

CONIENIS

BirhTranNamandChrisEvans

RichardVarn

AndrewMC Smithand Jonathan Barrett

IanMurray, Tony Ciro, Alistair Haskett and Michael Walpole

GlemDavies and Chris Evans

Barbara Trad, John Minas, Brett Freuderberg and Craig Cameron



Sally Am Joseph

eJournal of TaxResearch

EDITORS

AssociateProfessor YoungleoT

eJamel of Taxn

eJournal of TaxResearch

PUBLISHER

Christopher John Taylor (21/12/1952 - 29/1/2023)

1. INTRODUCTION

 $\in LH = TM^{\bullet}Y$ JOa s A' p52 f1 T0 Y X D @ à pK X 8' fo x - s2 " L H ö' \dot{A}

51 Different colonial loyalties

52 Protectionism

32 Definitions

34 Elimination of dashletax

4 CONCLUSION

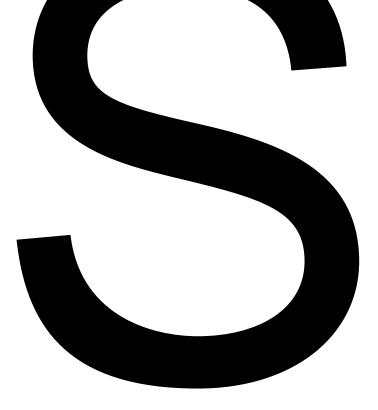
1. INTRODUCTION

21 Reductionindividend with holding taxes (DWI)

Abstract

Keywards

7KHIGe`HGL2ÀPWU,@



25 Victories

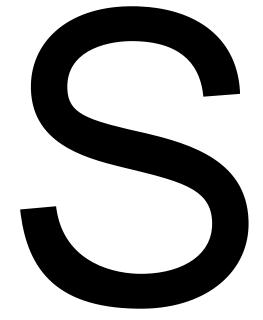
Abstract

Keywards

22 Deductible gift recipient system and capital gains tax

23 Integritymeasures

- 4 INTEGRITY MEASURES: DEDUCTIBLE GIFTS AND REFUNDABLE FRANKING CREDITS
- 41 Overview



42 Allowing a refund of franking credits to charities - score observations

43 Section 78A

3 TECHNICAL ISSUES

31 Observations relating to the 'basic case'

4 CONCLUSIONS

Abstract

Keywards

33 Interviewdesign

- 4 **RESULTS**
- 41 Inhibitors

1HZ Q DHDKHQ1HZ

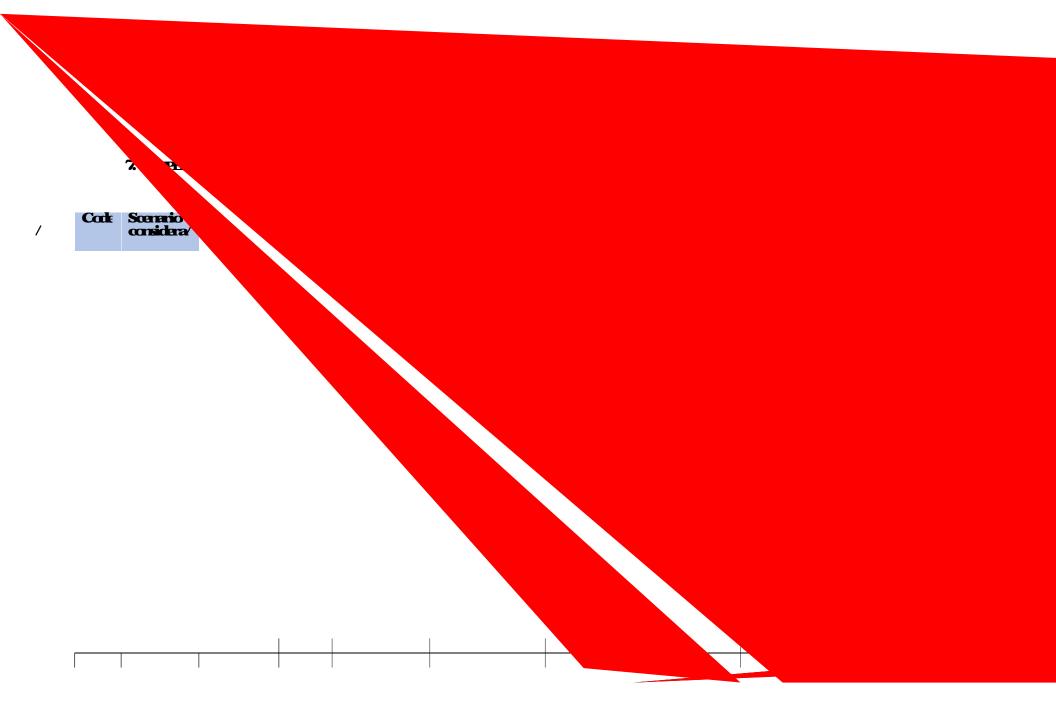


Table 3 Inhibitors to Adopting Recommended Business Structure

Inhibitorstoadepting								

Siatus of Tusiness	Advisors	Search	Recom	ended St	ructure			Irihit	itas toa	dopting		
•1	4											
Our	all total (new	XX /					 					
Uda												

Table 4 Reducing Inhibitors for Business Restructure

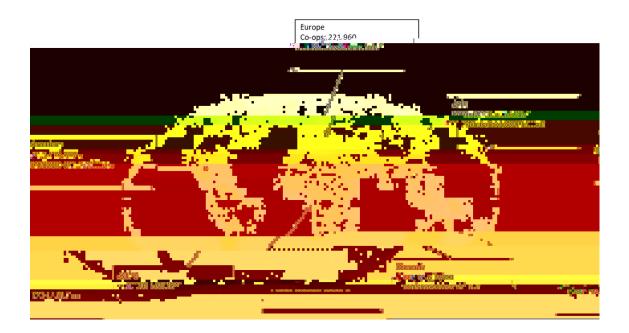
Advisors		
	ġ	Ņ
		otac
	5	2

1. INTRODUCTION

2 THE THIRDSECTOR AND CO-OPERATIVES

Fig 1: Top 20 Australian Cooperatives by Gross Annual Turnover (2021-22)

Fig 3 Number of Cooperatives and Membership Globally (2018)



- **3 COOPERATIVES**
- 31 Cooperatives as a business structure

32 Cooperatives as a business entity

42 Tavation of cooperatives in Australia