

Barossa Online – SME Tax Technical

3 Part Webinar Series and Live Q&A
From 25 May - 12 June | 11 CPD hours

Delivered by leading practitioners, this series of webinars will give practical, technical insight into matters critical to tax professionals who predominantly practice in the SME space. Consume the content, then interact in live Q&A's and video chat sessions with the speakers and other delegates to further connect and explore the issues that matter.

Topics:

- Decoding trust income
- The increasing use and threat of Section 100A
- COVID-19 Stimulus- Accessing the tax benefits
- Employee obligations - Is anyone getting it right?
- Corporate tax residency - There's no Australian tax payable ... is there?
- Corporatising the SME group
- State taxes: Change is now!
- The world's greatest tax admin session! - Issues in taxation administration
- A practical session for the accidental property developer
- Buy sell agreements as estate and succession planning tools
- SME Tax Technical Live Q&A sessions

Presenters:

- Michael Flynn QC, CTA (Life), Owen Dixon Chambers West
- Michael Butler, CTA, Finlaysons
- Matthew Andruchowycz, CTA, Kovich & Co
- Yan Wong, Grant Thornton
- Amanda Spinks, EY
- Ben Turner, FTI, EY
- Tim Sandow, CTA, BDO
- Julian Lian, KPMG
- Lee Jurga, Perks
- Trevor Jones, CTA, Australian Taxation Office
- Josh Pascale, Cowell Clarke
- Paul Hockridge, CTA, Mutual Trust

Who should attend and when?

These flexible series of recorded webinars have been designed specifically for SME tax practitioners such as accountants, auditors, lawyers and financial planners. Consume the content in your own time during the week, then follow up with interactive sessions with speakers and peers on the Friday.

Webinar Delivery and Schedule

Webinar Part 1

Technical Presentations will be released
Monday 25 May

30 mins live Q&A Part 1

Friday 29 May at 11.30am ACST

Webinar Part 2

Technical Presentations will be released
Monday 1 June

30 mins live Q&A Part 2

Friday 5 June at 11.30am ACST

Webinar Part 3

Technical Presentations will be released
Tuesday 9 June

30 mins live Q&A Part 3

Friday 12 June at 3.30pm ACST

CPD proficiency level:

Proficient/
advanced 

Register now

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For event queries please contact:

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+61 8 8463 9444

Webinar Part 1: Released Monday 25 May

Webinar Part 1: Including Sessions 1-3 and Live Q&A | 4 CPD hrs total

Session		Presenter
5-10 mins	Welcome and opening address	Raoul Stevenson, CTA Nexia Edwards Marshall Peter Godber, CTA 2020 President, The Tax Institute
55 mins	Session 1: Decoding trust income The pathway that the trustee and its advisers must navigate in order to distribute the trust income to achieve the desired tax outcomes and attributes for the intended beneficiaries is often complex. This session will cover: <ul style="list-style-type: none">– Ongoing discrepancies between trust income and tax net income and how the courts have been dealing with the issues post Bamford ie Greenhatch, Forrest– Challenging trust streaming issues (franked dividends, capital gains and general streaming)– How the Courts have defined "income of a trust estate" including latest case law developments– Income equalisation clauses, income re-characterisation clauses and other important trust powers– Matters to consider when drafting trustee resolutions– Default beneficiaries and vesting.	Michael Flynn QC, CTA (Life) Owen Dixon Chambers West
55 mins	Session 2: The increasing use and threat of Section 100A The ATO's increasing compliance activity around section 100A has serious implications for every day clients. But the legislation has not changed – so why the change in administration? Advisers await the ATO's new ruling with great anticipation. This session will look at what section 100A is really about, including the "original family dealing" exception, and whether the ATO's increased activity is justified. In particular this session will: <ul style="list-style-type: none">– Examine the "state of the [tax] Nation" in Australia in June 1978 when the Government first announced the introduction of section 100A– Provide a summary and overview of section 100A's provisions– Review the origin of the expression "ordinary family and business dealing" and the difficulties associated with identifying "ordinary" family dealings– Refer briefly to the cases that have considered section 100A– Hypothetically ask how the great Lord Denning M.R. would approach the issue in 2020– Discuss the ATO's public statements and examples regarding section 100A, including the new ruling expected before the Barossa Convention– Conclude with some observations on the possible way forward.	Michael Butler, CTA Finlaysons

	Session	Presenter
90 mins	<p>Session 3: COVID-19 Stimulus – Accessing the tax benefits</p> <p>Join us to find out what you need to know about the COVID-19 stimulus tax benefits and how to access them – including the unprecedented Cash Flow Boost and JobKeeper Payment measures.</p> <p>This webinar will be lead by Yan Wong, who is responsible for Grant Thornton's tax advice practice regarding COVID-19, and will include input from Matthew Andruchowycz, who is a tax director at Kovich & Co Lawyers.</p> <ul style="list-style-type: none"> • Yan and Matthew will share the benefit of many coal face client and adviser questions, issues and answers over the past and coming weeks • Webinar participants will hear the essential rules and practicalities for their own business and discussions with clients • There will be a particular focus on examples and risks of borderline cases who may seek to access the Cash Flow Boost and Job Keeper Payment. 	<p>Matthew Andruchowycz, CTA Kovich & Co Lawyers</p> <p>Yan Wong Grant Thornton</p>
<p>Friday May 29 11.30 - 12.00pm ACST</p>	<p>SME Tax Technical Live Q&A Part 1</p> <p>Chair: Raoul Stevenson, CTA, Nexia Edwards Marshall</p> <p>Presenters:</p> <ul style="list-style-type: none"> – Michael Flynn QC, CTA (Life), Owen Dixon Chambers West – Michael Butler, CTA, Finlaysons – Matthew Andruchowycz, CTA, Kovich & Co – Yan Wong, Grant Thornton. <p>Keep Connected:</p> <ul style="list-style-type: none"> – Stay online following the Q&A to connect with your peers via the live video chat. 	

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Webinar Part 2: Released Monday 1 June

Webinar Part 2: Including Sessions 4-6 and Live Q&A | 3.25 CPD hrs total

	Session	Presenter
5 mins	Welcome and opening address	Tim Sandow, CTA BDO
60 mins	Session 4: Employee obligations – Is anyone getting it right? Why employers are struggling to pay employees their dues and the associated tax risks in a STP world. All the latest and what you need to know about: <ul style="list-style-type: none"> – The changes to the reintroduced superannuation amnesty – The revived changes to CGT main residence exemption – Update on progress of the Board of Taxation Residency Review – Changes to super including OTE definition and opt-out for directors – Recent topical cases and ATO guidance. 	Amanda Spinks EY Ben Turner, FTI EY
60 mins	Session 5: Corporatising the SME group Partnerships and trusts have been a common feature of SME business structures. The reasons for adopting a corporate structure will be considered as well as an outline of the challenging tax issues associated with corporatising a structure. Through the use of practical case studies, technical issues that will be addressed include: <ul style="list-style-type: none"> – Optimising the use of CGT roll-overs – The impact that CGT roll-overs may have on forming a tax consolidated group – Emerging ATO views regarding "nothing else" type requirements in the context of CGT roll-overs – The availability of CGT discount on exit. 	Julian Lian KPMG
45 mins	Session 6: State taxes: Change is now! After six months of noisy speculation and expectation – perhaps even hope – the provisions that will dictate the land tax fate of South Australian land holders from 30 June 2020 have now snuck through Parliament by the narrowest of margins. The ups and downs and ins and outs of the legislative process have been exhausting, and the raft of amendments on amendments has left many wondering whether they stand to win or lose under the incoming aggregation regime. This session will include discussions on the following land tax issues: <ul style="list-style-type: none"> – The various aggregation methods and rate scales – The impact of the provisions on individuals, companies, trusts and SMSFs – Law versus lore: uncertainties, ambiguities and drafting issues – The quiet amendments: non-aggregation related changes – An update on the Revaluation Initiative – Analysing the land tax pain scale. 	Lee Jurga Perks
Friday June 5	SME Tax Technical Live Q&A Part 2 Chair: Tim Sandow, CTA, BDO	

Session	Presenter
11.30 - 12.00pm ACST	<p>Presenters:</p> <ul style="list-style-type: none">– Amanda Spinks, EY– Ben Turner, FTI, EY– Julian Lian, KPMG– Lee Jurga, Perks. <p>Keep Connected:</p> <ul style="list-style-type: none">– Stay online following the Q&A to connect with your peers via the live video chat.

Webinar Part 3: Released Tuesday 9 June

Webinar Part 3: Including Sessions 7-10 and Live Q&A | 3.75 CPD hrs total

	Session	Presenter
5 mins	Welcome and opening address	Peter Slegers, CTA Cowell Clarke
45 mins	Sessions 7: Corporate tax residency - There's no Australian tax payable ... is there? Your client has incorporated a company in a foreign country to make it easier for those customers to do business with them. It's actively carrying on a business in the country, so surely it just pays tax in that country – doesn't it? The High Court's decision in Bywater Investments Ltd and subsequent guidance issued by the ATO have fundamentally changed the way in which taxpayers and advisers should be approaching corporate tax residency matters. This session will outline the current state of play in relation to corporate tax residency, and provide some practical insights into the challenges facing companies today and how these challenges can be managed, including: <ul style="list-style-type: none">– Tests for determining residency– Why tax residency is critical– Current ATO guidance and the Board of Tax Review– Treaty interaction– Governance implications– Do I need a travel budget for the directors?	Tim Sandow, CTA BDO
45 mins	Session 8: The world's greatest tax admin session! – Issues in taxation administration Hear from the authority on a range of administrative law issues arising in taxation administration with reference to reported cases. Topics include: <ul style="list-style-type: none">– The Commissioner's powers of assessment/amendment– Dispute mechanisms, including merits review and judicial review– Jurisdictional issues– Discretions, settlements and penalties. This session is key to giving you certainty and will save you days of research and confusion!	Trevor Jones, CTA Australian Taxation Office
60 mins	Session 9: A practical session for the accidental property developer Your client holds property ripe for developing – what are the practical tax issues to be alive to and what are the decisions that need to be made? How can you achieve the optimal outcome for your client and minimise their tax risk exposure? Through a series of case studies, this session will consider: <ul style="list-style-type: none">– Revisiting the revenue/capital distinction– When does property become trading stock? Delving into CGT Event K4– Drawing a distinction between trading stock and emerging profits	Joshua Pascale Cowell Clarke

	Session	Presenter
	<ul style="list-style-type: none"> – GST considerations and effectively applying the margin scheme – Timing issues for land tax assessments – Depreciating assets, capital allowances and tenant fixtures (including agricultural improvements). 	
45 mins	<p>Session 10: Buy sell agreements as estate and succession planning tools</p> <p>Planning transfers of equity between unrelated proprietors in the event of their death or disability is fraught with tax complexities. Fortunately, many traps with buy sell agreements have already been identified and there are pathways to consider.</p> <p>But let's not stop there. The owners are often trustees of discretionary trusts and if we are to look after their families, there might be important issues to be addressed in the trust deeds, trustee constitutions and family agreements. Paul will demonstrate how taking a holistic approach can add value and still be practical.</p> <ul style="list-style-type: none"> – Buy-sell agreements – triggers, tax effective options and tips – Appointors, shareholders and directors of trustee companies - expertise and authority, considerations for each option – Amending deeds and replacing appointors – lessons from Mercanti – Shareholder agreements and constitutions – what to consider and getting it right to avoid pain and confusion. 	<p>Paul Hockridge, CTA</p> <p>Mutual Trust</p>
<p>Friday June 12</p> <p>3.30pm - 4.00pm</p> <p>ACST</p>	<p>SME Tax Technical Live Q&A Part 3</p> <p>Chair: Peter Slegers, CTA, Cowell Clarke</p> <p>Presenters:</p> <ul style="list-style-type: none"> – Tim Sandow, CTA, BDO – Trevor Jones, CTA, Australian Taxation Office – Josh Pascale, Cowell Clarke – Paul Hockridge, CTA, Mutual Trust. <p>Keep connected via the Barossa Online virtual closing drinks:</p> <ul style="list-style-type: none"> – Stay online and grab a drink following the Q&A to connect with your peers via the live video chat. 	



Presenter profiles

Led by tax practitioners for tax professionals

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.

Michael Butler, CTA, is the Partner in charge of the Finlaysons Tax & Revenue Group. Michael advises domestic and foreign clients on federal, international and state tax matters, and has a special interest in property taxation, corporate restructurings, small business CGT reliefs, cross-border investment, trusts, and estate & succession planning.

Michael is a past chair of The Tax Institute's South Australian State Council and a regular contributor to Institute events.

Michael Flynn QC, CTA (Life), is a Barrister at Owen Dixon Chambers West, specialising in taxation, and was National President of The Tax Institute in 2014. He is the author, with James Kessler, QC, of *Drafting Trusts and Will Trusts in Australia* (2nd edition, 2017). Michael has appeared in the Administrative Appeals Tribunal, the Federal Court and the High Court in taxation cases. Michael has been a member of various committees of The Tax Institute for over 20 years.

Paul Hockridge, CTA, is Tax Advisory Partner at Mutual Trust, Australia's leading multi-family office. He has worked for the ATO, a large law firm, has been a partner in medium and Big 4 chartered accounting firms and has over 30 years' experience in tax, asset protection, estate and succession planning. Paul's niches include litigation support, property development and FBT and salary packaging. Paul specialises in advising high wealth families and closely held businesses, as well as providing support for a number of accounting and law firms. Paul maintains a practicing certificate as a legal practitioner in Victoria, is senior fellow and teaches in the Masters program in the Law School at the University of Melbourne and is a chartered tax

adviser. He sits on The Tax Institute's FBT and Employment Taxes Committee and contributes to The Tax Institute's book, *Estate and Business Succession Planning*. Perhaps Paul is best known as a regular presenter at local, State and National Tax Institute conferences.

Trevor Jones, CTA, is an Assistant Commissioner in Melbourne with over 40 years' experience at the ATO. His work presently covers a range of areas, including tax avoidance schemes, penalties, periods of review and disputes work including objections, litigation, settlements and dispute resolution.

Lee Jurga, is a Senior Taxation Specialist in the Tax Consulting Team at Perks in Adelaide. He has 13 years of both private and public sector experience advising on State and Federal taxation issues and has recently returned to private practice after managing the land tax assessment team within RevenueSA. He advises SME and high net worth individuals on a range of tax effective strategies from both a State and Federal tax perspective.

Julian Lian, started in KPMG's Adelaide tax practice as a graduate. He has recently returned to Adelaide after a number of years in Sydney where he worked with KPMG's tax advisory team and a leading Australian law firm. He advises on income tax matters and has a broad range of experience including restructures and mergers and acquisitions. His most recent TIA presentation was at the Queensland Tax Forum this year where he presented on technical traps in corporate transactions.

Joshua Pascale, is an Associate in Cowell Clarke's Tax and Revenue and Superannuation Groups. Josh advises property and business owners on a wide range of federal and state tax law issues, as well as pertinent superannuation and commercial law matters. Josh has developed a particular interest in group restructures and the associated succession planning (private and business).

Tim Sandow, CTA, is an experienced tax professional with 25 years in the 'Big 4', he provides income tax related advice to a variety of private and large public companies as well as multi-nationals. In particular, Tim has advised many companies on mergers & acquisitions, tax governance, corporate tax, international tax, and employment tax issues, always maintaining a focus on practical commercial advice. One of Tim's key skills is understanding complex tax issues and communicating these in a practical way enabling CFO's, Boards and Business Owners to focus on the key opportunities and risks when making business decisions. Tim is currently the SA representative on the National Board of The Tax Institutes.

Amanda Spinks, is a Director in the EY People Advisory Services Practice, with

on the taxation implications of their people strategies. Amanda's key areas of speciality include advisory and compliance for payments to employees, directors and contractors, covering superannuation, PAYG withholding, fringe benefits tax and payroll tax.

Ben Turner, FTI, is a Senior Manager in EY's People Advisory Services team. Ben is a Chartered Accountant with over 13 years' experience specialising in taxation issues including expatriate taxation, Fringe Benefits Tax, superannuation/social security and payroll tax. Ben works closely with major organisations, particularly in the Human Resources and Finance areas to address remuneration and tax issues and tools to maximise planning opportunities and manage risks

particularly with globally mobile workforces.

Yan Wong, has 25 years' corporate and international tax experience with Big Four and Mid-Tier International Chartered Accounting firms. Yan is a Chartered Accountant and practising tax lawyer. Yan delivers strong client service and commercially focused taxation advice to his clients particularly in the Food and Beverage and Professional Services sectors. He provides a versatile set of skills and experience in international tax/cross border tax advice, tax compliance and tax transaction/due diligence services. He is particularly experienced in leading teams consisting of international or indirect tax/transfer pricing specialists to provide comprehensive tax solutions to multinational client groups.



almost 15 years of experience, specialising in Employment Taxes. Amanda works with her clients to focus

affecting the workforce. This includes designing effective processes, systems



THE TAX INSTITUTE

Barossa Online – SME Tax Technical Registration form

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:

Full Barossa Online (ID: 40616) ☐ Member: \$600 ☐ Non-Member: \$800

Includes 10 Technical Presentations and 3 Live Q&A sessions

Individual Webinar Package: ☐ Member: \$230 ☐ Non-Member: \$300

Select your webinar package including Live Q&A session from below:

☐ Webinar Part1 | 25 May ID: 40938 ☐ Webinar #2 | 1 June ID: 40940 ☐ Webinar #3 | 9 June ID: 40941

Single Session: ☐ Member: \$70 ☐ Non-Member: \$90

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

☐ Session 1 ID: 40942 ☐ Session 2 ID: 40943 ☐ Session 3 ID: 40944 ☐ Session 4 ID: 40945 ☐ Session 5 ID: 40946

☐ Session 6 ID: 40947 ☐ Session 7 ID: 40948 ☐ Session 8 ID: 40949 ☐ Session 9 ID: 40950 ☐ Session 10 ID: 40951

For event enquiries, please contact Annie Daryani on 08 8463 9444 or sa@taxinstitute.com.au.
CPD hours will be allocated to the designated attendee.

2 Delegate contact details

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First name: _____ Last name: _____

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