

BONUS Day 1 Seminar Software Operating and Auditing an SMSF

– Valued at \$299 –

Attendees to the Day 1 seminar will also receive **FREE** software containing the following documents and information:

- ◆ Updated 2017 Audit workpapers for completing financial and SIS compliance audits of SMSFs;
- ◆ A unique NTAA step-by-step guide to setting up SMSFs; and
- ◆ Precedent letters, documents and elections.

Please note that all audit programs and precedent documents can now be converted to Microsoft Word and amended as needed.

BONUS Day 2 Seminar Software Super Planning Software ('SPS')

– Valued at \$395 –

The SPS will take the guesswork out of advising clients on all major superannuation planning issues!

This software provides a comprehensive and pro-active 'to do' list for your clients' superannuation needs. It covers key areas such as:

- ◆ Contribution strategies;
- ◆ Pension strategies;
- ◆ Limited recourse borrowing arrangements;
- ◆ Business Real Property and SMSFs; and
- ◆ Various trustee obligations.

The software will ensure you identify and implement key superannuation strategies for your clients using three easy-to-follow steps.

The SPS produces individually tailored reports for each client that identify the important superannuation-related and ETP planning strategies.

Special offer to Non-Members

Please call and discuss the \$100 per day seminar discounts which are available to members of the NTAA for a low annual fee of only \$330, which includes a 12 month subscription to the monthly newsletter *Voice*, 3 FREE 10 minute telephone calls to our tax advisers plus discounts on any NTAA product.

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.

Cancellations or Transfers

It's necessary to charge a fee when confirmed bookings (see below) are cancelled. However, a substitute participant will be accepted. If a substitute is not nominated, a cancellation fee of \$99 per delegate per day will be applied.

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 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 via email, fax or mail – please include your email or fax number 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, please contact us.

Recording Policy

The NTAA reserves all rights to photograph, film or otherwise record the seminar, and seminar attendees consent to being photographed, filmed and/or recorded. Any unauthorised photography, audio or video recording of any performance at the seminar is strictly prohibited. Any person who fails to adhere to this condition agrees to delete any such unauthorised photograph or recording and that they may be ejected from the seminar venue.

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NTAA's

Super Schools Seminar 2017

NEW Labels on the 2017 SMSF Return

Death Benefit Rules Overhauled

NEW Contribution Strategies

NEW \$1.6m Pension Cap

TRIS Changes



Day 1 Presented by
James Deliyannis & Michael Gilmour
Day 2 Presented by
Andrew Gardiner & Riley Jones
on behalf of the NTAA



Super Schools – Day 1 & Day 2

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

NTAA Membership No. _____

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No. of seminar attendees _____

	Member	Non-Member
Day 1 Delegate 1 _____	\$549	\$649

Email address _____

Date of attendance _____

Please tick to have a vegetarian meal ☐

Day 1 Delegate 2 _____	\$505	\$605
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Email address _____

Date of attendance _____

Please tick to have a vegetarian meal ☐

Day 2 Delegate 1 _____	\$549	\$649
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Email address _____

Date of attendance _____

Please tick to have a vegetarian meal ☐

Day 2 Delegate 2 _____	\$505	\$605
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Email address _____

Date of attendance _____

Please tick to have a vegetarian meal ☐

TOTAL \$ _____

Note: Please photocopy where more than two delegates.
Prices include GST. A Non-Member registration includes 3 months full membership.
Send cheque or provide credit card details

☐ Mastercard ☐ Visa ☐ Amex

Card No. _____

Expiry Date _____

Name on Card _____

Signature _____

Please retain a copy for tax purposes

Please refer to www.ntaa.com.au/privacy for our privacy policy.

V08 MSS TSS PSS

Super Schools 2017

Dates & Venues

Adelaide

Hilton Adelaide, 233 Victoria Square, Adelaide

Day 1: 05 October 2017 (Thur)

Day 2: 06 October 2017 (Fri)

Brisbane

Hilton Brisbane, 190 Elizabeth St, Brisbane

Day 1: 12 October 2017 (Thur)

Day 2: 13 October 2017 (Fri)

Day 1: 30 October 2017 (Mon)

Day 2: 31 October 2017 (Tues)

Canberra

Hyatt Hotel Canberra, 120 Commonwealth Ave, Yarralumla

Day 1: 16 October 2017 (Mon)

Day 2: 17 October 2017 (Tues)

Melbourne

Leonda by the Yarra, 2 Wallen Rd, Hawthorn

Day 1: 25 September 2017 (Mon)

Day 2: 26 September 2017 (Tues)

Crown Towers, 8 Whiteman St, Southbank

Day 1: 23 October 2017 (Mon)

Day 2: 24 October 2017 (Tues)

Perth

Crown Perth, Great Eastern Highway, Burswood

Day 1: 02 October 2017 (Mon)

Day 2: 03 October 2017 (Tues)

Rosehill

Rosehill Racecourse, James Ruse Dve, Rosehill

Day 1: 26 October 2017 (Thur)

Day 2: 27 October 2017 (Fri)

Sydney

Doltone House, Jones Bay Wharf, Piers 19-21 Level 3, 26-32 Pirrama

Road, Pyrmont

Day 1: 09 October 2017 (Mon)

Day 2: 10 October 2017 (Tues)

P means: FREE PARKING at venue

Register via website:
ntaa.com.au

Register via email:
ntaainfo@ntaa.com.au

Register via fax:
1300 306 351

Register via post:
29 Palmerston Cres
Sth Melbourne VIC
3205

If you have any other queries please call 1800 808 105

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SUPER SCHOOLS 2017 Day 1 & 2

Please note: Day 1 and Day 2 are separate NTAA seminars

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 from the same practice 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)

Pricing example: Day 1 Delegate 1 – \$549, Additional Delegates \$505

Day 2 Delegate 1 – \$549, Additional Delegates \$505

Please note: Day 1 and Day 2 are separate NTAA seminars

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

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

Pricing example: Day 1 Delegate 1 – \$649, Additional Delegates \$605

Day 2 Delegate 1 – \$649, Additional Delegates \$605

Please note: Day 1 and Day 2 are separate NTAA seminars

CPD/CPE Hours

The seminar allows for 6.5 CPD/CPE hours.

Super Schools Day 1 2017

What's NEW for SMSFs?

NEW labels and changes for the 2017 SMSF return

- ❑ **NEW** reporting requirements place SMSF borrowings in the ATO's firing line
- ❑ **NEW** disclosures for claiming CGT relief for assets supporting a pre-July 2017 pension
- ❑ ATO introduces **NEW** reporting rules for SMSFs under the recent pension reforms
- ❑ **NEW** reporting labels under the CGT withholding regime – Don't miss out on claiming back credits!

Government set to introduce additional super reforms – The changes just keep coming!

- ❑ **NEW** rules allow first homebuyers to build-up a deposit in their super fund – What limits and taxing rules apply?
- ❑ Government announces a **NEW** \$300,000 cap for contributions made from the sale of a family home

ATO releases NEW guidelines for claiming deductions for SMSF expenses

- ❑ Are SMSF establishment costs deductible under the ATO's **NEW** guidelines?
- ❑ When can an SMSF in pension phase apportion deductions based on an actuarial certificate?
- ❑ **NEW** traps for SMSFs claiming deductions in relation to a TRIS and for members with high balances!
- ❑ Can an SMSF still claim a full tax deduction for non-apportionable expenses (e.g., tax agent fees)?



SMSF borrowings create huge traps for super contributions and pensions

- ❑ When will SMSF borrowings affect members making contributions to an SMSF from 1 July 2017?
- ❑ How will borrowings in an SMSF affect a pension paid from the fund?

NEW obligations for SMSFs making payments under release authorities

- ❑ When can an SMSF make a release authority payment?
- ❑ Is an SMSF required to make payments to a member or to the ATO?

ATO's NEW early engagement and voluntary disclosure service for SMSF breaches

- ❑ When can trustees take advantage of the ATO's **NEW** voluntary disclosure service?
- ❑ What are the benefits of making a voluntary disclosure under the ATO's **NEW** service?
- ❑ How do SMSF trustees make a voluntary disclosure?

Dealing with the NEW Super Pension Rules

Applying the \$1.6m pension balance cap from 1 July 2017 – The transition period is now over!

- ❑ The 'nuts and bolts' of maintaining a Transfer Balance Account under the **NEW** \$1.6m pension cap
- ❑ An NTAA **step-by-step guide** on what happens when a member breaches the \$1.6m pension cap
- ❑ How do increases and decreases in pension asset values affect the \$1.6m cap?
- ❑ How is the minimum annual pension amount calculated from 1 July 2017?

ATO introduces a NEW reporting landscape for SMSFs under the \$1.6m pension cap

- ❑ SMSFs must now complete a **NEW** Transfer Balance Account Report ('TBAR') – For all member balances!
- ❑ What pension transactions are required to be reported on the **NEW** TBAR and how often are they reported?

Applying the NEW pension reforms to Transition to Retirement Income Streams ('TRISs')

- ❑ How do the **NEW** reforms affect the pension earnings exemption for SMSFs paying a TRIS?
- ❑ **NEW** rules reinstate the pension exemption for a TRIS for members who 'retire' or 'turn 65' – How does it work?

Other significant reforms affecting the payment of pensions from an SMSF

- ❑ An NTAA **practical guide** to claiming CGT relief on pre-July 2017 pension assets
- ❑ **NEW** restrictions for segregating pension assets

Paying Death Benefits from an SMSF under the NEW Reforms

An 'A to Z' guide to paying death benefits from an SMSF

- ❑ Identifying how to pay a deceased member's benefits upon death under the **NEW** guidelines
- ❑ **NEW** ATO guidelines highlight unexpected trap with using Binding Death Benefit Nominations!
- ❑ How is the minimum pension amount calculated in the year of death under the **NEW** rules?

Applying the NEW \$1.6m pension balance cap to death benefit pensions

- ❑ How does the **NEW** \$1.6m pension cap apply to a reversionary and a non-reversionary pension?
- ❑ **NEW** ATO guidelines create hidden traps for death pensions that are commuted under the \$1.6m cap!

Major Changes Affecting the Super Contribution Rules

NEW \$1.6m total super balance restriction for non-concessional contributions ('NCCs')

- ❑ How does the **NEW** \$1.6m restriction affect annual NCCs and NCCs made under the 'bring forward' rule?
- ❑ An NTAA **step-by-step guide** to calculating an individual's total super balance

Other significant changes affecting NCCs

- ❑ **NEW** complex transitional rules restrict making NCCs under the 'bring forward rule' – Don't get caught out!
- ❑ How do the **NEW** reforms affect the \$1.445m CGT lifetime cap for contributions made by business taxpayers?

NEW reforms affecting concessional contributions

- ❑ **NEW** reforms introduce huge windfall for employees making personal (after-tax) contributions
- ❑ Government introduces **NEW** co-contribution concession for low-income earners

SMSF Investments under the ATO's Audit Microscope

ATO set to target related party transactions

- ❑ Common audit traps with acquiring business real property from a related party
- ❑ Dangers with disguising early withdrawals from an SMSF as a loan to a member – Traps for the unwary!

Other SMSF investments in the ATO's spotlight

- ❑ ATO announces increased scrutiny over SMSFs involved in business activities (e.g., property development)
- ❑ SMSF borrowings from related parties in the ATO's firing line – What is the ATO's latest approach?

NTAA's Essential 2017 SMSF Audit Kit

NTAA's practical NEW audit program takes the guesswork out of auditing SMSFs in 2017

- ❑ How do the **NEW** contribution and pension reforms affect the process of auditing an SMSF for 2017?
- ❑ NTAA **step-by-step guide** to performing the financial and compliance audit – **NTAA checklists** make it easy!

Latest ATO compliance approach to SMSF auditors

- ❑ ATO set to pounce on reciprocal auditing arrangements – Find out which SMSF auditors are in the firing line!
- ❑ ATO turns up the heat on SMSF auditor independence and 'low-cost audits' with fast turnaround times

Super Schools Day 2 2017

NEW Contribution Planning Strategies from 1 July 2017

Innovative contribution strategies to overcome the NEW \$1.6m cap – Save \$'000s

- ❑ Using contribution-reserving strategies to satisfy the **NEW** \$1.6m cap and save!
- ❑ Maximise access to the **NEW** '5-year catch-up' provisions by using contribution reserving
- ❑ ATO confirms contribution windfall when allocating investment earnings to a reserve account



NEW rules provide huge opportunity for the 'revamped' withdrawal and retribution strategy!

- ❑ **NEW** reforms confirm massive savings for taxpayers using a withdrawal and retribution strategy
- ❑ Legally convert super entitlements into tax-free amounts using this strategy and save over \$15,000

Reforms provide massive boost for taxpayers splitting super with their spouse!

- ❑ Advanced **strategies** using super splitting with a spouse to defeat the **NEW** \$1.6m contributions cap
- ❑ Splitting super contributions with a spouse to avoid the 15% tax for taxpayers earning \$250,000+
- ❑ NTAA **guide** to the traps and tips to consider when splitting super with a spouse under the **NEW** reforms

Advanced strategies for business clients to maximise contributions into an SMSF after the NEW reforms

- ❑ Small business taxpayers set to reap \$'000s by making super contributions under the CGT concessions
- ❑ Case study shows how a taxpayer contributes up to \$1,770,000 without breaching the contribution caps

Incorporating SMSFs into Property Development and Investment

NTAA guide to the do's and don'ts associated with incorporating an SMSF into a property development

- ❑ ATO confirms tax sting with SMSFs investing in unit trusts that carry on a property development business
- ❑ An 'A to Z' **guide** to incorporating an SMSF into a property development business

Traps and tips associated with SMSFs buying property for investment purposes

- ❑ ATO guidelines confirm tax windfall for SMSFs that borrow from related party lenders
- ❑ NTAA **guide** to the do's and don'ts associated with SMSFs purchasing an investment property

Advanced Pension Planning Strategies

Traps and tips associated with paying death pensions under the NEW pension rules – Mistakes will be costly!

- ❑ **NEW** rules provide massive tax WIN for SMSFs paying reversionary pensions
- ❑ **NEW** rules create tax nightmare for SMSFs paying non-reversionary death benefit pensions
- ❑ NTAA **matrix** examines all the crucial issues to consider when considering reversionary and non-reversionary death benefit pensions

Traps and tips associated with SMSFs applying the NEW segregation rules

- ❑ Advanced **planning strategies** designed to maximise the pension exemption under the **NEW** rules
- ❑ ATO highlights tax sting with taxpayers setting up multiple SMSFs to avoid the new segregation rules
- ❑ Traps and tips with the new unsegregated method for members with balances exceeding \$1.6m

Using TRISs from 1 July 2017 and achieve tax savings!

- ❑ Using a TRIS to maximise the tax-free component of a taxpayer's super entitlements
- ❑ High-income earners set for a massive super boost!
- ❑ **NEW** rules provide tax windfall for retired taxpayers receiving an exempt TRIS through their SMSF

NEW rules create compliance nightmare for SMSFs paying pensions from geared assets!

- ❑ How do SMSFs apply the **NEW** \$1.6m cap for pension assets acquired using an LRBA?
- ❑ What exclusions apply when pension assets have been acquired using an LRBA?

NEW rules create tax hit for taxpayers who partially commute their super pension

- ❑ **NEW** rules create a disaster for members who partially commute their pension and take a lump sum!
- ❑ Many SMSFs will forfeit the pension asset exemption – Don't be caught!

Maximise access to the transitional CGT relief for SMSFs and save \$'000s

- ❑ When should an SMSF choose the transitional CGT relief under the pension reforms?
- ❑ SMSFs with multiple members set to lose \$'000s by applying transitional CGT relief – Find out why
- ❑ NTAA **guide** to the do's and don'ts associated with the transitional CGT relief under the **NEW** rules

Dealing with Super and Divorce under the NEW Rules

Fundamentals of splitting super on divorce under the NEW reforms

- ❑ How does the **NEW** \$1.6m cap apply to super pensions that are split as part of a divorce?
- ❑ How does the proportioning rule apply with respect to super interests that are split on divorce?
- ❑ Which assets should be transferred from an SMSF to produce the best tax result?
- ❑ NTAA **guide** to the basics associated with splitting super on divorce under the reforms

Tips and traps associated with SMSFs, divorce and business clients

- ❑ An 'A to Z' **guide** to removing and replacing members and trustees after a divorce
- ❑ What tax implications arise when assets are transferred from an SMSF as part of a divorce settlement?
- ❑ **RECENT** amendments provide unprecedented flexibility with asset transfers from an SMSF

Advanced divorce and super planning strategies for clients with children

- ❑ Introduce the use of child maintenance trusts for young children and achieve massive tax savings
- ❑ How do the **NEW** contribution caps apply with respect to super that is split with children after divorce?
- ❑ Traps and tips associated with children who are members of the family SMSF

Setting up a Tax-effective Super Plan under the NEW Super Reforms

Devising a tax-effective super plan for clients 'preparing' for retirement under the NEW rules

- ❑ When should clients make large non-concessional contributions under the **NEW** contribution caps?
- ❑ NTAA **guide** to the do's and don'ts associated with advising clients in accumulation phase

Everything you need to know about advising clients in pension/retirement phase

- ❑ Essential issues to consider when advising clients in receipt of pensions or lump sum payments
- ❑ NTAA **guide** to the traps and tips under the **NEW** rules before commencing a pension
- ❑ **Detailed guide** to the estate planning issues for business and employee clients