THE TAX ADVISER’S GUIDE TO PART IVA

A practical guide to the application of the general anti-avoidance rule

Written by Greg Travers, CTA

Available in print, eBook or online
All tax advisers should have an understanding of Pt IVA. In this practical and readable guide, author Greg Travers, CTA, helps you navigate these rules to determine whether Pt IVA may apply to an arrangement that your client has entered into, or is considering entering into.

This new title from The Tax Institute provides:

- a practical, high-level approach to Pt IVA, including:
  - the “red flags” that you should be looking for
  - how to identify whether the ATO has an established position on similar matters
- flowcharts and worksheets that steer you through a structured approach to Pt IVA
- practical tips and guidance on how to deal with situations where a material Pt IVA risk exists
- examples of how Pt IVA can apply to common scenarios, including:
  - personal services income
  - small business concessions
  - the use of discretionary trusts
  - year-end tax planning
  - business structuring and restructuring
  - wash sales.

Additionally, the guide covers: the practicalities of the key elements of Pt IVA (scheme, tax benefit, alternative postulate and dominant purpose); the main cases decided in respect of Pt IVA, with an explanation of the core “takeaways” for each case; the practical impact of the recent legislative changes to Pt IVA; and tips for dealing with the ATO on a Pt IVA situation.

About the author:

Greg Travers, CTA, is the Director in charge of the Tax Services division of William Buck Sydney. Greg's clients are predominantly privately businesses, both Australian and foreign owned, as well as higher wealth individuals and families. The work undertaken by Greg is primarily advising on issues and transactions such as restructuring, exit strategies, business acquisitions and international expansion, along with referrals from accountants, lawyers and other advisers.
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