

Corporate Tax — Human Capital Bulletin

References are to paragraph numbers in the main service.
Currency: Information covers developments up to 1 June 2006.

Please file this bulletin behind guide card "Bulletins".

Contents of this issue	Para
Latest Developments	
Purpose of Bulletins	[10]
Application of Pay As You Go (PAYG) withholding on payments to foreign residents in respect of contracts for work and related services	[20]
Tax treatment of expatriates who are temporary residents	[30]
Cents per kilometre 2006–07 rate for motor vehicles other than cars	[40]
2006–07 indexation factor for non-remote housing benefit	[50]
2006–07 FBT record-keeping exemption threshold	[60]
2006–07 reasonable food component amount of an LAFH allowance	[70]
2006–07 benchmark interest rate for loan benefits and car benefits using the operating costs method	[80]
2006–07 car parking threshold	[90]
Contractors and salary sacrifice arrangements	[100]
Income tax thresholds and PAYG withholding rate	[110]
Low income tax offset (LITO)	[120]