THE TAX INSTITUTE

2020 Young Tax Professionals Online Series

May - July | 4.5 CPD hours (1.5 CPD hours per session)

Outline

The 2020 Young Tax Professionals Online Series is designed to foster and develop the future of the tax profession, presenting the most sort after topics for young professionals. Featuring three 1.5-hour sessions designed to cover a broad range of topics and recent tax developments. This series will be delivered by highly reputed practitioners offering a unique opportunity to all delegates to explore the practical issues faced by tax practitioners.

Topics and presenters

Part 1: Revenue / Capital distinction

Claire Horan is a barrister who specialises in taxation law. She has extensive experience advising on federal and state tax disputes, including on transfer pricing, capital/revenue, CGT, GST, payroll tax, stamp duty, R&D and royalties. Since coming to the Bar, she has appeared in significant tax cases in the High Court of Australia and Federal Court of Australia, as well as in Administrative Appeals Tribunal and state Court proceedings, acting for both taxpayers and the Commissioner of Taxation. Before coming to the Bar, Claire was a Senior Associate in the King & Wood Mallesons Taxation Group with a specialist tax litigation practice.

Part 2: How to restructure a small business concession

Linda Tapiolas, CTA, is a Partner in the Cooper Grace Ward Lawyers Commercial team. She provides a range of support services to accountants, financial planners and other professional advisers. This includes technical advice on complex tax, CGT and Div 7A issues, as well as acting on business sales and acquisitions to ensure clients achieve commercial and tax-effective outcomes. Prior to joining Cooper Grace Ward, Linda worked as an accountant for 18 years advising clients on capital gains, business acquisitions and restructuring. She also conducted seminars and training sessions on various topics including CGT small business concessions.

Part 3: Business Solvency – Salvaging what you can! Tax and accounting considerations!

Dudley Elliott, CTA is a Director with Trove Advisory Group. He has over 30 years' experience in advising businesses on taxation issues, structuring, financing and exit strategies. He commenced his career in the early 1980's in banking, before moving into public accounting in 1988 firstly with BDO and then later with Deloitte where he became a partner in 1999. In 2007, he left Deloitte to establish his own practice advising clients and other practices. This has evolved into Trove Advisory Group and operates from Subiaco. Dudley is a recognised taxation specialist, he holds a Masters of Taxation and is a Chartered Accountant. He is a Chartered Tax Advisor and a Senior Fellow of FINSIA.

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.

Webinar Schedule

Monday, 18 May 2020

Monday, 15 June 2020

Monday, 6 July 2020

Time: 12:30pm - 2.00pm AEST

Location: Online

CPD proficiency level:

Developing

Register now:
taxinstitute.com.au

For event queries please contact:

@ rose-marielinke@taxinstitute.com.au

+61 7 3225 5200

All materials will be supplied electronically to delegates approximately 1-2 days prior to the webinar.

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Technical Program

Date/Time	Topic	Presenter
Monday, 18 May 2020 *12.30pm-2.00pm AEST*	**Part 1: Revenue / Capital distinction** The line between expenditure that is revenue or capital in nature is difficult to draw with precision and remains one of the most frequently litigated topics in tax cases. This session will explore the distinction with reference to seminal authorities and the 2019 High Court decision in Commissioner of Taxation v Sharpcan Pty Ltd.	**Claire Horan** Victorian Bar
Monday, 15 June 2020 *12.30pm-2.00pm AEST*	**Part 2: How to restructure a small business concession** The small business concessions, notoriously complex and fickle in their operation, are great tools to use to restructure a business where available. This session will focus on the how to implement a restructure using the small business concessions. In particular this session will cover: – Access to the SBCs (including the February 2018 changes and what they mean, key areas to review and tips and traps when applying them) – Identifying when it is best to use the SBCs and when it is best to use alternate methods – Evaluating the tax effectiveness in the context of commercial efficiency – A brief overview of the 328-G Roll Over and its pitfall.	**Linda Tapiolas, CTA** Cooper Grace Ward Lawyers
Monday, 6 July 2020 *12.30pm-2.00pm AEST*	**Part 3: Business Solvency – salvaging what you can! Tax and accounting considerations!** When a business is struggling to survive “accounting and tax issues” seems pretty low on the “must do” list. With a focus on tax issues and the balance sheet, Dudley will outline things to consider earlier rather than later in order to reduce your client’s exposure and save what you can, including the following; – Loan accounts (to and from your client and between entities) – Your client’s tax position with respect to losses (revenue & capital) – Personal use assets – Commercial debt forgiveness – Division 7A.	**Dudley Elliott, CTA** Trove Advisory Group

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Registration form

40980 | 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:

	Member	Non-member
Full Registration (Includes all 3 topics)	☐ $195	☐ $255
Individual Topics	☐ $70 each	☐ $90 each

Please indicate individual selections below (refer to program for individual topics)

☐ Part 1 (40977) ☐ Part 2 (40978) ☐ Part 3 (40979)

*All prices are subject to change

For event enquiries, please contact Rose-Marie Linke on +61 7 3225 5200 or rose-marielinke@taxinstitute.com.au

4.5 CPD hours allocated 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:

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