
Small business CGT Retirement exemption ..	193
Tax issues for non-resident individuals .....	278
Taxing issues arising from the recent natural disasters .....	241
Testamentary trusts: Managing assets after death .....	199
The new TOFA rules: Do they apply to you ..	97
Trust exposure Draft released .....	321
Unit trust v Partnership of trusts .....	299
Year-end tax planning opportunities and risks.	353
<b>Capital v Revenue: Does it matter if the taxpayer is a trust? .....</b>	<b>882</b>
<b>Cash-based taxpayers</b>	
Deductibility of losses and outgoings and cash-based taxpayers .....	380
<b>Charity</b>	
Statutory definition: Budget 2011-12 .....	352
<b>Client documents: What the Tax Office can and can't access .....</b>	<b>118</b>
<b>Collateral casualties of an election (ED) .....</b>	<b>51</b>
<b>Companies</b>	
Company loss measures: Budget 2011-12 .....	344
Lodgement dates, rates and thresholds .....	21
<b>Compliance program 2010-11: What to look out for .....</b>	<b>33</b>
Individuals .....	36
Business taxpayers .....	37
Small to medium sized businesses .....	39
Large business .....	41
Tax practitioners .....	42

<b>Computer software</b>	
Taxing royalties.....	235
<b>Contractor or employee?.....</b>	<b>161</b>
<b>Corporations Act reforms to the payment of dividends.....</b>	<b>257</b>
<b>Credit card fees</b>	
Are credit card fees incurred in paying outstanding tax deductible?.....	158
<b>Death</b>	
Death and the main residence exemption.....	81
Testamentary trusts:	
Managing assets after death.....	199
<b>Debt equity rules</b>	
Budget 2011-12.....	351
<b>Deductions</b>	
Are credit card fees incurred in paying outstanding tax deductible?.....	158
Checklist for individuals.....	36
Deductibility of losses and outgoings and cash-based taxpayers.....	379
Tax treatment of insurance recoveries.....	286
<b>Dependant tax offsets.....</b>	<b>24</b>
Federal Budget 2011-12.....	337
<b>Designated infrastructure projects</b>	
Budget 2011-12.....	344
<b>Destruction of property - CGT implications... ..</b>	<b>129</b>
<b>Director penalty Regime.....</b>	<b>366</b>
Director Penalty Notices Updated.....	168
<b>Dividends</b>	
Corporations Act reforms to the payment of dividends.....	257
<b>Division 7A</b>	
Commissioner's power to disregard breaches of Division 7A.....	203
Compliance program 2010-11.....	40
Update on Division 7A: Where are we at?.....	113
Year-end tax planning opportunities and risks.....	354
<b>Donations</b>	
Year-end tax planning opportunities and risks.....	354
<b>Editorial</b>	
A 'Claytons' tax summit?.....	291
ATO has more power than you may think.....	83
Collateral casualties of an election.....	51
Directors beware ..!.....	371
Fingers crossed for Tax Time 2010.....	3
Flood levy: Policy on the run?.....	227
How do SMEs perceive the Tax Office?.....	163
In search of a courageous politician.....	259
Is there a Tax Summit on the horizon?.....	211
It may well be a happy new year.....	195
'Investing' in the family home.....	147
Legislative uncertainty: More of the same?.....	131
Let's get real about a tax summit.....	99
Our conference is back, better than ever.....	67
Tax services ... and financial planners.....	243
The Commissioner's actions 'perfidious'.....	35
The emergence of a simpler tax system?.....	275
The Federal Budget - the 'leak' lives on!.....	339
Treasury's thoughts uncovered.....	115
Trust uncertainties linger.....	323
Vale the tax agent ...?.....	355
Who can explain the impact of a carbon tax? ..	307
<b>Education</b>	
Budget 2011-12.....	340
Education tax refund.....	8
HELP and SFSS compulsory repayment thresholds.....	27
<b>Election 2010</b>	
Collateral casualties of an election (ED).....	51
<b>Employee or contractor?.....</b>	<b>161</b>
<b>Entrepreneurs' Tax Offset</b>	
Budget 2011-12.....	343
<b>Estate planning: A case study.....</b>	<b>305</b>
<b>Family tax benefits</b>	
Budget 2011-12.....	340
<b>Farm management deposit scheme.....</b>	<b>27</b>
Amendments to income averaging and FMD scheme rules for loss trusts.....	374
Budget 2011-12.....	344
Impact of <i>Bamford</i> .....	143
<b>Federal Budget 2011-12.....</b>	<b>337</b>
<b>Flood levy</b>	
Proposed flood levy now law.....	326
<b>Foreign currency exchange rates</b>	
July 2010.....	130
August 2010.....	130
September 2010.....	130
November 2010.....	194
December 2010.....	194

January 2011 .....	258	<b>activity ceases.....</b>	<b>65</b>
February 2011 .....	258	<b>Interest deductibility and managed</b>	
March, April and May 2011.....	370	<b>investment schemes.....</b>	<b>369</b>
<b>Fringe benefits tax</b>		<b>Interest income</b>	
Benchmark interest rate .....	31	Tax issues for non-resident individuals .....	279
Budget 2011-12 .....	345	<b>International tax</b>	
Compliance program 2010-11 .....	40	Budget 2011-12 .....	350
Contractor or employee? .....	162	<b>Investing</b>	
Excluded benefits.....	4	Am I a share trader or share investor? .....	89
FBT rates and thresholds.....	30	'Investing' in the family home (Ed) .....	147
Indexation factors for non-remote area housing	31	<b>Investment allowance</b>	
Reportable fringe benefits and superannuation .	1	Compliance program 2010-11 .....	41
Small business record keeping exemption		<b>Investment Manager Regime</b>	
for FBT .....	31	Budget 2011-12 .....	350
What is the 'cost price' of a car? .....	266	<b>Jones's case</b>	
<b>Fuel</b>		Interest deductibility after income-producing	
Average retail price of		activity ceases .....	68
unleaded petrol 2009-10.....	82	<b>Leave entitlements: Tax implications of</b>	
Fuel tax credits .....	28	<b>transferring employee entitlements .....</b>	<b>138</b>
<b>Going concern and GST .....</b>	<b>273</b>	<b>Lodgement dates, rates and thresholds.....</b>	<b>17</b>
Aurora Developments: When will a supply be a		Average retail price of	
supply of a going concern? .....	361	unleaded petrol 2009-10.....	82
<b>Goods and services tax</b>		2010-11 Tax Office lodgement program .....	17
Aurora Developments: When will a supply be a		CGT improvement thresholds .....	22
supply of a going concern? .....	361	Dependant tax offsets .....	24
Budget 2011-12 .....	346	Farm management deposit scheme.....	27
Changes to the GST rulings system.....	150	FBT rates and thresholds.....	30
Compliance program 2010-11 .....	38, 40	Fuel tax credits .....	28
GST and going concern .....	273	HELP and SFSS compulsory repayment	
GST treatment of New Residential Premises ...	328	thresholds.....	27
Tax implications of lease incentives		Income tax rates and thresholds for individuals.	19
to landlords and tenants.....	104	Long distance truck drivers .....	26
<b>HECS</b>		Low income tax offset .....	23
Budget 2011-12 .....	340	Luxury car limits and tax rates.....	22
<b>HELP and SFSS compulsory repayment</b>		Mature age worker tax offset.....	24
<b>thresholds .....</b>	<b>27</b>	Medical expenses offset .....	24
<b>Income</b>		Overtime meal allowances.....	26
Personal services income v business income... 268		Pensioner tax offset.....	24
Tax issues for non-resident individuals .....	278	Senior Australian tax offset.....	23
<b>Incorporated 'no goodwill' professional</b>		Superannuation rates and thresholds .....	29
<b>practices .....</b>	<b>363</b>	Travel accommodation and meals.....	25
<b>Instalment warrants</b>		Trusts .....	20
Budget 2011-12 .....	352	<b>Long distance truck drivers .....</b>	<b>26</b>
<b>Insurance</b>		<b>Low income tax offset .....</b>	<b>23</b>
Tax treatment of insurance recoveries.....	284	Budget 2011-12 .....	338
<b>Interest deductibility after income-producing</b>			

Removal of LITO for minors .....	377
<b>Luxury car limits and tax rates .....</b>	<b>22</b>
<b>Main residence</b>	
Absence rule: When is a dwelling used for income producing purposes? .....	124
Budget 2011-12 .....	348
Demolition, subdivision and the main residence exemption .....	225
Main residence exemption and death .....	81
Tax issues for non-resident individuals .....	280
<b>Managed investment schemes and interest deductibility .....</b>	<b>369</b>
<b>Margin scheme</b>	
Application of the margin scheme .....	43
<b>Mature age worker tax offset .....</b>	<b>24</b>
<b>Medical expenses offset .....</b>	<b>24</b>
<b>Medicare levy</b>	
Budget 2011-12 .....	338
Lodgement dates, rates and thresholds .....	22
<b>Motor vehicles</b>	
Average retail price of unleaded petrol 2009-10 .....	82
Budget 2011-12 .....	343, 345
Compliance program 2010-11 .....	40
Luxury car limits and tax rates .....	22
What is the 'cost price' of a car? .....	266
<b>Natural disasters</b>	
Budget 2011-12 .....	344
Natural disasters: Taxing issues arising from ...	241
<b>New residential premises</b>	
Budget 2011-12 .....	346
New Residential Premises: GST treatment .....	328
<b>Non-commercial loss provisions</b>	
Interest deductibility and managed investment schemes .....	372
Year-end tax planning opportunities and risks.	356
<b>Non-resident individuals: tax issues .....</b>	<b>278</b>
<b>Not for profit sector measures</b>	
Budget 2011-12 .....	352
<b>Part IVA &amp; PSI - Identifying risk .....</b>	<b>49</b>
<b>Partnership of trusts v Unit trust .....</b>	<b>299</b>
<b>PAYG</b>	
Budget 2011-12 .....	343
<b>Pensioner tax offset .....</b>	<b>24</b>
<b>'Permanent establishment':</b>	
<b>What are the tax implications? .....</b>	<b>74</b>
<b>Personal income tax rates</b>	
Federal Budget 2011-12 .....	337
<b>Personal services income</b>	
Compliance program 2010-11 .....	38
Personal services income v business income. . .	268
PSI and Part IVA: Identifying risk .....	49
Year-end tax planning opportunities and risks.	356
<b>Prepayments</b>	
Year-end tax planning opportunities and risks.	358
<b>Primary producers</b>	
Budget 2011-12 .....	344, 351
Primary production business carried on by a trust: withdrawal of TR 95/29 .....	34
<b>Professional Indemnity Insurance (TASR) ....</b>	<b>333</b>
<b>Professional practices</b>	
Compliance program 2010-11 .....	40
<b>Project Wickenby: ANAO seeks member feedback .....</b>	<b>336</b>
<b>Rebates and offsets .....</b>	<b>23</b>
Dependant tax offsets .....	24
Low income tax offset .....	23
Mature age worker tax offset .....	24
Medical expenses offset .....	24
Pensioner tax offset .....	24
Senior Australian tax offset .....	23
<b>Remote area workers</b>	
Budget 2011-12 .....	345
<b>Rental property</b>	
Tax issues for non-resident individuals .....	280
<b>Reportable fringe benefits and superannuation</b>	<b>1</b>
<b>Residency</b>	
Who is a resident for tax purposes? .....	278
<b>Residential premises</b>	
GST treatment of New Residential Premises ...	328
<b>Retirement</b>	
Small business CGT Retirement exemption ....	193
<b>Revenue and capital losses</b>	
Compliance program 2010-11 .....	41
<b>Royalties, taxing .....</b>	<b>233</b>
<b>Scrip for scrip rollover</b>	
Budget 2011-12 .....	347
<b>Senior Australian tax offset .....</b>	<b>23</b>
<b>Service entity arrangements .....</b>	<b>238</b>

<b>Shares</b>	
Am I a share trader or share investor? .....	89
<b>Small business benchmarks</b>	
Small business benchmarks explained .....	249
The Tax Office's small business benchmarks - recent developments .....	335
<b>Small business CGT concessions</b>	
Budget 2011-12 .....	347
Small business CGT Retirement exemption ....	193
<b>Small to medium enterprises</b>	
How do SMEs perceive the Tax Office? (Ed) ....	163
<b>Superannuation</b>	
Budget 2011-12 .....	341
Compliance program 2010-11 .....	36, 38, 42
Reportable fringe benefits and superannuation .	1
SMSFs: Changes to limited recourse borrowings .....	154
SMSFs: Tax issues for non-residents .....	281
Superannuation Guarantee obligations .....	109
Superannuation rates and thresholds .....	29
Tax treatment of insurance policies owned by superannuation funds .....	287
Year-end tax planning opportunities and risks.	358
<b>Tax Agent Services Regime</b>	
Professional Indemnity Insurance .....	333
Update .....	60
<b>Tax Breaks for Green Buildings</b>	
Budget 2011-12 .....	344
<b>Tax consolidation</b>	
Compliance program 2010-11 .....	42
<b>Tax implications of lease incentives to landlords and tenants .....</b>	<b>104</b>
<b>Tax implications of transferring employee entitlements .....</b>	<b>138</b>
<b>Tax losses</b>	
Year-end tax planning opportunities and risks.	354
<b>Tax Practitioners</b>	
Compliance program 2010-11 .....	42
<b>Tax returns</b>	
Tax issues for non-resident individuals .....	282
<b>Tax Time 2010. ....</b>	<b>2</b>
Fingers crossed for Tax Time 2010 (Ed) .....	3
<b>Taxation of Financial Arrangements</b>	
The new TOFA rules: Do they apply to you? ....	97
<b>Taxation of liquidator's distributions .....</b>	<b>221</b>
<b>Taxing issues arising from the recent natural disasters .....</b>	<b>241</b>
<b>Taxpayers Australia</b>	
Our conference is back, better than ever (Ed) ...	67
Tax policies adopted by Taxpayers Australia. ...	14
Your Association at work .....	15
<b>Testamentary trusts:</b>	
<b>Managing assets after death .....</b>	<b>199</b>
<b>Taxation of Financial Arrangements</b>	
Budget 2011-12 .....	351
TOFA: The new rules - do they apply to you? ...	97
<b>TR 2004/4</b>	
Interest deductibility after income-producing activity ceases .....	66
<b>Transferring employee entitlements:</b>	
<b>Tax implications .....</b>	<b>138</b>
<b>Trading stock</b>	
Year-end tax planning opportunities and risks.	357
<b>Travel accommodation and meals .....</b>	<b>25</b>
Overtime meal allowances .....	26
<b>Treasury Discussion Paper: <i>Improving the Taxation of Trust income</i> .....</b>	<b>315</b>
<b>Trusts</b>	
Bruton Holdings: What can a bare trustee do? .	289
Budget 2011-12 .....	348, 351
Capital v Revenue: Does it matter if the taxpayer is a trust? .....	382
Compliance program 2010-11 .....	40
Estate planning: A case study .....	305
Lodgement dates, rates and thresholds .....	20
Primary production business carried on by a trust: withdrawal of TR 95/29 .....	34
Tax issues for non-resident individuals .....	280
Testamentary trusts:	
Managing assets after death .....	199
The <i>Bamford</i> decision: Further thoughts .....	13
Treasury Discussion Paper: <i>Improving the Taxation of Trust Income</i> .....	315
Trust Exposure Draft released .....	321
Trust uncertainties linger (Ed) .....	323
Unit trust v Partnership of trusts .....	299
Unpaid trust distributions: Updated .....	145
Year-end tax planning opportunities and risks.	356
<b>Unit trust v Partnership of trusts .....</b>	<b>299</b>
<b>Unpaid trust distributions: Updated .....</b>	<b>145</b>
<b>Year-end tax planning opportunities</b>	

<b>and risks .....</b>	<b>353</b>
<b>Your Association at work .....</b>	<b>95</b>
<b>Your Association at work .....</b>	<b>318</b>