

SMSF Association Technical Day 2017



SYDNEY

18 JULY 2017

Sofitel Sydney

61-101 Phillip Street
Sydney NSW 2000

BRISBANE

19 JULY 2017

Brisbane Convention
& Exhibition Centre

Merivale St & Glenelg Street
South Brisbane QLD 4101

MELBOURNE

20 JULY 2017

Sofitel Melbourne

25 Collins Street
Melbourne VIC 3000

ADELAIDE

25 JULY 2017

Adelaide Oval

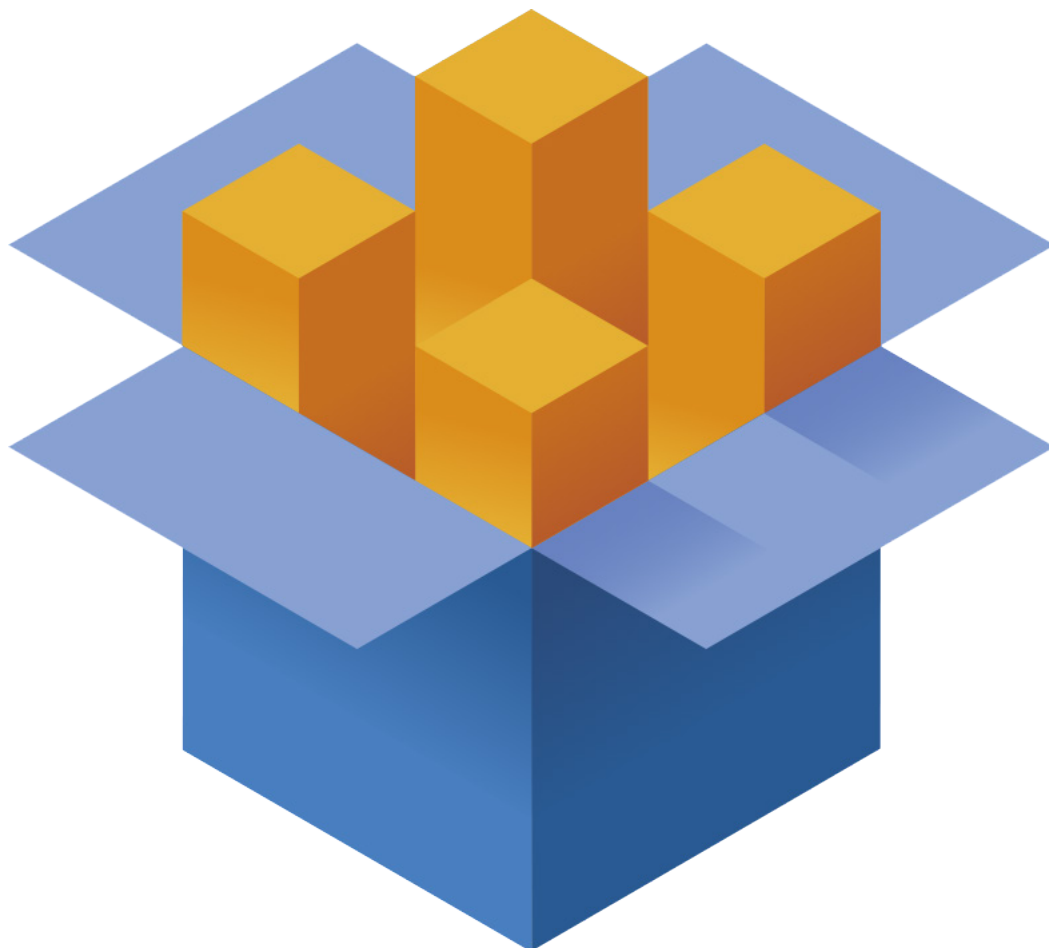
War Memorial Drive
North Adelaide SA 5006

PERTH

27 JULY 2017

Perth Convention
& Exhibition Centre

21 Mounts Bay Rd
Perth WA 6000



www.smsfassociation.com/smsf-tech-day

Pricing

Early Bird Member	\$620
	(ends 3rd July)
Standard Member	\$750
Non-member	\$795
Dealer Group	\$620
Professional Package	\$587

Premium Sponsors

BT Panorama

Charter Hall



Morgans



Snack Break



Coffee



Individual State Sponsors



asf audits





Program

7:45am	REGISTRATION/ARRIVAL TEA & COFFEE	
8:30am	OPENING ADDRESS AND SMSF WELCOME	
	SMSF Welcome, house keeping and introduction of John Maroney Jordan George , Head of Policy, SMSF Association SMSF CEO Association Address John Maroney , CEO, SMSF Association	
8:45am	INTRODUCTION AND INDUSTRY UPDATE	Speaker: Jordan George SSA Head of Policy, SMSF Association
9:00am	SESSION1: Total Super Balance unpacked	Speaker: ATO Tax Counsel Network
	<p>This session will enable participants to understand changes to the contribution caps from 1 July and the impact that the introduction of the concept of 'Total Superannuation Balance' has on their clients.</p> <p>Specifically, you will gain an understanding of:</p> <ul style="list-style-type: none"> ▪ A client's ability to make non-concessional contributions and eligibility to bring-forward their non-concessional contributions cap, including the impact of transitional arrangements; ▪ A clients' eligibility to utilise any unused concessional contributions cap carry-forward; ▪ How to calculate the different components of 'Total Super Balance'; ▪ How the ATO's proposed event based reporting will impact their SMSF clients. 	
10:35am	MORNING TEA	
11:05am	SESSION 2: The Transfer Balance Cap deconstructed	Speaker: Jordan George SSA Head of Policy, SMSF Association
	<p>From 1 July 2017, there are significant changes impacting those in receipt of an income stream from an SMSF with the introduction of the Transfer Balance Cap which in turn limits the amount of an SMSF's tax-free income.</p> <p>Attending this session, you will gain an understanding of:</p> <ul style="list-style-type: none"> ▪ Limitations on amounts that clients can have in retirement phase; ▪ Managing a client's personal Transfer Balance Cap through a series of debits and credits; ▪ Changes to calculating the SMSFs income and the ability to continue to segregate for investment purposes; ▪ The ATO's approach for excess amounts and imposition of tax. ▪ How recent TTR amendments affect the Transfer Balance Cap. 	
12:10pm	LUNCH	
1:05pm	SESSION 3: SMSF CGT Relief examined	Speaker: Peter Hogan Head of Technical, SMSF Association
	<p>The purpose of the CGT relief is to preserve the tax-exempt status of unrealised capital gains on pension assets which will become subject to tax from 1 July 2017.</p> <p>The aim of this session is to help you understand the operation of the CGT relief, especially</p> <ul style="list-style-type: none"> ▪ The implications of trustee decisions made in 2016/17; ▪ The importance of appropriate market valuations and ATO expectations; ▪ What makes a valid election and reporting requirements; ▪ Anti-avoidance arrangements raising concern with the ATO. <p>In addition, this section will cover related tax issues.</p>	
2:40pm	STRETCH BREAK	
2:50pm	SESSION 4: Dissecting Estate Planning	Speaker: Craig Day Executive Manager, Colonial First State
	<p>The superannuation reforms have an impact on estate planning from 1 July 2017, and current plans should be reviewed to determine whether any changes should be made for your clients.</p> <p>In this session, you will work through the:</p> <ul style="list-style-type: none"> ▪ The impact of the Transfer Balance Cap to reversionary pension strategies; ▪ The need to modify a child's transfer balance cap on receipt of a death benefit pension; ▪ Need to review the role of binding death benefits and the importance of trust deeds; ▪ Strategies to maximise the amount of super retained in an SMSF on the death of a member. 	
4:35pm	THE DAY'S SUMMARY	
	Peter Hogan Head of Technical, SMSF Association	
4:40pm	NETWORKING FUNCTION	

Speakers



Craig Day

Colonial First State

Executive Manager,
Technical Services

Craig is the Executive Manager, Technical Services with Colonial First State's technical services team, FirstTech, and has over 15 years' experience in the financial services industry. As part of the FirstTech team, Craig is responsible for providing specialist technical support to Colonial First State's business and to analyse and communicate technical issues and strategy to financial advisers and their clients. Craig is also a regular speaker at industry and corporate functions, provides media commentary in relation to Australian superannuation and retirement planning issues and is actively involved in providing ongoing professional education and training.

Craig holds a Bachelor of Science and he is an SMSF Specialist Advisor™ with the SMSF Association. ■



Jordan George

SMSF Association

Head of Policy

Jordan George is the SMSF Association's Head of Policy. As Head of Policy, he is responsible for managing the SMSF Association's advocacy and policy work, including its submissions to government and regulators on new policy and legislative measures. He is a main contributor to the SMSF Association's research, thought leadership and technical work.

Prior to joining SMSF Association, Jordan spent four years in Canberra at the Australian Treasury where he worked on business tax policy issues, primarily on capital gains tax and also small business and tax administration issues. As such, Jordan brings to SMSF Association first-hand experience in developing tax policy and legislation, and advising government and Ministers on budget, policy, and regulatory issues.

Jordan has a Masters of Taxation at the University of New South Wales, an Honours degree in Economics and a Law degree from Adelaide University, along with a Graduate Diploma in Legal Practice from the Australian National University. ■



Peter Hogan

SMSF Association

Head of Technical

Peter Hogan is the SMSF Association's Head of Technical. He is one of Australia's foremost SMSF specialists, having worked in the sector over many years. A lawyer by training, he cut his teeth in the ATO before joining some of Australia's largest financial institutions to work in key superannuation, investment and taxation roles. His enormous industry experience and knowledge, especially as they pertain to tax issues, means he is in constant demand on the SMSF speaking circuit. Away from the world of SMSFs, he is a keen weekend golfer when he is not providing a taxi service to junior sporting events. Peter is an SMSF Association Specialist Adviser and former Chair and National Board member of the Association. ■

Australian Taxation Office

Tax Counsel Network

The Tax Counsel Network (TCN) manage the most significant and complex technical issues confronting the ATO primarily through the provision of assurance and advice services as well as advocating for necessary law change. TCN has strong robust relationships across the ATO, government and the tax and legal professions and foster willing participation through the provision of quality advice, guidance and support. ■

