



CCH iKnow Quick Start User Guide

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➔ Setting up your account

Username

Password

[Forgot password?](#)

Remember me

Log In

My Account

News updates via email

ON

Delivery frequency: Weekly on Thursday

Alerts updates via email

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

Delivery frequency: Weekly on Friday

Change password

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

Save your login details and add to your favourite pages

1. Visit www.iknow.cch.com.au and press **CTRL+D** to save the address to your favourites.
2. Click the **Login** button on the top right hand of the screen.
3. Enter your email address and password and check **Remember me** to save your login details for next time.

Customise your news delivery

1. Save time and have the **latest headlines** sent straight to your inbox.
2. Click your name at the top right of the screen to access **My Account**.
3. Toggle **News updates via email** and **Alerts updates via email** on and off, decide the frequency of alerts to your selected email address.

Stay up to date with the news that affects you and your clients as it happens such as government announcements, legislation and cases.

→ Navigate the homepage

① Homepage: Search options

All searches are done through the search bar. The auto-suggest function makes it easier to find what you're looking for and you can check the tick box if you want the search results to open a new tab.

② Refine Search

On the search results page, you can further refine your search using the **Search within results** search bar.

③ Practice Areas

Select a **Practice Area** to easily browse through the different types of content available to you. Click through to **Commentary, News, Tools and Source Material** that relate to that practice area.

④ Trending Topics

Explore **Trending Topics** from the home page. Click on a topic area and be taken directly to legislation, cases, rulings, commentary and more relating to that topic. You can also browse all topics alphabetically by clicking **'All Topics'**.

→ Get familiar with topic guides

① Search History

CCH iKnow automatically **saves your search history** for up to three months even if you didn't add it to your favourites.

② Favourites

Click the star to mark the topic as **favourite**.

Capital gains tax ☆

The capital gains tax (CGT) regime applies to gains and losses that arise as a result of a CGT event happening to a CGT asset, subject to certain exemptions and exceptions.

A taxpayer's assessable income includes a net capital gain for the income year. A capital loss cannot be deducted from a taxpayer's assessable income, but it can reduce a capital gain in the current income year or a later income year.

Year	Key rate: CGT improvement threshold
2019/20	\$153,093
2018/19	\$150,386
2017/18	\$147,582
2016/17	\$145,401
2015/16	\$143,392

Practice tools

- Calculator: CGT comparison
- Procedure: Calculating net capital gain
- Procedure: Calculating the capital gain arising from a CGT event
- Checklist: Is a capital gain eligible for the CGT discount?
- Procedure: Calculating the CGT discount
- Procedure: Order for applying CGT events
- Checklist: Does CGT apply to personal assets and collectables?
- Checklist: Are transactions eligible for CGT roll-over relief?
- Procedure: Assessing beneficiaries of a trust with a net capital gain

Related topics

- Assessable income
- CGT rollover
- Consolidation
- Cost base
- Deceased estate
- Main residence
- Market value
- Negative gearing
- Real property
- Royalties
- SMSFs - taxation and tax return
- Small business CGT concessions

Related events

- CGT discount increase for affordable housing investors
- CGT small business rollover extension
- Data matching on real property transactions
- Extending the two year main residence exemption
- Foreign resident CGT withholding regime
- Non-resident trust capital gains clarification
- Preventing timing issues on deferred settlements
- Property developers using trusts under scrutiny
- Tax obligations arise from sharing economy

③ Overview Panel

The **left-hand overview panel** shows all resources that can be accessed on the topic.

④ Key Rates

Enjoy easy reference to **key rates**.

⑤ Practice Tools

Utilise **practical tools** specific to the topic at hand to step you through client issues.

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