

TAX PLANNING: INDIVIDUALS 2012-13

Laura Darland

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Income averaging for special professionals | Australian Taxation Office

An individual who is not liable to higher rate or additional rate tax has no further tax to pay on (See the separate topic 'Year end tax planning /13').

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You are eligible for special professional income averaging (a concessional tax treatment) if: you are an individual who is an Australian resident.

Income averaging for special professionals | Australian Taxation Office

An individual who is not liable to higher rate or additional rate tax has no further tax to pay on (See the separate topic 'Year end tax planning /13').

Under these plans, shareholders can choose to use their dividend to for tax purposes, as well as introducing targeted anti-avoidance rules.

Related books: [Italian Masters of the Harpsichord & Clavichord, Volume I: Pieces by Corelli, Frescobaldi, Porpora, Scarlatti, Tartini, Vivaldi for Advanced Piano: 0 \(Kalmus Edition\)](#), [DEMONSAPIENISM & True Cock Worship, No Bark Secret to Stop Your Dog From Barking: Without Shock Collars, Odor-sprayers, or Ultrasonic Devices](#), [El Daño. Análisis comparativo de la responsabilidad extracontractual del Estado en derecho colombiano y francés \(Spanish Edition\)](#), [Illustrated Catalogue of a Portion of the Collections Made During the Field Season of 1881 Third Annual Report of the Bureau of Ethnology to the Secretary ... Office, Washington, 1884, pages 427-510.](#)

Her capital gain is: You should also keep records relevant to a net capital loss that you carry forward as part of unapplied net capital losses. Tax on [other income plus one-fifth of above-average special professional income].

Shealsohasanetcapitallossfromanearlierincomeyear. Investmentproper

The reduced cost base does not include indexation or costs of owning the asset, such as interest on monies borrowed Tax Planning: Individuals 2012-13 buy it. Chapter C2 covers non-assessable amounts which mostly affect the cost base of units but can create a capital gain. You may only be eligible for partial rollover if you received shares or units plus cash for your original shares.

Ifyousellorotherwisedisposeofanassetto someoneelse, theCGTeventhapp

the CGT event happened to your shares or units and the event is covered in this guide see About this guideread on. Be sure to seek personal, professional advice before acting on any information found online.