



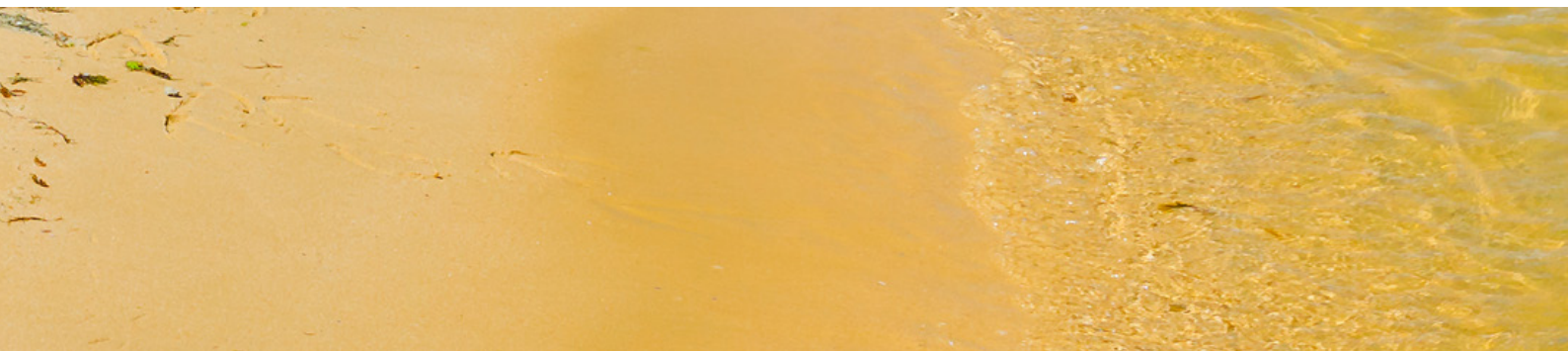
THE TAX INSTITUTE



2019 Estate and Succession Planning Intensive

21–22 February 2019 | Crown Perth

10.5 CPD hours



Welcome

Over the next 20 years there will be the biggest intergenerational transfer of wealth ever. Couple this with Australia's ageing population and there's no doubt your clients will need to talk to someone about their estate and succession planning; make sure it's you!

The growth in the wealth of Australians, diversity of business structures and changing family dynamics means that estate and succession planning has become of paramount importance. At a time when we live longer and are working later into life, tax laws only continue to change and become more complex. There has never been a more important time to obtain advice in relation to estate and succession planning.

This one-and-a-half-day program will provide delegates with an in-depth understanding of relevant issues which legal and accounting practitioners may face when advising on estate planning issues or acting as an executor.

Including a practical workshop, with real world estate and succession planning issues and opportunities, the program features a fantastic line up of interstate and local speakers.

Central

Being held at Crown Perth, with free parking, getting to the Intensive is hassle free.

Relevant

The 1.5 day program, will provide attendees with the knowledge and skills to advise their clients on issues they face on a daily basis.

Flexible

Attendees can choose a number of registration options including full event registrations, single day registrations or purchasing an employer ticket to share among the firm.



Modiesha Stephens, CTA
Chair, Conference Organising Committee

Speakers



Chris Balalovski, CTA
BDO



Yikai Hoe, CTA
Provident Lawyers



Caroline Teo
Paterson and Dowding



Sally Bruce
Jackson McDonald



Tim Lethbridge
Croftbridge



Lucy Thomas
Paterson and Dowding



Dudley Elliott, CTA
Trove Group



David W Marks QC, CTA
Queensland Bar



Loreena Gillon, CTA
Arithmos Chartered Accountants



Daniel Taborsky, CTA
EY Law

Early bird offer

Register on or before Friday 1 February 2019 to save!

Technical program

Day 1 – Thursday, 21 February 2019

Time	Session	Presenter
8.30–9.00am	Registration	
9.00–10.00am	Session 1: Succession planning, how to achieve harmony between estate and non-estate assets This session will discuss how to deal with estate and non-estate assets in the context of an overall succession plan. It will focus on personal, as well as trust and company succession, touching on shareholder agreements, trust amendments, resettlement issues and superannuation. Finally, it will explore ways in which succession strategies for estate and non-estate assets might be weaved together to achieve equalisation in terms of the distribution of a client's overall wealth.	Sally Bruce Jackson McDonald
10.00–11.00am	Session 2: Ethical considerations for advisers in estate planning All advisers are potentially faced with issues of conflict and potential liabilities when taking on roles, such as executor, thinking that they are assisting their clients. In what will be an interactive and eye-opening session, David will highlight the risks for all advisers (accountants, lawyers or otherwise). This session will cover: <ul style="list-style-type: none"> – Acting as attorney, executor, trustee/appointor – Ethical pitfalls and best practice when asked to assume roles – Guarding against adviser liability – Taking instructions and gaining meaningful consent – Managing conflicts between spouses/family members – Potential conflicts between adviser and client – Knowing your role. Giving of legal advice? Scope of insurance? 	David W Marks QC, CTA Queensland Bar
11.00–11.15am	Morning tea	
11.15–12.45pm	Session 3: Succession planning for family business Advisers involved in the establishment, operation and winding-up of a family business traverse into advice areas that include tax, trusts, companies, bankruptcy/insolvency, superannuation, estates and family law (and more!). This session will highlight some of the most critical aspects of those advice areas, equipping advisers with the relevant fundamental knowledge. It will also discuss some specific and more-sophisticated strategies relating to several of the advice areas, which are able to be immediately implemented with most family business clients.	Chris Balalovski, CTA BDO
12.45–1.30pm	Lunch	



Technical program continued

Day 1 – Thursday, 21 February 2019

Time	Session	Presenter
1.30–2.30pm	Session 4: Administering deceased estates – A practical perspective The taxation and administration implications of deceased estates with different types of assets, obligations and family dynamics, result in various issues for advisers to consider. This session will discuss some of the issues that you may encounter either as executor, or as adviser to the executor including: <ul style="list-style-type: none">– Death and probate– Dealing with entities and other significant assets– CGT implications including the impact of resident vs non-resident beneficiaries– Taxation issues for the executor of the deceased estate before and after the three-year time frame in s 99	Loreena Gillon, CTA Arithmos Chartered Accountants
2.30–3.15pm	Session 5: Division 7A and estate planning With proposed amendments to Division 7A on the horizon, now more than ever, advisers must consider Division 7A issues when providing estate planning advice. In particular, intercompany loans and unpaid present entitlements (UPEs) must be dealt with appropriately to ensure estate planning objectives are realised. This session will consider: <ul style="list-style-type: none">– The proposed amendments to Division 7A– The application of Division 7A to deceased estates– Strategies to deal with loans and UPEs (before and after death)– Other tax considerations	Daniel Taborsky, CTA EY Law
3.15–3.30pm	Afternoon tea	
3.30–5.00pm	Session 6: Workshop: Testamentary Trusts The blended families of the 21st century brings with it many challenges. As we consider the passing of wealth from one generation to another there are a number of planning and control matters that need to be addressed whether with respect to superannuation, family trusts, estate assets and other. This session brings together the key messages from the prior sessions into a practical workshop whereby the various issues, problems and solutions will be discussed and ideas shared. The case study will have more intertwined relationships than Home and Away, Neighbours and the Bachelor put together as we try and get our mystery clients' affairs structured, so that when their time comes, the carnage will be reduced.	Dudley Elliott, CTA Trove Group
5.00pm	Close	

Lead the way in tax

There is no time like the present to join Australia's premier tax body and take advantage of the special new member introductory offer.

For an additional \$340 on the member registration fee you will receive membership until June 2020.

Member benefits include:

- *Taxation in Australia* journal
- *TaxVine* e-newsletter
- CPD event discounts
- Publications and tax product discounts
- Business Alliance Partner discounts.

Become a member

See registration form for details.

Day 2 – Friday 22 February 2019

Time	Session	Presenter
8.30–9.00am	Registration	
9.00–10.00am	Session 7: My client is dead – Super! Generally, an estate planner's work is only half done after a client's Will is prepared. This is because superannuation usually forms a large part of the client's wealth outside of their personal estate. This presentation will explore the following issues for advisers in superannuation planning <ul style="list-style-type: none"> – Navigating the relevant transfer balance cap rules for funds in "retirement phase" – What happens to superannuation benefits when a member dies – Evaluating the 'tools' and strategies that advisers use for superannuation planning and The tips and traps to superannuation planning in the context of federal taxes and state duties – The viability of the "set and forget" superannuation strategies 	Yikai Hoe, CTA Provident Lawyers
10.00–10.45am	Session 8: Death during divorce This session covers the impact of death when parties separate or divorce. It explores the interaction between estate planning, estate administration and family law including: <ul style="list-style-type: none"> – How is everything split if one of the parties dies after separation – Who gets to care for the children if one of the parents dies and can a clause in the Will help – Does it matter whether the parties are in a de facto relationship or marriage? – How does an administrator or executor of an estate deal with family court proceedings that are on foot? How does the Court deal with the potentially competing claims of the former spouse as against the beneficiaries of the deceased estate? – How does the Court deal with the potentially competing claims of the former spouse as against the beneficiaries of the deceased estate 	Caroline Teo and Lucy Thomas Paterson and Dowding
10.45–11.00am	Morning tea	
11.00–12.00pm	Session 9: Contested estate matters Contested estate litigation seems more popular than ever before. This session will focus on the types of Will disputes regularly handled by the Supreme Court of Western Australia, including claims pursuant to the <i>Family Provision Act 1972</i> (WA), and provide a general overview of the applicable legal principles. Participants will be taken through relevant and interesting case examples to enable discussion of some common and novel issues that arise in such litigation. The session will also touch on how appropriate <i>inter vivos</i> advice and planning can impact upon the nature, duration and viability of Will disputes.	Tim Lethbridge Croftbridge
12.00–1.00pm	Session 10: Philanthropy and estate planning A significant consideration for the majority of wealthy Australians is their philanthropic activity and legacy. Advisers need to be prepared to assist their clients to understand various relevant aspects of this advice area, which are beyond merely facilitating introductions to third-party professional service providers. This session will highlight various important considerations, including the drafting of Wills to make effective gifts to charities, advisers participating in Private Ancillary Funds, the link between philanthropy and superannuation, and also the operation of special disability trusts.	Chris Balalovski, CTA BDO
1.00pm	Close	



Presenter profiles

Chris Balaovski, CTA, has a career spanning more than 32 years and provides complex commercial as well as legal advice to a broad spectrum of high net wealth individuals and their associated entities. As a taxation and Superannuation law specialist, Chris provides high-level accounting and taxation compliance services as well as strategic legal and commercial advice on matters including acquisition, holding and disposal of various assets, derivation of income and incurring of expenses. Chris is the Chairman of the Self-Managed Independent Superannuation Funds Association. Responsible for representing the interests of self-managed superannuation funds to Government and authorities within the superannuation industry.

Sally Bruce is a Special Counsel with Jackson McDonald Lawyers. She has over 20 years' experience in estate planning and works closely with clients to develop tailored plans, including multi-generational solutions for the firm's high net worth clients. Sally's estate planning practice is complemented by her work in the field of estate litigation. Sally has been involved in numerous family provision claims and solemn form probate matters. Her experience in this area helps her to identify potential pitfalls at the planning stage and minimise the risk of a challenge. Apart from estate planning and estate litigation, Sally also practices in the areas of trusts, deceased estates and guardianship and administration. Sally is a member of the Law Society of WA and the Society of Trust and Estate Practitioners. She is a member of the Law Society's Elder Law & Succession Committee and on the board of Diabetes Research WA.

Dudley Elliott, CTA, is a Director with Trove Advisory Group. He has over 30 years' experience in advising businesses on taxation issues, structuring, financing and exit strategies. He commenced his career in the early 1980's in banking, before moving into public accounting in 1988 firstly with BDO and then later to Deloitte where he became a partner in 1999. In 2007 he left Deloitte to establish his own practice advising clients and other practices. This has

evolved into Trove Advisory Group and operates from Subiaco. Dudley is a recognised taxation specialist, he holds a Masters of Taxation and is a Chartered Accountant. He is a Chartered Tax Adviser and a Senior Fellow of FINSIA.

Loreena Gillon, CTA, is the Director of Arithmos Chartered Accountants, a niche chartered accounting firm operating in West Perth for the past 21 years. Her practice has a client base of predominantly professionals, all of whom operate & manage their affairs through various structures, including Trusts and Self-Managed Superannuation Funds. Prior to establishing her chartered accounting practice Loreena worked for accounting firms in the business services area. Loreena is a Chartered Tax Adviser, a Fellow of CAANZ and a member of the society of Trust and Estate Practitioners. Deceased estates are Loreena's area of special interest and she regularly presents on the topic.

Yikai Hoe, CTA, is the director and founder of Provident Lawyers, a superannuation, taxation and commercial law firm in Western Australia. He has a Bachelor of Laws and Sciences (Pharmacology) from the University of Western Australia. Yikai was admitted as a legal practitioner in the Supreme Court of the ACT and WA in 2008, and the High Court of Australia in 2010. At Provident Lawyers, Yikai practices in superannuation and tax matters (with particular interest in SMSFs). He also has experience in state duties, trusts, property, commercial transactions, business succession planning and estate planning law. He was also a tax consultant for three years with top-tier accounting firm and a lawyer for eight years with a boutique law firm specialising in superannuation and taxation law. He is a Chartered Tax Adviser and is also a member of the SMSF Association.

Tim Lethbridge has been practicing in general commercial litigation for over 16 years, recently establishing his own law firm with colleague Elise Croft. Tim has acted for private clients, statutory corporations, charities, SMEs and large corporations, including financial institutions. Tim regularly acts on contested estate matters, appearing for

clients in the Supreme Court, the Court of Appeal and the State Administrative Tribunal. Apart from estates disputes and general commercial litigation, Tim also practices in employment law and has recently appeared in a coronial inquiry.

David W Marks QC, CTA, is a commercial Silk at the Queensland Bar practising principally in tax. He has a broader practice in commercial litigation, trusts and estates, and administrative law. He contributes to the life of the profession through his committee work for The Tax Institute and other professional bodies. He is a Chartered Tax Adviser and a registered Trust and Estates Practitioner. He received The Tax Institute's Meritorious Service Award in 2013. David serves on the disciplinary panel of an international practitioner association.

Daniel Taborsky, CTA, is a Senior Associate at EY Law specialising in resolving tax disputes for high net worth individuals and private groups. Daniel advises on complex tax matters (with a particular interest in Division 7A), asset protection and estate/succession planning strategies and philanthropic ventures. Daniel works closely with family lawyers in complex financial matters. Daniel also advises not-for-profit entities, including charities, on structuring and tax issues. Daniel is a member of The Tax Institutes' Not-for-profit Committee. Daniel regularly presents and writes articles on tax issues for leading professional bodies.

Caroline Teo is a Senior Associate at Paterson & Dowding, one of Western Australia's leading Family Law practices. Caroline initially started out her legal career in a boutique firm working in the area of Wills, trusts, estate and succession planning before making the transition to family law. Since her admission in 2004, Caroline has assisted in a number of Family Court Appeals and has particular interest and experience in Third Party representation in the Family Court, complex Family Court matters particularly those with a cross-border (international) aspect, those with complex trusts and corporate structures and jurisdictional and de facto matters. Caroline is a Council

Member of the Family Law Practitioners' Association of Western Australia ("FLPAWA"), a member of the Family Law Section of the Law Council of Australia, the Law Society of Western Australia, and Women Lawyers of WA. Caroline enjoys being involved in continuing professional development and is an active member of FLPAWA's Publication and Law Reform sub-committees.

Lucy Thomas is a Director of Paterson & Dowding Family Lawyers & Mediators. With over thirty years' experience practising in private family law matters with respect to financial disputes and parenting issues, Lucy is an Accredited Family Law Specialist and a nationally and locally accredited Mediator who has acquired a leading reputation as a highly regarded advocate in Family Court litigation. She has developed a niche practice which also embraces mediation and alternative dispute resolution, acting as mediator and as Chair in mediation conferences, and representing her clients in litigation disputes. Lucy also acts as an Independent Children's Lawyer and has undertaken extensive trial work as an ICL in the Family Court WA and as a Child representative in Care and Protection Matters dealt with in the Children's Court. Lucy is a prominent voice in the Family Law legal community and has repeatedly been recognised by her peers and colleagues alike, most recently having again been ranked in the 2018 Doyle's Guide as a Recommended Family & Divorce Lawyer and as a Pre-eminent Lawyer in Parenting, Custody and Children's Matter.



Venue

Crown Perth Great Eastern Highway, Burswood

Crown is a fully integrated entertaining precinct renowned for its world-class facilities and luxury accommodation. Situated on the eastern banks of the Swan river, it is only minutes from the Perth CBD and both domestic and international airports.

Getting there

Parking has never been easier at Crown with over 4,000 bays available 24/7. There is a range of free, paid, undercover and open car parks across the resort. Crown is conveniently located within an easy driving distance of Perth CBD.

Parking

Free parking is available at Crown, Perth in allocated car parks. For more information, visit crownperth.com.au.



Event information

Registration options and inclusions

	Online access to presentations and technical papers	Morning tea/ lunches/ afternoon tea	How to register
A Full convention registration This registration option entitles one delegate to attend the entire event.	✓	✓	Register online or complete the form included in this brochure.
B Day registration This registration option entitles one delegate to attend a full day of technical sessions.	✓	✓ for your selected day	
C Employer ticket This registration option allows one registration to be shared between multiple attendees from the same firm (maximum 10).	✓		Please contact Zoe Wender on zoewender@taxinstitute.com.au or 08 6165 6602.



Register online at taxinstitute.com.au/waespint

Discounts

Early bird registration

All full intensive registrations received and paid on or before Friday 1 February 2019 will be entitled to an early bird discount.

Delegate list

To assist with networking, a delegate list will be included electronically on the event app. Please indicate on the registration form if you do not want your name included on the list.

Confirmation of registration

A confirmation will be sent via email. Please note you will receive two separate emails in the form of a confirmation email and tax invoice.

CPD accreditation

Attendance at the full convention counts for 10.5 hours of Professional Development Accreditation with The Tax Institute. Single-day attendance on Thursday counts for 6.75 hours and on Friday counts for 3.75 hours. Employer ticket attendance will be allocated accordingly to each attendee. This event is accredited with the Legal Practice Board of Western Australia for CPD points and attendees will obtain 1 LPBWA CPD point in Competency area 3 – Ethics/Professional Responsibility for session 2.

Paperless materials

To assist in reducing the environmental impact, the standard registration option will only provide electronic access to materials.

The Tax Institute CPD app

The Tax Institute CPD app will be accessible for delegates to download available technical materials in the days prior to the event commencement. The app will contain session and

speaker information, the delegate list and available technical materials. Delegates will receive instructions via email detailing how to download and access materials.

Dress code

Business casual attire is suitable for the duration of the intensive.

Wi-Fi

Complimentary Wi-Fi is accessible throughout Crown Perth.

Alteration and cancellation policy

The Tax Institute reserves the right to alter, amend or cancel all or any of the arrangements contained in the program. It is a condition of acceptance of registration that an administration fee of 20% of the registration fee will be charged for cancellation. No refund will be given for cancellations received within five working days of the event. A replacement may be nominated however, the replacement is only valid for the 2019 Estate and Succession Planning Intensive. If the replacement is not a member, the non-member registration fee will apply. CPD hours will be allocated to the designated attendee. The Tax Institute cannot accept responsibility for delegates' late transport arrivals or non-arrivals due to delays.

For further information regarding this event, please contact the WA Team on 08 6165 6600 or email wa@taxinstitute.com.au

For registration enquiries, please contact eventregistrations@taxinstitute.com.au



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2019 Estate and Succession Planning Intensive

Registration form

2019 Estate and Succession Planning Intensive

39795 | WD

A tax invoice and confirmation letter will be sent on receipt of your registration. Please photocopy for additional delegates and retain original copy for your records. All prices quoted are in Australian dollars and include GST where applicable. ABN 45 008 392 372.

1 Registration

A Full convention registration

	Member	New member*	Non-member
Early bird registration Received on or before 1 February 2019	<input type="checkbox"/> \$1,025	<input type="checkbox"/> \$1,345	<input type="checkbox"/> \$1,195
Standard registration Received after 1 February 2019	<input type="checkbox"/> \$1,125	<input type="checkbox"/> \$1,445	<input type="checkbox"/> \$1,295

B Day registration

	Member	New member*	Non-member
Thursday only (full day)	<input type="checkbox"/> \$695	<input type="checkbox"/> \$1,015	<input type="checkbox"/> \$795
Friday only (half day)	<input type="checkbox"/> \$450	<input type="checkbox"/> \$770	<input type="checkbox"/> \$550

C Employer tickets and group discounts

For all employer tickets and group discounts please contact the event coordinator, Zoe Wender, on zoewender@taxinstitute.com.au or 08 6165 6602.

Delegate materials

☐ I understand that the registration fees do not include printed materials. Access to materials will be electronic via The Tax Institute CPD app.

*EVENT AND MEMBERSHIP OFFER

There is no better time than right now for non-members to take up membership! Register at the Member rate + add on \$340 for Membership and receive member benefits through to 30 June 2020. All new members are eligible to 'upgrade' their membership level at no additional cost by providing the appropriate documentation when applying within the initial membership subscription period.

I hereby apply for membership of The Tax Institute and declare that I am a person of good fame, integrity and character and agree to be bound by the Constitution of The Tax Institute. Further information available at taxinstitute.com.au

Signature:

Date of signature:

DD/MM/YYYY

Promotional code:

2 Delegate contact details

Member no.: If your member details are up-to-date, you can skip this section.

Title: ☐ Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other (please specify)

Date of birth:

DD/MM/YYYY

First name:

Last name:

Position:

Company:

Address:

Suburb:

State:

Postcode:

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Email:

☐ Please tick this box if you do not wish your name to be included on the delegate list provided to all attendees for networking purposes.

☐ Cheque payable to The Tax Institute (in Australian dollars)

☐ Credit card \$

Card type: ☐ AMEX

☐ Visa

☐ MasterCard

☐ Diners

Expiry date:

 MM / YY

Name on card:

Card no.:

Cardholder's
signature:

For our refund, cancellation and replacement policy visit taxinstitute.com.au/professional-development/event-policy

Membership and education program promotion

☐ I am interested in becoming a member of The Tax Institute.
Please send me further details.

☐ I am interested in learning more about The Tax Institute's education program.
Please contact me.

Marketing and business alliance partner exclusions

☐ I no longer wish to provide my contact details to The Tax Institute's contracted
business partners.

☐ I no longer wish to receive marketing correspondence from The Tax Institute.

We take your privacy seriously, and our policy can be viewed at taxinstitute.com.au/go/footer/privacy.

Collection notice

The Tax Institute (TTI) complies with its obligations under the Privacy Act 1988 (Cth) with respect to how it handles personal information. TTI collects, uses, holds and discloses your personal information (including sensitive information, such as health information) for a range of purposes, such as administrative purposes relating to membership of TTI and TTI's courses (including assessment of eligibility and providing courses), compliance with Government and statutory requirements, provision of information relating to TTI's services and member benefits and to conduct market research. If you do not provide the personal information requested by TTI, it may not be able to provide its services to you, such as assessment of your course enrolment application. TTI does not disclose criminal record information to third parties. TTI usually discloses your personal information to entities such as your sponsoring employer (with respect to your course records and results), The Tax Practitioners Board, TTI's business partners for marketing purposes, IT companies and other companies who provide administrative and other services to TTI and government bodies, such as the Tertiary Education and Quality Standards Agency. TTI may disclose personal information to overseas recipients in countries such as the United States of America and India. For further information on how TTI collects, uses, holds and discloses personal information, please see its privacy policy at www.taxinstitute.com.au. The Privacy Policy also contains information on how to request access to or correction of your personal information and how to make a complaint about a breach of privacy. By submitting your application to TTI, you confirm that you have read TTI's Privacy Policy and you consent to your personal information being collected, used and held by TTI and disclosed to third parties as set out in this notice and in accordance with TTI's Privacy Policy. If you do not want your personal information to be used by TTI or disclosed to third parties, for the purpose of direct marketing, please contact us in writing at membershipadmin@taxinstitute.com.au.

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Thank you

The Tax Institute gratefully acknowledges the generous assistance of members of the 2019 Estate and Succession Planning Intensive planning committee:

Modiesha Stephens CTA, (Chair)
Antony Barrier FTI, Munro Doig
Dudley Elliott CTA, Trove Group
Billy-Jo Famlonga FTI, R E Ledger
David Murphy, Jackson McDonald
Malav Oza CTA, Hall Chadwick

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