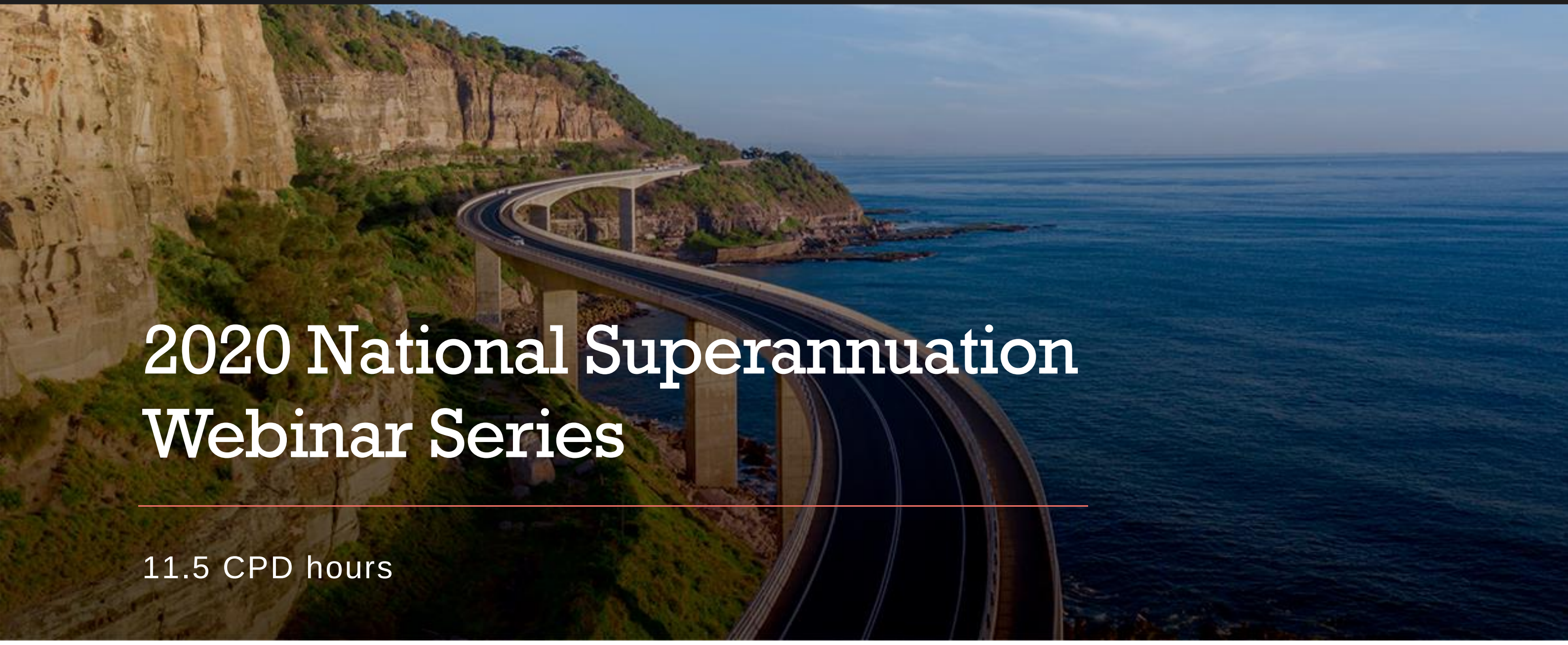

2020 National Superannuation Webinar Series

11.5 CPD hours

Join us for this 10-part online series to ensure you have the practical skills and knowledge to implement the latest SMSF strategies to benefit your clients.

Scheduled from April through to June, this all-encompassing 10-part series will cover ‘all that is Super’ in the ever-evolving SMSF landscape.

Join this all-star line-up featuring Australia wide experts as they guide delegates through real-life case studies and legislative and regulatory changes.

Topics

- General update
- Contributions workshop
- NALI and NALE
- Property and SMSFs
- Related party dealings – Should you be worried?
- Pensions workshop
- An update from the regulator on practical issues within SMSF
- Audit and record keeping
- Estate planning
- Superannuation – Planning to meet the unexpected and also the expected
- Superannuation Guarantee Amnesty

Presenters

Shelley Banton	ASF Audits
George Bendall	Grant Thornton
Elizabeth Burnheim	Coleman Greig Lawyers
Craig Day	Colonial First State
Dana Fleming, CTA	Australian Taxation Office
Dung Lam, CTA	Coleman Greig Lawyers
Tim Miller	SuperGuardian
Tracey Norris	Pitcher Partners
Jemma Sanderson, CTA	Cooper Partners Financial Services
Shirley Schaefer	BDO
Liz Westover, FTI	Deloitte
Nathan Yii, CTA	Nathan Yii Lawyers

Choose a format that suits?

- Attend the live webinars to interact with our expert presenters; or
- Replay the webinars (post-event) at a time that suits you.

Webinar Schedule

Wednesday, 8 April 2020
Wednesday, 22 April 2020
Wednesday, 29 April 2020
Wednesday, 6 May 2020
Wednesday, 13 May 2020
Wednesday, 20 May 2020
Wednesday, 27 May 2020
Wednesday, 3 June 2020
Wednesday, 10 June 2020
Wednesday, 17 June 2020

Time: 1:00pm AEST

Location: Online

CPD proficiency level:

Proficient/ advanced

Register now:
taxinstitute.com.au/natsuper

For event queries please contact:

@ destelletaylor@taxinstitute.com.au

+61 8 6165 6600

All materials will be supplied electronically to delegates approximately 1-2 days prior to the webinar.

Technical Program

Time	Session	Presenter
Wednesday, 8 April 2020 *Time: 1.00-2.00pm AEST*	**Session 1: General update** Liz will provide a general update on what's been happening in super since 1 July 2019 including changes in legislation, hot issues in the industry and SMSF trends. She'll discuss what is top of mind with her clients and where opportunities exist for SMSF practitioners.	**Liz Westover, FTI** Deloitte
Wednesday, 22 April 2020 *Time: 1.00–2.30pm AEST*	**Session 2: Contributions workshop** Since 1 July 2017, it has become even more difficult to build up superannuation benefits for retirement. There are many elements we must now navigate to provide advice to our clients in this area. This session will identify the issues, strategies and opportunities to contribute to superannuation, as well as provide practical considerations for our clients, with the aim to optimise their overall benefits by retirement, including: – What's new – work test, extension of bring forward provisions to age 66, downsizer contributions – Total superannuation balance considerations – Dealing with the practicalities of an excess – Division 293 tax processes and procedures – Strategies and opportunities – spouse equalisation, contribution splitting, withdrawal and re-contribution strategies.	**Craig Day** Colonial First State
Wednesday, 29 April 2020 *Time: 1.00-2.00pm AEST*	**Session 3: NALI and NALE** Non-arm's length income was historically an afterthought as it impacted very few SMSF transactions. Changes introduced from 1 July 2018 have turned the whole thing on its head with non-arm's length expenses now the catalyst for widespread concern about not only our clients but also how we as SMSF professionals deal with our own fund. This session will explore the following areas of interest: – New law changes, how they apply including ATO interpretation – Specific and general nexus between expenses and income – Trustee v Personal remuneration – SIS v Tax – Application to practitioners with their own SMSF	**Tim Miller** SuperGuardian
Wednesday, 6 May 2020 *Time: 1.00-2.00pm AEST*	**Session 4: Property and SMSFs** This session will discuss the following: – Update on Aussiegolfa and Domacom cases – Considerations of related party issues with property including related party tenants – Changes to non-arm's length income considerations – JV arrangements and recent ATO activity – Property Development in an SMSF and recent ATO guidance – Undertaking improvements/R&M	**Shirley Schaefer** BDO

Time	Session	Presenter
Wednesday, 13 May 2020 *Time:* *1.00-2.00pm AEST*	**Session 5: Related Party Dealings – Should you be worried?** Related party dealings can be a significant risk for funds being taxed at 47%. With the recent changes to the non-arm's length income rules, this risk is now heightened. This session will look at areas of concern including: – Why does it matter? – When do we need to worry about related parties? – Related party rules – Definitions of related parties – break down and practical examples – Traps and issues	**Tracey Norris** Pitcher Partners
Wednesday, 20 May 2020 *Time:* *1.00-2.30pm AEST*	**Session 6: Pensions workshop** This session will consider in detail the issues to review, strategies to consider and the practicalities of optimising pensions for clients, including consideration of: – Managing transfer balance caps and total superannuation balances including ATO views – Current methods of ECPI calculations – Transition to retirement income streams – Conditions of release	**Jemma Sanderson, CTA** Cooper Partners Financial Services
Wednesday, 27 May 2020 *Time:* *1.00-2.00pm AEST*	**Session 7: An update from the regulator on practical issues within SMSF & Audit and record keeping** **Part One** One year since the conclusion of the Royal Commission, the ATO have undertaken a number of actions to improve their regulatory effectiveness and the building of trust and confidence in their actions as regulator. Dana will outline the ATO's current program of work and key risk focus areas and discuss how the Royal Commission has informed the ATO's approach as the SMSF regulator over the past 12 months and into the future. She will provide an update of the number of proactive communication strategies and projects currently in the pipeline to better inform and assist SMSF trustees.	**Dana Fleming, CTA** Australian Taxation Office
Time: *2.00-2.30pm AEST*	**Part Two** The outcome of the Baumgartner and McGoldrick cases have changed the course of SMSF audit. In the second part of this session, Shelley will examine these new focus areas and the fundamental shift in the questions SMSF auditors are asking. Some of the topics discussed include: – The 'new' Part A qualification regime and what that means for your SMSF clients – Compliance impact on SMSF audit since 1 July 2017 super changes – How to use documentation as a risk management tool	**Shelley Banton** ASF Audits

Time	Session	Presenter
Wednesday, 3 June 2020 *Time:* *1.00-2.00pm AEST*	**Session 8: Estate planning** Estate and succession planning is an important consideration for Australians in an ageing population. Whilst binding death benefit nominations and payment of death benefits are often thought through in an estate plan involving SMSFs, what is often left out is the risk of an individual member losing capacity. In this session Nathan will examine: – The definition of a self-managed superannuation fund – trustee requirements – Dealing with issues of capacity of SMSF members and addressing incapacity in the fund deed or corporate trustee constitution – The necessity and use of enduring powers of attorney for members – Addressing control at the SMSF trustee level on loss of capacity or under power of attorney – The transition of control during one's lifetime on loss of capacity and subsequently on death: lessons from Dawson v Dawson [2019] NSWSC 826; and – Death benefit payment issues and whether attorneys have power to make binding death benefit nominations: lessons from Re Narumon QSC 185.	**Nathan Yii, CTA** Nathan Yii Lawyers
Wednesday, 10 June 2020 *Time:* *1.00-2.00pm AEST*	**Session 9: Superannuation planning to meet the unexpected and also the expected** Planning for superannuation usually focuses around contributions and pensions but equally important is understanding exit strategies. As part of a regular health check of your superannuation plan there is a need to address how appropriate are the strategies in place to address: – Sudden death and non-sudden death – Legal incapacity and physical incapacity – Plans to temporarily or permanently leave Australia – A desire to simplify your strategy – How does your beneficiary mix [spouse, children, blended family children, financial dependents, outlived them all] impact? – And if you do decide to windup your SMSF, what are the practical issues that need to be addressed?	**Elizabeth Burnheim** Coleman Greig Lawyers **Dung Lam, CTA** Coleman Greig Lawyers
Wednesday, 17 June 2020 *Time:* *1.00-2.00pm AEST*	**Session 10: Superannuation Guarantee Amnesty** 2019 was dominated by some high-profile Superannuation Guarantee non-compliance cases. We've seen a major media outlet, many retailers, a Big 4 bank and a law firm all exposed for under-paying their staff or failing to meet their SG obligations. With so many companies getting it wrong, what lessons can we learn from their mistakes as we head into a post-amnesty world of increased transparency due to STP reporting and ATO audit scrutiny. – The current Superannuation Guarantee landscape – The implications if an employer with a shortfall does not come forward during the Amnesty – What mistakes are employers making – Simple changes to effectively mitigate risk – Impacts of other areas of employment tax compliance	**George Bendall** Grant Thornton

Presenter profiles

Shelley Banton is the Head of Technical at ASF Audits. She is an SMSF audit specialist with extensive experience in superannuation, audit, finance and IT. Shelley was previously a director at Super Auditors from January 2007 until the merger with ASF Audits in July 2017. She has successfully implemented IT projects for SMEs and has worked for large private sector corporations, such as Citibank and Perpetual Funds Management. Shelley works with a team of SMSF professionals and provides technical and strategic advice to clients on SMSF compliance.

George Bendall has over 10 years' experience working both in Australia and the UK, and currently leads the Grant Thornton Remuneration Taxes practice in Brisbane. George has a hands on and in depth experience of the operation and risks associated with employment packages, contractor arrangements and related employment tax obligations. He has conducted a number of employer obligations reviews assisting clients to manage the outcomes and maximise any opportunities. George advises on all aspects of effective employment tax compliance, packaging and strategies, with a particular focus on cross border implications relating to globally mobile employees.

Elizabeth Burnheim is a Senior Associate at Coleman Greig Lawyers, specialising in tax, superannuation and estate planning. Elizabeth has assisted clients with the management of their tax audits, objections and appeals and has achieved many successful outcomes, specifically in the areas of payroll tax and superannuation guarantee charge. Elizabeth has also provided advice to clients in relation to property matters including assisting clients with the implementation of the SMSF gearing strategy.

Craig Day is the Executive Manager of Colonial First State's technical services team, FirstTech, and has over 20 years' experience in the financial services industry. In his role, Craig is responsible for providing specialist technical support to the Commonwealth Bank of Australia's investment, superannuation and advice businesses and to act as a media spokesman for Colonial First State on superannuation and retirement planning issues.

Dana Fleming, CTA, is the Assistant Commissioner responsible for the self-managed superannuation fund segment. Dana has over 25 years' tax experience, both in Australia and overseas, specialising in superannuation and managed funds. Prior to joining the ATO, Dana was a partner at KPMG where she led KPMG's Asset and Wealth Management tax practice in Australia for four years. Her client portfolio included major industry and retail funds to boutique managed funds.

Dung Lam, CTA, is a Tax Team Leader at Coleman Greig Lawyers with many years of experience in advising on a wide variety of taxes, including income tax, CGT, GST and state taxes such as duty, payroll tax and land tax. Dung also has extensive experience advising on taxation trusts, superannuation issues in the SMSF arena and tax issues related to estate planning. Dung advises a broad range of clients ranging from corporates, SMEs, high net worth individuals, professional firms, accountants, financial planners and their clients.

Tim Miller is one of Australia's leading SMSF educators and presenters with over 23 years' experience in the Superannuation industry. His experience has been gained through providing legislative and compliance support to thousands of Trustees, Accountants and Financial Planners since joining the SMSF sector in 1999. In addition to servicing the needs of SMSF clients, his practical and personable approach to compliance has made him a regular presenter on the SMSF circuit. Tim regularly presents at the major SMSF conferences and events, contributes to various trade and general publications and is the author of one of the subjects of the SMSF Association Graduate Certificate delivered through the University of Adelaide and Kaplan, this subject also forms part of the CA ANZ SMSF specialist program. Tim is an SMSF Association Specialist Adviser.

Tracey Norris is a Director at Pitcher Partners in Brisbane and is responsible for overseeing SMSF and superannuation services; including SMSF annual compliance & reporting and the provision of technical & financial advice. With a wealth of experience in the SMSF market combined with her passion to deliver a personalised service, Tracey works closely with her clients to deliver advice and service that meets their needs now and well into the future. Combining common sense, problem-solving and her acquired knowledge and experience allows Tracey to create solutions for a wide range of issues while maintaining sight of the bigger picture. Tracey has also regularly been involved as a speaker, superannuation panellist and peer review support for seminars held on behalf of Pitcher Partners and other professional development organisations.

Shirley Schaefer is an auditor by training and a SMSF expert by choice. Shirley is a regular speaker at SMSF & Audit conferences. She provides SMSF competency training for accountants and auditors and is the co-author of the Thomson Reuters SMSF Audit Guide. She is an Accredited Specialist Adviser and Accredited Specialist Auditor of the Self-Managed Superannuation Fund Professionals Association of Australia (SPAA); a Fellow of the Association of Superannuation Funds Australia (ASFA); a Fellow of the Institute of Chartered Accountants in Australia (ICAA) and a Registered SMSF Auditor.

Jemma Sanderson, CTA, is a Director at Cooper Partners Financial Services, heading up their SMSF specialist services. Jemma provides strategic advice on SMSFs, estate planning and wealth management to clients, as well as technical support to accounting, legal and financial planning groups. Jemma is a regular presenter on superannuation and SMSFs for The Tax Institute and other professional bodies across Australia. Jemma is the author of the popular SMSF Guide published by The Tax Institute, currently in its 9th edition, and is the author and convener of The Tax Institute's Graduate Diploma of Applied Tax Law Advanced Superannuation unit. Jemma was recently named as SMSF Adviser of the Year for the third year running at the 2019 National Women in Finance awards. Jemma was the recipient of the Chairman's Award at the 2018 SMSF Association National Convention for her contribution to the industry.

Liz Westover, FTI, is a Partner and the National Lead for SMSFs at Deloitte Australia. She is responsible for the success of the firm's SMSF service offering providing compliance and consulting services to the firm's clients. Liz has extensive experience in superannuation, having previously held positions at PwC and as Head of Superannuation at Chartered Accountants ANZ. She has strong capabilities on the technical application of superannuation and associated tax laws. She is a regular commentator on superannuation issues with mainstream and social media and has authored blogs and articles on superannuation and related issues for many years. Liz has been heavily involved in superannuation policy development and advocacy, regularly liaising and consulting with Government, regulators and stakeholders on technical, legislative and policy matters. She is a Fellow Chartered Accountant, CA SMSF specialist and holds a Master of Legal Studies from the University of New South Wales and a Bachelor of Business from the University of South Australia.

Nathan Yii, CTA, is the Principal Lawyer, a Chartered Tax Adviser and an accredited SMSF Specialist Advisor at the Melbourne-based legal practice, Nathan Yii Lawyers. He is a graduate of Melbourne Law School and holds a Bachelor of Commerce (Accounting), a Bachelor of Laws (Hons) and a Master of Laws. Nathan is also recognised in Doyles Guide as a leading Wills, Estates & Succession Planning Lawyer in Victoria. Nathan works with accountants, financial planners and other lawyers to achieve their clients' structuring and estate planning objectives, factoring in taxation, asset protection, SMSF compliance and dispute prevention. He consults to family businesses and family offices of high net worth individuals around Australia. Nathan also acts for clients in trusts and estate dispute matters. Nathan is a regular presenter in his areas of interest and expertise, and regularly presents for organisations and practitioner discussion groups throughout Australia. He is also an adjunct lecturer and advisory committee board member for the Estate Planning Practice specialisation in the Master of Laws program at the College of Law. Nathan was awarded The Tax Institute's national Dux Award for CTA3 Advisory and the prestigious Justice Graham Hill Scholarship in 2017. Nathan has also been appointed as a member of the Education Quality Assurance Board at The Tax Institute.

2020 National Superannuation Webinar Series

Registration form

THE TAX INSTITUTE

40909 | 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

Please select your registration type:

	Member	Non-member
Full Registration (Includes all 10 sessions)	☐ $795	☐ $895
6 Sessions (Select from the below – refer 'Individual Sessions' below)	☐ $495	☐ $595
Individual Sessions	☐ $100 per session	☐ $120 per session

Select your session choice from the below (refer to program for session topics)

☐ Session 1 (8 April)	☐ Session 2 (22 April)	☐ Session 3 (29 April)
☐ Session 4 (6 May)	☐ Session 5 (13 May)	☐ Session 6 (20 May)
☐ Session 7 (27 May)	☐ Session 8 (3 June)	☐ Session 9 (10 June)
☐ Session 10 (17 June)		

*All prices are subject to change

For event enquiries, please contact Destelle Taylor on 08 6165 6600 or destelletaylor@taxinstitute.com.au. 11.5 CPD hours allocated will be allocated to the designated attendee.

***EVENT AND MEMBERSHIP OFFER**

If you are not a member, bundle your membership with your registration. You will receive the member rate for registration and pay only $340 for membership through to June the following year.

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.

Signature:

Date of signature: DD/MM/YYYY

2 Delegate contact details

If your member details are up-to-date, you can skip this section

Member no.: ______

Title: ☐ Mr ☐ Mrs ☐ Miss ☐ Ms

First name: Last name:

Position: Company:

Address:

Suburb: State: Postcode:

Telephone: 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.

3 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: MM/YY Cardholder's signature:

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

Collection notice

The Tax Institute (TTI) complies with its obligations under the Privacy Act 1988 (Cth) with respect to how it handles personal information. For information on how TTI collects, uses, holds and discloses personal information, please see its privacy policy at www.taxinstitute.com.au. [You can also request TTI's consultants to provide you with a copy of TTI Privacy Policy.] By submitting your application to TTI, you confirm that you have read TTIs Privacy Policy and you consent to your personal information being collected, used and held by TTI and disclosed to third parties in accordance with TTI's Privacy Policy.

TO REGISTER

Online taxinstitute.com.au

Mail L37, 100 Miller Street, North Sydney NSW 2060

Email customeradmin@taxinstitute.com.au

Fax 02 8223 0077