PRESENTED BY

IN ASSOCIATION WITH

MELBOURNE
23 MARCH
NOVOTEL MELBOURNE

SYDNEY
26 MARCH
L'AQUA

BUSINESS TAX & STRATEGY FORUM

STRATEGIES & STRUCTURES FOR ADVISING PRIVATE & FAMILY BUSINESSES

- EQUITY MANAGEMENT STRATEGIES FOR FAMILY-OWNED BUSINESSES
- MANAGING DIVISION 7A EXPOSURES
- TAX EFFECTIVE ASSET PROTECTION STRATEGIES
- TRUST AMENDMENTS, AUDITS & RESTRUCTURES
- MANAGING BUSINESS INTERESTS WITHIN A SELF-MANAGED SUPER FUND
- SMALL BUSINESS CGT CONCESSION CASE STUDIES

CPD Points 7+

EARLY BIRD REGISTRATION CLOSES 12 MARCH 2010

BUSINESS TAX & STRATEGY FORUM

8.30 – 9.00am |
Registration & arrival tea & coffee

Small business concessions & equity management

9.00 – 10.00am |

SMALL BUSINESS CGT CASE STUDY – SELLING YOUR CLIENTS' BUSINESS

The small business CGT concessions have been significantly expanded in recent years, and offer tremendous opportunities to pay little or no tax when selling a business. In this case study based session we will show how to take advantage of these concessions, and illustrate many of the traps that can be avoided with careful planning, including:

- Critical difference between selling the business entity, and selling the business assets
- Applying the grouping rules, and strategies for staying under the $6m net asset threshold
- When to use the alternative $2m turnover test for small business entities
- Making sure that the assets being sold are in fact active assets
- Some key traps when relying on the 15 year exemption
- How to make best use of the retirement concession
- Using the replacement asset rollover to avoid paying tax altogether
- Comments on relevant Government announcements (if any) following the Henry Review report

Session conducted by |
Peter Bembrick, Tax Partner, HLB Mann Judd (NSW) (Sydney) & **Mark Pizzacalla,** Tax Partner, HLB Mann Judd (VIC) (Melbourne)

10.00 – 11.00am |

EQUITY MANAGEMENT STRATEGIES FOR FAMILY-OWNED BUSINESSES

Equity management focuses on helping business owners and their families, monitor and protect the value of their business. In this session, Robert will address:

- Valuation methods and applications
- Protect equity against disaster with a properly structured continuity plan
- Establish a separate long-range succession or retirement plan

Session conducted by |
Robert Powell, Director, BDO Private

11.00 – 11.30am |
Morning tea & exhibition

Asset protection & trust structuring

11.30am – 12.30pm |

TRUST STRUCTURING: AMENDMENTS, AUDITS & RESTRUCTURES

Legacy clients with trust structures that are over 10 years old are keeping many practitioners very busy with trust deed amendments & restructures and often leave the practitioner asking the question - why was the structure set up that way in the first place? In this practical session Matthew will review:

CHANGING THE TERMS OF A TRUST (OPERATING IN A BUSINESS ENVIRONMENT)

- Changing beneficiaries
- Changing the income and capital entitlements of beneficiaries
- Amending the definition of income

TRUST AUDITS

- Identifying the key issues
- Documentation requirements
- Common tips & traps

TRUST RESTRUCTURES

- Life after trust cloning
- Trust splitting for dummy's
- Hybrid trusts

Session conducted by |
Matthew Burgess, Partner McCullough Robertson Lawyers

Peter Bembrick
Partner, Tax Consultancy and Compliance, HLB Mann Judd (NSW)

Peter's opinions and expertise are widely sought after by industry and peers. He has served on a number of advisory committees for the Institute of Chartered Accountants in Australia including the National CPE Tax Advisory Panel, and has written numerous articles for various business publications. His views and comments are continually sought by business journalists writing ;for Australia's major daily media outlets.

Robert Powell
Director, BDO Private

Robert is a Director in BDO Australia's Sydney's Private and Entrepreneurial Client Services division. He has been a Chartered Accountant since 1982, and has worked in the business advisory, audit and taxation consulting areas for a number of large accounting organisations. Robert has been with BDO and its antecedent firms since 1990, and has been a partner since July 1995. Robert is an accredited Family Business specialist who has been responsible for developing Family Constitutions and facilitating Family Council meetings.

Rob Warnock
Principal, Macpherson + Kelley Lawyers

Robert is a principal at Macpherson + Kelley lawyers and heads up M+K's tax and superannuation practice. Rob advises accountants and their clients in tax matters. Rob has been a member of many Treasury and Tax Office tax consultation committees and appeared before parliamentary committees on tax reform issues. He has also published many articles on tax related matters and has been presenting practical tax seminars to accountants for more than 15 years.

12.30 – 1.30pm |
Lunch & exhibition

1.30 – 2.30pm |

TAX EFFECTIVE ASSET PROTECTION STRUCTURING

- Separating ownership of the business from the business premises and equipment to achieve asset protection
- Structuring for professionals – using a separate trust to hold business assets
- What is the GST treatment of the sale of business premises by a separate trust

HOW THE STRUCTURE NEEDS TO OPERATE FROM AN INCOME TAX POINT OF VIEW

- Tackling the PSI rules
- Income splitting with partners – but what about trust losses?
- Accessing the business profits

Session conducted by |
Rob Warnock, Principal, Macpherson Kelley Lawyers (Melbourne) & **Peter Laverick,** Principal, Macpherson Kelley Lawyers (Sydney)

2.30 – 3.00pm |
Afternoon tea & exhibition

Division 7A & SMSF management

3.00 – 4.00pm |

MANAGING DIVISION 7A EXPOSURES

- Application of the guarantee provisions
- The accidental payment and Division 7A
- Payments in year 2 before lodgement date and after year end
- Timing and importance of entering into a valid Div 7A loan agreement for current and future year loans
- How to correctly and tax effectively calculate repayments each year on existing and future Div 7A loans
- Application of proposed new rules where shareholders & associates use company assets
- Interposed entity rules – practical problems
- Can you get around the distributable surplus rules by writing off loans prior to 30 June?

Session conducted by |
Michelle Hartman, Director Tax Consulting, Deloitte Private

4.00 – 5.00pm |

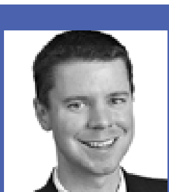
MANAGING BUSINESS INTERESTS WITH SELF-MANAGED SUPER FUND

There is more wealth in SMSF's than ever before. Many business owners want to unlock that wealth to use in their businesses. The advantages of doing so are many, but the laws governing this are strict. In this session we discuss:

- What are the key rules and documentation requirements on a SMSF leasing property to a related business?
- How plant and equipment can be purchased by a SMSF and then leased to a related business?
- How property and equipment leasing arrangements can be structured within separate SMSF's of two or more business owners?
- How to structure transactions where a SMSF purchases property in joint tenants with a related party?
- Can a SMSF lend money to a related business and the strategies to adopt if the loan breaches the SIS rules?
- Are related parties able to be remunerated for services rendered to a SMSF?

Session conducted by |
Bryce Figot, Solicitor, DBA Lawyers Pty Ltd

5.00pm |
Close of forum



Matthew Burgess
Partner, McCullough Robertson

Matthew has been a Partner in McCullough Robertson's Business and Revenue Group since 2002 and specialises in tax, estate and succession planning. The main focus of Matthew's practice is providing strategic succession advice to business owners and high net worth individuals. He provides structuring advice in relation to asset protection, business succession, tax planning, business sales and mergers and acquisitions. He acts for a range of business owners and high net worth individuals.

Michelle Hartman
Director – Tax Consulting, Deloitte Private

Michelle is a Director in the tax consulting division of Deloitte Growth Solutions. She has many years experience in providing practical tax advice to clients. She regularly advises SME clients across a wide range of industries on restructuring businesses, asset acquisitions and sale transactions. Michelle has extensive knowledge of the CGT small business concessions.

Bryce Figot
Senior Associate, DBA Lawyers

Bryce is a senior associate at leading SMSF law firm DBA Lawyers. His work focuses heavily on all aspects of SMSF law, from strategic advice work to litigation. Bryce is regularly quoted and published in the Australian Financial Review, CCH and LexisNexis publications, SMSF Magazine, and elsewhere in the financial press. He presents extensively to financial planners, accountants and lawyers Australia wide. Bryce has worked with DBA Lawyers since 2003 and is studying a master of laws at the University of Melbourne.

REGISTER NOW

BUSINESS TAX & STRATEGY FORUM

ENQUIRIES

CONTACT:
Beth Perera

PHONE: 02 9555 4203

EMAIL:
beth@dealersgroup.com.au

TO REGISTER

ONLINE:
www.dealersgroup.com.au

FAX: 02 9810 6746

MAIL: Dealers' Group
212A Darling St
Balmain, NSW 2041

EMAIL:
beth@dealersgroup.com.au

VENUES

MELBOURNE
Novotel Melbourne
270 Collins Street
Melbourne VIC 3000

SYDNEY
L'Aqua
The Roof Terrace,
Cockle Bay Wharf
Darling Park Sydney NSW 2000

AUSTRALIANBIZ
Has an extensive library of small business focused tax and management articles, plus a range of calculators for property CGT, hire purchase, linked P&L, cash-flow budgets & monthly KPIs. You will also find practical templates including, shareholder/consultancy agreements, employee contracts and much more. Visit www.australianbiz.com.au and sign up.

CANCELLATION POLICY:
Should you be unable to attend, a substitute delegate is always welcome at no extra cost. Alternatively, a full refund, minus 50% (incl. GST) service charge will be made for cancellations received in writing up to two weeks prior to the event. Regrettably, no refund will be given for cancellations received within two weeks prior to the event.

PRIVACY:
The above information will be recorded in our delegate database. Dealers Group may also share this information with our event sponsors. Please tick the appropriate box if you DO NOT wish to receive further correspondence.

YES, PLEASE REGISTER ME! ☐ **Melbourne** 23 March 2010 ☐ **Sydney** 26 March 2010

DEALERS' GROUP MEMBERSHIP BENEFITS INCLUDE:
- **Member discounts to Dealers' Group events:**
  Get member rates when you register in any Dealers' Group event.
- **Private Client Advisor newsletter:**
  Monthly newsletter covers topical issues related to private client advisory.
- **Access to The Brain:** Free access to technical papers and expert content in The Brain.
- **Webinars:** Live access to the best presenters from your desktop.

☐ TICK THIS BOX TO BECOME A MEMBER
FOR MORE INFORMATION please contact Beth Perera on 02 9555 4203 beth@dealersgroup.com.au

EARLY BIRD REGISTRATION RATES – BOOK AND PAY BY 12 MARCH 2010
☐ $495 Dealers' Group & Australianbiz members
☐ $595 Single registration

WHY NOT BRING A COLLEAGUE ALONG AND SAVE!
☐ $895 2 registrations
☐ $1245 3 registrations
☐ $1400 Half table (4)

FURTHER DISCOUNTS APPLY THE MORE SPACES YOU BOOK!

STANDARD REGISTRATION RATE – AFTER 12 MARCH 2010
☐ $595 Australianbiz & Dealers' Group members
☐ $695 Single registration

PLEASE COMPLETE THE FOLLOWING FORM:
Mr / Mrs / Miss Given Name ______
Surname ______
Company / Organisation ______
Position ______
Address ______
State ______ Postcode ______
City / Country ______
Phone ______ Fax ______
Email ______

METHOD OF PAYMENT:
☐ VISA ☐ Mastercard ☐ AMEX ☐ Cheque (Cheques to: Dealers Group Pty Ltd)

If paying by credit card please complete the following details below:

Name of cardholder ______
Card Number ☐☐☐☐ ☐☐☐☐ ☐☐☐☐ ☐☐☐☐
Expiry Date ☐☐/☐☐ Signature ______
Total ______

DELEGATES WILL RECEIVE AN EMAIL CONFIRMATION LETTER AND TAX RECEIPT ONCE REGISTERED.

FUTURE EVENTS:
☐ Please notify me of future Dealers' Group events.
☐ I DO NOT wish to have my details made available to other organisations.

REGISTER: www.dealersgroup.com.au
FAX TO: 02 9810 6746
MAIL TO: Dealers' Group – 212A Darling St, Balmain, NSW 2041