



CCH iKnow

Getting Started

Save your login details and add to your favourites

1. Visit iknow.cch.co.nz and press CTRL+D to save the address to your favourites.
2. Click the 'Log In' button located on the top right hand side of the screen.
3. Enter your email address and password and check 'Keep me logged in' to remember your password details for next time.

CCH iKnow subscription required

Already a subscriber?

Email

Password

[Forgot your password?](#)

Keep me logged in

Never miss an essential update with the alerting feature

Receive email alerts whenever your favourite topic or task pages or are updated with new content and practice tools.

STEP 1: Add the page to your favourites

Select the star button to add a topic or task page to your favourites.

Wolters Kluwer | Home | Events | CCH iKnow

Large related party deductions in the spotlight

Curated by Ben Miller
Announced: 1 Feb 2017
Updated: 1 Feb 2017
Released (1-Feb-2017)

Overview

Rental and loan arrangements between businesses and related asset holders are under review, especially where tax advantaged entities are involved.

The ATO are concerned when separate but connected entities are used to artificially inflate or derive passive income. In these instances, the "asset" entity would be one where passive income can be split or distributed to low tax rate beneficiaries.

Particular scrutiny will be undertaken where there has been a re-structure of affairs without any change in beneficial ownership.

Source: TA 2017/1

Client profile

Wolters Kluwer | Feedback | History | Favourites | My Account | Log Out | Search

Negative gearing

Overview

An investment is said to be negatively geared if the interest payable on the borrowing exceeds the income (rent, dividends or interest) received from the investment (after expenses), giving a negative cash flow.

Negative gearing is usually attractive for growth assets such as property or shares. This is because over the long term, these investments often provide higher income returns and capital gains that make it attractive to borrow funds to make the investment.

Practice tools

- Checklist: Are your borrowing expenses tax deductible?
- Procedure: Calculating the maximum deduction for qualifying borrowing expenses
- Procedure: Determining if the CGT main residence exemption applies
- Procedure: Calculating partial CGT main residence exemption
- Procedure: Calculating capital gain or loss if main residence partly used for producing income and full exemption otherwise available
- Procedure: Adjusting capital gain or loss if main residence partly used for producing income and partial exemption otherwise available

Related topics

- Borrowing costs
- Capital gains tax
- Capital works
- Cost base
- Deductions
- Depreciation
- Interest expense
- Leasing
- Main residence
- Non-commercial losses
- Real property

Store as Favourite
✕

Negative gearing

Client/Project

Notes

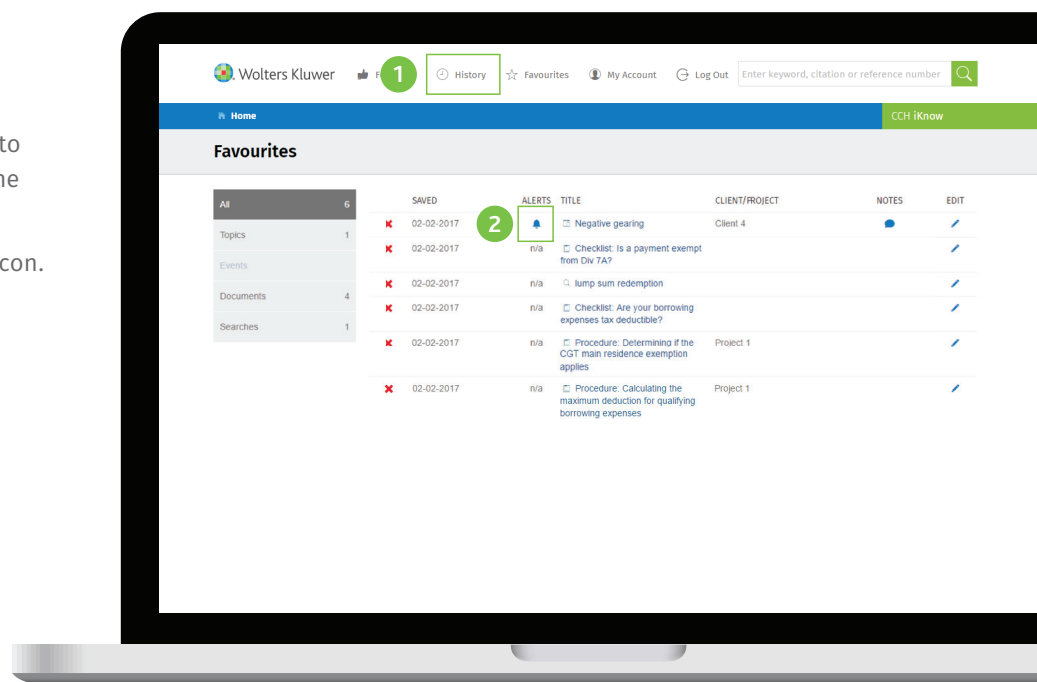
Get alerted when there are updates

STEP 2: Check Get alerts when there are updates

Enter the related client or project, and any notes that are applicable, then select **Get alerted when there are updates** and press Save. You will then receive an email notification when the page is next updated with new content that you need to be aware of.

STEP 3: View all favourites

- 1 Easily view all your favourites and the email alerts you are registered to receive by selecting **Favourites** in the navigation bar.
- 2 To remove an alert, select the bell icon.



My Account
✕

News updates via email

ON

Delivery frequency: Send emails to:

Alerts updates via email

ON Alerts are updates on items you've saved as Favourites.

Delivery frequency: Send emails to:

Change password

1. Enter current password 2. Enter new password 3. Re-enter new password

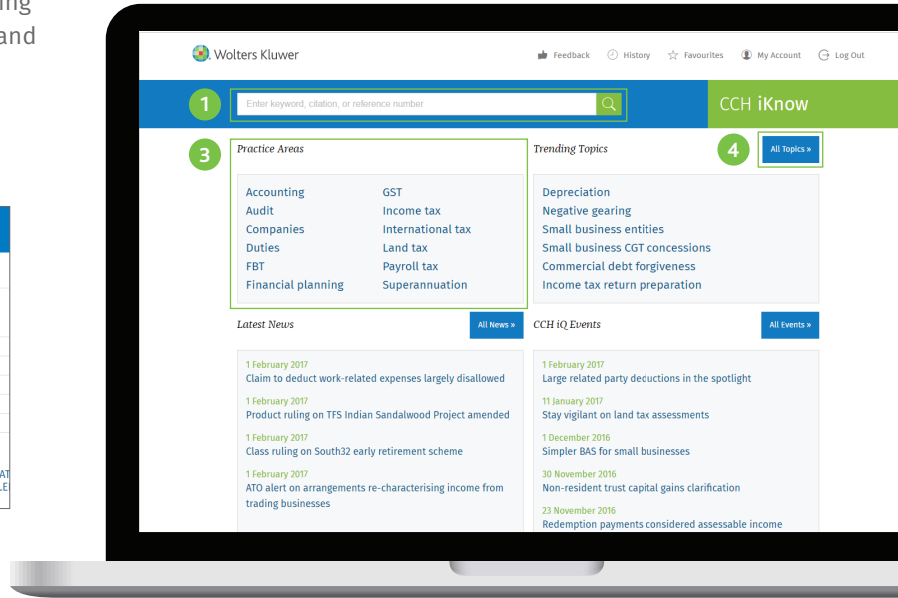
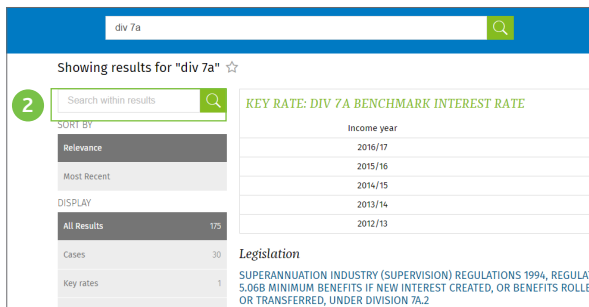
STEP 4: Manage your email preferences

Select My Account from the navigation bar.

Easily switch all alerts and news updates on or off at the click of a button. You can also select the delivery frequency that suits you and your workflow.

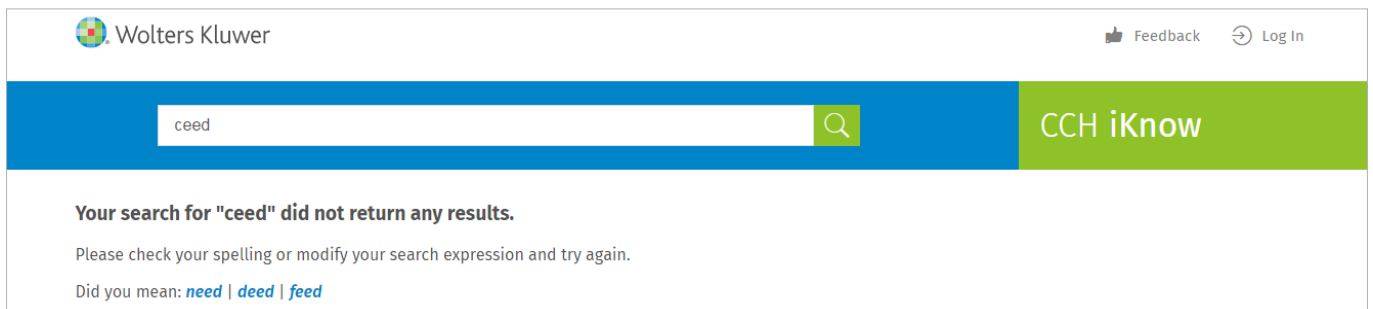
Search Options

- 1 Search all content using the search bar – predictive text helps you find what you’re looking for, quickly.
- 2 On the search results page, you can search within results to further refine the results.
- 3 Select a practice area to easily navigate through the different levels of content available, including commentary, practice tools, worked examples and source material.
- 4 View an alphabetical list of all topic pages by clicking ‘All topics’



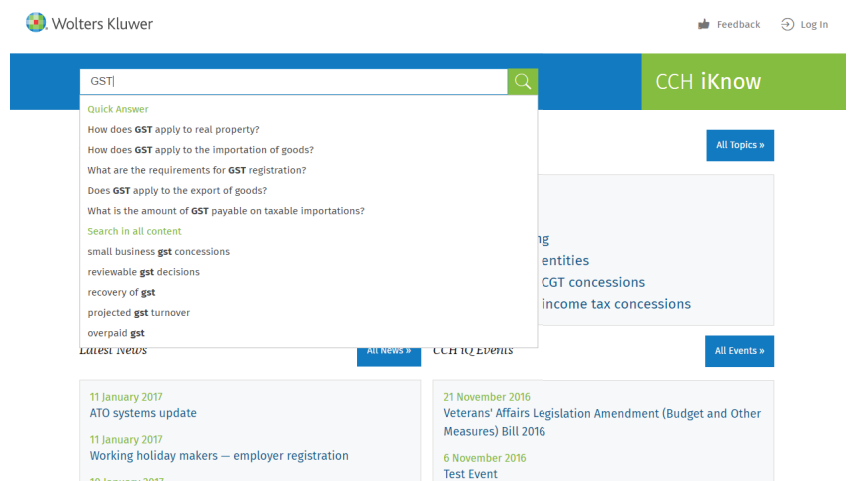
‘Did You Mean’ feature in search results

- Typos and misspellings will offer a prompt to re-run the search with the correct spelling of the word.
- When a misspelling has more than one close match, a list of alternative words will be presented.
- Common misspellings identified in our search logs will auto-correct so the user will not have to re-run the search.



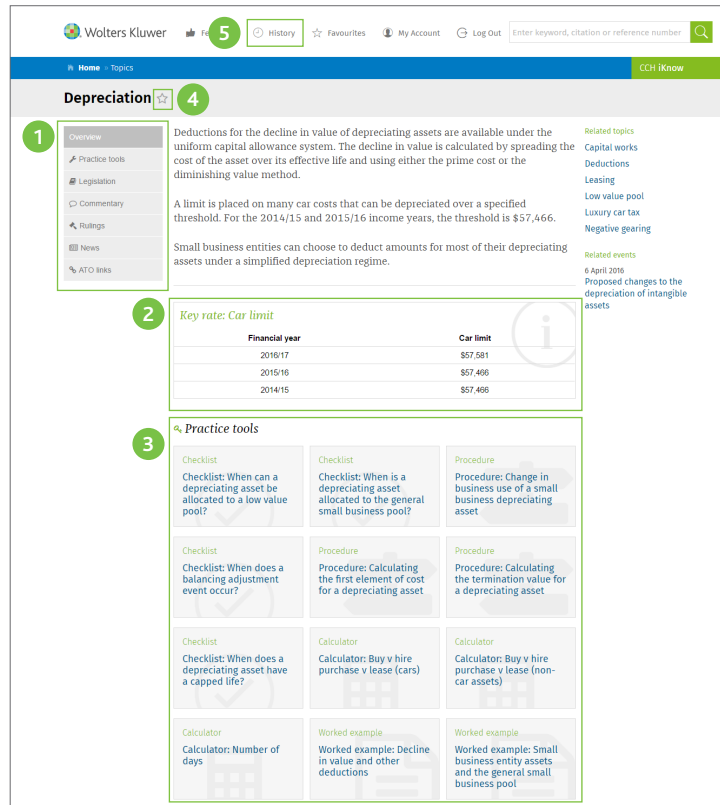
Auto-suggest functionality

- Auto-suggest has both “starts with” and “includes”.
- Variety of relevant suggestions offered as searches entered can match any part of the auto-suggest phrase.
- Auto-suggestions are curated and regularly updated based on your search needs



Topic Pages

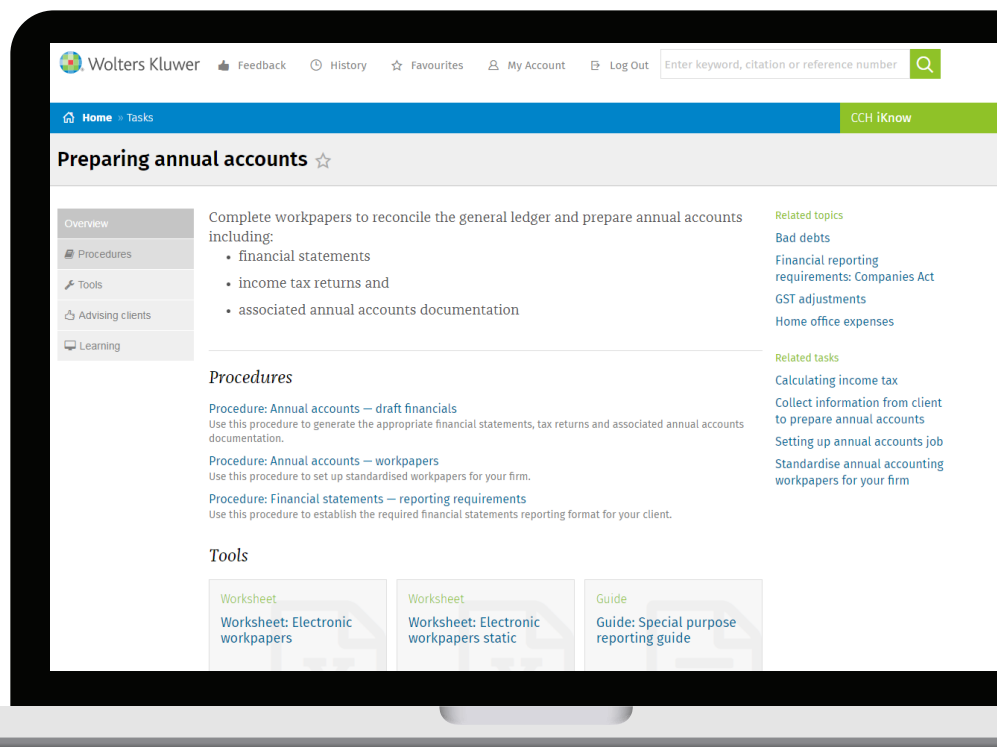
- 1 Easily switch between different types of relevant source material and access differing level of commentary available depending on your subscription type.
- 2 Practical checklists, procedures, roadmaps and other tools step you through your client issue and guide you to the next step.
- 3 Save any topic page or document to your favourites to quickly access again later.
- 4 Forgotten where you found that key piece of information? CCH iKnow automatically saves three months of your browsing and search history so you can go back to it quickly, even if you didn't add it to your favourites.



Task Pages

Search task pages when you're on a mission to do something and need practical tools and guidance to get the job done right.

- 1 Procedures to step you through the task and enable consistent task handling
- 2 Practical tools including: clever calculators, workpapers, checklists, forms and more.
- 3 Easily liaise with clients using templated letters, scripts and informative FAQs
- 4 Easy access to related learning webinars
- 5 Convenient links to related topics and tasks.



For more information contact your account manager.

For support please contact NZ-Support@wolterskluwer.com or phone 0800 500 224.

For a complimentary customer training session please email nz-training@wolterskluwer.co.nz.