

## 3.5 Hour Online Seminar

[Click here to Register](#)

In our first dedicated Division 7A Seminar, we will take you through all of the fundamentals and deep dive into many of the more complex provisions you must be aware of to protect your clients.

Presented by Nick Connell & Fatma Hashim

If you deal with companies and trusts, you will likely already be familiar with the fundamentals of Division 7A.

This seminar is designed to take you under the surface and expose the finer details of Division 7A and its complex provisions and hidden nuances, which can easily trap you.

Complete with comprehensive notes, filled with examples, case studies, and easy to follow explanations, this online seminar will ultimately provide you with enhanced tools to manage all your clients' Division 7A compliance risks.

### An Introduction to Division 7A

#### An overview of Division 7A

- ◆ How did we get here?
- ◆ Major reform of Division 7A – Is it still happening?
- ◆ How does Division 7A interact with FBT and other provisions in the ITAA?
- ◆ Calculating the Distributable Surplus – Every potential deemed dividend rides on it

### Shareholder Loans and Division 7A – In Depth

#### Shareholder loans and Division 7A

- ◆ Identify all the ways that shareholder loans come about
- ◆ Understand 'Financial Accommodation' – The 'hidden' loan
- ◆ Strategies to use where there are multiple loan accounts
- ◆ Learn which type of loans escape the reach of Division 7A

#### Complying Loan Agreements

- ◆ How to ensure your loan agreements comply – Division 7A has strict requirements
- ◆ Using Complying Loan Agreements to manage a client's Division 7A exposure

#### Repaying a shareholder loan

- ◆ What options are available for shareholders to pay back a loan?
- ◆ How are the minimum annual repayments determined?
- ◆ Strategies to minimise overall repayments

### Shareholder Relief from Division 7A

#### Commissioner's discretion to overlook a deemed dividend

- ◆ Under what circumstances can the Commissioner 'turn a blind eye' to a deemed dividend?
- ◆ Relief may be available for family law payments made from the company
- ◆ Will a repayment cause hardship? – The Commissioner may be able to help

### Shareholder Payments and Debt Forgiveness

#### Shareholder payments and Division 7A

- ◆ Identify when a 'payment' arises for Division 7A purposes
- ◆ The hidden danger – Allowing shareholders to use company assets?
- ◆ How to avoid shareholder payments from giving rise to a deemed dividend

#### Forgiveness of shareholder debts

- ◆ Understand when a shareholder debt is taken to be forgiven for Division 7A purposes
- ◆ Identify the circumstances where a forgiveness does not trigger a deemed dividend

### Unpaid Present Entitlements and Division 7A

#### Bucket companies and Division 7A – It's all changed

- ◆ NEW ATO view on when a UPE will convert to a Division 7A loan – It's not good
- ◆ Why is Subdivision EA fastly becoming redundant?
- ◆ Understand the transitional arrangements to manage clients' Division 7A exposure
- ◆ Strategies that clients can use to maximise their trust's cashflow

### The Division 7A Interposed Entity Provisions

#### The Interposed Entity Provisions – The sleeper provisions of Division 7A

- ◆ What arrangements are these provisions designed to target?
- ◆ Beware – Ordinary commercial transactions are still exposed to these provisions
- ◆ When will these provisions apply to bucket company UPEs?

## Members

- ◆ \$369 PDF Notes included (incl. GST)
- ◆ \$399 Printed Notes included (incl. GST)

## Non-Members

- ◆ \$479 PDF Notes included (incl. GST)
- ◆ \$509 Printed Notes included (incl. GST)

All delegates will receive:

- Full suite of Div.7A and UPE precedent agreements;
- Div.7A repayment calculator;
- Comprehensive PDF notes (printed notes are available for an extra \$30); and
- 3.5 Hours of CPD

## 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. \_\_\_\_\_

Charge for online seminar \_\_\_\_\_

Name \_\_\_\_\_

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

Email \_\_\_\_\_

Mastercard  Visa  Amex

Firm \_\_\_\_\_

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

Address \_\_\_\_\_

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

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

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

Signature \_\_\_\_\_

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

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) Our cancellation policy for our Online Seminars can be found at [ntaa.com.au/store-policy](http://ntaa.com.au/store-policy)

## Not an NTAA Member?

### For only \$385 per annum per firm, you receive:

- ◆ 11 editions of our monthly magazine, Voice;
- ◆ THREE 10 minute Tax Hotline calls per year;
- ◆ access to our Tax Hotline written confirmation service;
- ◆ discounts on our practical tax-based seminars – both face to face and online;
- ◆ access to all your online seminars and seminar notes in your personal NTAA library in the Members Area of our website;
- ◆ a year-end supplement, providing a quick reference to useful key rates and thresholds;
- ◆ access to exclusive products:
  - Professional Indemnity Insurance Policy
  - Cyber Insurance Policy; and
  - Our AFSLs, Advice Assist Australia and SMSF Advisers Network.

## 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.

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.