

Australian Master Tax Guide

76th Edition
2025

Australian Master Tax Guide 2015 52 Edition

IM Harris



Australian Master Tax Guide 2015 52 Edition:

Taxation, Virtual Currency and Blockchain Aleksandra Bal, 2018-11-29 The emergence of convertible decentralized virtual currency schemes confronts tax authorities with unprecedented questions among them are the status of virtual currency for tax purposes which virtual transactions may benefit from a VAT exemption and determining the most optimal method of tax regulation This first book length treatment of this major current topic provides an in depth and comprehensive analysis of the tax implications of virtual currency transactions Seeking to ascertain whether virtual currency requires additional regulation or whether the law as it stands is adequate to administer its usage the analysis not only thoroughly explains the nature of the underlying blockchain technology and its regulatory and judicial treatment so far but also identifies best practices for virtual currency transactions and makes recommendations for the improvement of the existing tax systems Among the aspects of the phenomenon covered are the following particular aspects of virtual currency use such as smart contracts and initial coin offerings comparative review of income tax consequences of virtual currency transactions in Germany the Netherlands the United Kingdom and the United States VAT sales tax treatment of transactions involving virtual currency in the European Union and the United States methodology for creating an effective regulatory framework for the taxation of virtual currency and the future of blockchain The book has three parts and an annex that describes tax regulations administrative rulings and court decisions concerning virtual currency in twenty countries In its in depth analysis of tax implications of virtual currency transactions in major economies detailed overview of recent tax developments that affect virtual currency transactions and evaluation of tax policies related to virtual currencies this book has no peers Especially in view of the OECD's examination of the tax challenges presented by the digital economy as part of its base erosion and profit shifting BEPS project this clear and comprehensive explanation of the functioning of virtual currency and blockchain technology will be welcomed by tax administration officials and by persons mining and transacting in virtual currencies needing to know their compliance obligations *Australian Master Tax Guide 2015* M. Chow, 2015 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

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Australian Master Tax Guide ,1987 **Australian Master Tax Guide** ,1900 Australian Master Tax Guide 2013 ,2013 **Australian Master Tax Guide** ,2024 The Australian Master Tax Guide is Australia s leading tax handbook Professionals rely upon the Guide for clear concise and current commentary covering the full scope of Australian taxation law The 2024 tax year end 75th edition of the Guide contains authoritative commentary on all aspects of Federal income tax including capital gains tax GST FBT fuel tax credits and superannuation 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 basic overview of State taxes such as duties payroll tax and land tax and a comprehensive subject index and finding lists The 2024 tax year end 75th edition of the Guide is updated to include tax law developments that occur up to 30 June 2024 **Municipal Journal** ,1955

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