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Australian Master Tax Guide

Tax Year End Edition

30 June 2015

57th Edition

2015

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CH Cherryholmes

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Australian Master Tax Guide, 1994 *Australian Master Tax Guide 2015* CCH Australia Limited, 2015-01-30 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 a 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

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- Chapter 5: Conclusion

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