

Digital Taxation in Australia Journal

Frequently Asked Questions

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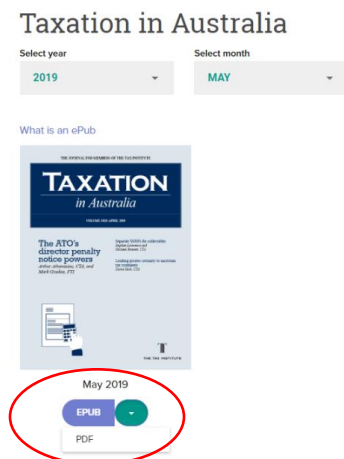
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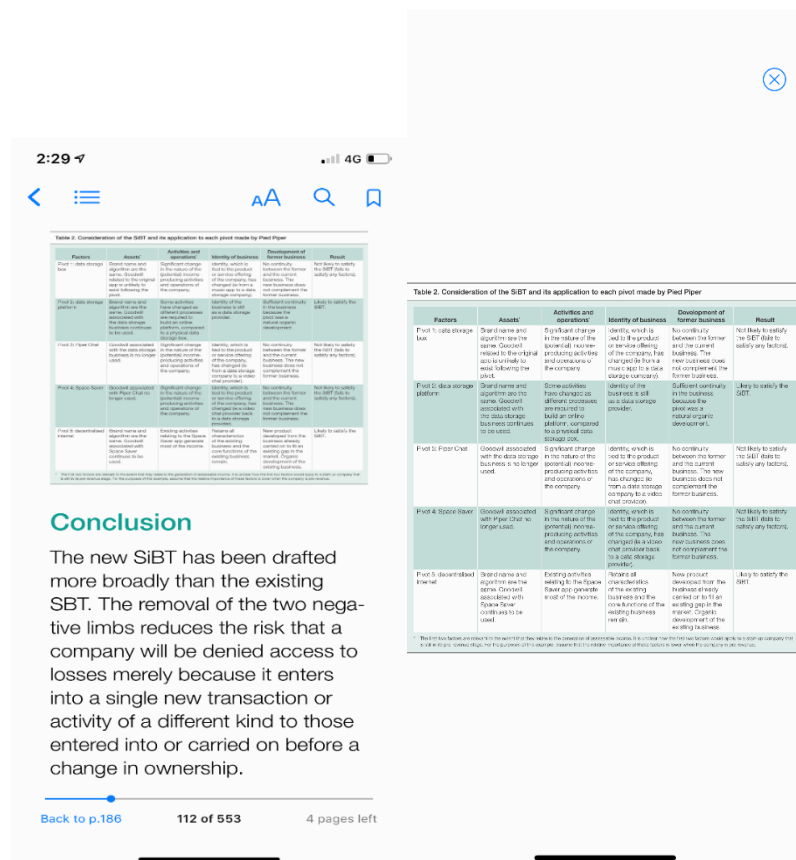
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Taxation in Aust...3(10) MAY 2019 Resume

Contents Bookmarks Notes

Cover 1

Contents 2

Cover article 126

Implications from the High Court decision in Placer Dome 126

Feature articles 148

"Practical" safe harbours and Australia's transfer pricing rules 148

Modified IRS remediation program: are you wilful? 184

Insights from the Institute 14

President's Report 14

CEO's Report 23

Senior Tax Counsel's Report 30

Back to p.186

112 of 553

4 pages left

Table 2: Consideration of the SiBT and its application to each point made by Pined Piper

Factor	Assess	Activities and operations	Identity of business	Development of business	Result
Point 1: data storage location	Does not name and identify the location. Does not indicate the original use or intended use of the data following the point.	Significant change in the nature of the business, including the location of the company.	Identify which is the product or service offering of the company. The data is not a product or service offering of the company.	No continuity between the former and the current business. The data is not a product or service offering of the company.	Not likely to satisfy the SiBT.
Point 2: data storage location	Does not name and identify the location. Does not indicate the original use or intended use of the data following the point.	Significant change in the nature of the business, including the location of the company.	Identify which is the product or service offering of the company. The data is not a product or service offering of the company.	No continuity between the former and the current business. The data is not a product or service offering of the company.	Not likely to satisfy the SiBT.
Point 3: data storage location	Does not name and identify the location. Does not indicate the original use or intended use of the data following the point.	Significant change in the nature of the business, including the location of the company.	Identify which is the product or service offering of the company. The data is not a product or service offering of the company.	No continuity between the former and the current business. The data is not a product or service offering of the company.	Not likely to satisfy the SiBT.
Point 4: data storage location	Does not name and identify the location. Does not indicate the original use or intended use of the data following the point.	Significant change in the nature of the business, including the location of the company.	Identify which is the product or service offering of the company. The data is not a product or service offering of the company.	No continuity between the former and the current business. The data is not a product or service offering of the company.	Not likely to satisfy the SiBT.
Point 5: data storage location	Does not name and identify the location. Does not indicate the original use or intended use of the data following the point.	Significant change in the nature of the business, including the location of the company.	Identify which is the product or service offering of the company. The data is not a product or service offering of the company.	No continuity between the former and the current business. The data is not a product or service offering of the company.	Not likely to satisfy the SiBT.

Conclusion

The new SiBT has been drafted more broadly than the existing SBT. The removal of the two negative limbs reduces the risk that a company will be denied access to losses merely because it enters into a single new transaction or activity of a different kind to those entered into or carried on before a change in ownership.

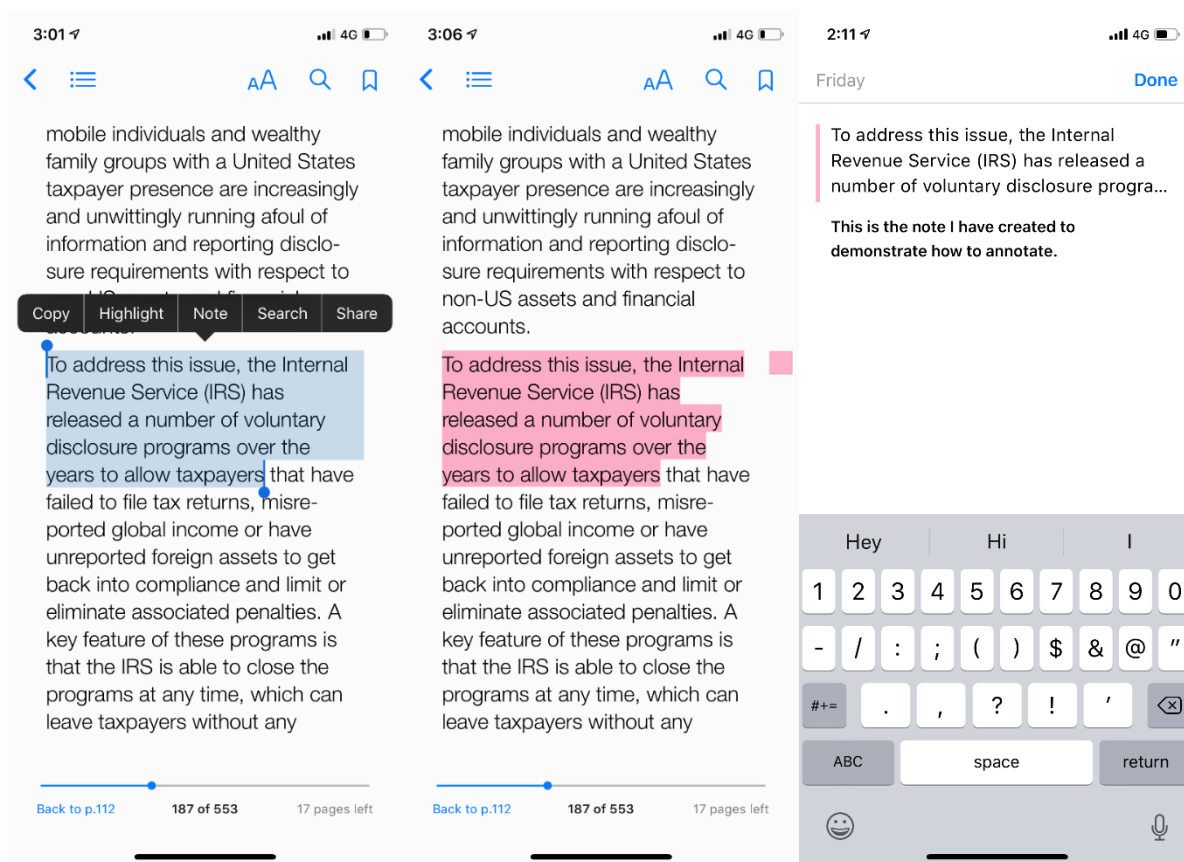
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