

# Victorian Superannuation Intensive

6 CPD hours

Exclusive  
access  
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materials!

*The 2020 Superannuation Intensive forms part of our 2020 National Superannuation Series, introducing a streamlined approach to this important area, with the localised focus it requires.*

This full day event will guide delegates through the ever-evolving SMSF landscape.

Join our impressive line-up of local speakers as they guide delegates through real-life scenarios and legislative and regulatory changes. Delegates will walk away with a practical understanding of the complex technical issues and how they can directly impact their clients.

What's more, registering for the Victorian Superannuation Intensive also gives you access to the technical papers presented at every event in the series – an invaluable, knowledge and reference resource.

## Topics

- General update
- ATO SMSF regulator update
- Paying benefits and pensions, what are the key changes?
- Topical issues for SMSFs and real estate
- “Gnarly dudes” or “NALI” provisions of tax law
- Estate planning workshop

## Presenters

Phil Broderick, CTA	Sladen Legal
Daniel Butler, CTA	DBA Lawyers
Neil Jones, CTA	TaxBanter
Dana Fleming, CTA	Australian Taxation Office
Nathan Yli, CTA	NY Lawyers
Liz Westover, FTI	Deloitte

## Group discount

Purchase three full paying registrations and receive a fourth full registration for FREE. All attendees must be from the same firm and all registrations must be submitted together. The FREE registration must be a member of The Tax Institute. This offer cannot be redeemed in conjunction with any other offer, promotional code or discount.

## Special offer

Current subscribers to the Tax Institute's 2020 [Breakfast Club Series](#) can receive \$100 off each attendee's registration to 2020 Victorian Superannuation Intensive.

### Event details

**Date:** Thursday 26 March

**Time:** 8.55am – 4.35pm

**Registration:** 8.40am

**Venue:** Fenix Events  
680 Victoria Street, Richmond

### CPD proficiency level:

Proficient/  
advanced 

### Register now:

[taxinstitute.com.au/natsuper](https://taxinstitute.com.au/natsuper)

### For event queries please contact:

@ [angelathangavelu@taxinstitute.com.au](mailto:angelathangavelu@taxinstitute.com.au)

☎ 03 9603 2006

# Technical program

Time	Session	Presenter
8.40-8.55am	Registration	
8.55-9.00am	Welcome and Opening Address	
9.00am-10.00am	<p><b>Session 1: General update</b></p> <p>Liz will provide a general update on what's been happening in super since 1 July 2019 including changes in legislation, hot issues in the industry and SMSF trends. She'll discuss what is top of mind with her clients and where opportunities exist for SMSF practitioners.</p>	<p><b>Liz Westover, FTI</b> Deloitte</p>
10.05-11.05am	<p><b>Session 2: ATO SMSF regulator update</b></p> <p>Learn what risk areas the ATO are focusing in the SMSF sector including:</p> <ul style="list-style-type: none"> <li>- ATO compliance program</li> <li>- On-time lodgement program</li> <li>- Approach to penalties and disqualifications</li> <li>- ATO resources and communications</li> <li>- Q &amp; A (Facilitated by Liz Westover, FTI)</li> </ul>	<p><b>Dana Fleming, CTA</b> Australian Taxation Office</p>
11.05-11.25am	Morning Tea	
11.25am-12.25pm	<p><b>Session 3: Paying benefits and pensions, what are the key changes?</b></p> <p>In this session Daniel will examine some of the key changes that have occurred since mid-2017 impacting the payment of benefits and pensions including:</p> <ul style="list-style-type: none"> <li>- Paying a benefit in specie, including when can a pension be paid in kind?</li> <li>- Are transition to retirement income streams ('TRIS') not in retirement phase still worthwhile?</li> <li>- Satisfying the 'retirement' condition of release of what needs to be shown to ensure it's not illegal early access</li> <li>- How different pensions are counted for total superannuation balance (TSB) purposes</li> <li>- Managing the transfer balance cap —latest issues</li> <li>- Exempt current pension income — the latest developments</li> <li>- Documenting a reversionary pension — the traps under many SMSF deeds</li> </ul>	<p><b>Daniel Butler, CTA</b> DBA Lawyers</p>
12.30-1.30pm	<p><b>Session 4: Topical issues for SMSFs and real estate</b></p> <p>Life's never boring when it comes to SMSFs and real estate. In this session, Phil will examine the following topical issues with SMSFs and real estate:</p> <ul style="list-style-type: none"> <li>- The ATO's view on property development and SMSFs</li> <li>- How do the new non-arm's length expenses (NALE) affect real estate investments?</li> <li>- The ATO's investment strategy requirements and real estate</li> <li>- The use of unrelated trusts v limited recourse borrowing arrangement (LRBAs)</li> <li>- Fractional investing in real estate – Domacom and the Aussiegolfa decision</li> </ul>	<p><b>Phil Broderick, CTA</b> Sladen Legal</p>
1.30-2.15pm	Lunch	

Time	Session	Presenter
2.15-3.15pm	<p><b>Session 5: “Gnarly dudes” or “NALI” provisions of tax law</b></p> <p>Join Neil Jones for a Harley ride, through the Non Arm’s Length Income (“NALI”) provisions of the Tax Act. There have always been provisions to discourage the practice of creating more earnings in the superannuation environment and taking advantage of the concessional tax regime, including an impost at the highest tax rate applying to NALI. Neil will explain this history and how the rules applied.</p> <p>Recent changes have seen the provisions extend to where a fund incurs expenses on a non arm’s length basis either at a reduced cost or no cost to the fund. Any income with sufficient nexus to those expenses or services provided bears that higher tax rate.</p> <p>In a series of practical examples, Neil will show attendees how the NALI rules apply, their implications and effect. In particular, he will explain the ATO views on how these provisions operate and the controversy of the stance taken by the ATO in relation to general expenses, particularly the impact on professionals and their SMSFs.</p> <p>By the conclusion of the session you will understand the rules and how they apply to a series of specific transactions and arrangements.</p>	<p><b>Neil Jones, CTA</b></p> <p>TaxBanter</p>
3.15-3.35pm	<b>Afternoon Tea</b>	
3.35-4.35pm	<p><b>Session 6: Estate planning workshop</b></p> <p>Estate and succession planning is an important consideration for Australians in an ageing population. Whilst binding death benefit nominations and payment of death benefits are often thought through in an estate plan involving SMSFs, what is often left out is the risk of an individual member losing capacity.</p> <p>In this session Nathan will examine:</p> <ul style="list-style-type: none"> <li>- The definition of a self-managed superannuation fund – trustee requirements</li> <li>- Dealing with issues of capacity of SMSF members and addressing incapacity in the fund deed or corporate trustee constitution</li> <li>- The necessity and use of enduring powers of attorney for members</li> <li>- Addressing control at the SMSF trustee level on loss of capacity or under power of attorney</li> <li>- The transition of control during one’s lifetime on loss of capacity and subsequently on death: lessons from <i>Dawson v Dawson</i> [2019] NSWSC 826; and</li> <li>- Death benefit payment issues and whether attorneys have power to make binding death benefit nominations: lessons from <i>Re Narumon</i> QSC 185.</li> </ul>	<p><b>Nathan Yii, CTA</b></p> <p>NY Lawyers</p>
4.35pm	<b>Event close</b>	



# Presenter profiles

## Led by tax practitioners for tax professionals

**Phil Broderick, CTA**, is a principal of Sladen Legal and heads the Superannuation team. He is a member of a number of superannuation-related committees. This includes being the chair of The Tax Institute's Superannuation Committee and the chair of SISFA's Technical Committee. He is also a member of number of the ATO's superannuation liaison groups, including the Superannuation Industry Relationship Network (SIRN) and the Superannuation Industry Stewardship Group (SISG). He is also heavily involved in liaising with Treasury and the ATO in relation to the implementation of new superannuation laws and administrative practices. Phil is listed in the 2020 Best Lawyers for Superannuation Law in Australia. Phil's areas of practice include superannuation, estate planning and succession, duties and state taxes, trusts, federal tax and business structuring. He is a regular author and presenter. His articles have featured in The Tax Institute's Taxation in Australia journal and CCH's Super News. He has presented at seminars and conferences conducted by The Tax Institute, the Television Education Network, Legalwise and various accounting bodies.

**Daniel Butler, CTA** of DBA Lawyers is one of Australia's leading SMSF lawyers and has worked predominantly in the SMSF, tax and related fields for over 30 years. He is a regular presenter on SMSF topics and has published extensively in professional journals including contributing a monthly article on SMSFs to the Taxation in Australia and other media. Dan is a member of the Tax Institute's National Superannuation Committee and is involved with a number of other tax and SMSF committees and discussion groups. Dan also presents on the subject Taxation of Superannuation at the University of Melbourne's Master of Laws/Tax program. Dan is also a Specialist SMSF Advisor.

**Dana Fleming, CTA**, is the Assistant Commissioner responsible for the self-managed superannuation fund segment. Dana has over 25 years' tax experience, both in Australia and overseas, specialising in superannuation and managed funds. Prior to joining the ATO, Dana was a partner at KPMG where she led KPMG's Asset and Wealth Management tax practice in Australia for four years. Her client portfolio included major industry and retail funds to boutique managed funds. She advised and worked with them on the tax implications of their strategic planning as well as day to day activities.

**Neil Jones, CTA**, is a Director & Senior Tax Trainer of TaxBanter with primary responsibility for the delivery of tax training across the Australian market. He has an extensive background in the tax profession including 17 years at the Australian Taxation Office before playing a key role as a Director and lead trainer in the emergence of the highly regarded Webb Martin training business. Neil is well-known as a presenter of enjoyable and practical tax seminars across all areas of taxation.

**Nathan Yii, CTA**, is the Principal Lawyer, a Chartered Tax Adviser and an accredited SMSF Specialist Advisor at the Melbourne-based legal practice, Nathan Yii Lawyers. He is a graduate of Melbourne Law School and holds a Bachelor of Commerce (Accounting), a Bachelor of Laws (Hons) and a Master of Laws. Nathan is also recognised in Doyles Guide as a leading Wills, Estates & Succession Planning Lawyer in Victoria. Nathan works with accountants, financial planners and other lawyers to achieve their clients' structuring and estate planning objectives, factoring in taxation, asset protection, SMSF compliance and dispute prevention. He consults to family businesses and family offices of high net worth individuals around Australia. Nathan also acts for clients in trusts and estate dispute matters. Nathan is a regular presenter in his areas of interest and expertise, and regularly presents for organisations and practitioner discussion groups throughout Australia. He is also an adjunct lecturer and advisory

committee board member for the Estate Planning Practice specialisation in the Master of Laws program at the College of Law. Nathan was awarded The Tax Institute's national Dux Award for CTA3 Advisory and the prestigious Justice Graham Hill Scholarship in 2017. Nathan has also been appointed as a member of the Education Quality Assurance Board at The Tax Institute.

**Liz Westover, FTI**, is a Partner and the National Lead for SMSFs at Deloitte Australia. She is responsible for the success of the firm's SMSF service offering providing compliance and consulting services to the firm's clients. Liz has extensive experience in superannuation, having previously held positions at PwC and as Head of Superannuation at Chartered Accountants ANZ. She has strong capabilities on the technical application of superannuation and associated tax laws. She is a regular commentator on superannuation issues with mainstream and social media and has authored blogs and articles on superannuation and related issues for many years. Liz has been heavily involved in superannuation policy development and advocacy, regularly liaising and consulting with Government, regulators and stakeholders on technical, legislative and policy matters. She is a Fellow Chartered Accountant, CA SMSF specialist and holds a Master of Legal Studies from the University of New South Wales and a Bachelor of Business from the University of South Australia.



THE TAX INSTITUTE

# Victorian Superannuation Intensive Registration form

Victorian Superannuation Intensive 40608 | [WD]

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	New member*	Non-member
Early bird (on or before 28 February)	<input type="checkbox"/> \$680	<input type="checkbox"/> \$ 1020	<input type="checkbox"/> \$830
Standard (After 28 February)	<input type="checkbox"/> \$720	<input type="checkbox"/> \$ 1060	<input type="checkbox"/> \$870

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Please note this is a paperless event, the materials will be emailed/sent via the event app before the event.  
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For event enquiries, please contact Angela Thangavelu on 03 9603 2006 or [angelathangavelu@taxinstitute.com.au](mailto:angelathangavelu@taxinstitute.com.au)

6 CPD hours allocated for full attendance. In case of a registration transfer, CPD hours will be allocated to the designated attendee

### \*EVENT AND MEMBERSHIP OFFER

If you are not a member, bundle your membership with your registration. You will receive the member rate for registration and pay only \$340 for membership through to June the following year.

I hereby apply for membership of The Tax Institute and declare that I am a person of good fame, integrity and character and agree to be bound by the Constitution of The Tax Institute.

Signature:

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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 purposes.

## 3 Payment method

Cheque payable to The Tax Institute (in Australian dollars)

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Card no.:  Expiry date:  Cardholder's signature:

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