

## 2.5 Hour Online Seminar

### Purchase Today!

Presented by  
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The GIG economy has exploded in recent times and the ATO is targeting these taxpayers in audits.

This online seminar will provide you with practical information to ensure you get it right and your clients survive an ATO audit.

### Tax Issues for Ride-Share Drivers

#### NEW reporting requirements expose all income generated by drivers on ride-sharing apps

- When did the NEW reporting requirement start?
- Ride-share drivers operating outside of this system are at risk

#### Employment-related issues for ride-share drivers

- Are ride-share drivers considered to be employees?
- Recent High Court cases offer no help to drivers
- Do the NEW amendments to the Fair Work Act give drivers better work-place protections?

#### Identifying the income derived by a driver

- What items on a driver's tax summary are assessable income?
- How do drivers report income on their tax return?
- How are tips treated for tax purposes?
- Tax trap for drivers who start using a private car for ride-sharing?
- How is income treated that is refunded to a passenger?

#### Maximise deductions for ride-share drivers

- Does a driver have to keep a logbook to claim car expenses?
- How to determine when a driver is doing business kilometres?
- Can a driver use the small business depreciation concessions for depreciating assets?
- When will food and drink be a deductible expense?
- Comprehensive NTAA checklist of deductions that may be claimed by ride-share drivers

#### GST obligations imposed on ride-share drivers

- Do all ride-share drivers have to register for GST?
- Major TRAP for food delivery drivers who start transporting passengers
- How to calculate the GST on passenger fares?
- Guide to claiming input tax credits and how to apportion them correctly
- Understanding GST adjustments - windfall for drivers with claw-back of input tax credits
- GST summary table and quick reference Guide on drivers and their GST obligations

### Tax Issues with Providing Short-Term Accommodation

#### NEW reporting requirements bring owners/hosts into the tax reporting system

- When did the NEW reporting requirements start?
- New reporting requirements mean owners/hosts will be held accountable for all the rent they receive

#### Income tax consequences for owners/hosts

- Determine whether a owner/host is carrying on a business
- Identify when a owner/host's income is no longer rent

#### What are the GST issues for owners/hosts?

- Are owners required to register for GST?
- Does all short-term accommodation involve input taxed supplies?
- When can owners/hosts claim input tax credits on rental expenses?

#### Common deductions for providers of short-term accommodation

- What deductions are available for furnishings provided by owners/hosts?
- Apportioning deductions for partly rented properties
- How are 'shared' areas dealt with for tax purposes?
- DANGERS with properties not 'genuinely' available for rent or rented at 'non-commercial' rates
- Comprehensive NTAA checklist of deductions that may be claimed by owners/hosts

#### What are the CGT consequences for owners/hosts?

- Applying the main residence exemption when part of the owner's home is rented out
- When will a property used for short-term accommodation be eligible for the CGT small business concessions?

## 2.5 Hours of CPD

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- ◆ \$242 PDF Notes included (incl. GST)

All delegates will receive:

- Comprehensive PDF notes and access to precedent letters; and
- 2.5 Hours of CPD

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- ◆ \$352 PDF Notes included (incl. GST)

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### CPD Hours

This seminar  
provides up to  
2.5 CPD hours.

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