

NTAA's 2022 Super Schools

Day 1 Seminar

Online and Face to Face



Register for our
Online
Seminar

Our 2022 Super Schools Day 1 seminar
will address all the key changes and developments
affecting SMSFs and superannuation

Presented by Ben Kilkenny & Rene Chan

Register for our
Face to Face
Seminar

What's NEW for SMSFs?

NEW developments affecting the 2022 SMSF return

- ❑ NEW reporting requirements on the SMSF return for funds that introduce additional members
- ❑ An NTAA guide to the reporting rules for SMSFs under recent changes to the pension earnings exemption
- ❑ Find out how to avoid common reporting traps on the SMSF return under NEW contribution rules

NEW ATO reporting guidelines for rollovers into and out of an SMSF

- ❑ Which rollovers into and out of an SMSF are now required to be reported through SuperStream?
- ❑ An NTAA step-by-step guide on how to deal with SMSF rollovers under the NEW rules
- ❑ What penalties apply for SMSFs that do not comply with the NEW SuperStream standards for SMSF rollovers?

Recent developments affecting Business Real Property transfers to an SMSF

- ❑ Recent Tribunal decision provides greater flexibility with transferring residential premises to an SMSF
- ❑ Can properties rented through Airbnb stayz, etc., be transferred to an SMSF?
- ❑ Recent ATO guidelines highlight NEW danger with treating asset transfers to an SMSF as a contribution

ATO releases NEW guidelines for individuals who incorrectly withdraw super benefits

- ❑ When will early or illegal super benefit withdrawals be taxed at penal rates of tax?
- ❑ Find out when the ATO is likely to exercise its discretion to tax incorrect super withdrawals concessionally

Latest ATO guide to dealing with free or discounted services provided to SMSFs

- ❑ Problems for SMSFs that are provided with free or discounted trade and professional services
- ❑ When can free or discounted accounting services result in all a fund's income being taxed at 45%?

NEW ruling highlights the tax and GST dangers for SMSFs involved in property developments

- ❑ Recent Tribunal decision highlights major GST trap for SMSFs that merely subdivide land
- ❑ When will an SMSF that develops property be required to register for GST under the NEW ruling?

Recent court decision provides the ATO with greater flexibility to disqualify SMSF trustees

- ❑ When can the ATO disqualify an SMSF trustee or director for breaches of the super rules under the recent decision?
- ❑ Dangers for SMSFs with disqualified trustees/directors

Major Changes Affecting the Contribution Rules

NEW rules apply when making 'voluntary contributions' into super from 1 July 2022

- ❑ NEW rules provide greater access to the 'bring forward rule' for non-concessional contributions ('NCCs')
- ❑ Changes to the 'work test' provide welcome relief for NCCs and salary packaged contributions
- ❑ Recent change allows more individuals to make downsizer contributions from 1 July 2022

NEW developments affecting claims for personal super contributions

- ❑ NEW 'work test' requirement applies for claiming personal super contributions from 1 July 2022
- ❑ NEW court ruling signals hidden trap with satisfying the deduction notice requirements

The latest guide to applying the catch-up concession for concessional contributions ('CCs')

- ❑ When can an individual apply the catch-up concession for CCs in the 2023 income year?
- ❑ When can an individual without a previous super account access the catch-up concession in 2023?

NEW rules provide greater flexibility to withdraw super for first home buyers

- ❑ Changes to the First Home Super Saver ('FHSS') scheme provide welcome relief for first home buyers
- ❑ An NTAA step-by-step guide on how to access super under the FHSS scheme to buy or build a first home

Essential changes affecting employer contributions

- ❑ NEW 'choice of fund' rules now apply to employers

Day 1 – 6.5 Hours CPD



National Tax & Accountants' Association Ltd.

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Changes Affecting SMSF Pensions

ATO announces MAJOR changes to the reporting rules for SMSF pensions

- ❑ When will the **NEW** reporting rules apply and how will they affect SMSFs that report pension events annually?
- ❑ An NTAA guide on how to avoid common errors/traps with completing the Transfer Balance Account Report

NEW rules affecting the pension earnings exemption

- ❑ Recent changes provide greater flexibility with calculating exempt pension income for SMSFs
- ❑ **NEW** actuarial certificate rules apply for SMSFs paying pensions

Drawdown relief for super pensions extended to 30 June 2023

- ❑ Common tips and traps with calculating and paying the **NEW** minimum annual pension amounts in 2023
- ❑ Practical guidelines for clients who draw down pension payments exceeding the reduced minimum amount

NEW Developments Affecting Death Benefits

Recent court decisions signal hidden traps for SMSFs when paying death benefits

- ❑ Find out exactly what SMSF trustees need to do when exercising a discretion to pay death benefits
- ❑ When can a deceased person's Will dictate the payment of death benefits from their super fund?
- ❑ Find out when death benefits can be paid from an SMSF by transferring fund assets to beneficiaries

LANDMARK ruling highlights the importance of making death benefit nominations

- ❑ When can a Binding Death Benefit Nomination ('BDBN') for an SMSF be valid for more than 3 years?
- ❑ How to deal with inconsistencies between BDBNs and pension documents in light of the **NEW** ruling
- ❑ An NTAA practical guide to the common tips and traps with making BDBNs in light of the **NEW** ruling

Latest ATO Danger Areas for SMSFs

Dangers for SMSF investments in artwork, coins, memorabilia and other collectables

- ❑ The hidden traps with satisfying the strict 'storage' and 'insurance' requirements for collectables
- ❑ Safety-deposit box closures create **NEW** challenges for SMSFs that invest in collectables
- ❑ What documentation will an auditor expect to see in relation to SMSF investments in collectables?

ATO signals its attack on SMSFs that sell off assets to generate capital losses

- ❑ Find out which asset disposals are in the ATO's firing line
- ❑ What are the consequences for an SMSF if the ATO attacks an asset disposal that triggers a capital loss?

Compliance traps with satisfying the Total Superannuation Balance ('TSB') rules

- ❑ NTAA checklist of all TSB thresholds that need to be satisfied for accessing super concessions
- ❑ Common traps with calculating an individual's TSB

Common errors with making super contributions under the small business CGT concessions

- ❑ Strict timing rules and other conditions apply when making contributions under the CGT concessions
- ❑ Can an asset transfer to an SMSF that triggers a capital gain also satisfy the contribution requirement?

SMSFs that lease business premises to related parties are in the firing line

- ❑ What are the dangers for SMSFs that currently lease business premises to related parties?
- ❑ SMSFs that lease mixed residential and commercial premises to related parties are at greatest risk

Other ATO SMSF danger areas for 2022

- ❑ ATO set to target SMSFs that are established to invest in cryptocurrencies
- ❑ Latest ATO guide on how to satisfy the requirements for valuing SMSF assets at year-end

NTAA's 2022 Practical Guide for SMSF Audits

Recent developments affecting SMSF auditors

- ❑ ATO escalates its attack on reciprocal auditing arrangements
- ❑ Which SMSF auditors are in the ATO's firing line under the **NEW** independence guidelines?
- ❑ **NEW** ATO guidelines on how to deal with SMSFs that do not comply with the SuperStream rules for rollovers

NTAA's NEW 2022 practical SMSF audit kit

- ❑ The complete NTAA guide on how to plan for an SMSF audit
- ❑ Comprehensive NTAA checklists and precedents for performing an SMSF financial and compliance audit

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NTAA's 2022 Super Schools

Day 2 Seminar

Online and Face to Face



Register for our
Online
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Our 2022 Super Schools Day 2 seminar will examine the latest pension and contribution strategies that are designed to maximise a client's retirement 'nest egg'

Presented by James Deliyannis & Michael Gilmour

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Advanced Super Planning Strategies During an Economic Downturn

Maximising the contribution caps during a property and share market correction

- ❑ ATO guidelines confirm huge win with making in-specie contributions during tough economic times
- ❑ Planning strategies to legally convert taxable amounts into tax-free amounts during a downturn
- ❑ NTAA case study demonstrates how a taxpayer achieves tax savings of over \$40,000

ATO confirms massive 'tax hit' with the pension exemption during a property downturn

- ❑ What steps can SMSFs take to maximise the pension asset exemption?
- ❑ Case study highlights major problems with the pension asset exemption during a downturn

Important Estate planning opportunities

- ❑ Advanced planning strategies that allow taxpayers to convert a taxable entitlement into a tax-free one
- ❑ Applying contribution planning strategies during a downturn and avoid tax traps with benefits paid to adult children
- ❑ Case study demonstrates savings of over \$100,000 by implementing estate planning

Planning strategies with maximising SMSF losses during difficult times

- ❑ ATO confirms potential tax sting for SMSFs incurring losses in relation to pension assets
- ❑ **RECENT** guidelines confirm important tax planning strategies for SMSFs with unrecouped losses

Huge savings with starting a transition-to-retirement-income stream ('TRIS')

- ❑ How does the reduction in asset values supporting a TRIS (e.g., shares or property) affect the payment of a TRIS?
- ❑ ATO guidelines confirm tax windfall for clients moving a TRIS into retirement phase
- ❑ Case study highlights the benefits of commencing a TRIS

Economic downturn forces major rethink on the use of reversionary pensions - Avoid costly mistakes

- ❑ ATO guidelines confirm major traps with reversionary pensions being paid during an economic downturn
- ❑ What options are available for clients when undertaking estate planning?
- ❑ NTAA case study demonstrates how to take advantage of key opportunities

Wealth Creation Strategies for Clients in Accumulation Phase

Important contribution strategies for clients with large capital gains

- ❑ Advanced contribution planning strategies to arrange for concessional contributions of \$130,000
- ❑ ATO confirms important dangers associated with high-income clients using contribution strategies
- ❑ Taxpayers with large capital gains can save using a contribution maximising strategy

'Unlock' equity in a client's home and arrange for their SMSF to buy an investment property

- ❑ What steps and documentation are required for a member to provide an investment loan to their SMSF?
- ❑ **RECENT** guidance highlights traps with arranging for a client to provide finance to their SMSF

Creative investment structuring for business clients purchasing business premises

- ❑ ATO guidelines highlight traps and tips associated with leasing business premises to a related party of the fund
- ❑ Can a related party provide a loan to their SMSF that the fund uses to buy business premises?

Important contribution planning strategies for cash strapped clients wanting to boost their super

- ❑ Economic slowdown provides a unique opportunity for cashless contributions
- ❑ NTAA guide for business and investor clients making cashless contributions
- ❑ Case study demonstrates how a client saves over \$20,000 using cashless super contributions



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Huge Savings for Clients Moving into Retirement Phase

Major savings with members transferring investments into an SMSF to commence a pension

- ❑ Recent guidance confirms the benefits of transferring assets into an SMSF to commence a pension
- ❑ What requirements must be satisfied before an SMSF can accept shares or property from a member to commence a pension?

Super pension strategies provide massive boost for estate planning

- ❑ **NEW** rules provide an important estate planning opportunity for clients with adult children
- ❑ Changes allow clients to maximise the tax-free component of their entitlements for estate planning

Formulating a Client's Super Plan

Maximising access to the contribution caps during a downturn

- ❑ When should clients make large non-concessional contributions under the NEW contribution caps?
- ❑ Maximise contributions by transferring business property into an SMSF during a downturn
- ❑ NTAA guide to the do's and don'ts with contributing shares or business property into an SMSF during a downturn

Advising clients on pension planning during a share market or property correction

- ❑ What are the key estate planning issues that clients need to consider when taking a pension?
- ❑ What documentation and elections need to be made to maximise access to these strategies?
- ❑ NTAA guide to receiving a pension during a downturn

Fundamentals of Dealing with Super and Divorce

An essential guide to dealing with super and divorce

- ❑ We will take you through the steps required to remove and replace members and trustees after a divorce
- ❑ What are the different methods that can be used when splitting super on divorce?
- ❑ What obligations do trustees of an SMSF need to discharge when splitting super on divorce?

Tax considerations with splitting super on divorce for clients in accumulation phase

- ❑ How are the tax-free and taxable components calculated when super is split on divorce?
- ❑ Applying the preservation rules when super is split on divorce when one partner is still working
- ❑ Important strategies that allow a spouse to beat the preservation rules when splitting super on divorce

How do the super and divorce rules apply for clients in pension phase?

- ❑ Applying the **NEW** \$1.7m cap to super pensions that are split on divorce
- ❑ How are the pension standards applied for pensions that are split as part of a divorce?
- ❑ What pension cap adjustments arise for the spouse transferring their pension interests as part of the divorce?

How do the super and divorce rules apply 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?
- ❑ Legislative amendments provide crucial flexibility with asset transfers from an SMSF

Day 2 – 6.5 Hours CPD



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NTAA's 2022 Super Schools

Day 1 & Day 2 Seminar

Face to Face Cost and Registration



Members

One delegate

◆ \$569 (incl. GST) per day

Additional Delegates

◆ \$525 (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.

Non-Members

One delegate*

◆ \$669 (incl. GST) per day

Additional Delegates*

◆ \$625 (incl. GST) per day

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

2022 Super Schools Face to Face Seminar Dates and Venues

Adelaide No. of Delegates

Hilton Adelaide, 233 Victoria Square, Adelaide

Day 1: 19 September 2022 (Mon) _____

Day 2: 20 September 2022 (Tue) _____

Brisbane

Hilton Brisbane, 190 Elizabeth Street, Brisbane

Day 1: 10 October 2022 (Mon) _____

Day 2: 11 October 2022 (Tue) _____

Melbourne

Crown Towers, 8 Whiteman Street, Southbank

Day 1: 24 October 2022 (Mon) _____

Day 2: 25 October 2022 (Tue) _____

Perth No. of Delegates

Crown Perth, Great Eastern Highway, Burswood

Day 1: 28 September 2022 (Wed) _____

Day 2: 29 September 2022 (Thu) _____

Rosehill

Rosehill Gardens Racecourse, James Ruse Drive, Rosehill

Day 1: 20 October 2022 (Thur) _____

Day 2: 21 October 2022 (Fri) _____

Sydney

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

26-32 Pirrama Road, Pyrmont

Day 1: 06 October 2022 (Thur) _____

Day 2: 07 October 2022 (Fri) _____

Registration: Between 8.00am and 9.00am

Duration: 9.00am to 5.00pm

2022 Super Schools Face to Face Registration Form

Please retain this original document as your tax invoice. 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. _____

Address _____

Firm _____

Telephone No. () _____

State _____ Postcode _____

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

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

Email address _____

Email address _____

Date of attendance _____

Date of attendance _____

Please tick to have a vegetarian meal

Please tick to have a vegetarian meal

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

Email address _____

Date of attendance _____

Date of attendance _____

Please tick to have a vegetarian meal

Please tick to have a vegetarian meal

Prices include GST.

TOTAL \$ _____

Note: Please photocopy where more than two delegates.

A Non-Member registration includes 3 months full membership.

Provide credit card details Mastercard Visa Amex or send cheque

Card No. _____ Expiry Date _____

Name on Card _____ Signature _____



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NTAA's 2022 Super Schools

Day 1 & Day 2 Seminar Online Cost and Registration



Members

One delegate

- ◆ \$469 PDF notes and software (incl. GST)
- ◆ \$499 Hardcopy notes and software (incl. GST)

Additional Delegate

- ◆ \$329 PDF notes and software (incl. GST)
- ◆ \$359 Hardcopy notes and software (incl. GST)

Non-Members

One delegate

- ◆ \$569 PDF notes and software (incl. GST)
- ◆ \$599 Hardcopy notes and software (incl. GST)

Additional Delegate

- ◆ \$469 PDF notes and software (incl. GST)
- ◆ \$499 Hardcopy notes and software (incl. GST)

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

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.

When you register for our 2022 Super Schools Day 1 & Day 2 Online Seminars you also get access to our Live Streamed presentations

Online Video - Available Late September 2022

- If you feel like you missed something important you can stop and replay it
- Free Hotline Call

Live Streamed Broadcast - Commencing Late September 2022

- Held over 4 dates, you will be able to watch any session you wish, on any day you wish
- Each Live Streamed Broadcast will be divided into 4 sessions
- Registrants will have access to all days and all sessions
- Each session will have time dedicated to answer as many questions as possible

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NTAA Membership No. _____

Name _____

Email _____

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Address _____

State _____ Postcode _____

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PDF notes Hardcopy notes

Day 1 Delegate _____

Email Address _____

Day 2 Delegate _____

Email Address _____

Charge for online seminar _____

Total (incl. GST) \$ _____

Mastercard Visa Amex

Card No. _____

Expiry Date _____

Name on Card _____

Signature _____

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. Our cancellation policy for our Online Seminars can be found at ntaa.com.au/store-policy.



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Day 1 & Day 2 Seminar Seminar Policies



Confirmation of Face to Face Booking

Bookings will be confirmed via email or mail – please ensure we have your correct 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, please contact us.

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.

Special offer to Non-Members

Please call and discuss the \$100 seminar discount which is available to members of the NTAA for a low annual fee of only \$385. Membership includes a 12 month subscription to the monthly newsletter "Voice", three 10 minute tax calls to our Hotline Team plus discounts on NTAA products.

Cancellations or Transfers for Face to Face Seminar

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.

Cancellation Policy for Online and Live Streamed Seminar

If the registrant has not accessed the seminar or materials, a full refund/credit will be available.

If either the seminar or materials have been accessed there will be no refund/credit available.

There will be no refund/credit available 90 days after purchase.

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

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.

COVID-19 Venue Policies

Please refer to the venue's website for their COVID-19 policy.

CPD/CPE Hours

This seminar provides up to 6.5 CPD/CPE hours.

Day 1 Presenters

Ben Kilkenny

Ben has over 20 years experience in tax. Ben is a Chartered Accountant with a Bachelor of Commerce and Masters of Applied Taxation.

Rene Chan

Rene has over 20 years of tax and accounting experience and is a Taxation Specialist with the NTAA.

Day 2 Presenters

James Deliyannis

James has over 30 years of dedicated tax experience and devotes countless hours to preparing practical and professional seminar notes and presentations.

Michael Gilmour

Michael has over 20 years experience in tax and his past experience entails Corporate Tax at two of the Big 4 firms and the Taxation Consulting division of a second tier firm.



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