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TRUSTS AND ESTATE PLANNING CONFERENCE 2019

FRIDAY, 01 MARCH 2019 — $695
9.00AM TO 5.15PM — 193AC01

It's critical that you're an expert in every area of trusts and estate planning, particularly given the complexities of structuring, passing on wealth and rising aging population. Hear from a panel of 11 leading tax and legal experts, you will gain essential guidance on current and future developments and stay up-to-date with the most innovative and practical strategies in both areas.

SESSION 1: CRITICAL TRUST UPDATES AND STRATEGIES

9.00AM – 1.15PM | 193AC01A | $395

Chair: **Greg Hollands**, Consultant, Numbers Partnership

Trust Distribution Strategies and What the ATO is Cracking Down on

- Evidencing trust distributions prior to 30 June
- Review of the trust deed
- Section 100A reimbursement agreements
- Specific entitlement
- Management of UPEs

Presented by **Ian Hallett**, Managing Director, Halletts Chartered Accountants; CTA

Small Business CGT Concessions: New Integrity Measures and Implications for Trusts

- Application of the Small Business CGT Concessions for trusts
- Recent amendments to the small business CGT concessions (integrity measures) and implications for trusts
  - Stricter active asset test
  - Changed timing of when a business must be carried on by either a taxpayer or underlying company/trust
  - 'Object entity' rules: satisfaction of modified maximum net asset test or satisfaction of small business (turnover) test
  - Denial of concession for partnership interest (Everett) assignments

Presented by **Langdon Patrick**, Director – Tax, KPMG; CTA

Should a Trust Own the Family Home? What to Advise Your Clients

- How to access the CGT main residence exemption
- Necessary legal, tax and practical requirements
- Duty and land tax implications and exemptions
- Differences between the Australian jurisdictions

Presented by **Clifford Hughes**, Principal, Clifford Hughes & Associates; Accredited Specialist in Tax Law and Business Law; CTA

Foreign Aspects of Trusts: What to do When Your Clients Need to Manage Foreign Assets and/or Beneficiaries

- Australian trusts with foreign beneficiaries
  - What happens when the children move overseas?
  - ATO views on streaming: Has the tax re-write overwritten case law?
  - Streaming capital gains: Are discretionary trusts different?
- Foreign trusts with Australian beneficiaries
  - Overseas parents remembering children in their trusts and Wills
  - Distributions out of accumulated income of foreign trusts
  - Accrued foreign capital gains later distributed
  - Resettlements through a chain of foreign trusts?
- Foreign trusts created or funded by Australians
  - Attribution of income and capital gains back to anyone who helped fund the trust: you can never leave home!
  - Except when you are carried out in a coffin: the exemption for deceased transferor trusts: testamentary discretionary trusts
- Changes of trust residence
  - When a trust changes trustee and comes to or leaves Australia
  - Deemed CGT acquisitions and disposals: A section 55 Constitutional question?

Presented by **Dr Terence Dwyer**, Principal, Dwyer Lawyers; CTA

Discretionary Trusts and the Long Arm of the Family Court

- When will beneficiary's interest be treated as property?
  - Legal or effective control
  - Power of appointment
  - History of use of the trust
- Types of orders that can be made by the court
- When will interest as beneficiary be treated as financial resource?
- Valuation issues
- Practical considerations when establishing a family discretionary trust
- Testamentary discretionary trust if testator still alive
- Winding up of family trust on relationship breakdown

Presented by **Lois Clifford**, Partner, DDCS Lawyers; Preeminent Family & Divorce Lawyer, *Doyle's Guide* 2018

SESSION 2: PRACTICAL ESTATE PLANNING STRATEGIES

2.00PM – 5.15PM | 193AC01B | $395

Chair: **Emma Bragg**, Partner, Tetlow Legal; Recommended Wills, Estates and Succession Planning Lawyer, *Doyle's Guide* 2018

Should You be the Executor of Your Client?

Examine practical matters and suggested solutions to allow you to make the best decision when considering whether to be your client's executor, including:

- Appointment of executor in a Will
- Role and responsibility of an executor
- Checklist of major estate issues to consider
- Who is liable if it goes wrong?

Presented by **Philip MacIsaac**, Partner, Walker Wayland Advantage

Estate Planning and Superannuation: Avoiding Mistakes

- Doing the deed right: why your client's trust deed is important
- Don't make it personal: why corporate trustees are the way to go
- Death benefit nominations: common mistakes and strategies to minimise tax and maximise return for your client's beneficiaries
- Transfer balance caps: planning for death

Presented by **Brooke Hepburn-Rogers**, Manager, Stellar Super; SMSF Specialist Advisor and SMSF Specialist Auditor

Aged Care, Retirement and Estate Planning: Putting it all Together

- Finding a place in residential care
- Retirement villages and granny flats
- Home care
- Residential fees
- Aged care tax issues and estate planning considerations

Presented by **Craig Phillips**, Principal and Senior Financial Advisor, Phillips Wealth Partners; Aged Care Specialist

Practical Estate Planning Strategies for Blended Families

- Structuring testamentary trusts: income vs capital beneficiaries
- Life interests and rights to reside when a surviving spouse may need aged care
- Agreements for loans of refundable accommodation bonds when a second spouse is a beneficiary
- Blended families with companies and family trusts
- Bespoke enduring powers of attorney and the rule in *Narumon*

Presented by **Kellin Kristofferson**, Principal, Artisan Law; Recommended Wills, Estates and Succession Planning Lawyer, *Doyle's Guide* 2018

4TH ANNUAL TRUSTS ESSENTIALS

MONDAY, 18 FEBRUARY 2019 $695
9.00AM TO 5.15PM WEB192AN01

Chair: **Valentina Stojanovska**, Managing Director and Principal, Black Book Management and Black Book Legal; Consultant, Sparke Helmore Lawyers

Opening Address: The Latest ATO Rulings and Developments in Trusts and the Impact on Your Clients
Presented by **Julie Van der Velde**, Principal, VdV Legal; CTA

Choosing the Right Trust Structure: Business vs Investment
Presented by **Andrew Aitken**, Partner, Aitken Lawyers

Using Trusts for Asset Protection: The Strategies Your Clients
Presented by **James Meli**, Practice Le ader, Legal Vision

Significant Changes to Small Business CGT Concessions: Application of Integrity Measures and What it Means for You
Presented by **Tony Nunes**, Senior Client Director – Tax Consulting, CTA and **Jane Harris**, Senior Tax Consultant, FTI, Kelly + Partners Chartered Accountants

Should a Trust Own the Family Home? What to Advise Your Clients
Presented by **Clifford Hughes**, Principal, Clifford Hughes & Associates; CTA

When the Fighting Starts: How Does the Family Court Treat Discretionary Trusts?
Presented by **Sheridan Emerson**, Partner, Pearson Emerson Meyer

Practical Trust Distribution Strategies and What the ATO is Cracking Down on
Presented by **Tristan Whitefield**, Director, PwC

Trust Loss Provisions and Family Trust Elections: The Consequences for You and Your Clients
Presented by **Vanessa Priest**, Tax Partner, Baskin Clarke Priest

Trust Vesting and Winding up: Problems, Risks and Solutions
Presented by **Jennifer Yeo**, Founder and Director, Evora Legal; CTA

4TH ANNUAL ESTATE PLANNING CONFERENCE

TUESDAY, 19 FEBRUARY 2019 $695
9.00AM TO 5.15PM WEB192AN02

Chair: **Anthea Kennedy**, Partner, Bridges Lawyers

Your Comprehensive Taxation Guide to 'Death' and the Impact on Your Estate Planning Strategies
Presented by **Jim Main**, Director, JMA Legal; CTA

Estate Planning and Superannuation: Avoiding Common Mistakes
Presented by **Mark Wilkinson**, Partner - Superannuation, BDO

Practical Estate Planning Strategies for Blended Families
Presented by **Michelle Meyer**, Consulting Principal, Keypoint Law

Dealing with Division 7A Loans in Estate Planning
Presented by **Peter Bobbin**, Managing Principal, Argyle Lawyers; Chair of STEP NSW

Managing Global Assets and/or Foreign Residents in Estate and Succession Planning
Presented by **James Whiley**, Special Counsel, Hall & Wilcox

Should You be the Executor of Your Client?
Presented by **Peter MacLean**, Partner, Walker Wayland NSW; CTA

The Practical Realities of Death: Small Businesses and Funerals
Presented by **Clifford Hughes**, Principal, Clifford Hughes & Associates; CTA

Use and Misuse of Testamentary Trusts in Estate Planning
Presented by **Christine Page**, Director, David Landa Stewart

Aged Care, Retirement and Estate Planning: Putting it all Together
Presented by **Andrew Keay**, Director, Aged Care Planners

INAUGURAL EMPLOYMENT TAXES AND FINANCIAL OBLIGATIONS

WEDNESDAY, 20 FEBRUARY 2019 $695
9.00AM TO 5.15PM WEB192AN03

SESSION 1: ATO'S INSIGHTS AND EMPLOYMENT TAX STRATEGIES

9.00AM – 1.15PM WEB192AN03A $395

Chair: **Paul Ellis**, Partner, People Advisory Services – Employment Taxes, EY

Insights from the ATO: Single Touch Payroll and the Journey so far
Presented by **Francis Cheng**, Australian Taxation Office

Super Guarantee: The Latest Developments You MUST Know
Presented by **Christine Brown**, Superannuation Senior, Nexia Australia

Payroll Tax: What Attracts the Revenue Office's Attention
Presented by **Andrew Hosken**, Senior Manager, Employment Taxes, KPMG

Getting Ready for FBT 2019: What are the Risks and Challenges?
Presented by **Paul Mather**, Director, FBT, Payroll & Salary Packaging Solutions

Expatriate Tax Overview: Tricks and Traps
Presented by **Ben Renshaw**, Partner, Global Expatriate Services & Employment Taxes, BDO; CTA

SESSION 2: RISKS AND LIABILITIES OF EMPLOYMENT OBLIGATIONS

2.00PM – 5.15PM WEB192AN03B $395

Chair: **Judith Healy**, Principal, JH Law

Termination of Employment: What Accountants Need to Consider
Presented by **Judith Healy**, Principal, JH Law

The Practical Tips and Traps When a Business Uses Contractors
Presented by **James Mattson**, Partner, Bartier Perry Lawyers

Underpayment of Wages and Accessorial Liability under the *Fair Work Act*: Risks for Accountants and Payroll Managers
Presented by **Petrine Costigan**, Director, Petrine Costigan

Data: Your Organisation's Core Business and Your Obligations
Presented by **Annelies Moens**, Managing Director, Privcore Pty Ltd

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Conference Title	Date	Code	Std Fee	Early Bird	2+ Bookings
Trusts and Estate Planning Conference 2019	1 Mar	193AC01	$695	$595	$495
Session 1: Critical Trust Updates and strategies	1 Mar	193AC01A	$395	$345	-
Session 2: Practical Estate Planning Strategies	1 Mar	193AC01B	$395	$345	-

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Conference Title	Date	Live Online Code	Recording Code	Std Fee	Early Bird
4th Annual Trusts Essentials	18 Feb	WEB192AN01	OND192AN01	$695	$595
4th Annual Estate Planning Conference	19 Feb	WEB192AN02	OND192AN02	$695	$595
Inaugural Employment Taxes and Financial Obligations Conference	20 Feb	WEB192AN03	OND192AN03	$695	$595
Session 1: ATO's Insights and Employment Tax Strategies	20 Feb	WEB192AN03A	OND192AN03A	$395	$345
Session 2: Risks and Liabilities of Employment Obligations	20 Feb	WEB192AN03B	OND192AN03B	$395	$345

PAYMENT

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