

2020 National Superannuation Online Conference

10-11 September | Online AEST | 8 CPD hours



The premier event for tax specialists within the superannuation industry.

In keeping with the current climate, the National Superannuation Conference 2020 will be delivered as a 2-day online event. In its eighth year, the conference is recognised as the premier event for tax specialists in the superannuation industry, uniquely dealing with the tax issues impacting both the large fund and self-managed superannuation fund sectors.

This program brings together regulators and leading practitioners from the legal, accounting, audit and financial advisory services fields of the superannuation industry to discuss tax and related challenges and the opportunities that these will bring.

With a combination of plenary and breakout sessions, you can choose sessions to suit your requirements. Consume the content, then interact in live Q&A's with the speakers and other delegates to further connect and explore the issues that matter.

Presenters

Nadia Alfonsi	Australian Taxation Office
Phil Broderick, CTA	Sladen Legal
Peter Burgess	SMSF Association
Steven Carew	JANA
Kimberley Christy	EY
Craig Day	Colonial First State
Kellie Grant	Australian Taxation Office
Meg Heffron	Heffron Consulting
Senator the Hon Jane Hume	Assistant Minister for Superannuation, Financial Services & Financial Technology
Craig James	CommSec
Landon McGrew	KPMG
Angela Norton	KPMG
Peter Oliver, CTA	KPMG
Michael Plowgian	KPMG
Prashanthan Ranjit Kumar	Qsuper
Ian Roberts	Sunsuper
Jemma Sanderson, CTA	Cooper Partners
Allister Sime, CTA	PwC
Raewynn Williams, CTA	Parametric Portfolio Associates
Philip Witherow	CBUS Super
Jonathan Woodger	PwC

Virtual Schedule

Thursday, 10 September 2020

9.00am – 1.00pm AEST


Friday, 11 September 2020

9.00am – 12.30pm AEST

Location

Online

CPD proficiency level:

Proficient/
advanced 

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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.

Technical Program

Day 1 – Thursday, 10 September 2020

Time	Topic	Presenter
9.00–9.10am	Welcome and Opening Address	Allister Sime, CTA PwC
9.10–10.00am	Session 1: Economic outlook – Implications for the Superannuation Industry	Craig James CommSec
10.00–10.05am	Break for delegates	
10.05–10.55am	Session 2A: ATO presentation – Issues for Large Funds An update from the ATO, including outcomes of the superannuation funds SAR program, the ATO's perspectives around fund tax governance, and issues concerning remediation or compensation arrangements.	Nadia Alfonsi Australian Taxation Office
OR	Session 2B: Legislative and regulatory update This session will cover the COVID-19 SMSFs relief measures with a particular focus on the ATO's relaxed compliance regime and associated SMSF technicalities and advice considerations. This session will also provide a stocktake of measures which have now been enacted and those measures which have been announced but not yet enacted. Topics covered include: <ul style="list-style-type: none">– The SMSF COVID-19 relief measures– Enacted changes– Announced but not yet law– Other legislative developments.	Peter Burgess SMSF Association
	10.55–11.15am Virtual networking session Take a break or join our session to network with your colleagues from around Australia. Indicate your preference when registering for the event.	

Time	Topic	Presenter
11.15am–12.05pm	Session 3A: Emerging developments – Large Funds This session will discuss the latest issues impacting the large superannuation fund sector, including: <ul style="list-style-type: none"> – Implications from the Burton case and other issues affecting Foreign Income Tax Offset claims; – The Board of Taxation Review of Capital Gains Tax Roll-Overs; – Non-arm's length expenditure; – Capitalisation of labour expenses; – Amendments to the hybrid mismatch rules; – Expansion of the Significant Global Entity definition; and – Goods and Services Tax and other indirect taxes. 	Kimberley Christy, CTA EY Prashanthen Ranjit Kumar QSuper
OR		
	Session 3B: Dealing with lumpy assets in SMSFs This session will cover a number of issues that arise with holding lumpy assets in SMSFs: <ul style="list-style-type: none"> – transferring lumpy assets into SMSFs – liquidity issues and investment strategies – funding pension payments – co-investments of lumpy assets – paying in-specie benefits and death benefits with lumpy assets 	Craig Day Colonial First State
12.05–12.10pm	Break for delegates	
12.10–1.00pm	Session 4A: The evolution of the in-house tax function in large superannuation funds Superannuation funds have evolved greatly over the last 10 to 15 years in terms of the increase in funds under management and the complexity of their investments. This session reflects on the role of the in-house tax manager and the tax function within large funds, how the role of tax has evolved and where it might be headed. Two industry veterans will share their insights and predictions for the place of the inhouse tax team within superannuation funds and the executive team.	Ian Roberts Sun Super Philip Witherow CBUS Super
OR		
	Session 4B: ATO update – SMSF regulator focus areas This session will cover the ATO's current views relating to SMSF Compliance and the ATO's current risk focus areas.	Kellie Grant Australian Taxation Office

Technical Program continued

Day 2 – Friday 11 September 2020

Time	Topic	Presenter
9.00–9.30am	Session 5: Live Q&A with Senator the Hon Jane Hume, Assistant Minister for Superannuation, Financial Services & Financial Technology The keynote address will be pre-recorded (30-min session) and made available for delegates prior to the event.	
9.30–10.20am	Session 6A: Current US tax issues for large Australian superannuation funds – Panel Session This session will provide an update on a range of current US tax issues affecting large Australian superannuation funds and PSTs, including: <ul style="list-style-type: none"> – US economic outlook and market update, and implications for US taxes and investments – US QFPF regulations and implications of Australia's early release COVID measures – Common issues for Australian reporting of US-based investments – Other US tax updates and outworking's from the 2017 Trump tax reforms that are still being resolved – BEPS 2.0 and what is next 	Landon McGrew KPMG Angela Norton KPMG Peter Oliver, CTA KPMG Michael Plowgian KPMG
<i>OR</i>	Session 6B: Contributions The contribution landscape continues to evolve as the Government fine-tunes around the edges. With increased opportunities to make contributions to superannuation, this session will outline: <ul style="list-style-type: none"> – The recent changes to the work test; – Carry-forward concessional contributions – strategies to consider; – The latest regarding bring forward contributions and strategies; – Dealing with excess contributions; and – The opportunities with downsizer contributions. 	Jemma Sanderson, CTA Cooper Partners
10.20–10.25am	Break for delegates	
10.25–11.15am	Session 7A: Australian equity holdings and use of derivatives – A commercial reality The use of derivative positions over Australian Equity holdings is common practice among large funds. In this session we will hear from an investment advisor on the commercial rationale for the use of derivatives, and a tax expert on the tax law's reaction.	Steven Carew JANA Jonathan Woodger PwC
<i>OR</i>	Session 7B: Pensions and SMSFs This session will provide the professional with a deep understanding of all you need to know about pensions and SMSFs including: <ul style="list-style-type: none"> – Eligibility to claim ECPI -the two available methods and when they must be used. – Strategies to account for ECPI and segregation to optimise tax outcomes and simplify administration for a client – Managing total superannuation balances. – Dealing with reserves following ATO's view in SMSF Regulator's Bulletin 2018/1. 	Meg Heffron Heffron Consulting

11.15–11.35am	Virtual Networking Session <p>Take a break or join our session to network with your colleagues from around Australia.</p> <p>Indicate your preference when registering for the event.</p>	
11.35am–12.25pm	Session 8A: Unit Pricing <p>This session will discuss:</p> <ul style="list-style-type: none"> – Emerging member equity considerations and investment governance – Governance around tax in UP – What does best practice process look like? – What reviews should apply to outsourced operators – What "out of cycle" reviews are required and when. 	Raewyn Williams, CTA <p>Parametric Portfolio Associates</p>
OR	Session 8B: SMSFRB 2020/1– where are we now with SMSFs and property development? <p>Property development by SMSFs has been on the ATO's radar for a number of years. This has been reinforced with the release of SMSF Regulator's Bulletin SMSFRB 2020/1.</p> <p>In this session, Phil Broderick will review the Bulletin in detail and consider how SMSFs can conduct property development activities.</p>	Phil Broderick, CTA <p>Sladen Legal</p>



Presenter profiles

Led by tax practitioners for tax professionals

Nadia Alfonsi is an Acting Assistant Commissioner in the Public Groups and International (PG&I) business line of the ATO. As part of her role, Nadia has responsibility for the Investment Industry Strategy, which includes assuring that insurance companies and large APRA regulated superannuation funds are paying the right amount of income tax. Nadia is also responsible for PG&I Engagement and Assurance teams in Parramatta and Newcastle managing a range of taxpayer engagement activities including tax assurance reviews of Top 100 and Top 1000 taxpayers. Nadia has previously held a number of roles across the ATO including Superannuation & Employer Obligations, Tax Counsel Network and the Treasury.

Phil Broderick, CTA, is a principal of Sladen Legal and heads its Superannuation team. He is the chair of The Tax Institute's Superannuation Committee and the chair of SISFA's Technical Committee. He is also a member of number of the ATO's superannuation liaison groups, including the Superannuation Industry Relationship Network (SIRN) and the Superannuation Industry Stewardship Group (SISG). He is also heavily involved in liaising with Treasury and the ATO in relation to the implementation of new superannuation laws and administrative practices. Phil is listed in the 2020 Best Lawyers for Superannuation Law in Australia. Phil's areas of practice include superannuation, estate planning and succession, duties and state taxes, trusts, federal tax and business structuring. He is a regular author and presenter. His articles have featured in The Tax Institute's Taxation in Australia journal and CCH's Super News.

Peter Burgess was appointed Deputy CEO and Director of Policy & Education of the SMSF Association in May 2020. With over 20 years of industry experience, Peter is recognised as an authority in SMSF technical matters and Government policy design. He is a widely published author and media commentator on SMSFs and is passionate about SMSFs and the role they can play in providing a dignified retirement. Through his contribution to the development of SMSF education standards, his Government advocacy work and his commitment to professionalism and thought leadership, Peter has dedicated much of his career to improving SMSF advice competency standards and the vibrancy and credibility of the SMSF sector.

Steven Carew is JANA's Chief Investment Officer, which involves him focusing on developing JANA's investment strategy advice, the delivery of superior investment returns for clients and how good investment ideas from our research programme can be implemented effectively. He also consults to several of JANA's large advisory funds and sits on a number of internal committees. Prior to joining JANA in 1998, he was a consultant at Macquarie Bank, where he was involved in establishing the investment advisory practice in the Melbourne office for a high net worth individual client base. Between 1993 and 1997, Steven was employed with master trust manager Wilson Dilworth Limited. Steven holds a Bachelor of Commerce Degree with Honours in Economics from the University of Melbourne, a Graduate Diploma of Applied Finance from the Financial Services Institute of Australia, a Graduate Diploma in Accounting from Monash University and a Masters degree in Applied Finance from Macquarie University. Steven was the Chair of the ASFA Investment Sub-Committee between 2008 and 2013.

Kimberley Christy, CTA, is a Tax Director with EY in Brisbane and specialises in assisting clients in the financial services industry. She works with superannuation funds, fund managers, banks and insurers as well as private equity clients. Kimberley has experience in the taxation of superannuation funds and trusts including public trading trusts, managed investment trusts and attribution managed investment trusts. Kimberley also has broad experience advising clients in their interactions with the Australian Taxation Office and has assisted clients with both standard ATO programs such as top 1000 reviews and continuous engagement processes, as well as the strategic aspects of managing disputes.

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.

Kellie Grant has worked in a number of areas within the ATO since 1997, before joining Super in 2008. She spent several years in Super's Complex Technical Unit, providing advice on a wide range of issues and has also worked in the SMSF area. Here she spent some time in the Trustees portfolio determining the appropriate responses to and treatments for a range of SMSF income tax and regulatory risks as well as managing the early engagement and voluntary disclosure service that trustees and/or their advisers can use to rectify fund breaches. Currently she is working in the Approved Auditors portfolio and is involved in identifying and treating risks associated with this sector as well as creating strategies and guidance to assist auditors with their regulatory obligations.

Meg Heffron, Managing Director of Heffron Consulting, has been working exclusively in SMSFs since 1998. She is one of the few actuaries to work in all areas of SMSF practice. Her passion is turning technical knowledge about SMSFs into practical solutions that accountants and advisers can use to help their clients and grow their businesses. She is a sought-after speaker at events for industry professionals and their clients, a regular contributor to the Australian Financial Review, The Australian and SMSF trade publications and a trusted source in the development and implementation of superannuation policy via government and regulators.

Senator the Hon Jane Hume was appointed to the Australian Federal Ministry in 2019, with responsibility for Superannuation, Financial Services and Fintech. Upon being elected as a Liberal Senator for Victoria in 2016, Senator Hume was appointed Chair of the Senate Standing Committee on Economics. She previously held various senior positions in the financial services industry, working for the National Australia Bank, Rothschild Australia, Deutsche Bank and, immediately prior to her election, as a Senior Policy Adviser at Australian Super.

Craig James has a knack for making economics user friendly. He is currently chief economist at CommSec, interpreting 'big picture' economic and financial trends for customers, clients and staff. CommSec is known for innovative, 'user friendly' reports including State of the States, the CommSec iPhone Index and CommSec Home Size report. As well as providing presentations to staff and clients and commentaries on financial and economic trends, Craig appears regularly in the electronic and print media. Craig currently does around two to three regular TV crosses a day, ad hoc radio and newspaper interviews. He was appointed Adjunct Professor at Perth's Curtin Business School in 2012.

Landon McGrew is a Principal in the KPMG U.S M&A Tax Practice based in Washington. Landon has over 14 years' experience advising corporates and funds on international cross-border transactions across a number of asset classes including U.S. infrastructure, real estate, and private equity. Landon has extensive experience in advising Australian institutional investors including sovereign wealth funds, superannuation funds, and consortiums and is the KPMG U.S. Lead Tax Principal for the US-Australia Inbound Tax Network.

Angela Norton is Manager in the Australian Tax Centre at KPMG U.S. and based in New York. Angela has a background in providing corporate tax advice to clients primarily in the wealth management sector including Australian superannuation funds, managed funds and domestic and offshore fund managers. Prior to joining the KPMG U.S. M&A Tax Practice, Angela was a tax manager in KPMG Australia's Corporate Tax Advisory Practice.

Peter Oliver, CTA, is the Head of the Australian Tax Centre at KPMG U.S. and based in New York. Peter's background is in providing tax advice relating to international and domestic mergers and acquisitions, international cross-border transactions, restructuring and other corporate matters. Peter formerly led KPMG Australia's Financial Services Corporate Tax Practice and has been the lead Tax Partner on many high-profile transactions in the Australian and international markets.

Michael Plowgian is a Principal in the KPMG U.S Washington National Tax Office for International Tax. Michael advises multinational corporations regarding international tax planning and policy, with a particular focus on helping clients address the international implications of U.S. tax reform. Michael formerly was a Senior Advisor on Base Erosion and Profit Shifting (BEPS), at the Organisation for Economic Co-operation and Development (OECD). In that role, Michael helped lead the OECD work on BEPS and worked with policymakers from OECD and G20 countries to develop the Action Plan on BEPS.

Prashanthen Ranjit Kumar is the Acting Head of Tax at QSuper. Prior to this appointment Prashanthen provided specialist tax support to the Investments team at QSuper on new and existing investments both domestically and offshore. Prashanthen has extensive experience on superannuation taxation, trust taxation and tax structuring. Prashanthen has over 10 years tax experience working in superannuation and professional services.

Ian Roberts is the Head of Tax for Sunsuper and has over twenty years' experience managing complex tax issues in respect of superannuation, life insurance, corporate groups, investment platforms and managed investment schemes. Ian has been at the forefront of managing tax risk, implementing large superannuation mergers and has been a leading industry advisor into superannuation tax reform.

Jemma Sanderson, CTA, is a Director of 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 and consultancy to accounting, legal and financial planning groups. Jemma has over 19 years' experience in developing complex strategies for high net worth clients. Jemma has a Bachelor of Commerce from UWA and is a Certified Financial Planner, a Specialist Member of the SMSF Association (SMSFA), Chartered Tax Adviser (CTA) and Trusts and Estate Practitioner (TEP). Jemma is a regular presenter on superannuation and SMSFs for the Taxation Institute, Institute of Chartered Accountants, CPA and SMSFA across Australia. Jemma is the author of the Taxation Institute's popular publication for SMSF Advisers, the SMSF Guide, now in its ninth edition, and the author and convener of the Taxation Institute's Graduate Diploma of Applied Tax Law Advanced Superannuation Unit. Jemma was named the SMSF Adviser of the Year at the 2019 National Women in Finance awards for the third year in a row and received the SMSF Association Chairman's Award in February 2018 for her contribution to the industry.

Allister Sime, CTA, is a Director at PwC and an adviser to large superannuation fund clients on Australian and international income tax matters. Allister has expertise across the many facets of a large fund's income tax experience, including domestic and international investment due diligence and structuring issues, member benefits, unit pricing, and income tax compliance matters.

Raewyn Williams, CTA leads Parametric's Australian Research efforts, working with Parametric's Global Research, Product and Portfolio Management teams. She sets the Australian research agenda and ensures that Parametric Australia maintains a position of intellectual leadership in after-tax investing and implementation efficiency. Raewyn has had prior roles at Russell, QIC, Barclays Global Investors and KPMG.

Raewyn was formerly a member of the Tax Institute Superannuation Committee and previously served on committees with FTSE, the FSC and ASFA. Raewyn graduated with Bachelors of Economics and Law from the University of Sydney, has a Graduate Diploma of Legal Practice from the College of Law, is a Graduate of the Australian Institute of Company Directors and is a Chartered Tax Adviser.

Philip Witherow, CTA, is the Head of Group Tax at Cbus where he is responsible for the taxation affairs of the Fund. Prior to Cbus, Philip was a Principal in the Tax and Legal section at PricewaterhouseCoopers specialising in financial services and in particular large superannuation funds. He has been involved in the taxation industry for more than 30 years.



THE TAX INSTITUTE

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1 CPD hour will be allocated per session to the designated attendee (maximum 8 CPD hours).

2 Delegate contact details

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

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