
Contents

	Page
Acknowledgments	viii
Abbreviations	x
Highlights of 2011 Tax Changes	xiii
Chapter	
1 Introduction to Australian Income Tax	1
TYPES OF TAXPAYER	
2 Individuals	23
3 Companies	55
4 Dividends • Imputation System	119
5 Partners and Partnerships	183
6 Trustees • Beneficiaries • Deceased Estates	203
7 Small Business Entities	257
8 Consolidated Groups	291
TAX ACCOUNTING, STOCK	
9 Tax Accounting • Trading Stock	347
INCOME, CAPITAL GAINS	
10 Assessable Income • Exemptions	379
11 CGT • General Topics	481
12 CGT • Special Topics	597
SUPERANNUATION, TERMINATION	
13 Superannuation Funds • Contributions	687
14 Superannuation Benefits • Termination Payments	773
PERSONAL OFFSETS, DEDUCTIONS	
15 Personal Tax Offsets • Gifts	833
16 Business and Employment Deductions	891
CAPITAL ALLOWANCES, INCENTIVES	
17 Depreciating Assets	1,033
18 Primary Production Concessions	1,091
19 Mining • Infrastructure • Environmental Protection	1,125
20 R&D • Films • Capital Works • NRAS	1,147
INTERNATIONAL TAXATION	
21 Residence • Source • Foreign Tax Offsets • Accruals Taxation	1,197
22 Non-resident Withholding • DTAs • Transfer Pricing	1,255

		Page
FINANCE		
23	Financial Arrangements • TOFA	1,299
RETURNS, PAYMENT, OBJECTIONS		
24	Returns • Activity Statements • RBAs • Rulings	1,365
25	Assessment • Audit • Collection	1,389
26	PAYG Withholding	1,431
27	PAYG Instalments	1,475
28	Objections • Appeals	1,521
AVOIDANCE, TAX PLANNING		
29	Penalties • Offences	1,553
30	Tax Avoidance • Alienation of Income • PSI	1,581
31	Tax Planning • Year-End Strategies	1,621
TAX AND BAS AGENTS, TFNs, ABNs		
32	Tax Agents and BAS Agents	1,667
33	TFNs • ABNs	1,683
OTHER TAXES		
34	Goods and Services Tax	1,697
35	Fringe Benefits Tax	1,721
36	Payroll Tax	1,801
37	Stamp Duty	1,817
38	Land Tax	1,827
39	Superannuation Guarantee Charge	1,835
40	Fuel Tax Credits	1,869
PENDING LEGISLATION, TAX RATES, CALENDAR		
41	Pending Legislation	1,879
42	Tax Rates and Tables	1,887
43	Capital Allowance Effective Lives	1,947
44	Tax Checklists	2,115
45	Tax Calendar • Tax Contacts	2,147
CASE TABLE, FINDING LISTS, INDEX		
	Case Table	2,161
	Section Finding List	2,191
	Rulings Finding List	2,223
	Index	2,243
