



THE TAX INSTITUTE

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



THE TAX ADVISER'S GUIDE TO PART IVA

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

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.



For more information or to order online
visit taxinstitute.com.au

ORDER FORM TAX INVOICE

 Fax 02 8223 0077

This document will be a tax invoice for GST when fully completed and you make a payment. Please retain a copy for your records. All prices quoted include GST. ABN 45 008 392 372 ACN 008 392 372

PLEASE PRINT IN BLOCK LETTERS

The Tax Adviser's Guide to Part IVA

WD

Contact details

Name:

Member no: (if applicable)

Company:

Postal address:

Suburb:

State:

Postcode:

Tel:

Fax:

Email:*

*It is ESSENTIAL you provide your email address for online subscriptions.

Payment method

Please indicate number of copies. All prices quoted in Australian dollars and include GST and postage and handling.

x Printed book(s) only

Member \$180

Non-member \$200

x Online subscription (2 structured CPD hours)

Member \$240

Non-member \$265

x Printed book(s) AND online subscription (2 structured CPD hours)

Member \$315

Non-member \$348.75

Promotion code: (if applicable)

Total payable \$

*Please make cheque payable to The Tax Institute in Australian dollars.

Card type: AMEX Visa MasterCard Diners

Card no: _____ / _____ / _____ / _____

Expiry date:

Cardholder's name:

Cardholder's signature:

Join The Tax Institute

I am interested in becoming a member of The Tax Institute.
Please send further details.



THE TAX INSTITUTE

Level 10, 175 Pitt Street
Sydney, NSW 2000

Tel: 02 8223 0060

Fax: 02 8223 0077

For information, please contact
our membership division:
membership@taxinstitute.com.au