

Taxation of trusts, superannuation benefit scheme, and state taxes in Australian taxation system = Perpajakan trusts, skema manfaat superannuation, dan pajak negara dalam sistem perpajakan Australia

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Abstrak

Penulis akan membahas tentang Trusts, Skema Superannuation Benefit, dan Pajak Negara bekerja untuk keperluan pajak dalam Sistem Perpajakan Australia. Perpajakan Trust bekerja berdasarkan sifat trust, dalam bentuk Trust tetap atau diskresioner, bersama dengan jenis penerima manfaat yang akan menerima pendapatan trust. Distribusi pendapatan itu sendiri kepada penerima manfaat tunduk pada perjanjian perwalian dan juga kebijaksanaan di bawah perwalian. Skema pensiun dini di sisi lain dikenakan pajak di kedua sisi dana pensiun sebagai wali amanat dan penduduk sebagai penerima manfaat pensiun. Ketika ada kematian penerima benefit, akan ada hak manfaat untuk tergantung pada manfaat kematian yang tunduk pada Binding Nomination Death Benefit (BNDB) atau dimana tanpa BNDB, dengan tunduk pada kebijaksanaan wali amanat. Terakhir, pajak negara khususnya tugas pemilik lahan karena perolehan unit trust baru akan dibahas di akhir tesis.

<hr />The writer will be discussing about Trusts, Superannuation Benefit Scheme, and State Taxes works for the tax purposes in Australian Taxation System. Taxation of the Trust is referred to the nature of the trust, whether fixed or discretionary trust, along with the type of beneficiary that will receive the trust income. The distribution of the income itself to the beneficiary is subject to the trust agreement and also the discretion under the trustee. The superannuation scheme on the other hand is taxed on both the hand of the superannuation fund as the trustee and on the resident as the beneficiary of the superannuation benefit. When there is a death of the resident, there will be an entitlement of the benefit to the death benefit dependant which is subject to the Binding Nomination Death Benefit (BNDB) or in the absence of BNDB, subject to the trustee`s discretion. Lastly, state taxes particularly landholder duty due to the acquirement of new unit trust will be discussed in the end of the thesis.