

### BONUS Day 1 Seminar Software Operating and Auditing an SMSF

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

- ◆ Updated 2019 Audit workpapers for completing financial and SIS compliance audits of SMSFs
- ◆ A unique NTAA step-by-step guide to setting up SMSFs
- ◆ 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')

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
- ◆ 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.*

### 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.

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 asked to leave the seminar venue.

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# NTAA's 2019 Super Schools Seminar



Major changes and developments affecting SMSFs and super in the past 12 months have significantly impacted the landscape for super compliance and planning.

Our **Super Schools Day 1 and Day 2 seminars** cut through the complexity of all these key changes, and provide practical solutions to the most important issues affecting SMSFs and super.



**Day 1 Presented by** Ben Kilkenny & Darren Wynen on behalf of the NTAA  
**Day 2 Presented by** James Deliyannis & Darren Wynen on behalf of the NTAA

# Super Schools Registration

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. \_\_\_\_\_  
Firm \_\_\_\_\_  
Address \_\_\_\_\_  
State \_\_\_\_\_ Postcode \_\_\_\_\_  
Telephone No. ( ) \_\_\_\_\_  
Facsimile No. ( ) \_\_\_\_\_  
No. of seminar attendees \_\_\_\_\_

	Non-Member	Member
Day 1 Delegate 1 _____	\$569	\$669

Email address \_\_\_\_\_

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

Please tick to have a vegetarian meal ☐

Day 1 Delegate 2 _____	\$525	\$625
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Email address \_\_\_\_\_

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

Please tick to have a vegetarian meal ☐

Day 2 Delegate 1 _____	\$569	\$669
------------------------	-------	-------

Email address \_\_\_\_\_

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

Please tick to have a vegetarian meal ☐

Day 2 Delegate 2 _____	\$525	\$625
------------------------	-------	-------

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

NTAA's Privacy Policy and Collection Notice sets out how we collect and deal with your personal information.

You can access those documents at [ntaa.com.au/privacy](http://ntaa.com.au/privacy)  
V08 MSS TSS PSS

# Seminar Dates & Venues

No. of Delegates

## Adelaide

**Hilton Adelaide**, 233 Victoria Square, Adelaide

Day 1: 14 October 2019 (Mon) \_\_\_\_\_

Day 2: 15 October 2019 (Tues) \_\_\_\_\_

## Brisbane

**Hilton Brisbane**, 190 Elizabeth St, Brisbane

Day 1: 30 September 2019 (Mon) \_\_\_\_\_

Day 2: 01 October 2019 (Tues) \_\_\_\_\_

Day 1: 21 October 2019 (Mon) \_\_\_\_\_

Day 2: 22 October 2019 (Tues) \_\_\_\_\_

## Canberra

**Hyatt Hotel Canberra**, 120 Commonwealth Ave, Yarralumla

Day 1: 03 October 2019 (Thur) \_\_\_\_\_

Day 2: 04 October 2019 (Fri) \_\_\_\_\_

## Melbourne

**Leonda by the Yarra**, 2 Wallen Rd, Hawthorn  Limited spaces

Day 1: 24 September 2019 (Tues) \_\_\_\_\_

Day 2: 25 September 2019 (Wed) \_\_\_\_\_

**Crown Towers**, 8 Whiteman St, Southbank

Day 1: 28 October 2019 (Mon) \_\_\_\_\_

Day 2: 29 October 2019 (Tues) \_\_\_\_\_

## Perth

**Crown Perth**, Great Eastern Highway, Burswood

Day 1: 07 October 2019 (Mon) \_\_\_\_\_

Day 2: 08 October 2019 (Tues) \_\_\_\_\_

## Rosehill

**Rosehill Gardens Racecourse**, James Ruse Dr, Rosehill 

Day 1: 24 October 2019 (Thur) \_\_\_\_\_

Day 2: 25 October 2019 (Fri) \_\_\_\_\_

## Sydney

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

Pirrama Road, Pyrmont

Day 1: 10 October 2019 (Thur) \_\_\_\_\_

Day 2: 11 October 2019 (Fri) \_\_\_\_\_

 means: FREE PARKING at venue

If you have any other queries please call 1800 808 105

Register via website: <a href="http://ntaa.com.au">ntaa.com.au</a>	Register via email: <a href="mailto:ntaainfo@ntaa.com.au">ntaainfo@ntaa.com.au</a>
Register via fax: 1300 306 351	Register via post: 29 Palmerston Cres Sth Melbourne VIC 3205

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.

# Cost and Registration

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

◆ **\$569 (incl. GST) per day**

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

◆ **\$569 (incl. GST) per day**

Each additional delegate

◆ **\$525 (incl. GST) per day**

Pricing example: Day 1 Delegate 1 – \$569, Additional Delegates \$525

Day 2 Delegate 1 – \$569, Additional Delegates \$525

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

## Non-Members of the NTAA

One delegate\*

◆ **\$669 (incl. GST) per day**

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\*

◆ **\$669 (incl. GST) per day**

Each additional attendee\*

◆ **\$625 (incl. GST) per day**

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

Pricing example: Day 1 Delegate 1 – \$669, Additional Delegates \$625

Day 2 Delegate 1 – \$669, Additional Delegates \$625

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

## CPD/CPE Hours

The seminar allows for 6.5 CPD/CPE hours.

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# 2019 Super Schools Day 1

## What's NEW for SMSFs?

### NEW labels and CHANGES for the 2019 SMSF return

- ❑ **NEW** reporting rules introduced for SMSF borrowings
- ❑ **NEW** labels for downsizer contributions made to an SMSF on the sale of an eligible dwelling
- ❑ **NEW** disclosures for SMSFs with cryptocurrencies (e.g., Bitcoin) – What are the traps for trustees?
- ❑ Qualified SMSF audit reports in the ATO's firing line under **NEW** reporting rules

### Recent ATO guidelines create NEW obligations for SMSF trustees regarding a fund's investment strategy

- ❑ What are SMSF trustees now expected to do in order to satisfy the investment strategy requirement?
- ❑ ATO's **NEW** guidelines signal dangers for SMSFs that only invest in one asset class

### Major developments affecting the contribution rules

- ❑ **NEW** 'work test' exemption provides welcome relief for individuals aged 65+ making super contributions
- ❑ **NEW** ATO ruling highlights significant tips and traps with applying the downsizer contribution concession

### NEW ATO guidelines target compensation payments that relate to a loss of super entitlements

- ❑ How are compensation payments for incorrect advice relating to an individual's super entitlements treated?
- ❑ Can a capital loss be claimed for a loss in the value of super entitlements caused by incorrect advice?

### Landmark Court decisions create a NEW landscape for SMSF advisers and auditors

- ❑ SMSF auditors were held liable for failing to make proper enquiries into a fund's investments and loans
- ❑ What do these decisions mean for SMSF advisers, trustees, and the scope of an SMSF audit?

### NEW obligations for SMSFs that make payments under release authorities

- ❑ All release authorities (e.g., for excess contributions) are now subject to a **NEW** standard set of rules!
- ❑ What trustees must do to comply with the **NEW** rules

## NTAA's 2019 Super Policy Update

*With the election now over, many previously proposed superannuation measures are 'back on the table'. We will provide a practical update on:*

- ❑ The Government's key pre-election super measures
- ❑ The key super measures announced in the 2019 Federal Budget

## Changes Affecting SMSFs Paying Lump Sums and Pensions

### NEW developments affecting the conditions of release for paying out benefits

- ❑ Recent Tribunal decision highlights the perils with accessing super before satisfying a condition of release
- ❑ Government to allow individuals to access their super to pay for certain dental treatment and disability aids

### Major changes affecting SMSFs paying pensions

- ❑ **NEW** reporting obligations now apply for SMSFs that do not pay the minimum annual pension amount
- ❑ When can part of a pension withdrawal be treated as a partial commutation?
- ❑ **NEW** ATO valuation guidelines for pension assets – When can a reasonable estimate be used?

### ATO releases NEW guidelines for a TRIS that becomes an exempt TRIS

- ❑ When does a TRIS become an exempt TRIS and what are the trustee notification requirements?
- ❑ What ATO reporting obligations apply when a TRIS becomes a pension in retirement phase?

### Changes affecting the payment of death benefits

- ❑ Tribunal clarifies when a death benefit can be paid to a surviving parent upon a child's death
- ❑ Government set to introduce **NEW** rules for taxing death benefits that contain insurance proceeds
- ❑ A **guide** to paying death benefits to a deceased estate – What are the reporting obligations?

### Latest developments affecting Capped Defined Benefit Income Streams ('CDBISs')

- ❑ ATO imposes **NEW** PAYG obligations on SMSFs paying certain tax-free pensions to individuals aged 60+
- ❑ A practical **NTAA guide** on how the \$1.6m pension cap and the \$100,000 annual income cap applies to CDBISs

## SMSF Investments in the ATO's Firing Line

- ❑ ATO signals the dangers of leasing SMSF assets to related parties even at market value
- ❑ Common traps and tips for SMSF investments in business real property
- ❑ SMSF borrowings from related parties in the ATO's firing line following the banking royal commission
- ❑ What are the dangers for SMSF investments in related trusts which have unpaid entitlements?

## Latest Guide to the NEW Reporting Rules for SMSF Pensions

### Common issues with completing the Transfer Balance Account Report ('TBAR') for SMSF pensions

- ❑ ATO identifies common errors with completing the TBAR that can result in costly mistakes
- ❑ Certain pension events must be reported by a member – How and when are these events reported?
- ❑ What are the consequences of not reporting a pension event to the ATO or not lodging a TBAR on time?
- ❑ When does a member's 'total super balance' need to be reported on the TBAR?

### NTAA case studies on how to correctly complete the TBAR for common pension events

- ❑ Completing a TBAR for an SMSF that fails to pay the minimum pension amount for an income year
- ❑ What exactly needs to be reported on the TBAR when a TRIS becomes an exempt TRIS?
- ❑ A **practical guide** to reporting reversionary pensions on the TBAR for the deceased and the beneficiary
- ❑ Find out how to avoid roll-overs being reported twice on the TBAR

## A Guide to Winding-Up an SMSF

- ❑ An NTAA **step-by-step guide** to winding up an SMSF
- ❑ Can SMSF assets be sold or transferred without any tax or CGT consequences?
- ❑ Find out how accumulation and pension entitlements are transferred or rolled out of the SMSF
- ❑ Important reporting obligations apply on the SMSF return and on the TBAR for funds that are wound up

## NTAA's 2019 SMSF Audit Kit

### Major developments affecting SMSF auditors in 2019

- ❑ **RECENT** Court rulings and **NEW** ATO guidelines extend the scope of the SMSF financial audit
- ❑ **NEW** ATO audit guidelines for SMSFs in pension phase
- ❑ ATO releases its latest approach to reviewing SMSF auditors – Which auditors are at greatest risk?

### NTAA's NEW practical 2019 audit program simplifies the auditing of SMSFs

- ❑ A **step-by-step guide** to planning for an SMSF audit
- ❑ Comprehensive NTAA checklists and precedents for performing an SMSF financial and compliance audit
- ❑ ATO's latest guide to reporting contraventions on an Auditor Contravention Report ('ACR')



# 2019 Super Schools Day 2

## Cutting Edge Super Contribution Planning Strategies

**Using advanced concessional contributions planning to contribute over \$90,000 without breaching the cap**

- ❑ Advanced contribution planning strategies allow a client to access four concessional caps in the one income year
- ❑ Couple approaching retirement save \$'000s by combining the contribution caps
- ❑ **NTAA guide** to implementing this advanced contribution planning strategy

**Combine non-concessional contribution caps and contribute up to \$600,000 in one year**

- ❑ Make non-concessional contributions of up to \$600,000 and avoid excess contribution tax
- ❑ Planning strategy to save taxpayers over \$70,000

**Opportunities with the NEW concessional contribution catch-up rules**

- ❑ **NEW** catch-up concession provides deductible contributions of up to \$50,000 in the 2020 year
- ❑ **NEW** concession offers planning strategies for clients with a large one-off capital gain

**Latest guide to managing a client's \$1.6m Total Super Balance ('TSB')**

- ❑ ATO confirms potential tax liabilities and other expenses to be included when applying the \$1.6m TSB
- ❑ What items/expenses can be included for the purposes of determining a member's \$1.6m TSB?
- ❑ **NTAA guide** to calculating a member's TSB under the recent reforms

**Advanced contributions planning strategies to avoid the 15% super tax for high income earners**

- ❑ Contribution reserving for high-income earners and avoid paying the additional 15% super tax
- ❑ Strategies for avoiding the additional 15% super tax for taxpayers with large capital gains in an income year
- ❑ An **NTAA guide** to the steps necessary to implement a contribution reserving strategy

**Apply the contribution caps for small business clients and contribute up to \$1,865,000**

- ❑ Does the \$1.6m TSB contribution restriction apply in relation to contributions under the CGT concessions?
- ❑ Taxpayer saves more than \$160,000 over 10 years by applying these contribution planning strategies

**Delegates will also receive a summary outlining each of the contribution planning concessions**

## Tax-Effective Pension Planning Strategies

**Maximising the tax-free component of a pension interest during a property downturn**

- ❑ Ceasing a tax-exempt pension during a property downturn and maximise the \$1.6m pension exemption
- ❑ Find out how to maximise the tax-free amount of a pension during a downturn
- ❑ Recent property market downturn provides estate planning opportunities
- ❑ **Case study** shows how a taxpayer increases their tax-free component by over \$400,000

**Making the right choice between reversionary and non-reversionary pensions under the reforms**

- ❑ Maximise access to the \$1.6m pension asset exemption in relation to death benefit pensions
- ❑ Recent property downturn forces complete RETHINK on the payment of reversionary pensions
- ❑ **NTAA guide** to the major tax issues when paying reversionary and non-reversionary pensions

**Advanced tax issues with paying a TRIS during the 2020 income year**

- ❑ Paying a TRIS to a client under 60 years of age to maximise the tax-free component of a super interest
- ❑ Planning strategy allows a member to receive pension payments exceeding 10% in one income year
- ❑ Traps and tips with SMSFs claiming the pension asset exemption in relation to a TRIS

**Pension structuring techniques to maximise access to social security entitlements (e.g., Seniors' Health Card)**

- ❑ How do the income and asset tests apply to clients in receipt of an ABP or a TRIS?
- ❑ Which pension options provide SMSF clients with the best access to social security entitlements?
- ❑ NTAA table explains the income and asset tests applying to clients receiving an ABP and a TRIS

**NEW rules create potential tax nightmare for SMSFs paying pensions from geared assets**

- ❑ **NEW** Limited Recourse Borrowing Arrangement ('LRBA') rules create problems for SMSFs
- ❑ When will an LRBA be included in a taxpayer's TSB for the purposes of the pension exemption?
- ❑ When can a pension asset be used as security for an LRBA?
- ❑ **NTAA guide** on maximising the pension asset exemption after these changes

## Dealing with Super and Divorce

**Splitting super on divorce under the RECENT super reforms**

- ❑ **NTAA guide** to removing and replacing members and trustees after a divorce
- ❑ How does the **NEW** \$1.6m cap apply to super pensions that are split as part of a divorce?
- ❑ How are the tax-free and taxable components calculated when super is split on divorce?
- ❑ Dealing with investment reserves of an SMSF under a divorce settlement

**Issues to be considered with super and divorce for clients carrying on business**

- ❑ What tax implications arise when assets are transferred from an SMSF as part of a divorce settlement?
- ❑ Which assets should be transferred from an SMSF to produce the most tax-effective outcome?

**Key considerations with splitting super on divorce for clients with children**

- ❑ Courts confirm divorce settlement nightmare with super contributions made for children in an SMSF
- ❑ How do the contribution caps apply with respect to child maintenance trusts being set up for children?

**NTAA guide provides a summary of the rules around splitting super on divorce**

## Developing a Tax-Effective Super Plan for your Clients

**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 capping rules before commencing a pension
- ❑ Detailed guide to the estate planning issues for business and employee clients