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### Cancellations

*More than 5 full working days before the seminar:*

- cancellations incur a \$99 administration fee.

*Within 5 working days of the seminar:*

- no refunds will be available for cancellations, although a full set of notes will be provided.

### Transfers

*More than 2 full working days before the seminar:*

- a credit for the amount charged may be transferred to any other currently advertised NTAA seminar without incurring the \$99 administration fee.

*Within 2 working days:*

- transfers incur a \$99 administration fee.

The NTAA reserves the right to cancel or reschedule courses, change speakers or revise content as necessary.

## \*Confirmation of Booking

Bookings will be confirmed by email, fax or mail – please include your fax number or email address for a speedy reply.

**Please Note(\*):** You must ensure that you receive written confirmation of your booking, otherwise you may not be booked into the seminar and may have to provide credit card details at registration. If you do not receive written confirmation **within 72 hours** of submitting your order, contact us.

## Noise & Recording Policy

Attendees should be aware that in agreeing to attend the seminar, they must abide by the NTAA Noise Policy which specifically prohibits noise distraction to attendees and presenters, such as mobile phone use during the seminar, etc.

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### National Tax & Accountants' Association Ltd.

29-33 Palmerston Cres

South Melbourne, Vic. 3205

Tel: (03) 9209 9999

Fax: (03) 9686 4744

Web: [www.ntaa.com.au](http://www.ntaa.com.au)

Email: [ntaainfo@ntaa.com.au](mailto:ntaainfo@ntaa.com.au)

ABN: 76 057 551 854



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NTAA  
2017



Tax  
Structures

&

Asset  
Protection



### Seminar Topics Include:

- ◆ The Fundamentals of Tax Structuring and Asset Protection
- ◆ Tips and Traps With Using 'Traditional' Business and Investment Structures
- ◆ Tax Structuring to Maximise Access to the CGT Small Business Concessions
- ◆ Restructuring Business Clients Tax-Effectively under **NEW** rules

Nick Connell & Rod Wilson

on behalf of the

National Tax & Accountants' Association Ltd



# Tax Structures and Asset Protection 2017

## The Fundamentals of Tax Structuring and Asset Protection

### NTAA guide to the key issues to consider when establishing a structure for a client

- ❑ What are the major drivers when choosing a structure?
- ❑ Practical NTAA matrix considers the pros and cons of each common business structure
- ❑ How do the latest tax law changes affect the use of common business structures? 
- ❑ How to identify an effective structure for clients deriving personal exertion or business income
- ❑ Which structures maximise a client's access to negative gearing benefits?

### Establishing an effective asset protection plan for clients

- ❑ What are the basic asset protection strategies that all business clients can use to protect their assets?
- ❑ When will the use of multiple entities protect assets from creditors? 
- ❑ Recent developments confirm the importance of maintaining detailed records to avoid claims
- ❑ NTAA checklist identifies which taxpayers are most at risk of losing their personal assets 

### Key structuring issues to mitigate the fall-out if a client faces financial disaster

- ❑ How does the type of entity operating a business affect a creditor's claim to the business assets?
- ❑ How does the Personal Property Securities Register ('PPSR') offer basic asset protection? 
- ❑ How can creditors protect their interests?
- ❑ **NEW** case highlights dangers when an SMSF lends money to an unrelated party
- ❑ NTAA guide to the advantages and disadvantages with the PPSR from 'both sides of the fence'

### ASIC and ATO consequences for a business facing insolvency

- ❑ When are company directors 'in the firing line'?
- ❑ When can the ATO pursue company directors for unpaid tax and superannuation debts? 
- ❑ What other special powers make the ATO a particularly dangerous creditor?
- ❑ What defences are available if the ATO or ASIC take recovery action?

## Building the Right Structure for Individual Clients

### Tax and asset protection structuring for individuals carrying on a business – 'At-risk' clients!

- ❑ What are the key asset protection and tax structuring issues to consider?
- ❑ NTAA guide to the do's and don'ts associated with employing family members
- ❑ What are the issues for individuals developing property?

### Tips and traps associated with operating 'mum and dad' partnerships

- ❑ When will a couple be regarded as carrying on a business in partnership?
- ❑ What are the key personal exertion income issues that need to be considered?

### Key strategies for protecting the family home!

- ❑ In whose name should the family home be purchased from an asset protection perspective? 
- ❑ Can creditors 'claw back' the family home if home loan repayments are made by a non-owner?
- ❑ Does the use of a 'gift and loan back' strategy work to protect the family home?
- ❑ What should parents do when assisting their children to buy property? 

### Protecting the business and family assets when a relationship breaks down – 'Keeping it in the family'

- ❑ What assets are at risk when a marriage or relationship breaks down?
- ❑ When can an estranged partner gain access to superannuation and trust assets? 
- ❑ Does the Family Law Act or Bankruptcy Act take precedence when claims are being made?
- ❑ Structuring a family law settlement – What if other entities are involved?

### Key issues when structuring for accounting, legal and medical practices

- ❑ What are the key considerations associated with structuring a professional practice client?
- ❑ The latest ATO guidance for professional practices – Traps for the unwary! 
- ❑ Are service entities still worth the effort?
- ❑ When can a professional practice employ a spouse or related party?

# Tax Structures and Asset Protection 2017

## Tips and Traps With Using 'Traditional' Business and Investment Structures

### Are discretionary trusts still the 'go-to' structure when setting up business clients?

- ❑ What are the do's and don'ts with using discretionary trusts for tax and asset protection purposes?
- ❑ Recent developments highlight the perils associated with buying property in a discretionary trust **NEW**
- ❑ The dangers of holding shares in a trust
- ❑ What are the problems with unpaid present entitlements ('UPEs')? **Warning**

### Are companies now 'back on the table' for tax structuring and asset protection?

- ❑ NTAA guide to the pros and cons associated with using companies for tax structuring purposes
- ❑ Do recent developments now 'swing the pendulum' in favour of using companies over trusts?
- ❑ Recent reforms now make it easier for companies to carry forward business/tax losses – Don't miss out! **NEW**

### Is a partnership of discretionary trusts still a tax-effective structure?

- ❑ What are the advantages and disadvantages with using this common structure?
- ❑ How do the recent tax reforms affect the benefits of using this common structure?

### The 'state of play' with other common business and investment structures

- ❑ **NEW** ATO guidance on when a unit trust will be a 'fixed trust' **NEW**
- ❑ Is a hybrid trust a viable investment vehicle?
- ❑ Can a taxpayer borrow and claim an interest deduction when investing in a hybrid trust?
- ❑ Are limited partnerships worth the hassle?

## Tax Structuring to Maximise Access to the CGT Small Business Concessions

### Strategies to maximise access to the CGT small business concessions ('SBCs')

- ❑ When can a business taxpayer claim the SBCs in relation to a passive investment asset?
- ❑ Practical NTAA guide to applying the SBCs to common business structures – Save \$'000s
- ❑ How can business taxpayers apply the SBCs to multi-tiered business structures?

## SMSF Structuring Now in the Spotlight

### How do the super contribution reforms affect the use of SMSFs in a business structure?

- ❑ How do the **NEW** contribution reforms affect clients transferring business premises into their SMSF? **NEW**
- ❑ NTAA guide covers the tips and traps associated with super structuring before and after 1 July 2017

### What impact do the **NEW** pension reforms have on existing SMSF business structures?

- ❑ **NEW** \$1.6m pension cap set to 'wreak havoc' with many SMSFs owning business property **NEW**
- ❑ **NEW** rules introduce record-keeping nightmare for SMSFs that own business premises

### SMSFs still provide very attractive asset protection benefits for clients

- ❑ Recent development confirms that lump sum death benefits made to a bankrupt can be protected **NEW**
- ❑ When can creditors 'claw back' super contributions made by a taxpayer before bankruptcy?

## Restructuring Business Clients Tax-Effectively Under NEW Rules

### Using the **NEW** restructure roll-over relief to reorganise a client structure without paying tax

- ❑ NTAA guide on how business clients can apply the **NEW** roll-over relief **NEW**
- ❑ Clients may no longer be 'trapped' in their existing structure!
- ❑ Trust cloning/splitting is back!

### What other restructuring options are available?

- ❑ Is it possible to use different roll-overs for different assets?
- ❑ What if problems are identified with a trust deed? **NEW**
- ❑ Unique NTAA checklist runs through all the CGT roll-over options **Checklist**

## NTAA Structuring Advice Kit

- ❑ Decision making tool for client advice
- ❑ Summary of risks and benefits by entity type
- ❑ Checklist of other issues for consideration

# Tax Structures & Asset Protection 2017 – REGISTRATION FORM

This document will be a tax invoice for GST when fully completed and you make payment to the National Tax & Accountants' Association Ltd. NTAA's ABN: 76 057 551 854



# Tax Structures & Asset Protection 2017

## Dates and Venues

NTAA Membership No. \_\_\_\_\_

Firm \_\_\_\_\_

Address \_\_\_\_\_

State \_\_\_\_\_ Postcode \_\_\_\_\_

Telephone No. ( ) \_\_\_\_\_

Facsimile No. ( ) \_\_\_\_\_

Delegate 1 \_\_\_\_\_

Email \_\_\_\_\_

Date of attendance \_\_\_\_\_

Please tick to have a vegetarian meal

Delegate 2 \_\_\_\_\_

Email \_\_\_\_\_

Date of attendance \_\_\_\_\_

Please tick to have a vegetarian meal

(Please print first name and last name)

Note: Please photocopy where more than two delegates.

Charge for seminar attendees \$ \_\_\_\_\_

Total (incl. GST) \$ \_\_\_\_\_

Send cheque or provide credit card details

Mastercard  Visa  Amex

Card No. \_\_\_\_\_

Expiry Date \_\_\_\_\_

Name on Card \_\_\_\_\_

Signature \_\_\_\_\_

MTH PTH CTH TTH V03

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Please retain this original document as your tax invoice

If mailing – please tear off, complete and mail to the NTAA

Venue & date No. of Delegates

**Adelaide**  
Hilton Adelaide, 233 Victoria Square, Adelaide  
24 March 2017 (Fri)..... \_\_\_\_\_

**Brisbane**  
Hilton Brisbane, 190 Elizabeth Street, Brisbane  
07 April 2017 (Fri)..... \_\_\_\_\_

**Canberra**  
Hyatt Hotel Canberra, 120 Commonwealth Avenue, Yarralumla  
17 March 2017 (Fri)..... \_\_\_\_\_

**Gold Coast**  
Hilton Surfers Paradise, 6 Orchid Ave, Surfers Paradise  
28 March 2017 (Tues)..... \_\_\_\_\_

**Melbourne** P Limited spaces  
Leonda by the Yarra, 2 Wallen Road, Hawthorn  
21 March 2017 (Tues)..... \_\_\_\_\_  
20 April 2017 (Thur)..... \_\_\_\_\_

**Parramatta**  
Parkroyal Parramatta, 30 Phillip St, Parramatta  
31 March 2017 (Fri)..... \_\_\_\_\_

**Perth**  
Crown Perth, Great Eastern Highway, Burswood  
12 April 2017 (Wed)..... \_\_\_\_\_

**Sydney**  
Doltone House, Jones Bay Wharf, Piers 19-21 Level 3,  
26-32 Pirrama Road, Pyrmont  
04 April 2017 (Tues)..... \_\_\_\_\_

P means: FREE PARKING at venue

Fax credit card details to: NTAA on 1300 306 351	Post to: NTAA 29 Palmerston Cres Sth Melbourne VIC 3205	If you have any other queries please call (03) 9209-9999

If faxing – please complete, photocopy and fax to 1300 306 351. If paying by cheque please do not fax, no registrations are accepted without full payment.

# TAX STRUCTURES & ASSET PROTECTION SEMINAR 2017 COST AND REGISTRATION

**Registration:** Between 8.00am and 9.00am

**Duration:** 9.00am to 5.00pm

**Cost:** incl. comprehensive notes, tea and coffee on arrival, lunch, morning and afternoon tea

## Members of the NTAA

■ One delegate

**\$549 per day** (i.e., \$499.09 net of GST)

## Group discount

If more than one delegate attends under the one registration, a discount will apply to the second and subsequent delegates. The first delegate pays the full registration fee.

■ First delegate

**\$549 per day** (i.e., \$499.09 net of GST)

■ Each additional delegate

**\$505 per day** (i.e., \$459.09 net of GST)

## Non-Members of the NTAA

■ One delegate\*

**\$649 per day** (i.e., \$590 net of GST)

## Group discount

If more than one delegate attends under the one registration, a discount will apply to the second and subsequent delegates. The first delegate pays the full registration fee.

■ First delegate\*

**\$649 per day** (i.e., \$590 net of GST)

■ Each additional delegate\*

**\$605 per day** (i.e., \$550 net of GST)

Note(\*): Registration includes 3 months full membership

## Vegetarian Meals

Vegetarian meals are available as an option at no extra cost. If you prefer a vegetarian meal, simply tick the box under the delegate name on the registration form.

## CPD/CPE Hours:

The seminar allows for 6.5 CPD/CPE hours.

**Register online at**  
**[ntaa.com.au](http://ntaa.com.au)**

