



THE TAX INSTITUTE



2019 South Australian Tax Intensive

24–25 October 2019 | Adelaide Oval, Adelaide

9 CPD hours

Welcome

South Australia's premier event for tax professionals

I invite you to join South Australia's preeminent tax advisors and emerging leaders at this year's Tax Intensive to be held at the iconic Adelaide Oval on October 24 and 25.

The Tax Intensive remains one of SA's most renowned Tax Technical events with small, highly interactive discussion groups working through practical case studies relevant to SME clients.

This unique training opportunity for SA tax advisers consists of three in-depth presentations by nationally recognised subject matter experts. Following their overview of the relevant legislation and issue, the presenters will guide attendees through an interactive case-study led workshop. This hands on approach will equip participants with the practical knowledge they need to provide immediate value to their firm and clients.

This is the 4th year that the SA Tax Intensive has been held in the CBD, providing a central, relevant and flexible Tax Intensive experience for delegates.

Central

Being held at Adelaide Oval allows attendees easy access to Tax Intensive.

Relevant and Technical

The 1.5 day program consisting of three seminars in case study format will provide attendees with the in depth technical knowledge and skills to advise their SME clients on the issues they face on a daily basis.

Flexible

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

There'll be plenty of opportunity for networking too over the evening cocktail function, lunch and other break periods in the surrounds of the iconic Adelaide Oval.

Most importantly, I sincerely thank the organising Committee and presenters for committing their time and expertise to deliver what promises to be an excellent program.

I look forward to seeing you at The Oval in October.



Nicole Peterson, CTA

Chair, 2019 South Australian Tax Intensive Organising Committee

Thank you

The Tax Institute gratefully acknowledges the generous assistance of members of the 2019 SA Tax Intensive Organising Committee:

Adrian Cartland, Cartland Law

Nicole Peterson, CTA, PKF Adelaide

Peter Slegers, CTA, Cowell Clarke

Raoul Stevenson, CTA, Nexia Edwards Marshall

Early bird offer

register on or before Friday 20 September 2019 to SAVE!

Proudly supported by:



Technical program

Day 1 – Thursday, 24 October 2019

Time	Session	Presenter
3.00–3.30pm	Registration	
3.30pm	Welcome by Chair	Nicole Peterson, CTA
3.30–6.30pm	Session 1: Tax Issues with IP and Technology Intellectual Property is ever present in a modern business. Whether it be a tech start-up or just an ordinary enterprise that has invested in a website, marketing, branding and software. This session will explore: <ul style="list-style-type: none">– Different forms of commonly encountered IP and intangibles e.g. copyright, trademarks, patents, goodwill and licences– Tax treatment of those IP and intangibles e.g. capital, depreciating, R&D, black hole, deductible, GST, single or multiple assets etc– Optimising business structure to consider IP asset protection, capital raising, R&D grants, ESIC concessions, taxing on the way IN and OUT and other relevant matters– R&D tax concessions and current best practice for claims, activity, hypotheses and documentation.	Workshop Leader: Adrian Cartland Cartland Law Workshop Facilitators: Simon How, CTA Bentleys David Spurrirt, CTA Bentleys Rebecca Smith Bentleys
6.30–8.00pm	Cocktail Party proudly sponsored by Macks Advisory	

Cocktail Party – Thursday, 24 October 2019

Join your colleagues and conference speakers for an evening of drinks and networking.

Drinks will be served at SACA Committee Room from 6.30pm on Thursday, 24 October 2019.

We hope you will join us for an enjoyable evening with your colleagues, peers and our esteemed presenters.

Time: 6.30 – 8.00pm
Price: Included for full registration delegates
Dress: Business

Technical program continued

Day 2 – Friday, 25 October 2019

Time	Session	Presenter
9.00am–12.00pm	Session 2: SMSFs: Real Property Strategies This workshop will explore emerging practices in the SMSF area and consider some of the unique opportunities for SMSFs acquiring real property. Topics will include: <ul style="list-style-type: none"> — In specie contributions – effective use of the CGT Cap and overcoming duty — Planning for exits when SMSFs acquire real property, including maximising the tax-free component — Tight-rope walking investment standards – lessons learned from Federal Court case of “Aussie Golf” — Death benefit planning, pension commutation and real property exit strategies — Property syndicates: geared unit trusts vs joint ventures — NALI, LRBAs and timing issues. This session will not only be relevant to licensed accountants advising in this area but to anyone who needs to understand the various planning issues and pitfalls in integrating real property into SMSF investments.	Workshop Leader: Peter Slegers, CTA Cowell Clarke Workshop Facilitators: Kayla Costa Cowell Clarke Daniel Marateo Cowell Clarke Josh Pascale Cowell Clarke Lachlan Prider Cowell Clarke
12.00–1.00pm	Lunch	
1.00–4.00pm	Session 3: Professional Practice Structuring Following the suspension of the Professional Practice Guidelines in February 2018 there has been little to no guidance from the ATO with respect to structuring clients affairs let alone your own practice!! Through a series of case studies this session aims to provide some useful guidance that will assist you to make the call on suitable structures. This session will consider: <ul style="list-style-type: none"> — Overview of Rules and suspended Guidelines — Relevant rulings and cases — Application of the Personal Services Income Provisions — Potential use of service entities — How best to reward performance by owners — Payroll tax considerations under various structures — Quantum of service fee – the challenging issues ... 	Workshop Leader: Neil Oakes, CTA Perks Workshop Facilitators: Roy Abbas, CTA Perks Matthew Andruchowycz, CTA Kovich & Co Lee Jurga Perks Anthony Milton, CTA Perks
4.00pm	Tax Intensive Close	

“The SA Tax Intensive has been a staple on our CPD calendar. The topics are relevant and interesting and the workshop format allows in depth technical discussion as well as networking opportunities.”

Briony Hutchens, CTA, DW Fox Tucker



Presenter profiles

Roy Abbas, CTA, is a Tax Specialist at Perks Chartered Accountants and holds a Masters Degree in Applied Taxation from UNSW. He specialises in providing complex tax advice to privately held businesses. Roy's areas of specialisation include business restructuring, capital gains concessions, and private binding rulings.

Matthew Andruchowycz, CTA, is a taxation and superannuation specialist. He works primarily with accountants, financial planners, business owners and high net wealth individuals on commercial transactions and taxation and superannuation matters.

Adrian Cartland, is a taxation and commercial lawyer and Principal of Cartland Law. He specialises in devising novel solutions to complex trust, equity, partnership and contract law issues and transactions. He is experienced in all the State taxes, particularly stamp duty and land tax, and advises across the full range of Federal taxes. Adrian is also the Creator of Ailira, the Artificially Intelligent Legal Information Research Assistant, which automates legal research and advice in the areas of tax law, business structuring, estate planning and domestic violence.

Kayla Costa, works closely with Peter Slegers and Joshua Pascale in Cowell Clarke's Tax and Revenue and Superannuation Groups and has recent experience in planning and effecting real property strategies with the use of SMSFs, including pension commencement documentation.

Simon How, CTA, is a Partner in Bentleys SA tax practice. Simon has over 20 years' experience providing income tax advice to clients in a wide range of industries including Property, Consumer markets, Financial services and Energy & Natural Resources. Simon has broad experience advising on a range of tax issues including international taxation, tax consolidation, private group and financing issues and has assisted clients in relation to various structuring opportunities. Simon was previously a director with the KPMG Corporate Tax team (14 years) after 5 years working with Bentleys Canberra and before that 3 years with the Australian Taxation Office.

Lee Jurga, is a Senior Taxation Specialist in the Tax Consulting Team at Perks in Adelaide. He has over 12 years of both private and public experience advising on State and Federal taxation issues and has recently returned to private practice after eight years at RevenueSA. He advises SME and high net worth individuals on a range of tax effective strategies from both a State and Federal tax perspective.

Daniel Marateo, is an Associate in Cowell Clarke's Tax and Revenue and Superannuation Groups. Daniel is involved in advising SMSF trustees on the taxation issues associated with SMSFs, as well as compliance with the regulatory standards. Daniel also has experience in advising on state taxes, including stamp duty, payroll tax and land tax across various Australian jurisdictions. Daniel is a co-author of the Tax Institute's SMSF Income Stream Guide.

Anthony Milton, CTA, is a Tax Consultant at Perks focused on providing complex tax advice and compliance services to privately held businesses in a wide variety of industries. His tax expertise is bolstered by complimentary qualifications in law and accounting including his GDLP and CA. Anthony's areas of specialisation include capital gains tax concessions, tax due diligence and tax effect accounting. He also has a burgeoning interest in international taxation issues as he is currently undertaking his Master of Taxation (International Taxation) with UNSW.

Neil Oakes, CTA, is a Tax Director at Perks Chartered Accountants and holds a Masters Degree in Tax Law from UNSW (Atax). Neil currently heads up the Technical Tax Consulting division within Perks. He specialises in providing commercially focused tax advice to a wide range of small, medium and large businesses. Neil's areas of specialisation include Division 7A, corporate restructuring and small business CGT concessions.

Josh Pascale, is an Associate in Cowell Clarke's Tax and Revenue and Superannuation Groups. Josh assists SMSF members and trustees in implementing effective income stream and death benefit planning strategies. Josh also advises on a wide range of estate planning and restructuring

issues concerning SMSFs and private company and trust structures. Josh is a co-author of the Tax Institute's SMSF Income Stream Guide.

Lachlan Prider, works closely with Peter Slegers and Daniel Marateo in Cowell Clarke's Tax and Revenue and Superannuation Groups and has recent experience in restructuring primary production land into SMSF structures, including preparing tailored binding death benefit nominations and associated succession documents.

Peter Slegers, CTA, heads Cowell Clarke's Tax and Revenue and Superannuation Groups. Peter acts for a wide range of public and private companies, as well as for the trustees of SMSFs. Peter's areas of expertise include income tax (as it impacts on business and high net worth clients), CGT, GST, state taxes and superannuation law. Peter also undertakes succession planning work and is regularly involved in advising SMSF trustees on issues associated with superannuation income streams. Peter is a co-author of the Tax Institute's SMSF Income Stream Guide – the definitive guide to SMSF Income Streams.

Rebecca Smith, is an experienced Corporate Tax Manager focussing on mid to large South Australian businesses predominantly in the property, retail and financial services industries. Rebecca is skilled in income tax, tax effect accounting, tax compliance and tax advisory. Rebecca's a strong accounting professional graduating from Chartered Accountants Australia and New Zealand.

David Spurrirt, CTA, is a partner in Bentley's taxation consulting team. David provides specialist taxation services to a wide variety of clients with a particular focus on large, privately owned groups in the manufacturing and property sectors. David also assists other accounting firms from time to time in the provision of taxation advice to their clients. Whilst David provides advice on all Federal and State taxation legislation, he specialises in issues affecting SME's particularly those involving the structuring and restructuring of business groups, Division 7A, the small business CGT concessions and R&D.



Event information

Registration options and inclusions

	Online access to presentation and technical papers	Session refreshments	Cocktail party* – Thursday	Conference lunch – Friday
A Full conference registration This registration option entitles one delegate to attend the entire event.	✓	✓	✓	✓
B Flexible single day registration This registration option entitles one delegate to attend full day technical session.	✓	✓ Applicable to selected day only	✓ Applicable to selected day only	✓ Applicable to selected day only
C Individual session registration This registration option entitles one delegate to attend one technical session.	✓	✓ Applicable to selected day only		
D Employer ticket This registration option allows one full registration to be shared between multiple attendees (max 3) from the same firm.	✓	✓ Applicable to selected day only	✓ Applicable to one attendee only	✓ Applicable to two attendees only

*Additional tickets to the cocktail party can be purchased on the registration form



Register online at taxinstitute.com.au/sataxint

Discounts

Early bird registration

All registrations received and paid for in full by Friday 20 September 2019 will be entitled to the early bird rate.

Group discounts

Purchase four full registrations and receive the fifth free. All attendees must be from the same firm and all must register at the same time. This offer is only valid for registrations received before the close of the early bird offer and cannot be redeemed in conjunction with any other offer, promotional code or discount.

Employer ticket

This registration option allows one full registration to be shared between multiple attendees (max 3) from the same firm. Attendance at any session of your choice includes soft copy materials, Thursday Cocktail Party for one attendee, Friday lunch for two attendees and session refreshments.

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.

Networking Activities

Cocktail Party

6.30pm-8.00pm Thursday 24 October 2019

Price: Inclusive in full registration

Additional tickets can be purchased for \$100 per person.

Please refer to registration form to book tickets.

CPD accreditation

3 hours Continuing Professional Development (CPD)

Accreditation per workshop session.

Delegate list

A delegate list will be included in the Tax Institute CPD app to assist with networking. If you do not wish to be included on this list, please indicate this on the registration form.

Wi-Fi

Internet access will be available for conference delegates using a dedicated access code, provided to delegates on registration.

Dress code

Smart casual attire is suitable for the duration of the conference program, including the cocktail party.



Photo courtesy of Adelaide, Brad Griffin



Pre-event preparation

The SA Tax Intensive is an interactive event. The value of the workshop component is maximised for delegates when preparation for and participation in the workshop case studies is undertaken. Workshop materials and suggested reading are circulated to delegates via The Tax Institute CPD App one week prior.

The Tax Institute App

The Tax Institute App will be available for download one week prior to the event. The app will contain session and presenter information, the delegates list and available technical materials. You will receive instructions via email detailing how to download the app.

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 SA Tax Intensive. If the replacement is not a member, the non-member registration fee will apply. CPD hours will be allocated to the designated attendee.

For further information regarding this event, please contact the SA Team on 08 8463 94444 or email sa@taxinstitute.com.au

For registration enquires, please contact customeradmin@taxinstitute.com.au

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.



THE TAX INSTITUTE

2019 South Australian Tax Intensive Registration form

2019 South Australian Tax Intensive

40297 | 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 conference registration

	Member	New member*	Non-member
Early bird registration Received on or before 20 September 2019	<input type="checkbox"/> \$1,070	<input type="checkbox"/> \$1,410	<input type="checkbox"/> \$1,560
Standard registration Received after 20 September 2019	<input type="checkbox"/> \$1,190	<input type="checkbox"/> \$1,530	<input type="checkbox"/> \$1,680

B Flexible single day registration

	Member	Non-member
Session 1 – Thursday only (includes Cocktail Party)	<input type="checkbox"/> \$650	<input type="checkbox"/> \$800
Session 2 and Session 3 – Friday only	<input type="checkbox"/> \$950	<input type="checkbox"/> \$1,100

C Individual session registration

	Member	Non-member
1 Session only	<input type="checkbox"/> \$550	<input type="checkbox"/> \$700

Please nominate the session you would like to attend _____

D Employer ticket (includes registration for up to 3 delegates, one session each, see page 6 for details)

☐ Employer ticket – \$1600

Name of attendee:	Please select session:			Attendance – Thurs Cocktail (1 inc), Friday lunch (2 inc)
	<input type="checkbox"/> 1	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> Yes
	<input type="checkbox"/> 2	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> Yes
	<input type="checkbox"/> 3	<input type="checkbox"/> 2	<input type="checkbox"/> 3	<input type="checkbox"/> Yes

This registration includes one attendance at the Thursday Cocktail Party and two for Friday lunch. Additional tickets to the cocktail party can be purchased separately at a cost of \$100 per person, please see section 3 of this form.

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

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:

First name:

Last name:

Position:

Company:

Address:

Suburb:

State:

Postcode:

Telephone:

Fax:

Mobile:

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.

*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:

Dietary requirements:

Promotional code:

3 Conference Cocktail Party

The conference cocktail party is INCLUDED in the registration fee for delegates attending the full conference.

- ☐ Yes, **I WILL** be attending the cocktail party OR
- ☐ No, **I WILL NOT** be attending the cocktail party

^ Please supply names of attendees and any dietary requirements as a separate attachment.

Additional tickets^

- ☐ Yes, I require additional tickets for the Conference Cocktail Party at \$100 per person

No. x tickets at \$100 each: \$

4 Payment summary

Registration fee

\$

Additional conference cocktail party tickets (\$100 each)

\$

Total payable

\$

Please note: The Tax Institute cannot accept responsibility for delegates' late flight arrivals. Transfer costs are non-refundable and non-transferable.

5 Payment method

- ☐ **Cheque payable to The Tax Institute** (in Australian dollars)
- ☐ **Credit card** Card type: ☐ AMEX ☐ Visa ☐ MasterCard ☐ Diners

Name on card:

Card no.:

Expiry date:

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 customeradmin@taxinstitute.com.au.

TO REGISTER

➤ **Online** taxinstitute.com.au/sataxint

@ **Email** customeradmin@taxinstitute.com.au

✉ **Mail** GPO Box 1694 Sydney, NSW 2001

☎ **Fax** 02 8223 0077



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