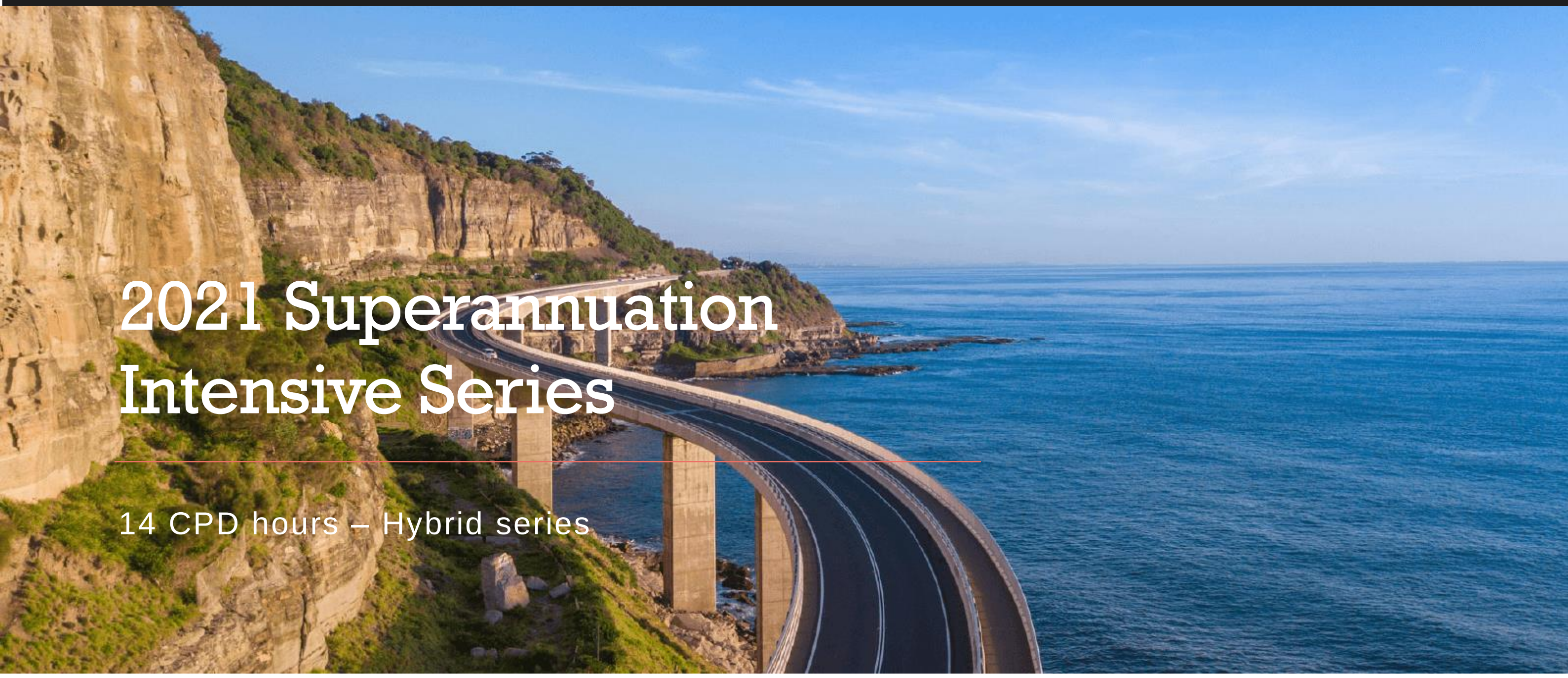

2021 Superannuation Intensive Series

14 CPD hours – Hybrid series

This all-encompassing hybrid series, held over 2 weeks, will provide both a technical and practical focus ensuring you are ready for 2021.

In keeping with the times, this hybrid series held over two weeks comprises of 8 technical sessions held virtually, followed by face-to-face workshops in your capital city.

Encompassing the key areas of focus for practitioners advising in the Superannuation space, take a technical deep-dive as well as walk away with practical application. Workshops will be facilitated by local experts, giving you the local focus required to be advise your clients.

Topics

- Snapshot of changes affecting the SMSF industry
- NALI and NALE = NASTY
- SMSFs – focusing on tax
- Estate Planning and Superannuation – what are the current issues?
- Update from the ATO on the key issues for self-managed superannuation funds
- Contributions – the latest and greatest
- Property investment through the life cycle of an SMSF
- Pensions and SMSFs

Who should attend?

The seminar has been designed specifically for practitioners in the area of SMSFs such as accountants, auditors, lawyers and financial planners.

Presenters

Daniel Butler, CTA	DBA Lawyers
Craig Day	Colonial First State
Mark Ellem	Accurium
Scott Hay-Bartlem, CTA	Cooper Grace Ward Lawyers
Clinton Jackson	Cooper Grace Ward Lawyers
Justin Micale	Australian Taxation Office
Tim Miller	SuperGuardian
Jemma Sanderson, CTA	Cooper Partners Financial Services
Liz Westover, FTI	Deloitte

Virtual Event

Date: 24–25 March 2021

Time: 11:00am–4:00pm AEDT

Location: Online

Workshop Events

Date: Wednesday, 31 March 2021

Time: 9:00am–4:30pm (local time)

Canberra: venue TBC

Sydney: venue TBC

Brisbane: Tattersall's Club
215 Queen St, Brisbane City 4000

Adelaide: Adelaide Convention Centre
North Terrace, Adelaide 5000

Melbourne: Kooyong Tennis Club
489 Glenferrie Rd, Kooyong 3144

Perth: QV1 Conference Centre
Lvl 2, 250 St Georges Tce, Perth 6000

CPD proficiency level:

Proficient

Register now

taxinstitute.com.au

For event queries please contact:

@ natalielarosa@taxinstitute.com.au

+61 02 8223 0051

Virtual technical program

Day one – Wednesday, 24 March 2021

Technical sessions held virtually AEDT.

Time AEDT	Session	Presenter
11.00am–12.00pm	Session 1: Snapshot of changes affecting the SMSF industry This update session will provide a rundown on all the legislative and regulatory changes impacting the SMSF sector over the last 12 months as well as recent ATO updates and guidance. Highlighting the important changes and what they might mean for your clients, the session will also discuss other industry developments that will have an impact on trustees and their advisers.	Liz Westover, FTI Deloitte
12.00–12.10pm	Stretch break	
12.10–1.10pm	Session 2: NALI and NALE = NASTY What is there to consider? This session will cover: – The latest ATO material on NALI and NALE (LCR 2019/D3 is due in final form early 2021) – How the NALI provisions apply to a loss, outgoing or expense that is lower than arm's length – General versus specific expenses and what income is taxed – When are services provided in an individual versus a trustee capacity and why does it matter? – Plus much more …	Daniel Butler, CTA DBA Lawyers
1.10–1.30pm	Lunch	
1.30–2.30pm	Session 3: SMSFs – focusing on tax Whilst SMSF compliance generally focuses on the SIS Act and Regulations, the Income Tax Act and Regulations are similarly important. This session will discuss tax issues in SMSFs including: – ECPI – Deductions when claiming ECPI – Calculating capital losses/gains – CGT relief – Foreign tax credits and foreign exchange gains – Case studies will be used to illustrate the tax issues in each area, as well as identifying common errors in tax calculations.	Mark Ellem Accurium
2.30–2.40pm	Stretch break	
2.40–3.40pm	Session 4: Estate Planning and Superannuation – what are the current issues? Topics for discussion in this session include: – Reversionary pensions v death benefit income streams – differences and pros/cons of each – Alternatives to binding death benefit nominations – thinking outside the square – Tax free member benefits v taxable death benefits – what is the difference? – Importance of control of SMSFs for estate planning – Current estate planning strategies – what you need to know – Recent case law impacting death benefits	Scott Hay-Bartlem, CTA Cooper Grace Ward Lawyers Clinton Jackson Cooper Grace Ward Lawyers

Virtual technical program continued

Day two – Thursday, 25 March 2021

Technical sessions held virtually AEDT.

Time AEDT	Session	Presenter
11.00am–12.00pm	Session 5: Contributions – the latest and greatest In this session, consideration will be given to the latest with respect to contributions and contribution strategies, including: – Thresholds including impending indexation – Downsizer and other contribution opportunities – Bring forward rules and strategies – Carry forward concessional contributions	Jemma Sanderson, CTA Cooper Partners Financial Services
12.00–12.10pm	Stretch break	
12.10–1.10pm	Session 6: Update from the ATO on the key issues for self-managed superannuation funds What to expect from this update session: – What are the key focus areas on the ATO's compliance and regulatory agenda? – What this means for your SMSF clients	Justin Micale Australian Taxation Office Facilitated by: Liz Westover, FTI Deloitte
1.10–1.30pm	Lunch	
1.30–2.30pm	Session 7: Property investment through the life cycle of an SMSF This session will contemplate all the key compliance issues that need to be considered through the various life stages of an SMSF when investing in property. With each area as important as the next to ensure peace of mind, this session will delve into: – Acquiring property – who from and how to hold it & what about tax – How the tenants impact the decision making process – Property Valuations – Investment strategy considerations – liquidity & diversity – Property expenses – NALE, LRBAs, improvements & contributions – Selling property – LRBAs, death benefits & what about tax	Tim Miller SuperGuardian
2.30–2.40pm	Stretch break	
2.40–3.40pm	Session 8: Pensions and SMSFs Current issues and strategies in managing pensions, including; – Managing transfer balance caps and total superannuation balances including ATO views – Current methods of ECPI calculations – Transfer Balance Account Reporting – Common errors	Craig Day Colonial First State

Workshop program

Wednesday, 31 March 2021

Local face-to-face event –Local time zone OR online AEDT.

Workshop materials will be prepared by our expert workshop leaders and facilitated at the face-to-face events by local workshop facilitators.

Time	Workshop	Presenter
8.30–9.00am	Registration	
9.00–10.30am	Workshop 1: Contributions In this interactive session, the workshop leader will build upon the content from the virtual technical session and guide delegates through various case studies to outline the contribution strategies and tips and traps for advising their client base. *Local facilitators to be announced*	Workshop Leader: Jemma Sanderson, CTA Cooper Partners Financial Services
10.30–11.00am	Stretch break	
11.00am–12.30pm	Workshop 2: Estate planning workshop – getting your head around the current issues In putting technical theory into practice, this workshop covers: – When to use reversionary pensions, and when not to – Alternatives for when binding death benefit nominations are not the answer – How to correctly pass control of SMSFs on death or incapacity – and how not to! – The importance of knowing your trust deeds *Local facilitators to be announced*	Workshop Leader: Scott Hay-Bartlem, CTA Cooper Grace Ward Lawyers Clinton Jackson Cooper Grace Ward Lawyers
12.30–1.15pm	Lunch	
1.15–2.45pm	Workshop 3: The practicalities of SMSF property investments Having contemplated the compliance issues associated with investing in property in the Technical Session “Property investment through the life cycle of an SMSF” this workshop will work through the practical implications of property investments via a number of case studies. The case studies will incorporate both directly and indirectly held property and work through all of the key issues that need to be addressed with clients in each circumstances including, but not limited to: – Related v non-related tenants – Property Valuations – Fund Investment strategy – Who pays for property expenses – Property and benefit payments *Local facilitators to be announced*	Workshop Leader: Tim Miller SuperGuardian Local Facilitators VIC – Phil Broderick, CTA, Sladen Legal & Philippa Briglia, Sladen Legal QLD - Neal Dallas, McInnes Wilson Lawyers WA -
2.45–3.00pm	Stretch break	

Time	Workshop	Presenter
8.30–9.00am	Registration	
3.00–4.30pm	Workshop 4: Pensions and SMSFs Building on content covered in the technical session, this workshop will provide practical application of principles relating to Pensions and SMSFs. *Local facilitators to be announced*	Workshop Leader: Julie Steed, Australian Executive Trustees Local Facilitators SA - Julie Steed, Australian Executive Trustees
4.30pm	Close	

Presenter profiles

Led by tax practitioners for tax professionals

Daniel Butler, CTA, is one of Australia's leading SMSF lawyers and has worked predominantly in the SMSF, tax and related fields for over 30 years. He is a regular presenter on SMSF topics and has published extensively in professional journals including contributing a monthly article on SMSFs to the Taxation in Australia and other media. Dan is a member of the Tax Institute's National Superannuation Committee and is involved with a number of other tax and SMSF committees and discussion groups. Dan also presents on the subject Taxation of Superannuation at the University of Melbourne's Master of Laws/Tax program. Dan is also a Specialist SMSF Advisor.

Craig Day is the Head of Technical Services for Colonial First State and has over 20 years' experience in the financial services industry. In his role, Craig is responsible for providing specialist technical support to financial advisers. Craig holds a Masters of Taxation (financial planning) and is a Fellow Member of the SMSF Association.

Mark Ellem has extensive experience in Self-Managed Superannuation Funds (SMSFs), Pension Funds, Income Tax and Financial Advisory. He is a Fellow of the CPA, IPA and SMSF Association, and received the 2018 SMSF Association CEO award. Mark is an experienced and highly sought after presenter, he is passionate about educating accountants and SMSF practitioners about SMSFs and strategies to make SMSFs a successful part of their business. Mark is a member of the Austin Motor Vehicle Club of Queensland and enjoys driving his classic Austin cars, a 1968 Austin 1800 Mk1 and a 1955 Austin A50 Cambridge, when they're running and working on them (when they're not).

Scott Hay-Bartlem, CTA, is a partner in Brisbane law firm Cooper Grace Ward and a director of the SMSF Association. He and his team specialise in assisting clients and their other advisers including accountants and financial planners with tax and superannuation (particularly SMSFs) advice; estate planning, administration and disputes; family businesses, business structuring; business succession arrangements; asset protection and restructuring. He is a director of the SMSF Association and a SMSF Specialist Advisor™ with the SMSF Association, a Chartered Tax Adviser, a member of the Society of Trust and Estate practitioners. Scott chairs the Cooper Grace Ward Diversity Committee and its ARCUS sub-group, and is the leader of the firm's Private Client Commercial group.

Clinton Jackson is a partner in Cooper Grace Ward's commercial team, advises his clients on an extensive range of commercial and corporate matters, business mergers, acquisitions and sales, tax and structuring issues, self-managed superannuation, asset protection and succession, restructuring and exit strategies. Clinton's unique range of expertise enables him to assist his clients with both their personal and business legal issues and to advise through all phases of the business/investment lifecycle – from start-up, to growth, expansion, transition and exit. Clinton is an accredited SMSF Specialist Advisor with the SMSF Association and a member of the Society of Trust and Estate Practitioners.

Justin Micale is a well-respected highly experienced leader with over 30 years of experience at the ATO. He has been at the forefront of driving transformational change to the way the ATO manages and treats risks across individual and small business sectors. He has a strong client experience focus, ensuring outcomes are achieved whilst always establishing and maintaining relationships. Justin has a strong record of achievement and his broad ranging skills has seen him regularly called upon to lead in a variety of Assistant Commissioner roles within the Client Engagement Group. Over the last 8 years, he has led diverse teams and high-profile projects. Justin has recently taken on the role of Assistant Commissioner of the Self-managed super fund Segment and is looking forward to supporting the sector and safeguarding the integrity of the self-managed super fund system.

Tim Miller is the Education Manager at SuperGuardian and 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 authored of one of the original subjects of the SMSF Association Graduate Certificate delivered through the University of Adelaide and Kaplan, this was also adopted as part of the Chartered Accountants Australia and New Zealand ANZ SMSF specialist program. Tim's work in the professional development space has resulted in SuperGuardian being recognised as an SMSF Association Accredited Educator.

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.

Liz Westover, FTI, is a Partner and the National SMSF Leader at Deloitte. She is responsible for the firm's SMSF service offering providing compliance and advisory 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 of The Tax Institute, 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.

Covid-19 Event Guidelines

At The Tax Institute, the health and wellbeing of our employees, members and delegates is our top priority. Whilst returning to face-to-face events, we continue to actively monitor the situation regarding COVID-19 and follow the latest advice and guidelines issued by the Department of Health, the World Health Organisation and relevant State authorities.

Please click here for a summary of the measures The Tax Institute has put in place to ensure the safety of attendees at our face-to-face events, along with helpful links to assist you in preparing for your attendance at them.

Please note, final implementation of any of these measures is subject to Federal and State Government requirements at the time of each event.

Contact tracing

We will keep a record of attendance for all meetings and events of The Tax Institute and will use this data for contact tracing purposes if necessary. For more information on how we will use the data that will be collected, and your rights in relation to that information, please see our Privacy Policy.

Cancellation Policy

The Tax Institute reserves the right to alter, amend or cancel all or any of the arrangements contained in the program.

Should a face-to-face event be cancelled due to an event beyond The Tax Institute's reasonable control including 'an act of god', 'pandemic', 'health-related event' or 'government requirements', we will endeavour to transition to an online format to deliver the event. If there is a difference in price, a credit will be provided to delegates to be used at a future event.

If a registered delegate is unable to attend as a result of a diagnosis of Covid-19 or they are experiencing symptoms of Covid-19, a full refund will be offered with the provision that a medical certificate is produced explaining the diagnosis or a summary of the appropriate action to be taken i.e. a Covid-19 test and medical advice.

It is a condition of acceptance of registration that an administration fee of 20% of the registration fee be charged for cancellation if you can no longer attend the event. Cancellations must be received in writing by The Tax Institute five working days prior to the event. No refund will be given for cancellations received within five working days of the event. A replacement may be nominated. 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.

THE TAX INSTITUTE

2021 Superannuation Intensive Series

Registration form

41314 | [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:	Full Hybrid Registration 14 CPD hours	Virtual Program Only (24-25 March) 8 CPD hours	Workshop Only Face-to-Face/Online (31 March) 6 CPD hours
Early Bird Received on or before 26 February			
Member	☐ $1200	☐ $750	☐ $595
Non-Member	☐ $1500	☐ $1050	☐ $895
Standard Received after 26 February			
Member	☐ $1400	☐ $950	☐ $795
Non-Member	☐ $1700	☐ $1250	☐ $1095

Please select your workshop location: ☐ Canberra ☐ Sydney ☐ Brisbane ☐ Adelaide ☐ Melbourne ☐ Perth ☐ Online

*All prices are subject to change

Dietary requirements: ……………………………………………………………………………………………

Please note this is a paperless event. All materials will be supplied electronically to delegates prior to the

For event enquiries, please contact Natalie La Rosa on 02 8223 0051 or natalielarosa@taxinstitute.com.au.

Up to 14 CPD hours will be allocated to attendees of the event series. CPD hours will be allocated to the designated attendee.

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.

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