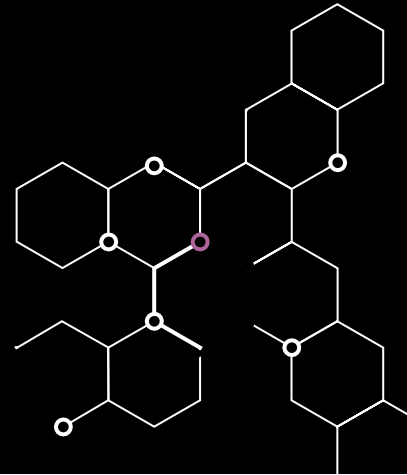


# Taxing Times Webinar Series – Part 7

1.5 CPD hours – Webinar



## Outline

The Taxing Times Webinar Series will focus on elements of tax law with heightened relevance during this economic downturn. The topics, running from May through to September, will be released regularly to ensure relevant and timely content.

Each webinar will have a practical focus to ensure delegates are well equipped to assist their clients in navigating the ever-evolving tax landscape. The series has been developed with SME tax advisers in mind and will ensure participants can confidently identify traps and opportunities for their clients in this ever-evolving landscape.

## Part 7 – Ensuring company tax and capital losses are available for later use

In this presentation, **Emma Barns ATI, EY** will discuss:

- The key eligibility criteria of the continuity of ownership test (COT), same business test (SBT) and similar business test where there are different classes of shares
- The difficulties in raising equity when trying to remain compliant with the COT
- The limitations of the same share test under COT (and potential mitigation strategies)
- How companies can rely on the SBT or the similar business test where there has been a breach of COT
- How to differentiate between the SBT and the similar business test (including comparing TR 1999/9 and LCR 2019/1)
- The inability to satisfy the SBT or the similar business test where the business has been sold
- Planning strategies to optimise emergence from COVID-19

## Presenters

**Emma Barns, ATI** is a senior manager at EY Private. She has a wealth of experience in providing specialist taxation advice in relation to both domestic and international tax law, including corporate tax, GST, capital gains tax and state taxes. Emma is known in the industry for being exceptionally client focused and has developed strong relationships with tax regulatory authorities over the years. Her relationship skills and high attention to detail have assisted her in negotiating favourable outcomes for her clients in tax audit situations.

### Event Details

**Date:** Tuesday, 29 September 2020

**Time:** 12.30pm-2.00pm (AEST)

**Location:** Online

**CPD proficiency level:**

**Proficient** 

**Register now**

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**For event queries please contact:**

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# Taxing Times Webinar Series – Part 7

## Registration form

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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                    |
|-----------------------------|-------------------------------|-------------------------------|
| <b>Taxing Times: Part 7</b> | <input type="checkbox"/> Free | <input type="checkbox"/> \$80 |

\*All prices are subject to change

#### \*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:

#### 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.

This webinar includes a PowerPoint only. A copy of the slides will be supplied electronically to delegates approximately 1-2 days prior to the webinar.

For event enquiries, please contact Rose-Marie Linke on 07 3225 5203 or [rose-marielinke@taxinstitute.com.au](mailto:rose-marielinke@taxinstitute.com.au)

1.5CPD hours will be allocated for this webinar. 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.:

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### 3 Payment method

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