

CPD For The Trusted Adviser

October - November 2019

Property Tax and Advisory

Business Structuring
and Restructuring

Family Business Advisory

**EARLY BIRD DISCOUNTS! 6 SEPTEMBER FOR OCTOBER
PROGRAMS & 18 OCTOBER FOR NOVEMBER PROGRAMS**



PROPERTY TAXATION AND ADVISORY CONFERENCE

2ND ANNUAL

THURSDAY, 17 OCTOBER 2019
9.00AM TO 4.45PM

\$695
1910AN01

This conference covers all the key issues every adviser dealing with property needs to know about. Can you afford to miss it?

Chair: Gino Malacco, Partner – Tax, Hall Chadwick

SHORTCUTS TO UNDERSTANDING THE NSW PROPERTY MARKET

A Roadmap to the NSW Property Market and Tips on Land Tax Objection

- NSW commercial property investment market
- NSW residential property market and what is driving demand
- Off the plan sales and key trends
- Land value objection process and how a valuer can assist
- What is the success rate in objecting to land tax valuation and how to achieve the desired outcome

Presented by **Angeline Mann**, Commercial Director, Herron Todd White

TIMELY, EXPERT ADVICE FOR YOUR PROPERTY DEVELOPER CLIENTS

Navigating Critical Tax and Duty Issues Related to Subdividing & Partitioning Land

- Revenue vs Capital for 'once-off' property developers
- Development agreements: charging duty on 'Economic Entitlements'
- Partitioning land: How is a partition treated for CGT and duty?
- Retaining subdivided land: GST and income tax issues

Presented by **Scott McGill**, Partner, Private Business and Family Advisory and Tax Consulting, Pitcher Partners; Chartered Tax Adviser

Answers to Key GST Questions in the Residential Property Development Lifecycle

- Can GST influence the selection of the development site?
- When should the developer register for GST?
- Can the developer claim full input tax credits on development-related purchases?
- Can the developer access the margin scheme? How is the margin calculated?
- What if the developer decides to rent some of the new residences or transfer them to an associate?
- How does GST apply to 'build-to-rent' models?
- What are the developer's GST withholding obligations?
- What is a GST-effective operating structure for a residential developer?

Presented by **Gemma Higgins**, Director – Indirect Tax, Grant Thornton; Chartered Tax Adviser

SKILLS, TOOLS & INFO FOR ADVISING YOUR RESIDENT AND NON-RESIDENT CLIENTS

Taking Advantage of CGT and Main Residence Exemption: Maximising the Opportunity

- Clarifying the general concepts of the CGT main residence exemption
- Key considerations in relation to subdivision, demolition and rebuilding property
- Practical tips in the event of divorce or separation
- Consequences of producing income from property
- Opportunities and challenges regarding deceased estates

Presented by **Greg Vale**, Solicitor Director, Vale Legal; Accredited Specialist in Business and Personal Tax; Chartered Tax Adviser

Precisely How to Advise Foreign Property Investors in a Changing Tax Landscape

- Does the surcharge regime apply to all real property?
- How to correctly define a foreign person?
- The domino effect: When is an Australian trust a foreign person?
- The irrevocability requirement
- Strategies of limiting trust distributions to foreign persons
- How about other states/territories?

Presented by **James Meli**, Practice Leader – Tax, LegalVision

AVOIDING FAMILY AND SUCCESSION LAW DISASTERS

From a Family Lawyer's Perspective: A Guide Map for Property

How to assist your clients who own properties with practical first steps, disclosure obligations and preparation of the balance sheet

- The approach of the Family Court to division of real estate assets, and particularly to the assessment of contributions where there was an initial financial contribution or inheritance received during the relationship
- Recent Family Court authorities on trusts; dealing with questions of control and valuation
- Asset protection and financial agreements: What's the current state of play?

Presented by **Sheridan Emerson**, Partner, Pearson Emerson Meyer; Accredited Family Law Specialist; Preeminent Family & Divorce Lawyer, *Doyle's Guide* 2019

Succession Planning: Identifying and Explaining the Key Issues for Your Property Clients

- The legal basics of transferring wealth from one generation to the next and what you need to know as an adviser
- Clients with businesses and external entities: What needs to be done when a will is not enough?
- The appropriation of property assets from an estate
- The importance of Enduring Powers of Attorney and why you need to know
- Challenges and risks of granny flat scenarios
- Case studies

Presented by **Adeline Schiralli**, Consulting Principal, Keypoint Law

"Great information about new changes and things to look out for".

"Good real life examples and tips, brilliant speakers".

SMALL BUSINESS STRUCTURING AND RESTRUCTURING CONFERENCE

2ND ANNUAL

FRIDAY, 18 OCTOBER 2019
9.00AM TO 4.45PM

\$695
1910AN02

If you're advising a client who is structuring a business at the very initial stage, there are immediate red flags you need to raise as well as the obvious tax issues. Potential risks at the event of a relationship breakdown, estate planning issues, insurance and asset protection, just to name a few. Similarly, small business restructuring brings its own set of challenges. Obtain a practical guide to small business CGT concessions and rollovers, GST and other duties that practitioners often miss in the restructuring process. Get on top of all the cutting edge strategies you will need when your client's small business needs to be structured or restructured.

CUTTING EDGE STRUCTURING STRATEGIES TO MAXIMISE TAX BENEFITS

Chair: **Vanessa Priest**, Partner, Baskin Clarke Priest

PRACTICAL WORKSHOP

How to Avoid the Risks & Traps of Small Business Structuring

- Key issues to consider at the initial client's meeting: a step by step checklist
- Expertly tailoring a business structure to maximise asset protection
- Top level structuring strategies in key business industries including professional services and agribusinesses
- Practical tips on buy/sell agreements and insurance arrangements: dealing with unexpected death of business partner
- Case study

Presented by **Morris Maroon**, Principal and Head of Tax, Argyle Lawyers

Family Law and Business Structuring: The Details You Cannot Ignore

- Gain an understanding of how family law property settlement works and why it's important to your clients
- Learn what assets and liabilities comprise the asset pool and key factors your clients should be aware of when setting up different structures
- Practical case studies into how a loan, business or trust may be included within the pool
- Obtain insight into how your clients can protect their assets with a financial agreement

Presented by **Eleanor Lau**, Partner, Lander & Rogers; Accredited Specialist in Family Law; Recommended Family & Divorce Lawyer, *Doyle's Guide* 2019

Discretionary Trusts and Business Structures: What can and Will go Wrong

- Tips and tricks for including testamentary trusts in the estate plan
- Inter vivos trusts and their implications for the estate plan
- The danger of a single trust for multiple strands of the family
- Cloning and splitting of trusts, and CGT consequences
- Stamp duty and land tax considerations

Presented by **Stephen Lynch**, Director, Somerville Legal; Accredited Specialist in Wills & Estates; Recommended Wills, Estates & Succession Planning Lawyer, *Doyle's Guide* 2018

COMPREHENSIVE GUIDE TO RESTRUCTURING FOR SMALL BUSINESS CLIENTS

Chair: **Tony Nunes**, Senior Client Director - Tax Consulting, Kelly + Partners Chartered Accountants; Chartered Tax Adviser

Small Business CGT Concessions: Unlocking the Latest Strategies

- Overview of the small business CGT concessions
- Recent changes you need to be up to date
- Extracting the small business concessions out of a company via a members voluntary liquidation
- Practical examples: tips and traps you can't afford to miss

Presented by **Sean Urquhart**, Director - Taxation Consulting, Nexia Australia; Chartered Tax Adviser

Keep Those Rollovers Rolling: Successfully Navigating CGT and other Rollovers

- Overview of the small business restructure rollover
- What other rollovers are available when restructuring is considered?
- Tips and traps of using rollovers
- Using rollovers with tax consolidation

Presented by **Stuart Le Cornu**, Partner, Fordham Group

GST, Duty and Restructuring a Business: Understanding the Interplay and Perfecting Your Strategies

- Key GST issues
 - Intra-group supplies and going concern exemptions
 - Input taxed supplies of shares/units
- Important duty
 - Corporate reconstruction relief: Australia-wide rules and recent changes
 - Asset and share/unit transactions: Australia-wide treatment by jurisdiction

Presented by **Andrew Rider**, Barrister, Level 22 Chambers; Chartered Tax Adviser

All our conferences count towards your CPD/CPE hours in accordance with the Rules of CA ANZ, CPA.

FAMILY BUSINESS ADVISORY CONFERENCE

2ND
ANNUAL

FRIDAY, 1 NOVEMBER 2019

9.00AM TO 4.45PM

\$695

1911AN01

Find the answers to the family business dream: How to avoid family conflict but ensure business success. In one information packed day you will gain the best strategies to help your family business clients throughout the entire business lifecycle. From startup and structuring to challenges such as business succession or relationship breakdown, to selling or exiting, bring yourself up to speed on the key strategies from the leading tax and family law experts. At the end of the day, you will know how to effectively assist your family business clients to maximise their tax benefits but minimise the potential risks throughout generations.

Chair: Bernadeene Cangelosi, Director, Family Enterprise Advisory, Deloitte Private

HOW TO AVOID COURT

Recent Case Update and the Implications for Your Family Business Clients

Bring yourself up to date with recent and important court decisions, examine their key takeaways and get up to date on hot topics, trends and recent developments so you'll be prepared to advise your family business clients with the latest information and strategies.

Presented by **Ishita Sethi**, Barrister, Second Floor Selborne Chambers; Chartered Tax Adviser

PERFECTING YOUR RESTRUCTURING AND TAX EXIT STRATEGIES

From Unsuitable to Ideal: A Guide to Fixing Family Business Structures

- Family businesses often grow or change over time, but their structures do not keep pace
- Prioritising between risk protection, family desires and commercial issues
- Why tax efficiency may not meet family needs?
- Dealing with expectations and sense of entitlement

Presented by **Clifford Hughes**, Principal, Clifford Hughes & Associates; Accredited Specialist in Taxation and Business Law; Chartered Tax Adviser

Your Preparation Guide and Tax Exit Strategies for Selling a Family Business

- Business sale or share sale: What's the difference and how to choose?
- Selling the family business
 - Negotiating and drafting the sale agreement from a tax perspective
 - How is the company taxed on the gain made?
 - Distribution of gain to shareholders
 - Post sale issues: what to do with the gain?
- Sale of shares
 - Method of sale and tax issues for the seller
 - Tax implications of paying a pre-sale and post-sale dividend
 - Pre-sale restructuring
- Transaction step summary including worked example

Presented by **Andy Milidoni**, Partner, Johnson Winter & Slattery; Chartered Tax Adviser

HOW TO TURN A FAMILY BUSINESS INTO AN OVERPERFORMING JUGGERNAUT

What You Need to Advise Family Business Owners on Startup

You will gain 7 key areas you need to highlight your family business clients for their start up:

- Why governance in each family business is different
- The 3 circle model in relation to a family business
- The value of the family business story that most family business owners usually ignore
- The new lens for estate planning in the family business context
- Shareholders agreements: avoiding the common traps
- Buy-sell agreements: issues you need to go through with your clients at the beginning
- Taking advantage of R&D tax incentives for your client's research and development activities

Presented by **Kirsten Taylor-Martin**, Partner, Grant Thornton; Accredited Family Business Advisor

How You can Assist in Impacting a Family Business' Performance

- Clients in distress: interpreting red flags in the most effective way
- Managing tax issues in distressed scenarios
- Directors' duties when the business is in financial difficulty
- Options and strategies to assist your family business clients

Presented by **Andrew Sallway**, Partner, Business Restructuring, BDO

AVOIDING THE RISKS, DRAMAS AND PITFALLS OF RELATIONSHIP BREAKDOWNS AND BUSINESS SUCCESSION

The Strategies and Information You Need to Deal with a Family Business & a Relationship Breakdown

- The approach the family law courts to the splitting of assets and treatment of income
- Valuation of assets: personal, companies and trusts
- What liabilities are taken into account: stamp duty, CGT and Division 7A loans
- The treatment of loans as liabilities
- Dealing with SMSFs and lessons you need to learn
- The pros and cons of pre-nuptial agreements for your family business clients

Presented by **Rachel Slat**, Director, Slat Family Lawyers; Accredited Specialist in Family Law; Recommended Leading Family and Divorce Lawyer, *Doyle's Guide* 2019

Modern Business Succession Planning: Strategies for Today's Clients

- The family dynamics and the relationships within the family
- Clarifying the asset ownership and asset control
- How to get succession under control: tips for trusted advisers
- Key pre-death and post-death strategies for your family business clients
- The inter-relationship with estate planning

Presented by **Phillip McGowan**, Director, de Groot's Wills and Estate Lawyers; Accredited Specialist in Succession Law; Leading Wills, Estates and Succession Planning Lawyer, *Doyle's Guide* 2019



LIVE ONLINE 1 HOUR ESSENTIAL UPDATES FOR ACCOUNTANTS AND FINANCIAL ADVISORS

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Join us at lunchtime on Thursdays and hear from Australia's leading practitioners present timely and relevant content from the comfort of your office or home. These sessions are highly interactive; you can ask questions during the session, share ideas and communicate directly with the presenter and/or other delegates. All sessions are supported by comprehensive materials that are emailed to participants prior to each session

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1 hour \$155	2 - 3 hours \$140 ph	4 - 5 hours \$120 ph	6+ hours \$99 ph	10+ hours \$77.50 ph
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To register please visit our website legalwiseseminars.com.au/accounting/ where the discount will apply automatically at the checkout or call us on 02 9387 8133.

ESSENTIAL SMSF & SUPERANNUATION UPDATES		
5/9/2019	TBAR, Rollovers and the Transfer Balance Cap	<input type="checkbox"/>
3/10/2019	Auditing Risks: A Practical Guide	<input type="checkbox"/>
7/11/2019	SMSF Trustee Death Benefit Payment Decisions	<input type="checkbox"/>
5/12/2019	Tax and Superannuation: Latest Developments	<input type="checkbox"/>
23/1/2020	LRBAs in SMSFs: Latest Developments	<input type="checkbox"/>
6/2/2020	SMSF Pension Strategies	<input type="checkbox"/>
5/3/2020	Best Interest Duty and Getting SMSF Advice Right	<input type="checkbox"/>
2/4/2020	Property Development in a Fund	<input type="checkbox"/>
7/5/2020	Insurance within SMSFs: A Critical Guide	<input type="checkbox"/>
4/6/2020	SMSF Portfolio Review	<input type="checkbox"/>

ESSENTIAL TAX UPDATES		
12/9/2019	GST Changes and Their Impact	<input type="checkbox"/>
10/10/2019	Dealing with Tax Debts	<input type="checkbox"/>
14/11/2019	ATO Audits on SMEs	<input type="checkbox"/>
5/12/2019	Who is an Australian Tax Resident?	<input type="checkbox"/>
23/1/2020	Foreign Hybrid Mismatch Rules	<input type="checkbox"/>
13/2/2020	Small Business CGT Concessions	<input type="checkbox"/>
12/3/2020	State Taxes Update	<input type="checkbox"/>
9/4/2020	Income Tax Update	<input type="checkbox"/>
14/5/2020	Division 7A in the Changing Landscape	<input type="checkbox"/>
11/6/2020	ATO Objections and Appeals	<input type="checkbox"/>

ESSENTIAL TRUSTS UPDATES		
19/9/2019	Trust Vesting	<input type="checkbox"/>
24/10/2019	Structuring for Asset Protection	<input type="checkbox"/>
21/11/2019	Testamentary Trusts and Deceased Estates	<input type="checkbox"/>
12/12/2019	Family Trusts	<input type="checkbox"/>
30/1/2020	Trusts: Hot Spots for 2020	<input type="checkbox"/>
20/2/2020	Discretionary Trusts and the Family Court	<input type="checkbox"/>
19/3/2020	Assisting Non-Residents to Set Up Trusts	<input type="checkbox"/>
16/4/2020	Trusts and Wealth Management	<input type="checkbox"/>
21/5/2020	Practical Trust Distribution Strategies	<input type="checkbox"/>
18/6/2020	Testamentary v Super v Family v Super Pensions	<input type="checkbox"/>

ESSENTIAL ESTATE PLANNING UPDATES		
26/9/2019	Conversations About Capacity: How to Start Them and why They are Important	<input type="checkbox"/>
31/10/2019	Exercising Power of Attorney	<input type="checkbox"/>
21/11/2019	Deceased Estates Update	<input type="checkbox"/>
12/12/2019	Tax Implications for Estate Structures	<input type="checkbox"/>
30/1/2020	Family Law and Estate Planning	<input type="checkbox"/>
27/2/2020	Financial Agreements and Relationships	<input type="checkbox"/>
26/3/2020	Child Support Issues	<input type="checkbox"/>
23/4/2020	Property Settlements in the Family Court	<input type="checkbox"/>
28/5/2020	Aged Care Essential Update	<input type="checkbox"/>
25/6/2020	Inheritance and Estate Planning	<input type="checkbox"/>

5 SIMPLE WAYS TO REGISTER	WEB legalwiseseminars.com.au	EMAIL info@legalwiseseminars.com.au	PHONE 02 9387 8133	FAX 02 9387 8711	POST PO Box 971, Bondi Junction NSW, 1355
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Hurry Time is Ticking! Early Bird for October programs ends Friday, 6 September. Early Bird for November programs ends Friday, 18 October.

YOUR DETAILS

Salutation _____ First name _____

Last name _____

Job Title _____

Company Name _____

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Special Dietary Requirements _____

GROUP AND MULTIPLE BOOKINGS: \$495
Register at the same time for 2 or more conferences or register 2+ delegates from your firm and pay just \$495 per delegate per conference

PAYMENT

All prices incl GST. This document will be a tax invoice for GST when fully completed and you make a payment that is under \$1000. Please take a copy for your records. ALL registrations must be paid in full prior to the date of the event.

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CONFERENCE NAME	Date	Code	Early Bird date	Early Bird fee	Std. fee	Face to Face	Live Online	On Demand Recording
2nd Annual Property Tax and Advisory	17 Oct	1910AN01	6 Sep	\$595	\$695	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2nd Annual Small Business Structuring and Restructuring Conference	18 Oct	1910AN02	6 Sep	\$595	\$695	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2nd Annual Family Business Advisory Conference	1 Nov	1911AN01	18 Oct	\$595	\$695	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

All our conferences count towards your CPD/CPE hours in accordance with the Rules of CA ANZ, CPA.

TERMS AND CONDITIONS

For Full Terms and Conditions and Privacy Policy please visit www.legalwiseseminars.com.au **Early Bird Offer:** Register and pay by 6 September for October programs and 18 October 2019 for November programs to receive the early bird offer. **Live online seminars and On Demand seminar recordings** prices are per person viewing only. They may not be distributed to another person nor may they be used for group viewings. **Variation of Program** Legalwise Seminars intends to run all programs as advertised but reserves the right to change the programs without notice and to cancel/postpone if required. If so, we will offer a transfer or a full refund/credit. **Transfer/Cancellation:** You may nominate a replacement delegate to attend in your stead at any time without charge. There is no cancellation, refund or credit available within 2 working days of the date of the program but you may nominate a replacement without charge. You may transfer from one program to another, or between face to face and online attendance within 2 working days of the date of the earlier program but then a transfer fee of \$75 for a half day program and \$150 for a full day program will be charged in addition to the original registration fee. No fee is charged to transfer between On-demand and Live and Online programs of exactly the same program. If you wish to cancel your registration, or transfer between face to face and electronic attendance, 3 to 5 working days prior to the date of the program then you will be charged an administration fee of \$75 for a half day program or \$150 for a full day program and the remainder of the original registration fee will be refunded/ credited. No fee is charged to transfer between On-demand and Live an Online programs of exactly the same program. You may cancel or transfer with no charge and receive a full refund or credit more than 5 working days prior to the date of the program. All notifications should be forwarded to info@legalwiseseminars.com.au. All credits expire 12 months from the date of the credit. **Privacy:** Legalwise Seminars Pty Ltd protects the privacy and security of information provided by you. By completing this form, you agree to the use of your personal information by Legalwise Seminars Pty Ltd. to process your registration or enquiry, to contact you about products, services and events, and for internal purposes. A list providing only the delegates' name, job title and company are provided to all presenters prior to the event.