

# Your Complete Professional Development Guide

Sydney Conferences  
+ 1 Hour Essential Online Updates

December 2019 - June 2020



TUESDAY, 18 FEBRUARY 2020  
9.00AM TO 4.45PM

~~\$745~~ \$590  
202AN01

From overseas beneficiaries to streaming capital gains to tax nightmares, you should be constantly reviewing your client's structures to determine whether it still fulfils their demands, or whether changing circumstances or tax legislation has created a better structuring option. Attend the Trusts Summit and you will walk away with a comprehensive guide to solve all these problems.

Chair: **John Stinson**, Partner, Diamond Conway Lawyers; Accredited Specialist in Business Law and Wills & Estates

## SESSION 1: TRUSTS, DISTRIBUTIONS AND RESIDENCY

9.00AM TO 12.45PM 202AN01A \$395

### What Attracts the Commissioner's Attention?

- Unpaid present entitlement and Division 7A: What's under the spotlight?
- Trusts distributions: when and how you and your clients get caught up
- How reimbursement agreements and family arrangements go wrong: important tips highly relevant to you and your clients

Presented by **Michelle Hartman**, Leader – Sydney Tax & Advisory, Deloitte Private

### Trusts, Families & Death: Unforeseen Possible Tax Nightmares

- Cash payments during the year but beneficiary dies before 30 June: what happens?
- Can a discretionary trust distribute to a deceased estate? Yes, No & Maybe!
- Family trust elections (FTEs) are treated cautiously, but what are the dangers of making an interposed entity election (IEE)?
- Exploring these issues using real life client cases

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

### Taxation of Foreign Discretionary Trusts: What to Watch out for

Gain key tips and traps regarding the taxation of foreign discretionary trusts, including working through:

- The transferor trusts provisions: When should the trust be treated as a transferor trust? And are there any exemptions?
- Section 99B: dealing with the receipt of trust income not previously subject to tax and lessons you can learn
- Application of TD 2017/23 and TD 2017/24: how to treat the capital gains that flow through foreign trusts

Presented by **Jonathan Ortner**, Partner and **Kaitlin Lowdon**, Senior Associate, Arnold Bloch Leibler

### Be Aware of the Risks: Resident Trusts with Foreign Assets or with Non-Resident Beneficiaries

Resident trusts that own foreign assets, earn income offshore or that distribute gains to non-resident beneficiaries have some unique considerations including:

- The application of the non-portfolio active business concessions and non-portfolio dividend concession to trusts
- Trusts' and beneficiaries' access to foreign income tax offsets
- The application of treaties to trusts
- The impact of state taxes on trusts with real property
- The ATO's new approach that taxes foreign resident beneficiaries on Australian and foreign source non-table Australian property capital gains

Presented by **Tony Nunes**, Senior Client Director and **Jane Harris**, Senior Tax Consultant, Kelly + Partners Tax Legal

## SESSION 2: YOUR EXPERT GUIDE TO STRUCTURING

1.30PM TO 4.45PM 202AN01B \$395

### PANEL DISCUSSION

#### How are Trusts Actually Used in an Ideal Business Structure?

- In the real world, what place does a trust have in your structure?
- What are some of the most common business restructuring situations that can arise where trusts are involved? What are the advantages of restructuring, and how is this approached at different stages of the business life cycle?
- Family business: Should a different business structure be considered in a changing family environment, especially as part of succession planning?
- Your opportunity to ask questions

Facilitator:

**John Stinson**, Partner, Diamond Conway Lawyers; Accredited Specialist in Business Law and Wills & Estates

Panellists:

**Vanessa Priest**, Partner, Baskin Clarke Priest

**Dung Lam**, Team Leader – Tax, Argyle Lawyers

**Peter Bembrick**, Partner, Tax Consulting, HLB Mann Judd NSW

#### Tax Threats to Trust Structures: Dealing with the Proposed Changes to Division 7A and their Impact on Family Trust Structures including Navigating the Murky Waters of Section 100A Reimbursement Agreements

- Significant changes in relation to the consultation paper released by Treasury
  - All existing Division 7A loans will be transitioned to a 10 year model including old section 108 loans
  - Post 16 December 2009 unpaid present entitlements (UPEs) will be transitioned into the 10 year model as well
  - Unclear treatment to pre 16 December 2009 UPEs
- The Liberal Government has deferred the start date of the proposed amendments until 1 July 2020
- How to plan for clients who have large outstanding Div. 7A loans or UPEs so that the proposed changes do not cause a sudden cash flow issue
- The proposed Div. 7A changes and their impact on trusts and strategies to deal with large Div. 7A loans and UPEs in light of the anti-avoidance provisions of Section 100A

Presented by **Dung Lam**, Team Leader – Tax, Argyle Lawyers

#### Maximising Access to Small Business CGT Concessions in the Context of Trusts

- Identifying when an asset is an 'active asset', connected entities, affiliates, etc.
- How to access the cash available from a disposal in a tax effective way
- How to characterise payments made under the retirement exemption
- The 8 February 2018 changes to the way that the concessions operate
- How the streaming changes in 2011 impact on planning for a sale

Presented by **Andrew Noolan**, Partner, Brown Wright Stein Lawyers

WEDNESDAY, 19 FEBRUARY 2020  
9.00AM TO 4.45PM

~~\$745~~ \$590  
202AN02

By investigating the latest estate planning issues, this full day program is particularly designed for you to grasp the essential skills you need to assist your clients with all complex scenarios. Master the key CGT implications of a deceased estate, understand the complex relationship between family law and estate planning, obtain the expert guide to cross border estate planning and learn how to deal with the death of an SMSF member. Don't forget to take this great opportunity to ask questions to our fantastic line of experts from both accounting and legal industries.

## ESTATE PLANNING STRUCTURES: TOP TIPS ON TAX, FAMILY AND TRUSTS

Chair: **Adeline Schiralli**, Consulting Principal, Keypoint Law; Accredited Specialist in Wills & Estates

### Dealing with the CGT Main Residence Exemption (MRE) for Deceased Estates and its Implications

- Overview of the CGT MRE for deceased estates
- How the cost of acquisition, time of acquisition and CGT discount rules apply for the representative and a beneficiary
- Qualifying for full or partial MRE
- Tips and traps in applying the MRE and implications

Presented by **Valentina Stojanovska**, Consultant, Sparke Helmore Lawyers; Principal, Black Book Legal; Chartered Tax Adviser

### Strategic Structuring for Estate Planning: How to 'Own Nothing but Have Access to Everything'?

- Notional estate provisions in NSW as they relate to:
  - Assets owned as joint tenants
  - Superannuation death benefits
  - Trusts and family companies
  - Making gifts prior to death
  - Entering into mutual Will contracts and how would it assist your clients
- Interesting cases and cautionary tales including *Hitchcock v Pratt*
- Case study for discussion

Presented by **Asheetha Jelliffe**, Partner, Bridges Lawyers; Accredited Specialist in Wills & Estates

### Interplay between Estates and Family Law: What Accountants Need to Know

- Family law, pre-nuptial agreements and the relevance to estate planning
- Case study: how to protect assets against a new spouse if your client's surviving spouse enters into a new relationship?
- How to protect a child's inheritance from their spouse? Do testamentary trusts work? What to do with lifetime family trusts?
- How to help children out with property purchases but still protect the assistance: the increased use of loan agreements and their impact on estate planning

Presented by **James Whiley**, Partner, Hall and Wilcox

*Incorporate practical knowledge and great stories in presentations.*

*Excellent materials. Useful content.*

## COMPLEX ESTATE PLANNING: YOUR QUESTIONS ANSWERED

Chair: **Chris Balalovski**, Partner, Business Services, BDO

### PANEL DISCUSSION

#### Hottest Issues You Need to Know about Estate Planning

- Should you be the executor of your client's will and how do you ensure that you get paid?
- What is your role as an accountant during preparation of a Will?
- When is it appropriate to suggest your client sets up a testamentary trust?
- Key challenges and considerations when a family business gets involved
- Your opportunity to ask questions

Facilitator:

**Chris Balalovski**, Partner, Business Services, BDO

Panellists:

**Christine Page**, Director, David Landa Stewart Lawyers; Accredited Specialist in Wills & Estates

**Ken Schurgott**, Solicitor Director, Schurgott & Co Lawyers

**Kirsten Taylor-Martin**, Partner, Private Advisory, Grant Thornton

#### Cross Border Estate Planning: Inheriting from Foreign Estates

- Key issues with inheriting from foreign estates
- International estate tax and issues having estates in multiple jurisdictions
- Planning issues facing foreign estates and beneficiaries
- Asset protection and practical family issues
- Case study

Presented by **Raymond Lim**, Solicitor Director, TEP Legal

#### New Skills Needed for you to Deal with Ageing Clients: Capacity, Cognition and Ability

- Mild cognitive impairment and decision making risk
- Managing the informed consent problem
- Embracing relational practice business models in your firm: why and how?

Presented by **Michael Perkins**, Practitioner Member, Academic Community of the Society of Trust and Estate Practitioners (STEP)

#### A Step by Step Guide to Manage the Death of an SMSF Member

- What, whom, when and how to notify
- Payment and taxation of super death benefits
- Corporate trustee v individual trustees
- Multi member v sole member SMSF
- Issues to watch out for

Presented by **Brian Hor**, Special Counsel, Superannuation & Estate Planning, Townsends Business & Corporate Lawyers

# CLIENT CARE AND PRACTICE DAY: WHY YOU SHOULD CARE



TUESDAY, 3 MARCH 2020  
9.00AM TO 4.15PM

~~\$745~~ \$590  
203AN01

By always acting as a client centric adviser, you will have the key to what makes a successful practice. Gain the essential skills of understanding your clients, communicating effectively with them and creating and maintaining a trusted relationship. In one short day meet all your CPD requirements in Client Care and Practice, and invest in what will bring you the biggest returns: clients.

Chair: Liz Hughes, Founder and Financial Planner, WealthSpring Financial

## COMMUNICATING AND DECISION MAKING

### Interplay between Psychology and Advisory: Have you Really Interpreted Your Clients' Needs in the Correct Way?

Gary will take us through the issues around psychology and how it has encroached into financial advice. Are advisers psychologists? Do we stray into areas we're not trained to deal in?

- To craft truly effective advice, we need to know everything: not just the quantitative information, but the qualitative information is arguably much more important
- How do we gain client's trust, so that they share their family information, their values?
- Traditional 'salesmanship' with a product sale being the adviser's goal: interpreting the clients' needs was subservient to the advisers needs
- Why we need to be sure that we have interpreted clients' need properly?
  - With the realities of FASEA requirements
  - Challenges of gathering new clients information due to the impact of the Millie's and social media

Presented by Gary Mitchell, Private Client Adviser, Shadforth Financial Group

### Telling it Like it is: Why Plain English is Better for Business

- Why complexity is your enemy
  - How plain English can be your biggest business advantage
  - Writing advice from the world's greatest investor
  - The 5-step technique that will make you a more effective writer today
- Presented by Peter Vierod, Founder and Managing Partner, Friendly Persuasion

### From a Lawyer's Perspective: Mental Incapacity, Decision Making and Your Role as a Financial Adviser

- The legislative framework
- The importance of incapacity documents for your client before they lose capacity
- Decision making and diminished capacity
- Recent case law updates
- The role of the financial advisor

Presented by Adeline Schiralli, Consulting Principal, Keypoint Law; Accredited Specialist in Wills & Estates

## ESTABLISHING, MAINTAINING AND EXPANDING YOUR CLIENT RELATIONSHIPS

### Client Protection, Retention & Referral: A Checklist for a Robust Onboarding Process

- What does a robust onboarding process look like and how to implement this in your business?
- What documentation required for each client to ensure you and they are protected?
- What are the consequences to you, your business and your client as a result of poor due diligence in onboarding?

Presented by Peter Bobbin, Managing Principal, Argyle Lawyers

### Managing Client Complaints: A Golden Opportunity

- Understanding the psychology of a client complaint
- Do's and don'ts when responding to a client complaint
- Attitudes and mindsets and longer-term focus
- Quantifying 'goodwill'

Presented by Joydeep Hor, Managing Principal, People + Culture Strategies

### Expanding Your Advice to Your Clients' Parents and Kids: Does it Ever Work?

- Playing the long game
- Setting yourself up for success
- Understanding the family dynamics
- Do you need different service packages for different life stages?
- How early is too early for a planning conversation?
- How does aged care fit in?

Presented by Sarah Penn, CEO, Mayflower Consulting

**FINANCIAL PLANNERS:  
Attend and Gain Your  
5 Mandatory Hours in  
Client Care and Practice**

**6 ATTEND THE FULL DAY AND EARN 6 CPD HOURS**

FASEA CPD Allocation: 6 hours in Client Care and Practice

# FAMILY LAW: TIPS AND TRAPS FOR ACCOUNTANTS

WEDNESDAY, 1 APRIL 2020

~~\$395~~ \$295

9.00AM TO 12.45PM

204AN01

Family breakdowns are times of enormous stress, and the financial implications of divorce and separation can be staggering. Your role as advisor is crucial as every single piece of information you prepare and provide can have a huge impact on the result. Join leading family lawyers and forensic accountants in Australia, to help you better understand your role as an accountant in the family law process. Learn how you can better assist your clients' financial decisions before marriage, in settlement and if necessary, in Court.

Chair: **William Sinclair**, Partner, Business Services, BDO

## The Most Important (and Interesting) Family Court Decisions that Impact Your Clients

- Property division: *Stanford & Stanford*
- Interim property settlement: *Strahan & Strahan*
- Assessing contributions of both parties: *Fields & Smith*
- Considering unsecured debts: *Biltoft & Biltoft*
- The rights of trustees in bankruptcy: *Trustee of the property of G Lemnos v Lemnos*

Presented by **Melinda Winning**, Partner, Barkus Doolan Family Lawyers; Accredited Specialist in Family Law; Leading Family & Divorce Lawyer, *Doyle's Guide 2019*

## Financial Agreements: Planning the Relationship before the Marriage

- Are they worth it? The state of play regarding enforcement of financial agreements will be enforced
- Different types of financial agreements: the scope of the protection that can be provided to a party
- Advantages of 'simple' versus 'complex' agreements: when each is appropriate
- Recitals and disclosure schedules and how you can help

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

## Tax Advocacy in Family Law Settlements and Litigation: Practical Assistance Accountants can Provide to Their Clients

- Accountants: value adding in family law
- Practical tips on tax losses, top-up tax and trust cloning
- Collaborative family law: how accountants can keep both clients post-divorce

Presented by **Jamie Burreket**, Managing Director, Broun Abrahams Burreket; Accredited Specialist in Family Law; Preeminent Family & Divorce Lawyer, *Doyle's Guide 2019*

## Assisting Your Client through the Family Law Process in a Most Effective Way

- Important role and duties of the accounting expert
- Dealing with the conflicts and picking sides
- Why trusts relevance are particularly important
- Why assessing a value is necessary even if there is no market
- How to assist your clients to negotiate a better outcome as a trusted adviser?
- When should a forensic accountant get involved?

Presented by **Joseph Box**, Partner - Financial Advisory and National Head of Forensic Consulting, Grant Thornton

# TRANSFER PRICING IN PRACTICE FOR SMES

WEDNESDAY, 1 APRIL 2020

~~\$395~~ \$295

1.30PM TO 4.45PM

204AN02

With rapid changing of the global business environment, transfer pricing is no longer only applicable to multinational enterprises, but also to your SME clients. And that is also why it is becoming one of the ATO's main focus areas. Get on top of the key principles and how transfer pricing provisions apply to SMEs. Hear from a panel of transfer pricing experts, and gain practical tips on documentation, reporting, and how to assist your clients to mitigate compliance risks.

Chair: **Lorena Sosa**, Partner - Transfer Pricing, Grant Thornton

## When Would Transfer Pricing Rules Apply to Your SME Clients: Key Principals and Practical Issues

- Australian transfer pricing rules: Important transfer pricing concepts and when they apply
- Significant Global Entity (SGE) provisions: When and how do the SGE rules apply to SME's?
- Penalties: What is the cost of getting it wrong!

Presented by **Joel Phillips**, Partner, Transfer Pricing, BDO

## Practical Guidelines for Transfer Pricing Documentation

- International perspective: overview of current OECD country-by-country reporting and documentation standards
- Local perspective: overview of Australian country-by-country reporting and documentation requirements
- Practical advice: practical tips to consider and traps to avoid

Presented by **Edin Mahir**, Director, Global Tax, PwC

## Practical Approach to Risk and Transfer Pricing Record Keeping

- Simplified transfer pricing record keeping options: small taxpayers, distributors, low value adding intra group services, low level loans, etc
- ATO risk assessment tools: practical tips and traps
- International Dealings Schedule disclosures

Presented by **Emmanuelle Roulet**, Senior Manager, International Tax, PKF



## UNABLE TO TRAVEL?

Why not attend our seminars live online or on-demand, on any device, 24/7

**3.5** ATTEND AND THE HALF DAY AND EARN 3.5 CPD HOURS

**3** ATTEND THE HALF DAY AND EARN 3 CPD HOURS

# SUPERANNUATION ESSENTIALS CONFERENCE

THURSDAY, 2 APRIL 2020

9.00AM TO 4.45PM

~~\$745~~ \$590

204AN03

Superannuation practitioners have been experiencing more tough times since the release of the accountants' exemption and the 2017 reforms. You have to be able to answer every single question your clients ask and provide them with practical solutions. Hear from those working at the coalface, keep updated with super compliance, gain practical tips on SMSF audits, and learn the most effective pension, contribution and property investment strategies.

Chair: Russell Reid, Director, Business Advisory & Superannuation

## ★ LATEST UPDATES

### Superannuation Audit: What's New and What Does it Mean to Your Clients

- How is the landscape changing around SMSF auditing?
- Why is this important for you and your clients?
- What has been the fall out of poor auditing practices in recent times?
- Who are the victims?
- What is the focus of the ATO and ASIC
- What is true audit independence
- Is the audit function simply a cost or value add?

Presented by David Soul, Managing Director, Saul SMSF

## PENSIONS AND PROPERTY INVESTMENT

### Tax Effective Pension Strategies and Practical Tips on TBAR

Now that we're a few years down the road from the introduction of the transfer balance cap (i. e., the limit imposed on amounts that can be transferred into a pension for which investment income is exempt from tax). You will explore:

- What new pension strategies have emerged to enable SMSF members to make best use of the superannuation world?
- What you should be mindful of when advising your clients to start or stop a pension?
- Are pensions set and forget, or are there actions that can be taken to ensure SMSF members optimise the amount they hold in tax free retirement phase?
- When will it be attractive to restructure a member's retirement phase pensions in the future?

Presented by Leigh Mansell, Director, SMSF Technical & Education Services, Heffron SMSF Solutions

### SMSFs and Property Investment

Examine property investment structuring opportunities for self-managed super fund trustees. Understand the investment strategy requirements and the different ways property can be used to meet future retirement needs. The investment strategy: what is acceptable?

- Real property: types of real property available
- Related parties: with whom can your clients invest?
- Borrowing and LBRAs: how this works
- Unit trusts: when is this a good alternative?

Presented Alexis Wheatley, Director, Wheatley Wealth Management

## CONTRIBUTIONS AND RETIREMENT STRATEGIES

### Maximising Contributions and being on Top of Total Super Balance

The sole purpose of a superannuation fund is to ensure that a member has accumulated benefits to meet death and retirement needs.

Contributions are the primary way in which to accumulate your clients' benefits for this purpose.

- Contributions for all phases of your client's life
- Understanding the work: benefit commencement
- Contribution in the lead up to retirement
- Combining benefit withdrawal and contribution strategies

Presented by Mark Wilkinson, Partner, Superannuation, BDO

### A Practical Guide to Sole Purpose Test and Identifying Compliance Risks

- What is the sole purpose test and why it matters
- Recent cases and ATO's view on sole purpose test
- Sole purpose test post Royal Commission and APRA review: will this impact SMSFs?
- Case studies and examples

Presented by Yvonne Chu, Head of Technical and Professional Development, Australian Unity

## ESTATE PLANNING AND UNEXPECTED CIRCUMSTANCES

### Practical Superannuation Strategies in Estate Planning

- Death benefits and the transfer balance cap
- Reversionary v non-reversionary pensions
- Child pensions and the transfer balance cap
- Rolling over death benefits
- Death benefit nominations: make sure you get it right!
- SMSFs: control on death and disability

Presented by Colin Lewis, Head of Technical Services, Fitzpatricks Private Wealth

### SMSFs Bracing for Unexpected Circumstances: Family and Relationship Breakdowns and Business Disagreement

Family and relationship breakup when combined with business disagreements can lead to a volatile mix. Sometimes these events can occur unexpectedly but usually the event occurs at the end of a long chain. Look at what may happen with a client's SMSFs and what the fund trustee and advisors should consider to assist clients for the potential 'bumpy ride' ahead. Using a number of case studies, you will cover:

- Impacts on a family law settlement on an SMSF
- Potential SMSF compliance issues and other practical problems
- Advanced planning strategies to help avoid issues with business disagreements
- Tips and traps when dealing with family law payments

Presented by Graeme Colley, Executive Manager, SMSF Technical & Private Wealth, SuperConcepts

**6.5** ATTEND THE FULL DAY AND EARN 6.5 CPD HOURS

FASEA CPD Allocation: 6.5 hours in Technical Competence



# NON RESIDENTS DOING BUSINESS IN AUSTRALIA



TUESDAY, 3 MARCH 2020

9.00AM TO 4.45PM (AEDT) Live from VIC

~~\$745~~ \$590

WEB203AV01

Foreign investors form an increasingly important part of Australia's economy. It's essential for you to understand the complex tax, commercial and legal issues that affect your foreign business and individual clients. This is the one day conference that will do that for you. Better interpret the immigration policies that impact your foreign business clients. Identify tax residency of both business and individual clients. Obtain practical checklists of establishing a business in Australia and avoid and manage any existing and potential disputes as a 'gatekeeper'. Not only limited to Australia, gain a comprehensive guide to protecting your clients' worldwide assets from a leading Australian family law expert. A conference you have to attend.

Chair: Josh Chye, Partner and Head of Tax, HLB Mann Judd

## SESSION 1: LATEST UPDATES AND STRATEGIES FOR NON RESIDENT CLIENTS

9.00AM TO 12.45PM

WEB203AV01A

~~\$395~~ \$295

## SESSION 2: PRACTICAL TIPS REGARDING YOUR INDIVIDUAL CLIENTS WITH FOREIGN TAX ISSUES

1.30PM TO 4.45PM

WEB203AV01B

~~\$395~~ \$295

### ★ RECENT UPDATES AND FUTURE DEVELOPMENTS AFFECTING YOUR PRACTICE

#### The Most Current Insights on Australia's Immigration Policy

- Overview of the Business Innovation and Investment program and how it would affect your foreign business clients
- Business Innovation and Investment (Provisional) Visa (subclass 188): Significant Investor stream or Premium Investor stream
- Subclass 132 Business Talent (Permanent) visa
- Bilingual Subclass 132 Business Talent (Permanent) visa

Presented by Maria Jockel, Legal Principal, BDO Migration Services; Accredited Specialist in Immigration Law

#### Corporate Tax Residency: Post Bywater Case and the Current Landscape

- The *Bywater* decision
- TR 2004/15: the ATO's position pre *Bywater*
- TR 2018/5 & PCG 2018/9: the ATO's position post *Bywater*
- Concessions and exemptions that are impacted

Presented by Gary Poon, Partner - Corporate & International Tax, BDO; Chartered Tax Adviser

#### Foreign Investors Running Businesses in Australia: Permanent Establishment vs Subsidiary

- What is a permanent establishment (PE)? What is a subsidiary?
- How might choosing one or the other when setting up business in Australia impact tax and reporting obligations?
- What advantages and disadvantages might arise from choosing one or the other?
- How have changes arising from the OECD's BEPS project impacted the PE articles of Australia's tax treaties?

Presented by Simon Dorevitch, Manager - Corporate & International Tax, A&A Tax Legal Consulting; Chartered Tax Adviser

#### Common Pitfalls for Foreign Investors: Shareholder Disputes and How to Avoid them

- Expectations of shareholders and regulators
- Dealing with regulators: practical tips and traps
- What to expect if a dispute arises from a foreign investor?
- The benefit of hindsight: what to consider at the outset

Presented by Monique Carroll, Special Counsel, King & Wood Mallesons

#### Tax Residency Rules for Individuals: A Practical Guide

- Overview of Australian tax residence
- Harding's case and Handsley's case, including the practical application of ordinarily resides test and domicile test
- Consultation developed by the Board of Taxation: tax residency reforms
- Residency of a trust, including ceasing to be a resident of Australia

Presented by Greg Judd, Senior Associate, Arnold Bloch Leibler

#### Overseas Assets and Income: the ATO's Current Focus

- Determining your client's tax residency: it's all about intention and evidence
- AUSTRAC and international funds transfers
- ATO's exchange of information with other countries
- ATO's data matching program with other government agencies
- Dealing with the ATO: important tips and traps

Presented by Yan Li Wang, Partner, HWL Ebsworth Lawyers

#### Protecting Your Client's Worldwide Assets: What You can Learn from Jurisdictional Settlement

- A brief overview of Family Law principles that accountants need to know
- Examples of the different approaches to family law in different jurisdictions compared to Australia
- Enforceability of orders overseas
- Protecting your client's human and financial property (both overseas and Australian held) in Australia
- The use of financial agreements under the *Family Law Act*

Presented by Mark Parker, Partner & Practice Group Leader, Lander & Rogers

“Excellent, very impressed with quality of speakers and content.”

“A solid understanding of legislation and presented in a clear simple way.”



# BUSINESS FORMATION AND EXIT STRATEGIES



WEDNESDAY, 4 MARCH 2020  
9.00AM TO 4.45PM (AEDT) Live from VIC

~~\$745~~ \$590  
WEB203AV02

Cover all the hottest issues you and your clients come across during business start-up and exit stages. You will be the expert in capital raising, franchising, and all tax, legal and commercial issues when you advise your clients to start their business at the initial appointment. Plus you will obtain the essential skills of restructuring and maximising the business value before exit, and important tips and traps on family business succession.

Chair: Daniel Arnephy, Director, Accru Melbourne; Chartered Tax Adviser

## SESSION 1: BUSINESS FORMATION

9.00AM TO 12.45PM WEB203AV02A ~~\$395~~ \$295

## SESSION 2: PRACTICAL EXIT STRATEGIES

1.30PM TO 4.45PM WEB203AV02B ~~\$395~~ \$295

### PANEL DISCUSSION

#### Determining the Right Business Structure after the Initial Client's Meeting

- Information you need from your clients for structuring purposes
- Are partnerships and trusts still the favorite structure for professional services?
- What attracts the Commissioner's attention regarding business structures?
- Key issues you need to consider for estate and succession planning

Facilitator:

Daniel Arnephy, Director, Accru Melbourne; Chartered Tax Adviser

Panellists:

Sophie Cohen, Head of Partners Legal, Partners Wealth Group  
Ross Higgins, Partner, Private Advisory, Mills Oakley; Chartered Tax Adviser  
Jacci Mandersloot, Director, MC Tax Advisors

#### Key Legal and Commercial Considerations on Starting a Business

- Where is the business going? The end game
- The balance between what your clients really need and cost: lawyers always talk like money doesn't exist
- If your clients had enough of what they are doing or had enough with their partners, how do they get out?
- What do you need to assist your clients to make this worth it? Realistic income budgets

Presented by John Turnbull, Partner, Private Advisory, Mills Oakley; Accredited Specialist in Business and Property Law

#### Capital Raising for Start-ups: Practical Tips for SME Advisers

- Structuring considerations and how they are relevant to capital raising
- Getting the house in order for fundraising
- Key issues in relation to remuneration of key personnel
- Angel funders/ family offices
- Incubator & accelerator programs
- Venture capital funds and private equity funds
- Understanding venture capital and private equity acronyms and concepts
- Different equity funding mechanisms
- What to address in shareholders agreements and what you need to know

Presented by Thomas Kim, Partner, HWL Ebsworth Lawyers

#### Should Your Clients Consider Franchising?

- What is a franchise?
- Franchising v. licensing or distribution?
- Challenges facing franchisors and franchisees
- Key legal and commercial considerations when starting a franchise business
- Key legal and commercial considerations when buying a franchise

Presented by Andrea Pane, Partner, Piper Alderman

#### Restructuring the Business to Better Extract the Wealth before Exit

- How does the client wish to exit and when?
- How is the business currently structured and what tax attributes does it exhibit?
- What tools does the client have to restructure and are the technical requirements met?
- Are the anti-avoidance rules an issue?
- Can the client discharge the onus of proof?

Presented by Neil Brydges, Principal Lawyer, Sladen Legal

#### A Practical Guide to Maximise the Business Value and Get Ready for Exit

- Australian statistics in relation to succession planning
- Basic valuation theory could assist your clients to maximise their business value
- Maximising value: key areas of focus during a transaction
- A detailed sales process checklist as part of your client's exit strategy
- Practical examples and case studies

Presented by Steven Perri, Partner, PKF Melbourne

#### Business Succession: A Practical Guide to Inter-generational Business Transfer

- Preparing for inter-generational succession: what are the foundations for success?
- Transferring control to the next generation: key considerations
- Transferring ownership to the next generation: key considerations
- Practical measures to prepare the next generation for succession
- Case studies: some examples of what can go right and wrong

Presented by Fiona Hinrichsen, Associate Partner - Family Office Advisory Services and Private Client Services, EY



## GST MASTERCLASS

THURSDAY, 26 MARCH 2020 **\$395** \$295  
9.00PM TO 1.15PM (AEDT) Live from VIC WEB203AV04

It has been almost 20 years since the introduction of GST and this is a half day GST Masterclass that every tax adviser needs.

Chair: Rachel O'Donnell, Special Counsel, Hall & Wilcox

### All your GST Questions Answered

- Do charities and deductible gift recipients have to pay GST?
- How are joint ventures and partnerships treated differently for GST purposes?
- How complicated can tripartite arrangements be?
- Where is the line drawn for GST free food and medical goods?
- What are GST consequences of external and in-house litigation funding?
- Commercial settlements: what is required of lawyers and accountants?
- What rules relate to apportionment, allocations and nexus
- What is the impact of giving cash cards as incentives to customers?
- What are the GST issues for insolvency practitioners?
- Is the taxation of Zombies a serious topic?

Presented by Ken Fehily, Director, Fehily Advisory; Chartered Tax Advisor

### Key GST Issues in Property Development

- GST treatment of various property sales
- The new GST withholding regime: protecting your clients
- Are any of your clients accidental property developers? And how can you assist?
- Margin scheme: Can your clients use it? Should they use it?
- GST and property: other useful concessions and traps you should be aware

Presented by John Russell, Senior Associate, MinterEllison

### Practical Tips and Traps on Going Concern

- The importance of the identification of the relevant 'enterprise'
- Are 'all things necessary' for the relevant 'enterprise' being supplied?
- Is there a sufficient 'agreement' to apply the margin scheme (what about cascading clauses)?
- Adjustments under Division 135: don't get caught out
- Who bears penalties/ interest if going concern treatment fails?

Presented by Cameron Forbes, Special Counsel, Clayton Utz

### GST and E-Commerce: Issues that Must be Considered

- GST issues and the customer experience when purchasing online
- GST issues for B2C versus B2B
- The GST treatment of loyalty programs, vouchers and discounts
- Selling through marketplaces
- Going global: How are indirect taxes changing around the world?
- Selling into Australia? What you should consider

Presented by Suzanne Kneen, Partner, PwC

### Effectively Handling GST Audit: Managing the Outcome from Start to Finish

- Preparation and prevention: tax risk governance and ATO expectations
- ATO streamline tax assurance reviews / integrity of business systems reviews
- The role of private rulings and voluntary disclosures once an audit has started
- How to be in conciliatory engagement with the ATO
- Insights on alternative dispute resolution (ADR) whether and how to settle
- Certainty in the application of tax law

Presented by Andrew Barrah, Partner, Grant Thornton



## DEALING WITH TAX AUTHORITIES

THURSDAY, 26 MARCH 2020 **\$395** \$295  
2.00PM TO 5.15PM (AEDT) Live from VIC WEB203AV05

Accountants spend a lot of time dealing with tax authorities. As your clients' representative, it's crucial to stay informed and advise your clients early on matters that might result in tax disputes and relieve their burdens by acting and managing communication on their behalf. After this informative half day program, you will gain the keys to success when dealing with tax authorities.

Chair: Paul McCartin, Partner, PwC

### ATO Audits: Practical Tips and Traps

Explore how best to deal with the ATO during the audit stage, including:

- Approach: proactive or reactive? Big picture or narrow focus?
- Responding to requests for information and notices under compulsory access powers
- Facts vs assumptions, and early evidence preparation
- Consideration of non-tax issues, e.g. contract law, equity, trusts, company law
- Responding to position papers

Presented by Amber Agustin, Partner, Clayton Utz and Angela Lee, Barrister, Aickin Chambers

### Handling Director Penalties for Your SME Clients

The DPN regime makes company directors (and perhaps others) personally liable for a range of unpaid company tax liabilities. While there may be Phoenix business operators out there, this personal liability doesn't require some sort of fraudulent intent and can be automatically triggered by the legislation. This means that the owners of SME company businesses which suffer cash flow problems as victims of external forces can have their personal assets exposed to the Commissioner.

- The background to the DPN provisions
- DPN exposure for PAYG withholding, superannuation guarantee and GST
- Defenses that may be available
- Dealing with the ATO
- DPN's and asset protection

Presented by Damian O'Connor, Principal, Tax + Law

### CASE STUDY

#### Tax Disputes Management: A Comprehensive Guideline

- Amended assessments, default assessments and objections
- Litigation (Federal Court vs AAT) and test case funding
- Briefing counsel
- Preparation of evidence (expert and lay witnesses)
- Settlements and alternative dispute resolution

#### Debt Collection Negotiation and Remission of Interest

- The Commissioner's debt recovery powers
- Payment arrangements
- Winding up proceedings, creditors' petitions, garnishees and other means of recovery
- Garnishees
- Penalties, interest and remission

Presented by Stephen Chen, Special Counsel, MinterEllison

4 ATTEND THE HALF DAY AND EARN 4 CPD HOURS

3 ATTEND THE HALF DAY AND EARN 3 CPD HOURS



# SMALL BUSINESS RESTRUCTURING WORKSHOP

TUESDAY, 17 MARCH 2020 **\$395** \$295  
1.30PM TO 4.45PM (AEST) Live from QLD WEB203AQ03

Client business structures can regularly be unsuitable for present circumstances. Whether they were not correctly created in the first place, operations have changed over time, succession planning issues have arisen or any other multitude of reasons.

In this workshop you will examine in detail the what, where, why & how SME restructures can be done, whether using the small business CGT concessions, the small business rollover restructure or other provisions.

Other crucial issues impacting restructures that will be covered include dealing with general legal issues such as transferring employees, leases and intellectual property. Duty exemptions and concessions for business restructures that can be applied will also be addressed.

Delve into case studies that are real life client cases where restructures have been undertaken. Explore issues such as:

- Application of the safe harbour principles
- Succession planning which satisfies the 'genuine restructure' test
- Satisfying the ATO view of ultimate economic ownership when trusts and companies are involved
- Legal documentation required to properly implement structures
- Using the 15 year retirement concession to transfer business real property into SMSFs

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

### Testimonials from Clifford's prior presentations:

*Best presenter!! Very knowledgeable, expert, interesting and fantastic*

*Very engaging and enjoyable to listen to. I was able to relate the information to practical examples*

*Practical presentation and well presented. I enjoyed the examples and perspective that you can't always have it all*

## 2020 FULL YEAR SCHEDULE

Complete your professional development plan for the coming year with our 2020 schedule of events. Our industry-leading conferences and online options allow you to connect and learn from colleagues and thought-leaders operating at the coal face.

Immerse yourself in our programs covering the latest developments in family business advisory, SMSFs, trusts and estate planning, plus general practice personal development that will ensure your business operates smoothly whilst delivering exceptional service to your clients.

Make sure 2020 is the year you expand your client network and achieve your business goals.

ATTEND FACE TO FACE IN SYDNEY OR ONLINE				
Code	Date	Conference	Fee	Hours
205AN01	26 May	Accountant Personal Development Day	\$745	7
205AN02	27 May	Business Formation and Exit Strategies	\$745	7
208AN01	18 Aug	Property and Construction Tax	\$395	4
208AN02	18 Aug	Corporate Tax: Essential Update	\$395	3
208AN03	19 Aug	Taxation for Non-Resident Australians	\$395	4
208AN04	19 Aug	Forensic Accounting: Strategies for Success	\$395	3
209AN01	4 Sep	SMSF Day 2020	\$745	7
209AN02	11 Sep	3rd Annual Small Business Structuring and Restructuring Conference	\$745	7
2010AN01	15 Oct	Doing Business Beyond the Box	\$395	4
2010AN02	15 Oct	International Tax: Business Across Borders	\$395	3
2010AN03	16 Oct	Tax Fundamentals	\$395	4
2010AN04	16 Oct	CPD Compliance: FASEA Compulsory Areas	\$395	3
2011AN01	15 Nov	3rd Annual Family Business Advisory Conference	\$745	6.5

### CORPORATE SUBSCRIPTIONS AVAILABLE

If you are interested, please contact Jacqui on 0416 432 740 or write an email to [jpacey@legalwiseseminars.com.au](mailto:jpacey@legalwiseseminars.com.au)

**3** ATTEND THE HALF DAY AND EARN 3 CPD HOURS

FASEA CPD Allocation: 3 hours in Technical Competence



# LIVE ONLINE 1 HOUR ESSENTIAL UPDATES FOR ACCOUNTANTS AND FINANCIAL ADVISORS



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.

**The more you learn, the more you save!**

<b>1 hour</b> \$155	<b>2 – 3 hours</b> \$140 ph	<b>3 – 5 hours</b> \$120 ph	<b>5+ hours</b> \$99 ph	<b>10+ hours</b> \$77.50 ph
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To register please visit our website [legalwiseseminars.com.au/accounting/](http://legalwiseseminars.com.au/accounting/) where the discount will apply automatically at the checkout or call us on 02 9387 8133.

ESSENTIAL SMSF & SUPERANNUATION UPDATES		
On Demand	TBAR, Rollovers and the Transfer Balance Cap	<input type="checkbox"/>
On Demand	Auditing Risks: A Practical Guide	<input type="checkbox"/>
10/12/2019	SMSF Trustee Death Benefit Payment Decisions	<input type="checkbox"/>
5/12/2019	Tax and Superannuation: Latest Developments	<input type="checkbox"/>
21/01/2020	LRBAs in SMSFs: Latest Developments	<input type="checkbox"/>
6/2/2020	SMSF Pension Strategies	<input type="checkbox"/>
26/02/2020	Super and Estate Planning	<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"/>
30/4/2020	Tax and Superannuation: Latest Developments	<input type="checkbox"/>

ESSENTIAL TAX UPDATES		
On Demand	ATO Audits on SMEs	<input type="checkbox"/>
On Demand	Tax Disputes and the Commissioner's Recovery Powers	<input type="checkbox"/>
On Demand	Division 7A in the Changing Landscape	<input type="checkbox"/>
On Demand	The Gerry Harvey Tax: Helping Foreign Businesses Navigate the new Australian GST Landscape	<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"/>
2/05/2020	Employment Tax and Single Touch Payroll Update	<input type="checkbox"/>
14/5/2020	ATO Objections and Appeals	<input type="checkbox"/>
11/6/2020	Income Tax Update	<input type="checkbox"/>

ESSENTIAL TRUSTS UPDATES		
On Demand	Trust Vesting	<input type="checkbox"/>
On Demand	Discretionary Trusts and the Family Court	<input type="checkbox"/>
On Demand	Structuring for Asset Protection	<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	Testamentary Trusts and Deceased Estates	<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		
On Demand	Conversations About Capacity: How to Start Them and why They are Important	<input type="checkbox"/>
On Demand	Exercising Power of Attorney: What Accountants and Financial Planners Need to Know	<input type="checkbox"/>
On Demand	Deceased Estates Administration Update	<input type="checkbox"/>
12/12/2019	Tax Implications for Estate Structures	<input type="checkbox"/>
4/02/2020	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	Ageing Thoughtfully: Estate Planning Issues in Aged Care and Retirement	<input type="checkbox"/>
25/6/2020	Inheritance and Estate Planning	<input type="checkbox"/>

<b>5 SIMPLE WAYS TO REGISTER</b>	<b>WEB</b> legalwiseseminars.com.au	<b>EMAIL</b> info@legalwiseseminars.com.au	<b>PHONE</b> 02 9387 8133	<b>FAX</b> 02 9387 8711	<b>POST</b> PO Box 971, Bondi Junction NSW, 1355
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## Hurry Time is Ticking! Early Bird Registrations end 24 December 2019

### YOUR DETAILS

Title  First name

Last name

Job title

Organisation

Postal address

City  State  P/Code

Email

Phone

Mobile

**GROUP AND MULTIPLE BOOKINGS: \$545**  
Register at the same time for 2 or more conferences or register 2+ delegates from your firm and pay just \$545 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.

**CREDIT CARD** Charge \$  to my  
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 Email your remittance to [accounts@legalwiseseminars.com.au](mailto:accounts@legalwiseseminars.com.au) and quote your name and company name in the bank transaction reference.

**CHEQUE** Please find enclosed a cheque for \$  made payable to Legalwise Seminars Pty Ltd  
 ABN 40 049 329 749, ACN 102 742 843

### Please register me for these Sydney programs **VENUE: CLIFTONS, LEVEL 3, 10 SPRING STREET, SYDNEY**

CONFERENCE NAME	Code	ESUMMER SALE	Std. fee	Face to Face	Live Online	On Demand Recording
<b>Trusts Summit</b>	202AN01	\$590	\$745	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Session 1: Trusts, Distributions and Residency	202AN01A	\$295	\$395	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Session 2: Your Expert Guide to Structuring	202AN01B	\$295	\$395	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Estate Planning Conference 2020</b>	202AN02	\$590	\$745	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Client Care and Practice Day: Why You Should Care?</b>	203AN01	\$590	\$745	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Family Law: Tips and Traps for Accountants</b>	204AN01	\$295	\$395	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Transfer Pricing for SMEs</b>	204AN02	\$295	\$395	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Superannuation Essentials Conference</b>	204AN03	\$295	\$745	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

### Please register me for these online seminars

CONFERENCE NAME	Code	SUMMER SALE	Std. fee	Live Online	On Demand Recording
<b>Non Residents Doing Business in Australia</b>	WEB203AV01	\$590	\$745	<input type="checkbox"/>	<input type="checkbox"/>
Session 1: Latest Updates and Strategies for Foreign Business Clients	WEB203AV01A	\$295	\$395	<input type="checkbox"/>	<input type="checkbox"/>
Session 2: Practical Tips Regarding your Individual Clients with Foreign Tax Issues	WEB203AV01B	\$295	\$395	<input type="checkbox"/>	<input type="checkbox"/>
<b>Business Formation and Exit Strategies</b>	WEB203AV02	\$590	\$745	<input type="checkbox"/>	<input type="checkbox"/>
Session 1: Business Formation	WEB203AV02A	\$295	\$395	<input type="checkbox"/>	<input type="checkbox"/>
Session 2: Practical Exit Strategies	WEB203AV02B	\$295	\$395	<input type="checkbox"/>	<input type="checkbox"/>
<b>GST Masterclass</b>	WEB203AV04	\$295	\$395	<input type="checkbox"/>	<input type="checkbox"/>
<b>Dealing with Tax Authorities</b>	WEB203AV05	\$295	\$395	<input type="checkbox"/>	<input type="checkbox"/>
<b>Small Business Restructuring Workshop</b>	WEB203AQ03	\$295	\$395	<input type="checkbox"/>	<input type="checkbox"/>

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