



COOPER GRACE WARD
LAWYERS



ANNUAL ADVISER CONFERENCE

23 AND 24 MARCH 2023

SOFITEL BRISBANE CENTRAL
249 TURBOT STREET, BRISBANE
OR VIRTUALLY VIA OUR ONLINE EVENT PLATFORM

CPD ACCREDITATION



Self Managed
Super Fund
Association



FINANCIAL PLANNING
ASSOCIATION of AUSTRALIA

THURSDAY 23 MARCH

8.00 am REGISTRATION OPEN

8.30 am INTRODUCTION & CASE STUDY
Scott Hay-Bartlem, Partner

8.40 am **SESSION 1**
Half-day: Intergenerational succession – how easy is it really?
Scott Hay-Bartlem, Partner | Annie Smeaton, Partner | Hayley Mitchell, Partner | Justine Woods, Partner | Murray Shume, Special Counsel | Tom Walrut, Senior Associate

We are seeing more and more families wanting to pass down business and investment structures - especially the family farm. Sometimes the outcome is what is intended, but, sadly, often it misses the mark.

There are many different ways to achieve this, all with different risks and advantages - and potential consequences!

In this session, we will discuss how to ensure a smooth succession (and how not to) and things to think about, bringing together not just tax and duty, but also family law, estates and other commercial issues that are often not considered.

10.15 am MORNING TEA

10.45 am **SESSION 2 – Half-day (continued)**

12.15 pm LUNCH

1.15 pm **SESSION 3**
SMSF update
Scott Hay-Bartlem, Partner | Clinton Jackson, Partner | Steven Jell, Senior Associate

Although the government may seem to have been quiet on super law changes, there's actually been a surprising amount of change in SMSF world!

From ATO activity through to lots of cases and some unexpected law changes, we have quite a bit to talk about.

A must-see to stay up to date!

2.30 pm AFTERNOON TEA

2.45 pm **SESSION 4**
The 'how to' of death benefits
Scott Hay-Bartlem, Partner | Clinton Jackson, Partner | Hayley Mitchell, Partner

There has been lots happening with BDBNs, trustee discretion and the like, but it's time to get down to the detail of what to do when someone dies and how to deal with the death benefit.

We are seeing a large number of advisers having to deal with this and have been fielding so many questions in this area of late.

It is a growing area for disputes, so the importance of getting the documents and process right has never been greater!

In this session, we will workshop the practicalities of death in an SMSF and debunk some SMSF death benefit myths, while looking at:

- What is required to pay a death benefit?
- When can I pay a death benefit pension?
- Who controls the SMSF?

4.00 pm CONFERENCE DRINKS

FRIDAY 24 MARCH

8.00 am REGISTRATION OPEN

8.30 am INTRODUCTION AND CASE STUDY
Scott Hay-Bartlem, Partner

8.35 am **SESSION 1**
Residency update
Fletch Heinemann, Partner | Murray Shume, Special Counsel

So, what do advisers need to know about residency and what are the red flags?

We are finding more and more advisers are coming to us with clients who are facing residency issues - often to their surprise. Yes, the ATO have issued a draft ruling but there are still changes in the pipeline.

9.15 am **SESSION 2**
The ATO's use of the avoidance provisions
Fletch Heinemann, Partner | Sarah Lancaster, Partner

We all know the tax anti-avoidance provisions are out there, but what do they really mean in practice?

We are seeing the ATO use these more to crack down on common practices - for example, trust distributions.

In this session, we will analyse the lessons advisers can take from the recent cases and how to identify when the ATO may look to apply the avoidance provisions - and how to protect clients and themselves.

10.15 am **SESSION 3**
Payroll tax war stories – what the QRO are investigating and how to help clients prepare
Elise Emmerson, Associate

The Queensland Revenue Office have been very actively auditing Queensland employers for compliance with payroll tax, particularly businesses not usually expecting to pay it.

In this session, we will discuss the risk areas for review, how to respond to a QRO audit and steps to proactively ensure clients won't be in for a nasty shock.

The answers may surprise!

10.45 am MORNING TEA

11.15 am **SESSION 4**
Does marriage matter?
Craig Turvey, Special Counsel | Steven Jell, Senior Associate

For many years there was a clear distinction between the rights of married couples and those who had not formally tied the knot.

But, by 2022, that has gone - or has it?

This session will explore the differences between whether you are married or not across the spectrum of family law, superannuation, estate planning, administration and disputes.

It's not as straightforward as you think!

To read more about the conference, please visit cgw.com.au/2023-annual-adviser-conference/

12.00 pm SESSION 5
Common trust deed provisions that cause practical problems
Sacha Robinson, Associate

Since the *Bamford* decision, more attention is being paid to trust deed provisions.

But the focus has usually been on clauses that deal with income, and trust deeds have many more clauses than those.

Some popular trust deeds have clauses that just do not work in practice and can cause major complications if not managed properly.

In this session, we will explore problem trust deed provisions we have come across - and how we have dealt with or prevented the resulting fallout.

12.30 pm LUNCH

1.15 pm SESSION 6
Gift and loan back arrangements – do they still work?
Clinton Jackson, Partner | Keeghan Silcock, Senior Associate

Gift and loan back arrangements have been a staple of asset structuring for many years.

Recent cases (including *Re Permewan*) have turned the spotlight on what it takes for them to be effective (reinforcing that they are not an off the shelf answer) and how to get them right.

This session will delve into how to use them, and what it takes for gift and loan back arrangements to work.

2.00 pm SESSION 7
Executors and attorneys – what are their rights and obligations?
Hayley Mitchell, Partner | Sarah Camm, Associate

Being an executor or an attorney is often viewed as a privilege to aspire to, and we are seeing more advisers being asked to take on these roles.

But, is it really a privilege? What is actually involved and required?

As the scrutiny on executors and attorneys increases, who should be appointed, should advisers be taking on these roles, and what does everyone need to know?

2.45 pm AFTERNOON TEA

3.00 pm SESSION 8
Is it time to restructure?
Charles Sweeney, Partner | Linda Tapiolas, Partner | Annie Smeaton, Partner
Graham Roberts, Partner | Laura Gahan, Partner | Tom Walrut, Senior Associate

We finally have legislation for the Queensland restructure rollover duty exemption, so the spotlight is well and truly back on whether now is the time to restructure.

This session will cover the considerations (including tax and duty) and other factors often not taken into account - like employment law, commercial issues and insolvency risks.

4.30 pm CONFERENCE DRINKS



Laura Gahan
Partner
Property, planning and environment



Fletch Heinemann
Partner
Revenue, tax and tax disputes



Sarah Lancaster
Partner
Revenue, tax and tax disputes



Graham Roberts
Partner
Insolvency



Charles Sweeney
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Justine Woods
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Craig Turvey
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Annie Smeaton
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Workplace relations and safety



Linda Tapiolas
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Murray Shume
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Steven Jell
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Superannuation, estate planning and administration



Tom Walrut
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Elise Emmerson
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MEET THE SPEAKERS