

Business Taxation Manual

An essential comprehensive resource
for all businesses

The *Business Taxation Manual* provides a practical and comprehensive reference guide to the many areas of tax law that affect the operations of a business. The Manual covers issues that impact on the day-to-day running of a business, such as PAYG, FBT, superannuation and salary packaging, through to more strategic business issues like capital gains tax, business succession planning and asset protection concepts.

Ideal for use by all business owners or employees, accounting and financial personnel, directors/partners and managers of all types, the Manual is professionally presented in an A4 folder containing a user friendly loose leaf format for easy updating and referencing.

Updating and newsletter service

Quarterly amendments will keep subscribers informed of any changes to legislation and commercial practices, including summaries of ATO rulings and case decisions, along with practical examples to help provide a better understanding of any changes that may affect their business.

A newsletter service, highlighting current and/or topical issues is also provided.

Manual content

The Manual provides a detailed and practical reference source of information on each topic area. The following details each chapter and an overview of its contents.

Capital Gains Tax Implications of Buying and Selling a Business

- Capital Gain Calculation Process
- Business Structures
- Small Business CGT Concessions
- Financing

Indirect Taxes

- Outline of Payroll Tax in SA
- What Remuneration is Subject to Payroll Tax
- Checklist of Taxable Items
- Outline of Superannuation Guarantee Scheme

Miscellaneous Taxation Issues

- Goods and Services Tax Basics
- Asset Protection Strategies
- The Consolidation Regime
- Stamp Duty Basics for Business
- Economic Trends

Capital Allowances and Depreciation

- Uniform Capital Allowance System
- Depreciating Assets and the Cost
- Depreciation Methods Available
- Depreciation and the Effective Life Concept
- Disposal of Depreciating Assets and the Associated Tax Treatment
- Simplified Tax System for Small Business Taxpayers

Pay As You Go Withholding

- Payment for Work or Services
- Payment Under a Labour Hire Arrangement
- Eligible Termination Payments
- Personal Services Income
- How Much to Withhold
- Payment Summaries
- Remitting Withheld Amounts

Fringe Benefits Tax

- Concept of Grossing-up
- Impact of the GST on FBT
- Standard Taxable Employers
 - profit v exempt
- Motor Vehicle Benefits
- Loan Fringe Benefits
- Living Away From Home Allowance Fringe Benefits
- Superannuation Contributions
- Salary Packaging
- Record Keeping for FBT Purposes

Business Succession Planning

- Business Succession Agreements
- Funding of Purchase of Co-owner Interests
- Insurance Policy Ownership
- Types of Business Succession Agreements to Use
- Level of Insurance Cover Required



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