

NTAA's 2020 Super Schools Seminar

Available Online & Live Streamed Register for Day 1 TODAY Click here



Available Online & Live Streamed Register for Day 2 TODAY Click here



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



Day 1 Presented by James Deliyannis, Ben Kilkenny & Rene Chan
Day 2 Presented by James Deliyannis, Andrew Gardiner & Riley Jones
on behalf of the NTAA

2020 Super Schools Seminar Platforms

Unfortunately we are unable to run our Super Schools as a face to face seminar this year.

So . . . our 2020 Super Schools Seminars will be available on two platforms.

If you register for one platform, you automatically receive access to the other.

Online (pre-recorded) Video – available NOW

You can watch them as many times as you like over 270 days, pausing and replaying as much as you want

AND

Live Streamed Broadcast – 6 dates commencing 9th & 10th November

Our Live Streamed Super Schools Seminars are as close to attending an NTAA face to face seminar as you can get!

Each day will be divided into 4 sessions and registrants will have access to all days and all sessions.

They will be held over 6 dates and you will be able to watch any session you wish, on any day you wish for the one registration.

Super Schools Day 1

Monday 9 November
Thursday 12 November
Monday 16 November
Thursday 19 November
Monday 23 November
Thursday 26 November

Super Schools Day 2

Tuesday 10 November
Friday 13 November
Tuesday 17 November
Friday 20 November
Tuesday 24 November
Friday 27 November

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

If you have any other queries please call 1800 808 105

Register via website: ntaa.com.au	Register via email: ntaainfo@ntaa.com.au
Register via phone: 1800 808 105 or via fax: 1300306 351	Register via post: 29 Palmerston Cres Sth Melbourne VIC 3205

CPD/CPE Hours

Each day provides up to 6.5 CPD/CPE hours.

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 2020 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 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.

National Tax & Accountants' Association Ltd.
29-33 Palmerston Crescent, South Melbourne, Vic. 3205
Tel: 1800 808 105
Web: ntaa.com.au
Email: ntaaainfo@ntaa.com.au
ABN: 76 057 551 854



What's NEW for SMSFs?

Major reporting changes and NEW labels affecting the 2020 SMSF return

- ❑ **NEW** disclosures for SMSFs caught up by the recent changes to the non-arm's length income rules
- ❑ ATO introduces **NEW** reporting rules to target SMSFs that mainly invest in real property
- ❑ ATO finalises its **NEW** reporting requirements for SMSFs with outstanding borrowings at 30 June
- ❑ **NEW** information requirements introduced on the SMSF return for qualified audit reports

NEW ATO guidelines attack discounted services and property transfers to SMSFs

- ❑ Discounted accounting services provided to an SMSF can result in **ALL** fund income being taxed at 45%
- ❑ What are the dangers for other services provided to an SMSF under the ATO's **NEW** guidelines?
- ❑ Major traps for income and capital gains for property acquired by an SMSF for less than market value
- ❑ **NEW** ATO guidelines provide certain temporary transitional relief - Find out what's in and out

NEW ATO guidelines provide deduction concession for contributions made through clearing houses

- ❑ Deduction concession for contributions paid in June but not received by the fund until July
- ❑ Does the ATO's concession apply to employer contributions made through all clearing houses?

Recent Court decisions highlight the importance of binding nominations when paying death benefits

- ❑ What do the decisions mean for SMSFs without Binding Death Benefit Nominations ('BDBNs')?
- ❑ NTAA practical guidelines on how to ensure that a BDBN is valid and binding upon SMSF trustee(s)
- ❑ Common tips and traps with paying death benefits from an SMSF

ATO releases NEW guidelines for SMSFs that breach the 5% in-house asset restriction

- ❑ What relief is available under the **NEW** guidelines for SMSFs that breach the in-house asset rules?
- ❑ When are breaches of the in-house asset rules reportable by an SMSF auditor?

NEW rules provide welcome relief for certain employees who breach the \$25,000 contributions cap

- ❑ Employees who work for multiple employers set to benefit under the **NEW** rules
- ❑ An NTAA step-by-step guide on what needs to be done to avoid breaching the \$25,000 cap

NEW minimum drawdown relief applies to super pensions in 2020 and 2021

- ❑ Which pensions are eligible for the **NEW** relief?
- ❑ Common compliance issues with calculating and paying the **NEW** minimum annual pension amounts
- ❑ How does the drawdown relief apply to death benefit pensions?

Government introduces NEW eligibility requirements for super contributions from 1 July 2020

- ❑ Government extends access to the 'bring forward rule' for non-concessional contributions
- ❑ Government increases the age criteria for the 'work test' in respect of voluntary contributions
- ❑ **NEW** eligibility criteria for spouse contributions and claiming the spouse contributions tax offset

NEW ATO guidelines for SMSFs that provide rent relief to tenants in light of COVID-19

- ❑ When does a breach of the super rules occur for SMSFs that provide rent relief to a tenant?
- ❑ Does an SMSF investment in a unit trust breach the super rules when the trust provides rent relief?
- ❑ Find out what needs to be done to avoid a breach of the super rules - Documentation will be crucial

NEW rules provide welcome relief for employees salary packaging into super

- ❑ Employees who salary package into super can now benefit from greater super guarantee amounts
- ❑ When should an employee salary package into super or make deductible personal contributions?

NEW ATO Guidelines for SMSFs Developing Property

- ❑ What property developments can an SMSF undertake or invest in under the ATO's **NEW** guidelines?
- ❑ What are the key superannuation compliance issues to consider for SMSFs and property developments?
- ❑ ATO highlights the dangers for SMSFs that invest in a property development through a trust or company
- ❑ Potential traps for property developments involving borrowings and related parties
- ❑ An NTAA practical guide to SMSFs undertaking property developments using common structures
- ❑ When could the non-arm's length income rules apply to SMSFs that invest in property developments?

ATO's SMSF Danger Areas for 2020

NEW ATO guidelines target investment strategies

- ❑ What are the potential traps for SMSFs that predominantly invest in one asset or one asset class?
- ❑ To what extent are SMSF investments required to be diversified under the ATO's **NEW** guidelines?
- ❑ Dangers for SMSF investment strategies that specify a 0-100% investment in different asset categories
- ❑ **NEW** ATO guidelines on the role of an SMSF auditor when reviewing a fund's investment strategy

ATO set to attack the early release of super entitlements in light of COVID-19

- ❑ When can a financially stressed member legally access their super entitlements?
- ❑ ATO increases its data matching to identify unlawful super withdrawals - What penalties can apply?

Compliance traps for Transition to Retirement Income Streams ('TRISs') that move into retirement phase

- ❑ When does a TRIS move into retirement phase and what documentation is required?
- ❑ Potential danger with breaching the \$1.6 million cap for a fund member with a TRIS who is turning 65

Other ATO SMSF danger areas for 2020

- ❑ Claims for personal super contributions in the ATO's firing line under **NEW** data matching program
- ❑ ATO set to target SMSFs that make loans and provide financial assistance to related parties

NTAA's 2020 Practical Guide for SMSF Audits

NEW SMSF auditor independence guidelines apply from 1 January 2020

- ❑ Potential dangers for firms that conduct the SMSF audit and prepare the fund's financial statements
- ❑ What other common situations could now be in breach of the **NEW** independence standards?

Other major developments for SMSF auditors

- ❑ ATO releases **NEW** guidelines for reporting contraventions to the ATO that arise due to COVID-19
- ❑ **NEW** ATO checklist reveals details on what the ATO will look out for when reviewing an SMSF auditor

NTAA's NEW 2020 practical SMSF audit kit simplifies the auditing of SMSFs

- ❑ An NTAA guide to planning for an SMSF audit
- ❑ Comprehensive NTAA checklists and precedents for performing an SMSF financial and compliance audit

Traps and Tips Associated with Super during an Economic Downturn

Advanced planning strategies to maximise the tax-free component

- ◆ Planning technique allowing members to convert taxable amounts into tax-free during a downturn
- ◆ What steps need to be undertaken to ensure that members can benefit from this strategy?
- ◆ NTAA case study demonstrates how a taxpayer achieves tax savings of over \$20,000

ATO confirms massive hit to the pension exemption during a downturn for many SMSFs

- ◆ ATO confirms erosion of the \$1.6M pension exemption cap for assets that decline in value
- ◆ SMSFs with commercial and residential property supporting a pension are in the firing line
- ◆ ATO confirms major issues for members forced to move back into accumulation phase!

ATO attack on 'withdrawal and retribution' strategy with early super access concessions

- ◆ When will the Commissioner attack these arrangements with Part IVA?
- ◆ Will all taxpayers using a withdrawal and retribution strategy under the COVID-19 concessions be caught?
- ◆ What are the consequences if the ATO attacks an arrangement involving a withdrawal and retribution strategy?

New ATO guidance on SMSFs entering into LRBA with a related party

- ◆ When can a related party lender offer interest-free periods during the COVID-19 crisis?
- ◆ What documentation is needed for an interest-free period from a related party?
- ◆ NTAA guide to the do's and don'ts associated with SMSFs entering into related party LRBA

Government announces easing of the deeming rules for social security purposes

- ◆ Government makes reductions to the deeming rates under the social security rules
- ◆ When do the reductions to the deeming rules apply and do these changes apply to SMSFs?
- ◆ NTAA guide to the social security deeming rules

Key issues to consider with SMSFs during an economic downturn

Advanced Planning Strategies with the Contribution Rules

NEW contribution laws provide major boost for clients approaching retirement

- ◆ When will clients now be entitled to make concessional and non-concessional contributions?
- ◆ **NEW** measures provide important opportunities for clients approaching retirement
- ◆ Case study highlights savings of over \$20,000 for a taxpayer using the new concessions

Maximise access to the catch-up rules and save

- ◆ **NEW** catch-up concession provides potential deductible contributions of up to \$75,000 in 2021
- ◆ Catch-up concession offers major super planning strategies for clients returning to work
- ◆ ATO confirms tax pitfalls with high income taxpayers accessing the catch-up concession

NEW super downsizer contribution strategy allowing taxpayers to keep their home!

- ◆ **NEW** downsizer contribution strategy allows clients to partially sell their home and stay there
- ◆ **NEW** strategy allows underfunded taxpayers to boost their retirement 'nest egg'
- ◆ NTAA guide to the new downsizer planning opportunity

Advanced contribution strategies allow business clients to contribute up to \$1,940,000 in one year

- ◆ What requirements must be satisfied before a taxpayer can take advantage of this strategy?
- ◆ Case study shows how a business taxpayer can save over \$250,000

Advanced pension planning strategies during COVID-19

ATO releases important pension drawdown concessions

- ◆ Recent guidance confirms that SMSFs can access the pension drawdown concessions
- ◆ NTAA case study highlights savings of over \$30,000 using this concession

COVID-19 crisis forces a complete rethink on the use of reversionary death pensions

- ◆ Maximise access to the \$1.6m pension asset exemption in relation to death benefit pensions
- ◆ Major tax issues when paying reversionary and non-reversionary death benefit pensions

NTAA Guide to Superannuation and Bankruptcy

Fundamentals of dealing with superannuation and bankruptcy

- ◆ Which superannuation entitlements are 'protected' from creditors on bankruptcy?
- ◆ We'll take you through the documentation clients are required to maintain to protect their super
- ◆ What happens to gains or losses made within an SMSF for assets sold to pay creditors under bankruptcy?

Super protection strategies for directors and business clients operating in high risk industries

- ◆ How much are business clients entitled to contribute as part of an asset protection strategy?
- ◆ Can business clients transfer assets (e.g., business premises) into their SMSF for asset protection?
- ◆ When are creditors entitled to claw back super made prior to bankruptcy?

Tips and traps with restructuring business clients to maximise asset protection

- ◆ Court confirms asset protection nightmare for SMSFs using certain corporate trustees
- ◆ Can clients gradually transfer business premises to their SMSF and benefit from asset protection?
- ◆ NTAA guide to the GST, income tax and stamp duty implications of transferring business property into an SMSF

Setting up a Tax-Effective Super Plan during an Economic Downturn

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

Advising clients on pension planning during a share and property correction

- ◆ NTAA guide to maximising the tax-free component of a super pension during a downturn
- ◆ What are the key estate planning issues that clients need to consider when taking a pension
- ◆ NTAA guide to the do's and don'ts associated with receiving a pension during a downturn

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

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Email address _____
 PDF notes Hardcopy notes

Day 2 Delegate 1 _____
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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

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Please retain a copy for tax purposes

If paying by cheque please post to 29 Palmerston Crescent, South Melbourne 3205, VIC,
no registrations are accepted without full payment.

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Cost

(incl. comprehensive notes, software and one **FREE** hotline call)

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6 dates throughout November.

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receive access to the other.**

Members of the NTAA

One delegate

- ◆ \$469 PDF notes and software (incl. GST) per day
- ◆ \$489 Hardcopy notes and software (incl. GST) per day

Additional attendee

- ◆ \$329 PDF notes and software (incl. GST) per day
- ◆ \$349 Hardcopy notes and software (incl. GST) per day

Pricing example: Day 1 Delegate 1 - \$469, Additional Delegates \$329

Day 2 Delegate 1 - \$469, Additional Delegates \$329

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

Non-Members of the NTAA

One delegate

- ◆ \$569 PDF notes and software (incl. GST) per day
- ◆ \$589 Hardcopy notes and software (incl. GST) per day

Additional attendee*

- ◆ \$469 PDF notes and software (incl. GST) per day
- ◆ \$489 Hardcopy notes and software (incl. GST) per day

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

Pricing example: Day 1 Delegate 1 - \$569, Additional Delegates \$469

Day 2 Delegate 1 - \$569, Additional Delegates \$469

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Our cancellation policy for our Online or Live Streamed seminars
can be found at ntaa.com.au/store-policy

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

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