

Small Business Assistance Program: fortnightly tax update ISSUE 4 – week ending 11 September 2009

[Company Cars – don't forget your FBT obligations](#)

If your clients run their own business and have bought or are thinking about buying or leasing a company car, make sure you consider fringe benefits tax (FBT) obligations.

[Tax-smart investing: what Australians investing in overseas property need to know](#)

Tips to help your clients be tax-smart overseas property investors.

[Decision Impact Statement – Jacob Berghofer v Commissioner of Taxation](#)

Outlines the Tax Office's response to a case which concerned the assessability of a grant paid under State law to improve the sustainability and profitability of farming businesses, affected by laws which restricted broadscale clearing of vegetation.

[Decision Impact Statement – Sonntag v Commissioner of Taxation](#)

Outlines the Tax Office's response to this case which concerned whether the taxpayer's income tax assessments for the relevant years were excessive and whether administrative penalties imposed for the intentional disregard of a tax law should be remitted.

[Education Tax Refund calculator](#)

A calculator to help you determine how much education tax refund your clients are entitled to.

[Beware of promoters offering early access to super](#)

Various plans that offer access to superannuation money before retirement are illegal.