

ATO's Attack on Common Trust Distributions

*The ATO has released a Draft Ruling that is set to invalidate many trust distributions – S.100A springs to life!
It's one of the most significant developments for trusts in over two decades.*

We walk you through the danger areas associated with trust distributions, to ensure you don't become a casualty.

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register for our
Online Seminar**



Presented by Andrew Gardiner & Fatma Hashim

When will trust distributions be valid under the ATO's NEW Ruling?

- ☐ Do all trust distributions need to be paid to beneficiaries to avoid the ATO's attack?
- ☐ Can unpaid trust distributions used for working capital or investment purposes remain in the trust?

NEW Ruling attacks trust distributions being made to grandparents

- ☐ Major traps with grandparents 'gifting' trust distributions back to their adult children
- ☐ What's required to ensure that unpaid trust distributions to a grandparent are valid?
- ☐ NTAA guide to the do's and don'ts associated with trust distributions to grandparents

NEW Ruling set to invalidate many trust distributions to adult children

- ☐ Can a trust distribution be offset against an adult child's private school fees?
- ☐ ATO confirms its position on trust distributions offset against a child's university fees
- ☐ ATO challenges unpaid distributions to adult children used for investment purposes

Distributions to 'bucket companies' face huge challenges

- ☐ NEW Ruling highlights the perils of unpaid trust distributions to a bucket company
- ☐ When will a distribution to a bucket company be invalidated under the ATO's Ruling?
- ☐ Traps with unpaid trust distributions to a bucket company being loaned to beneficiaries

Ruling highlights huge problems with common trust 'offset' arrangements

- ☐ NEW ATO Ruling attacks unpaid trust distributions being made to family members
- ☐ ATO focus on unpaid trust distributions being loaned to beneficiaries
- ☐ Can unpaid trust distributions be offset against board being paid by an adult child?

What happens if a trust distribution is invalidated by the ATO?

- ☐ Do beneficiaries need to amend their tax return when a trust distribution is invalidated?
- ☐ Is the trust required to make accounting adjustments when a trust distribution is invalidated?
- ☐ NTAA checklist on the key issues to consider when a trust distribution is invalidated

**NTAA roadmap to
avoiding ATO scrutiny**

**2.5 Hours CPD
including Q&A time**



ATO's Attack on Common Trust Distribution Strategies

Members

◆ \$220 PDF handout included (incl. GST)

Non-Members

◆ \$330 PDF handout included (incl. GST)

2.5 hour Live Streamed Broadcast on:

Friday 11 March – 10am to 12.30pm (AEDT)

Tuesday 15 March – 12.00pm to 2.30pm (AEDT)

Thursday 17 March – 2.00pm to 4.30pm (AEDT)

Friday 25 March – 12.00 pm to 2.30pm (AEDT)

All delegates will also receive an online copy which will be available at the end of March.

We will answer as many questions as possible at the end of the seminar.

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

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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.

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.



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