Annual SMSF Conference and Annual Adviser Training Day
10 & 11 MARCH 2016

Mercure Hotel Brisbane
85-87 North Quay, Brisbane
I am delighted to invite you to our SMSF Conference and Adviser Training Day for 2016.

Following the success and overwhelming positive feedback of last year’s combined SMSF Conference and Adviser Training Day, we have again devised a two-day program to bring you up to date on all of the developments over the past 12 months. The program will again feature speakers from our talented team, who will cover a diverse range of topics in short and sharp practical sessions that will keep you on your toes, as well as keep you awake!

One hot topic in this year’s program is where we have seen disputes arise in SMSFs, and we will discuss how we can work with you so these do not happen to you and your clients. We will also examine the issues when your client is in a dispute with the ATO, and we will share our experiences in effectively handling the ATO.

As a new feature for this year, we will be concluding the program with a panel discussion to ensure all of your questions are answered. Please send any questions, comments or queries through to us in the lead up to the program so we can ensure you are not left wondering.

I look forward to seeing you at what promises to be another successful event for 2016.

Scott Hay-Bartlem, Partner
Cooper Grace Ward
Despite assurances the Government would not change the superannuation system, 2015 still saw developments for SMSFs and their advisers.

This session will revisit the important changes that affected SMSFs in 2015, including:

- LRBAs and related party loans - where are we at, what do I need to do and is a market interest rate enough
- holdings buy/sell insurance through SMSFs
- tax free TRIS
- interesting rulings and discussions
- licensing and SMSFs - do I need a licence?

We are also seeing that SMSFs are increasingly coming under the microscope, be it by the ATO, auditors, the Family Court or the family of deceased members. In these situations the documents in place become vital, and can mean the difference between the result we want and unintended complications, disputes and large tax bills.

So what are the documents SMSF trustees, members and their advisers must ensure are in place? What are the key terms and traps, and how often should they be reviewed?

Binding death benefit nominations have been talked about a lot, and more and more clients are aware of and asking about them. But are they a good idea or a dangerous concept waiting to catch the unwary?

In this session we will use case studies to analyse:

- when BDBNs are an integral part of an estate plan and when they are to be avoided at all costs
- how to choose an appropriate recipient
- drafting traps - how to ensure the wording does not let you down
- alternatives to BDBNs.
**ADVISER TRAINING DAY PROGRAM — FRIDAY 11 MARCH 2016**
**MERCURE HOTEL BRISBANE**

**8.15 am**  **REGISTRATION AND NETWORKING**

**8.40 am**  **WELCOME AND INTRODUCTION**
Chris Ward, Managing Partner
Scott Hay-Bartlem, Partner

**8.45 am**  **SESSION 1: More common mistakes in accessing small business CGT concessions**
Linda Tapiolas, Partner

The small business CGT concessions are very generous, but there are many complex and often counterintuitive rules. The ATO actively review claims, so it is vital to not only apply them to the maximum extent possible, but also to ensure all conditions really are satisfied.

In 2015, we again saw many files that illustrate the difficulties with the small business CGT concessions. Unfortunately, quite a few of these involved negligence claims against the advisers. We will use case studies to assist you in structuring clients to minimise impediments, properly identify where a claim may come off the rails, show what action to take to stop that happening and illustrate how you can avoid talking to your professional indemnity insurer.

**9.30 am**  **SESSION 2: Case update/developments – earn outs, public trading trusts, new rollovers and CGT withholdings**
Linda Tapiolas, Partner
Murray Shume, Associate

You thought 2015 was a quiet year for tax? There were a number of important developments that provide opportunities for advisers, including:

- changed CGT treatment for earn outs
- amendments to public trading trust rules
- additional CGT rollovers
- new employee share scheme rules
- CGT withholding requirements on property transactions.

**10.30 am**  **MORNING TEA**

**11.00 am**  **SESSION 3: When the ATO comes to help**
Fletch Heinemann, Partner
Sarah Dewar, Associate
Murray Shume, Associate
Frances Learmonth, Lawyer

While we may laugh about the ATO ‘coming to help’, our reality is that it happens more and more as they actively review taxpayers and transactions. We are also seeing a trend to the ATO adopting a new early intervention approach, and this requires a change in how advisers interact with them. And at the other end, there are common mistakes in applying for private rulings and drafting objections, and throughout the dispute process.

In this session, we will discuss our experience in assisting advisers and their clients in dealing with the ATO, outlining dos and don’ts when the ATO comes to help, when applying for rulings and lodging objections, and during the dispute process.

**12.30 pm**  **LUNCH**
1.45 pm  SESSION 5: Employees v contractors – where are we after the Quest decision, and why does it matter?
Fletch Heinemann, Partner

The employee versus contractor distinction has confronted tax practitioners for almost as long as there have been tax returns, and recent developments have not simplified our jobs in this area.

In this session we will discuss the outcome of the recent decision in Quest, its implications for advisers, and what we must do now.

2.30 pm  SESSION 6: So we got it wrong – what can we do to reduce the damage (apart from ringing the insurer).
Linda Tapiolas, Partner

Sometimes advisers discover errors in prior year work. These errors may be attributable to the current or previous advisers. Where the current adviser has made the error it is important to make sure that, when trying to correct the error, the adviser does not do anything that may prejudice their indemnity insurance cover.

In this workshop we will explore some risk mitigation strategies that may assist advisers to undo or reduce the impact of these mistakes, and also highlight some things you must not do.

Some scenarios we will consider include where:

• the adviser did not realise they needed to have Division 7A agreements in place or minimum repayments haven’t been made
• family trust elections or interposed entity elections have not been made or they have nominated the wrong test individual
• incorrect trust distributions result in clients not being able to access the small business concessions (e.g. because they do not have the required participation interest).

3.45 pm  SESSION 7: Panel discussion and drinks

This session will provide you with an opportunity to put technical questions to a panel of our experienced team over a drink. Go ahead and ask!

We have included a section for you to include these questions when you register to attend, email them to us before the event, or ask on the day.

Send us your questions
Please send through any questions for our panel discussion to events@cgw.com.au
REGISTRATION

Thursday 10 March & Friday 11 March 2016
Mercure Hotel Brisbane

Please register online at www.cgw.com.au/events

<table>
<thead>
<tr>
<th>Registration</th>
<th>Price</th>
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<tbody>
<tr>
<td>SMSF Conference &amp; Adviser Training Day (Full Conference)</td>
<td>$250</td>
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<tr>
<td>SMSF Conference (Thursday only)</td>
<td>$100</td>
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<td>Adviser Training Day (Friday only)</td>
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SPEAKERS

Scott Hay-Bartlem
Partner, SMSF Specialist Advisor™
Cooper Grace Ward

Linda Tapiolas
Partner
Cooper Grace Ward

Fletch Heinemann
Partner
Cooper Grace Ward

Clinton Jackson
Senior Associate, SMSF Specialist Advisor™
Cooper Grace Ward

Murray Shume
Associate
Cooper Grace Ward

Hayley Mitchell
Associate
Cooper Grace Ward

Sarah Dewar
Associate
Cooper Grace Ward

Frances Learmonth
Lawyer
Cooper Grace Ward
ABOUT THE VENUE

The Mercure Hotel Brisbane is in the heart of the city with spectacular views of the river and Southbank Parklands. The 4 star hotel features 194 rooms, a restaurant, bar and a short walk to Brisbane’s busy Queen Street mall.

ACCOMMODATION

If you are thinking of booking accommodation at the Mercure Hotel, we have organised for you to receive a 14% discount on your room rate. Please call the Mercure reception on +61 7 3237 2300 and advise of the below code when booking.

Code: COO170316_001

PARKING

Secure Parking is available at the Mercure. A discounted rate of $27 per vehicle, per 24 hours can be obtained at Mercure reception prior to exit. For further information and current rates please visit the Secure Parking website.

UPCOMING EVENTS

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<tr>
<th>DATE</th>
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<tbody>
<tr>
<td>2 March 2016</td>
<td>Gip’s Restaurant, Toowoomba</td>
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<tr>
<td>4 March 2016</td>
<td>Arundel Hills Country Club, Gold Coast</td>
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<td>15 March 2016</td>
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<td>17 March 2016</td>
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