The Tax Institute

Tax Fundamentals Insights Series

MEMBER BENEFIT

7 September 2022 – 7 June 2023

Online

1.5 CPD hour / session

Tax Fundamentals Insights with TPA

Delivered by the Tax Policy & Advocacy Team, the Tax Fundamentals Insights Series will delve into key tax matters to give you a deeper understanding, provide practical tips and traps, and bust common myths.

Schedule

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Registration options

3 session subscription

3 session registration for the full technical program.

Individual sessions

Tailor your attendance by simply indicating your preferred session/s on the registration form.

For more information about our Refund Policy - COVID-19, visit: https://www.taxinstitute.com.au/events/event-guidelines

Technical Program

Date/Time	Session	Presenter
Wednesday 7 September 11:30am–12:30pm AEST Online	**Part 1: The facts of Division 7A** The complex rules in Division 7A continue to be highly relevant to SME practitioners and for private wealth clients and those operating their businesses through companies. This session will discuss: • Practical tips and traps when managing loans • Where are we at with UPEs and sub-trust arrangements? • Use of journal entries to make minimum yearly repayments • Issues with calculating distributable surplus.	**Robyn Jacobson, CTA**, The Tax Institute
Wednesday 5 October 11:30am–12:30pm AEDT Online	**Part 2: Unpacking the main residence exemption** These seemingly simple rules can be very complex to unpack when applied to real-life family situations. This session will discuss: • Rules that extend the exemption • Rules that limit the exemption • Tax implications of renting your home • Family events, including death and divorce • Where have we landed with non-residents?	**Robyn Jacobson, CTA**, The Tax Institute
Wednesday 30 November 11:30am–12:30pm AEDT Online	**Part 3: Trust fundamentals** Correctly applying the tax law to trusts requires a solid understanding of trust law fundamentals. This session will discuss: • Trust deed issues • Settlements and vesting • Key tax considerations when making distributions • Section 100A • Trust loss provisions.	**Robyn Jacobson, CTA**, The Tax Institute

Tuesday 7 March 11:30am-1:00pm AEDT Online	**Part 4: Navigating the capital allowance rules** Understanding the interaction of the myriad of capital allowance rules is vital to correctly applying the law to your clients' circumstances. This session will discuss: • Division 40 – General depreciation rules • Subdivision 328-D – Simpler depreciation rules for small business entities • The end of temporary full expensing • Tax treatment on disposal of depreciating assets	**Robyn Jacobson, CTA,** The Tax Institute
Tuesday 18 April 11:30am-1:00pm AEDT Online	**Part 5: Understanding aggregated turnover** The concept of 'aggregated turnover' is relevant to many provisions in the tax law and a wide range of business taxpayers, not just small business entities. This session will discuss: • Relevance of 'aggregated turnover' to various provisions in the tax law • General meaning of 'aggregated turnover' • How the meaning is modified for different purposes • Practical issues with determining entities that are 'connected with' the taxpayer and the taxpayer's affiliates.	**Robyn Jacobson, CTA,** The Tax Institute
Wednesday 7 June 11:30am-1:00pm AEST Online	**Part 6: Tax time matters and year end considerations** Understanding the legislative changes and administrative developments that affect your clients at the end of the 2022–23 income year and the start of the 2023–24 income year is important so you can correctly advise your clients. This session will discuss: • What's new for 2022–23? • What you need to know before year end • Trust distribution and Division 7A considerations • What changes from 1 July 2023? • Key ATO guidance and administrative developments.	**Robyn Jacobson, CTA,** The Tax Institute

Presenter

Robyn Jacobson, CTA
Senior Advocate, The Tax Institute

Robyn has nearly three decades in the profession, including a public practice background that preceded her various training roles over 23 years. Robyn continues to be a regular conference and webinar presenter and is an avid advocate, social media commentator, columnist, blogger and podcaster. She is also regularly quoted in the media. Robyn is a Fellow of both CA ANZ and CPA Australia, and a Registered Tax Agent. She regularly consults with the Treasury, ATO and professional bodies on technical issues including as Interim Co-Chair of the ATO's Tax Practitioner Stewardship Group and a member of various other working groups. Robyn has been recognised as a Thought Leader for four consecutive years as Winner of this category at the Women In Finance Awards in 2019 and 2021, and at the Australian Accounting Awards in 2020 and 2022. Robyn was the Winner of the Accountants Daily Excellence Award in 2020 and was named in the global Top 50 Women in Accounting 2019.

For event queries please contact Jessica D'Argent:

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The Tax Institute

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A tax invoice and confirmation letter will be sent on receipt of your registration. Please photocopy for additional delegates and retain original copy for your records. All prices quoted are in Australian dollars and include GST where applicable. ABN 45 008 392 372.

1 Registration

Please select your registration type:

	Member	Non-member
Individual session	☐ $FREE	☐ $80
3 session subscription	☐ $FREE	☐ $240

Please select your session/s:

☐ Tues, 7 March 43440 ☐ Tues, 18 April 43441 ☐ Wed, 7 June 43442

Promotional code:

2 Delegate contact details

Member no.: If your member details are up-to-date, you can skip this section.

Title: ☐ Mr ☐ Mrs ☐ Miss ☐ Ms Date of birth: DD/MM/YYYY

First name:

Last name:

Position:

Company:

Address:

Suburb: State: Postcode:

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☐ Please tick this box if you do not wish your name to be included on the delegate list provided to all attendees for networking

3 Payment method

Please note: all registration payments must be made prior to the event, unless other arrangements have been made with The Tax Institute.

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