

## Tax Strategies Database No Strategy Title Salary Packaging Private Motor Vehicles Home Office Occupancy Expenses 3 Novated Motor Vehicle Leases 4 Transporting Heavy or Bulky Equipment 5 Jointly Owned Motor Vehicle Travel Between Two Unrelated Places of Employment 6 Double Dip For Employees Claiming Motor Vehicle Expenses Reimbursed By Their Employer 8 Overtime Meal Expenses 9 Relocation Expenses Home to Work Travel 10 11 **Itinerant Travel** 12 Concessional Superannuation Contributions 13 Self Education Expenses 14 Living Away from Home Allowances (LAFHA) 15 Bona Fide Travel Allowance 16 Death Benefit Employment Termination Payments 17 Family Trusts 18 Double Tax Agreement Double the Deductible Super Contributions Limit Refund of Division 293 Tax for Temporary Residents Permanently Leaving 20 Australia 21 Employee Share Schemes 22 Foreign Pension Undeducted Purchase Price 23 Departing Australia Superannuation Payment **Deductions against Workers Compensation Payments** 24 25 Self-Development Courses and Seminars Non-Residents' Australian Income 26 Accommodation and Meals at Remote Sites 27 28 Income Protection Insurance 29 Airport Lounge Memberships 30 Overseas Conferences, Courses and Study Tours Sunalasses and Sunscreens 31 32 Penalties, Fines and Interest Averaging for Authors, Artists, Inventors and Sportspersons 34 Private Health Insurance Temporary Residents 35 Spouse Super Contributions 36 37 Donations School Building Fund Levy 38 39 Legal Expenses 40 Managing Tax Affairs Buy a New Car in June 41 42 Genuine Redundancy Payments



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| 165 | Trade, Business & Professional Body Subscriptions                                 |
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| 171 | Income Splitting  |
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| 173 | Salary Packaging for FBT-Exempt Employees   |
| 174 | Salary Packaging for FBT Rebatable Employees                                      |
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| 176 | 5 Year Catch-Up Super Contributions   |
| 177 | Utilise the \$1.48m CGT Cap   |
| 178 | Auto-Reversionary Pension   |
| 179 | Transferring a Life Interest in BRP into an SMSF                                  |
| 180 | Superannuation Proceeds Trust   |
| 181 | Start a Pension in a SMSF (or Zero Tax Retirement)                                |
| 182 | Tax Havens  |
| 183 | Become a Non Resident   |
| 184 | SMSFs Investing in Non Controlled Entities  |
| 185 | Accessing Surplus Franking Accounts   |
| 186 | Holding Companies   |
| 187 | Corporate Golf Day  |
| 188 | Child Maintenance Trust   |



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| 189 | Increasing Giving via Discretionary Trusts                               |
| 190 | Utilise business Goodwill to Pay out Your Private Mortgage               |
| 191 | Pets in the Workplace  |
| 192 | Establish a Not-for-Profit Company                                       |
| 193 | Purchase a Farm in your SMSF   |
| 194 | Corporate Box  |
| 195 | Taxi Travel  |
| 196 | FBT Exempt Work-Related Items  |
| 197 | Long Service Awards  |
| 198 | Health Coaching, Lifestyle & Weight Loss                                 |
| 199 | Migrant Language Training  |
| 200 | \$1,000 In-House Benefits  |
| 201 | Wineries & the Wine Makers WET Rebate                                    |
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| 203 | Granny Flats   |
| 204 | Purchase Loss Company  |
| 205 | Company Shares Owned by Family Trust                                     |
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| 207 | Sole Trader Business Structure   |
| 208 | Trust Cloning Using the SBRR   |
| 209 | Excess Concessional Super Contributions                                  |
| 210 | Solar Power Unit for Office  |
| 211 | Sell a Business & Pay No Tax   |
| 212 | Pass the \$6m Net Assets Test (to access Small Business CGT Concessions) |
| 213 | Boats & Yachts   |
| 214 | First Home Saver Scheme  |
| 215 | Super Contributions from Downsizing                                      |
| 216 | Managed Investment Trusts Investing in Affordable Housing                |
| 217 | 60% CGT Discount for Affordable Housing Investments                      |
| 218 | Change Bad Debt into Good Debt   |
| 219 | Avoid the Luxury Car Tax   |
| 220 | Non-Geared Unit Trust  |
| 221 | Bitcoin  |
| 222 | Christmas Party  |
| 223 | Residential Property Transferred to SMSF by Related Party                |
| 224 | Employee Remuneration Trusts   |
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| 226 | West State Super & Gold State Super Contributions                        |
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| 228 | Releasing Trapped Company Franking Credits                               |
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| 231 | Overseas Employment Holidays   |
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| 234 | Holiday Working Spaces   |
| 235 | SMSF Carrying on a Business  |
| 236 | PAYG Variations  |
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| 238 | Car Expenses: Cents Per KM Method              |
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| 239 | Wages to Directors or Trustees                 |
|     |  |
| 240 | Home Office Running Expenses                   |
| 241 | Change PSI to Personal Services Business (PSB) |
| 242 | Home Based Businesses                          |
| 243 | 'Special Demands' Travel                       |
| 244 | Travel to a 'Co-Exiting Work Location'         |
| 245 | Handbags, Briefcases and Satchels.             |
| 246 | Fitness Expenses                               |
| 247 | Overnight Travel Expenses                      |
| 248 | Negatively Geared Share Portfolio              |
| 249 | Smartwatch                                     |
| 250 | All-inclusive Holiday Package                  |