

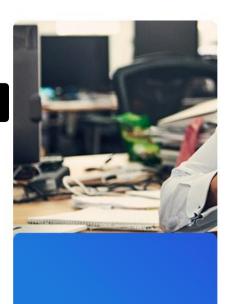
Tax Fundamentals Insights Series

MEMBER BENEFIT

7 September 2022 – 7 June 2023

Online

1.5 CPD hour / session







Tax Fundamentals Insights with TPA

Delivered by the <u>Tax Policy & Advocacy Team</u>, 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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1.5 CPD hour / session

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.

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Technical Program

Date/Time	Session	Robyn Jacobson, CTA, The Tax Institute			
Wednesday	Part 1: The facts of Division 7A				
7 September	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:				
11:30am-12:30pm AEST	 Practical tips and traps when managing loans 				
Online	Where are we at with UPEs and sub-trust arrangements?				
	Use of journal entries to make minimum yearly repayments				
	Issues with calculating distributable surplus.				
	Part 2: Unpacking the main residence exemption	Robyn Jacobson, CTA, The Tax			
5 October	These seemingly simple rules can be very complex to unpack when applied to real-life family situations. This session will discuss:	Institute			
11:30am-12:30pm AEDT Online	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?				
Wednesday	Part 3: Trust fundamentals	Robyn Jacobson, CTA, The Tax			
30 November	Correctly applying the tax law to trusts requires a solid understanding of trust law fundamentals. This session will discuss:	Institute			
11:30am-12:30pm AEDT Online	Trust deed issues				
	Settlements and vesting				
	Key tax considerations when making distributions				
	Section 100A				
	Trust loss provisions.				

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 taxpavers, 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 guoted 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:

Jessicadargent@taxinstitute.com.au +61 02 8223 0040

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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.

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