



Australian Government
Australian Taxation Office

INFORMATION

**Small Business Assistance Program: fortnightly tax update
ISSUE 3 – week ending 28 August 2009**

[Carlos Sanchez v Commissioner of Taxation](#)

Outlines the Tax Office's response to this case, which concerned whether the costs incurred by a travel agent in respect of overseas travel were deductible under section 8-1 and substantiated under Division 900 of the *Income Tax Assessment Act 1997*.

[Taxation Determination TD 2009/18](#)

Income tax: does the term 'real property' in paragraph 855-20(a) of the Income Tax Assessment Act 1997 include a leasehold interest in land?

[New ABN entitlement test provides greater certainty](#)

There have been some changes made for when individuals (or their representative) apply for an ABN. The registration process has been changed to ensure that only those individuals who are in business and who are legally entitled receive an ABN.

[Tips for claiming CGT concessions for small business](#)

Tips for how to avoid common mistakes when claiming capital gains tax (CGT) concessions for small business.

[Industry benchmarks can help your clients keep track of their income](#)

Industry benchmarks have been developed in consultation with trade associations to help businesses comply with their tax obligations. The benchmarks indicate an expected range of income for businesses working directly with household consumers.

[How to pay a tax debt using our automated self help service](#)

If you have a tax debt and cannot pay by the due date, you can phone our automated self help service and apply to make a late payment, or pay the debt by instalments over a specified period.

[Is your business tax-ready?](#)

Information and download of TaxReady – a tool to help small businesses improve their business tax practices.

[Tax Time warning on door-knock scam](#)

The Assistant Treasurer has warned taxpayers of a door-to-door scam operated by people claiming to be consultants from the Tax Office. Senator Sherry said the bogus consultants ask people to sign up to a supposed Government program promising financial incentives, including a reduction in taxes. The Assistant Treasurer said the offer is a fraud and that, under no circumstances, should anyone give personal information including credit card, banking or super fund details to these people. "Anyone who has given personal information to an illegitimate source should immediately report it to their credit card provider, bank or super fund," said Senator Sherry. Anyone concerned about the legitimacy of the call or identity of a Tax Officer, should call the Tax Office on 13 28 61 and report any suspicious activities.