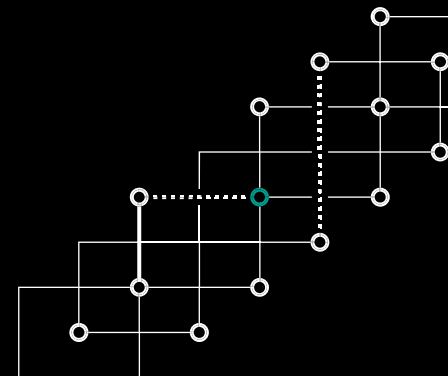


# Trusts Intensive Series

1.5 CPD hours per webinar



*Focussing on topical and pertinent issues, the Trusts Intensive Series covers everything you need to know relating to trusts and their effective use.*

Delving deep into complex areas such as using trusts as assets protection vehicles, taxation of trusts and impacts of trust law, this series has been designed specifically for experienced tax practitioners, lawyers, accountants and financial planners who work in this space.

Spanning four online sessions over two months, now more than ever is the time to adapt your learning and advance your knowledge in the multi-faceted area of trusts.

## Topics

**Part 1:** Entitlement to the income of a trust

**Part 2:** Capital Gains and Foreign Beneficiaries of Australian Trusts: What Do We (and Don't We) Learn from *Peter Greensill Family Co v FCT* [2020] FCA 559?

**Part 3:** Developments in the interpretation and application of section 100A

**Part 4:** Contentious issues practitioners need to have on their radar pending anticipated court rulings

## Presenters

<b>Dr Mark Brabazon SC, CTA</b>	7 Wentworth Selborne Chambers
<b>Ian Fullerton, CTA</b>	Ground Floor Wentworth Chambers
<b>Mark Robertson QC, CTA</b>	Ground Floor Wentworth Chambers

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

### Webinar Schedule

Dates:

**Part 1:** Tuesday, 16 June

**Part 2:** Tuesday, 23 June

**Part 3:** Tuesday, 7 July


**Part 4:** Tuesday, 14 July

### Session details

**Time:** 12.30pm-2:00pm AEST

**Location:** Online

### CPD proficiency level:

Proficient/  
advanced 

### Register now

<https://www.taxinstitute.com.au/trustsseries>

### For event queries please contact:

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

Webinar details will be emailed to delegates prior to the event taking place.

*SPECIAL OFFER: Register for the series and save \$\$*

# Technical program

Date/Time	Session	Presenter
<b>Tuesday, 16 June 2020</b>  <b>12.30-2.00pm AEST</b>	<b>Part 1: Entitlement to the income of a trust</b>  Many disputes in the context of trusts revolve around entitlement to income – who is entitled to it, when are they entitled to it, who can disclaim it and if so, on what basis and for how long? In many cases, the issues also involve the actions of trustees of the trust.  This webinar examines a number of the issues arising in this context through the lens of <i>Lewski v Commissioner of Taxation</i> [2017] FCAFC 145. <ul style="list-style-type: none"><li>- Have the trustees understood the terms of the trust?</li><li>- Have the trustees validly appointed the income of the trust to particular beneficiaries/objects before the end of the income year?</li><li>- In what circumstances can the making of a determination be inferred from the way in which income is dealt with in the accounts of the trust?</li><li>- Can the trustees revoke a determination with retrospective effect?</li><li>- If not in the case of any of the foregoing, what is the consequence?</li><li>- Can a beneficiary/object refuse/reject or disclaim a distribution or appointment?</li></ul>	<b>Ian Fullerton, CTA</b> Ground Floor Wentworth Chambers
<b>Tuesday, 23 June 2020</b>  <b>12.30-2.00pm AEST</b>	<b>Part 2: Capital Gains and Foreign Beneficiaries of Australian Trusts: What Do We (and Don't We) Learn from <i>Peter Greensill Family Co v FCT</i> [2020] FCA 559?</b>  <i>Peter Greensill Family Co v FCT</i> [2020] FCA 559 holds that capital gains of a resident trust from non-TAP assets do not escape Australian taxation by being distributed or attributed to a non-resident beneficiary. This webinar will work through the key issues for taxpayers and the policy and history of the legislation, including potential treaty issues and points not addressed in the judgment. These include: <ul style="list-style-type: none"><li>- How does Division 855 apply in a trust context?</li><li>- How does Sub-division 115-C work in the case of a non-resident beneficiary?</li><li>- What capital gains of a non-resident beneficiary does Australia tax?</li><li>- Does source matter?</li><li>- What difference do treaties make?</li><li>- What do history and policy tell us?</li></ul>	<b>Dr Mark Brabazon SC, CTA</b> 7 Wentworth Selborne Chambers
<b>Tuesday, 7 July 2020</b>  <b>12.30-2.00pm AEST</b>	<b>Part 3: Developments in the interpretation and application of section 100A</b>  This session will delve into <ul style="list-style-type: none"><li>- Why are there so few cases in respect of this provision?</li><li>- Ordinary family or commercial dealings – Just what does this cover in the context of section 100A?</li><li>- What if your family is the Adams family?</li><li>- Interface of Bamford and S100A – is there one?</li><li>- Interface of a conditional appointment/distribution by a trustee and S100A</li></ul>	<b>Mark Robertson QC, CTA</b> Ground Floor Wentworth Chambers
<b>Tuesday, 14 July 2020</b>  <b>12.30-2.00pm AEST</b>	<b>Part 4: Contentious issues practitioners need to have on their radar pending anticipated court rulings</b>  More details coming soon...	



# Presenter profiles

## *Led by tax practitioners for tax professionals*

**Dr Mark Brabazon SC, CTA**, advises and represents corporate, private and government clients in cases involving income tax, GST and State taxes, acting at all levels from planning and advice through audit, investigation and ADR to final appeal. He is the author of *International Taxation of Trust Income: Principles, Planning and Design* (CUP, 2019), the GTTC chapter on 'Application of Tax Treaties to Fiscally Transparent Entities', and many other publications on Australian and international tax. He is a member of 7 Wentworth Selborne Chambers.

**Ian Fullerton, CTA**, Ground Floor Wentworth Chambers, has a substantial advisory practice in taxation law, trust law, commercial and corporations law and regulation, superannuation law and regulation and administrative law. Before coming to the Bar in 2016, Ian had many years' experience in advising (professionally and in-house) on the taxation of financial transactions, financial institutions, cross-border transactions (including corporate acquisitions and disposals) and the taxation of income and gains derived through trusts.

**Mark Robertson, CTA** conducts an Australia-wide practice specialising in revenue and trust law. Mark is listed as a leading tax QC by Chambers & Partners Asia Pacific and listed as 'Preeminent' by Doyle's Guide. He has appeared for commonwealth and state revenue authorities, Australia's leading corporate groups, high net wealth individuals, as well as foreign investors in relation to proposed and completed domestic and cross-border transactions (including in estate and family law contexts). He has acted for the Commissioner in several s100A cases.



THE TAX INSTITUTE

# Trusts Intensive Series

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