

Australian Master Tax Guide

76th Edition
2025

Australian Master Tax Guide 2015 51st Edition

Minjie Lin



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The Australian Master Tax Guide is Australia's leading tax reference manual. Now in its 56th edition, it has been continually refined to help practitioners, businesses, other organisations and students quickly locate accurate answers to their tax questions. About this updated edition: This practical and comprehensive new edition incorporates the continuing flow of 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 checklists and tables, complete effective life depreciation tables and calendar of key tax dates, updated practical examples and tax planning points, a useful table tracking the progress of Federal Budget measures, expanded tax return preparation checklists for 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 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 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 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 for anyone working in or dealing with tax Oxford University Press Australia New Zealand is the non exclusive distributor of this title *Australian Master Taxation Guide 2015* Michael Chow,2015-08-05 With over 200 tax changes ensure you are staying current with information from an unbiased trusted source Confidently advise your clients and quickly navigate all areas of tax law with the Australian Master Tax Guide Tax Year End Edition 2015 Access authoritative commentary practical examples tax planning points checklists and key tax dates quickly and easily Top 10 tax changes that could affect you and your clients this year 2% budget repair levy applies to an individual s taxable income in excess of 180 000 consequential rate changes applyMature age worker tax offset is abolishedSpouse rebate to be abolishedGovernment co contributions to the First Home Saver Accounts scheme will be abolishedUS Foreign Accounts Transactions Compliance Act reporting and withholding requirements come into force in AustraliaThe Commonwealth Ombudsman s tax investigation function to be transferred to the Inspector General of Taxation from 1 May 2015Introduction of biannual indexation of fuel excise ratesChanges to the farm management deposits schemeChanges to the tax treatment of excess non concessional superannuation contributionsEntities giving tax advice in the course of giving financial product advice brought into the tax agent regime *Australian Master Tax Guide* ,1900

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