

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 2018 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.

Recording Policy

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 ejected from the seminar venue.

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NTAA's Super Schools Seminar 2018



Major changes and developments affecting SMSFs in the past 12 months have significantly impacted the landscape for 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 James Deliyannis & Michael Gilmour on behalf of the NTAA

Day 2 Presented by James Deliyannis & Riley Jones 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 _____

		Member	Non-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
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Email address _____

Date of attendance _____

Please tick to have a vegetarian meal ☐

Day 2 Delegate 2	_____	\$525	\$625
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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

Please refer to www.ntaa.com.au/privacy for our privacy policy.

V08 MSS TSS PSS

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Seminar Dates & Venues

No. of Delegates

Adelaide

Hilton Adelaide, 233 Victoria Square, Adelaide

Day 1: 11 October 2018 (Thur) _____

Day 2: 12 October 2018 (Fri) _____

Brisbane

Hilton Brisbane, 190 Elizabeth St, Brisbane

Day 1: 08 October 2018 (Mon) _____

Day 2: 09 October 2018 (Tues) _____

Brisbane Convention Centre, Cnr Merivale & Glenelg Sts, Brisbane

Day 1: 25 October 2018 (Thur) _____

Day 2: 26 October 2018 (Fri) _____

Canberra

Hyatt Hotel Canberra, 120 Commonwealth Ave, Yarralumla

Day 1: 18 October 2018 (Thur) _____

Day 2: 19 October 2018 (Fri) _____

Melbourne

Leonda by the Yarra, 2 Wallen Rd, Hawthorn

Day 1: ~~25 September 2018 (Tues)~~ _____

Day 2: 26 September 2018 (Wed) _____

Crown Towers, 8 Whiteman St, Southbank

Day 1: 22 October 2018 (Mon) _____

Day 2: 23 October 2018 (Tues) _____

Perth

Crown Perth, Great Eastern Highway, Burswood

Day 1: 02 October 2018 (Tues) _____

Day 2: 03 October 2018 (Wed) _____

Rosehill

Rosehill Racecourse, James Ruse Dve, Rosehill

Day 1: 29 October 2018 (Mon) _____

Day 2: 30 October 2018 (Tues) _____

Sydney

Doltone House, Jones Bay Wharf, Piers 19-21 Level 3, 26-32 Pirrama Road, Pyrmont

Day 1: ~~15 October 2018 (Mon)~~ _____

Day 2: 16 October 2018 (Tues) _____

SMC Conference & Function Centre, 66 Goulburn St, Sydney

Day 1: 2 November 2018 (Fri) _____

P means: FREE PARKING at venue

Register via website: ntaa.com.au	Register via email: ntaainfo@ntaa.com.au
Register via fax: 1300 306 351	Register via post: 29 Palmerston Cres Sth Melbourne VIC 3205

If you have any other queries please call 1800 808 105

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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Super Schools Day 1 2018

What's NEW for SMSFs?

Major changes and NEW labels affecting the 2018 SMSF return

- ❑ **NEW** labels for disclosing a member's 'total super balance' on the SMSF return
- ❑ **NEW** reporting rules for retirement phase pensions and Transition to Retirement Income Streams
- ❑ **NEW** 2018 disclosure requirements for SMSFs that elected CGT relief for pension assets in 2017

Traps for SMSFs claiming the pension exemption on the 2018 SMSF return

- ❑ How does an SMSF claim the pension exemption on the SMSF return?
- ❑ Can SMSFs paying pensions in excess of \$1.6 million still segregate their assets?
- ❑ Dangers with actuarial certificates for 2018

NEW rules create huge traps for a member's 'total super balance' from 1 July 2018

- ❑ When will an SMSF's borrowings increase the 'total super balance' of fund members?
- ❑ How much of the fund's borrowings are allocated to each member's 'total super balance'?

Government introduces NEW \$300,000 downsizer contribution on the sale of a dwelling

- ❑ When is an individual entitled to make a downsizer contribution from 1 July 2018?
- ❑ Find out how a couple can maximise downsizer contributions on the sale of a dwelling
- ❑ **NEW** ATO ruling on how to apply the downsizer contribution measure
- ❑ Can an individual make a downsizer contribution if they transfer an interest in a dwelling to their spouse?

Major deduction restrictions imposed on SMSFs with residential rental properties

- ❑ Travel claims for rental properties held by an SMSF receive a major blow under recent changes
- ❑ Landmark changes create a huge tax hit for rental properties acquired by an SMSF after 9 May 2017

NEW rules impose 47% tax on SMSFs with related party investments or borrowings

- ❑ When will a related party investment or borrowing trigger 47% penalty tax for an SMSF?
- ❑ Do the **NEW** rules also affect SMSF investments in related trusts and other entities?

LATEST NTAA guide to the key super changes announced in the 2018 Federal Budget

NEW LANDMARK Reporting Rules for SMSFs Paying Pensions

Common traps and tips in complying with the NEW reporting requirements for pensions

- ❑ When does an SMSF need to complete the ATO's **NEW** Transfer Balance Account Report ('TBAR')?
- ❑ How often is an SMSF required to complete the TBAR, and what penalties apply for failing to lodge?
- ❑ ATO reporting concessions apply for some SMSFs – Find out when an SMSF can lodge a TBAR annually!
- ❑ **NEW** rules require certain events affecting a member's pension to be reported by the member

A practical step-by-step guide to correctly completing the TBAR to avoid costly mistakes

- ❑ What transactions are reported on the TBAR?
- ❑ When does a member's 'total super balance' need to be reported on the TBAR?
- ❑ How do the **NEW** reporting rules apply for events affecting a pension during the 2018 income year?

NEW Developments for SMSFs Paying Benefits

NEW rules for accessing super to pay for medical treatment and to make mortgage repayments

- ❑ A step-by-step guide on how to access super for medical treatment, mortgage repayments, etc.
- ❑ When can an individual access their super to pay for other private expenses?

Significant changes affecting the payment of pension benefits from an SMSF

- ❑ Common tips and traps with satisfying the minimum annual pension rules under **NEW** reforms
- ❑ How often do pension assets need to be valued under **NEW** rules?
- ❑ Major changes affecting the commutation of a pension create hidden dangers for advisors and trustees!
- ❑ **NEW** developments affecting SMSFs paying Transition to Retirement Income Streams ('TRISs')
- ❑ **NEW** rules provide welcome relief for beneficiaries who receive a TRIS on the death of a member

Government imposes NEW obligations for SMSFs paying benefits under release authorities

- ❑ **NEW** standard set of rules apply for release authorities issued from 1 July 2018
- ❑ Find out how to comply with the **NEW** rules for SMSFs making payments under release authorities

Major Changes Affecting Deductible Contributions

Claims for personal contributions in the ATO's firing line

- ❑ When can an individual claim personal (member) contributions under **NEW** rules?
- ❑ ATO set to target the documentation requirements for making claims – Don't get caught out!
- ❑ Should an employee salary package contributions or claim a deduction for personal contributions?

Government provides NEW relief for employees who breach the \$25,000 contributions cap

- ❑ Employees who work for multiple employers set to benefit under the **NEW** rules – Find out exactly how!
- ❑ A step-by-step guide to the documentation requirements associated with applying the **NEW** relief

Government introduces NEW 12-month amnesty for employers under the Super Guarantee ('SG') rules

- ❑ When does an employer qualify for the SG amnesty?
- ❑ What SG concessions are available to employers who disclose SG shortfalls under the **NEW** amnesty?

ATO's SMSF Danger Areas for 2018

- ❑ SMSF investments in crypto currencies in the ATO's spotlight – What are the traps for trustees?
- ❑ **NEW** Court ruling highlights the dangers for SMSF investments involving related parties
- ❑ The dangers for SMSF investments in non-g geared unit trusts – Don't get caught out!
- ❑ ATO warns trustees of arrangements that divert income into an SMSF – Find out what's on the ATO's radar

NTAA's 2018 SMSF Audit Kit

NTAA's NEW audit program takes the guesswork out of auditing SMSFs in 2018

- ❑ How do the recent super reforms affect the process of auditing an SMSF for the 2018 income year?
- ❑ A practical guide to planning for an SMSF audit
- ❑ NTAA step-by-step guide to performing the financial and compliance audit – NTAA checklists make it easy!

ATO's latest approach to Auditor Contravention Reports

- ❑ Which breaches are required to be reported to the ATO under the latest reporting guidelines?

Government set to introduce NEW 3-year SMSF audit requirement

- ❑ What does this mean for SMSF audits?

Super Schools Day 2 2018

Maximise Access to the NEW Contributions Caps and SAVE!

Using a modified withdrawal and recontribution strategy under the super reforms

- ❑ Opportunities exist for clients who want to withdraw and recontribute
- ❑ Convert taxable super into tax-free amounts by using a withdrawal and recontribution strategy
- ❑ Case study illustrates savings of \$20,000 by implementing a recontribution strategy

Advanced contribution strategies for small business clients nearing retirement

- ❑ When are business clients entitled to make contributions under the small business concessions?
- ❑ NTAA guide to accessing the small business concessions
- ❑ How can business clients contribute over \$1,800,000 without breaching the contribution caps?

Strategies for maximising a client's non-concessional contributions under the super reforms

- ❑ Strategies designed to reduce a client's total super balance and increase contributions into a fund
- ❑ Use the spouse splitting of super concessions and avoid the \$1.6m non-concessional contribution limits

Tax traps and tips with high-income clients making concessional super contributions

- ❑ ATO confirms tax jolt for taxpayers who have negatively geared investments
- ❑ Use salary packaging for employees earning more than \$250,000 to defeat the additional 15% tax

NEW super concessions provide windfall for pension clients selling the family home

- ❑ Opportunities and pitfalls when making additional super contributions using the downsizer concessions
- ❑ Individuals using a home for business can contribute over \$2m into super without breaching any caps

Latest ATO update on using contribution 'reserving' within an SMSF

- ❑ ATO releases new guidelines on which contribution reserving strategies they will attack
- ❑ What reserving strategies will be accepted by the ATO?

Take advantage of the NEW super catch-up provisions and achieve big tax savings!

- ❑ **NEW** concessions offer major opportunities for clients expecting large capital gains or abnormal income

Cutting Edge Strategies under the NEW Pension Reforms

Advanced strategies designed to maximise access to the NEW \$1.6m pension cap

- ❑ What SMSF assets should taxpayers allocate to maximise access to the \$1.6m pension cap?
- ❑ How do the changes to the segregation rules affect the ability of a fund to nominate assets for the pension exemption?

Advanced estate planning strategies that will benefit your clients

- ❑ How does the **NEW** \$1.6m pension exemption cap apply to death benefit pensions?
- ❑ **NEW** rules provide major tax planning opportunity for clients that arrange for reversionary pensions!
- ❑ Case study shows how taxpayers can benefit by arranging for a reversionary pension!

Combine pension planning strategies and life insurance to save over \$200,000!

- ❑ ATO confirms pension windfall with life insurance payouts to a surviving reversionary beneficiary
- ❑ What steps are necessary to ensure that life insurance payouts are excluded from the \$1.6m cap?
- ❑ Case study shows how taxpayers save over \$200,000 by linking an insurance policy with a reversionary pension

Traps and tips associated with setting up multiple SMSFs for pension planning purposes

- ❑ Can taxpayers set up multiple SMSFs and effectively 'segregate' pension assets under the reforms?
- ❑ Which assets should be allocated to an SMSF that is solely funding the payment of a pension?
- ❑ We take you through the CGT, GST and tax consequences of moving assets between SMSFs
- ❑ When will the ATO seek to apply the general anti-avoidance provision of Part IVA?
- ❑ Case study highlights huge savings for taxpayers using multiple SMSFs for pension asset segregation

Creative pension planning strategies for SMSFs paying a Transition to Retirement Income Stream ('TRIS')

- ❑ When should members convert a taxable TRIS into an exempt-TRIS under the **NEW** rules?
- ❑ Maximise the tax-free component of a client's super interest by commencing a non-tax exempt TRIS
- ❑ NTAA case study demonstrates how a taxpayer saves tax by commencing a TRIS

Tax-Effective Estate Planning Designed to Save \$'000s

Dealing with the death of an SMSF member

- ❑ NTAA guide to the administrative issues that need to be addressed on the death of a member of an SMSF
- ❑ What other issues need to be considered when a member of the fund dies?

Cutting edge planning strategies for death benefits

- ❑ Advanced tax-planning strategies that maximise the amount kept in an SMSF after a member's death!
- ❑ Tax effectively paying out death benefits after the pension reforms
- ❑ Use tax effective 'hard wired' clauses in an SMSF deed and achieve massive tax savings

Traps and tips with life insurance and paying lump sum death benefits

- ❑ When should SMSFs claim a tax deduction on life insurance premiums?
- ❑ We take you through the major issues when paying out life insurance on the death of a member
- ❑ Case study highlights how SMSFs can claim huge deductions in relation to life insurance

NTAA guide to the do's and don'ts associated with advising terminally ill clients

- ❑ When is an SMSF entitled to pay out super entitlements tax-free for a terminally ill client?
- ❑ NTAA guide to structuring the super entitlements of a terminally ill client to maximise the after-tax payout

Asset Protection, Bankruptcy and Superannuation

Fundamentals of superannuation and bankruptcy

- ❑ Which superannuation entitlements are 'protected' from creditors for clients who declare bankruptcy?
- ❑ How do clients demonstrate they were 'solvent' at the time that contributions were made?

Designing an asset protection strategy for 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 business premises into their SMSF and achieve asset protection?
- ❑ When are creditors entitled to 'reverse' super contributions made prior to bankruptcy?