ONSITE TRAINING SPECIAL TOPICS
SUPERANNUATION
Intermediate and Advanced

JANUARY TO JUNE 2015

Chartered Accountants Australia and New Zealand is pleased to offer the following Special Topics – Superannuation, available for onsite training from January – June 2015. These informative and highly practical sessions reflect the current issues, changes and essential developments and any opportunities within the superannuation area, with a particular focus on SMSFs.

With these interactive sessions, presented by the organisations expert trainers at your premises, you can ensure your team understands the various key areas of superannuation (particularly in the SMSF context) and stay informed about the latest developments in this increasingly complex area without leaving the office.

Technical sessions  
Technical sessions will provide you with an in-depth examination of a topic and will also include short examples that demonstrate the key principles.

Case studies  
Case study sessions will provide a realistic client scenario which are analysed to provide attendees with a practical understanding of a particular topic.

January
Implications of marriage breakdown in SMSFs  
- Tips and traps
- CGT implications including rollover relief
- Death benefits
- Low rate cap considerations
- Impact of taxable/tax-free components.

February
Advanced pensions  
- Commencement and cessation
- Use of multiple pensions
- Valuation issues
- What happens to pensions upon death
- Maximising your exempt current pension income
- Segregation considerations
- Pensions versus partial commutations.

March
Quarterly SMSF update  
- Review the latest developments in superannuation, in particular SMSFs
- Explore any legislative, regulatory, and other reforms and developments relating to SMSFs
- Review of recent superannuation cases.

SMSFs and Small Business CGT concessions case study  
- Given the ATO’s recent focus on entities claiming the small business CGT concessions the practical case study will examine the concessions with particular attention to some of the tips and traps that advisors might encounter, including planning for and utilising the various methods of getting the proceeds into an SMSF.

Legend
- Technical sessions
- Case studies

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## ONSITE TRAINING SPECIAL TOPICS
### SUPERANNUATION

**Intermediate and Advanced (continued)**

### JANUARY TO JUNE 2015

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<td><strong>SMSFs and real estate development</strong>&lt;sup&gt;1&lt;/sup&gt;</td>
<td><strong>Quarterly SMSF update</strong>&lt;sup&gt;1&lt;/sup&gt;</td>
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<td>• Deductions upon set-up including the impact of roll-overs and large non-concession contributions</td>
<td>• Can a SMSF carry on a business of property development?</td>
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<td>• Insurance premium deductions before and after 1 July 2014</td>
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<td>• TR 93/17 and TR 2013/D7</td>
<td>• Alternative structures other than undertaking activity directly in SMSF</td>
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<td>• Death of member: section 295-470 and anti-detriment payments</td>
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<td>This interactive case study will explore some important issues that arise when a member of an SMSF dies, including:</td>
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- **Death in SMSFs case study**<sup>4</sup>  
  This interactive case study will explore some important issues that arise when a member of an SMSF dies, including:
  - Binding Death Benefit Nomination issues and considerations, including breaking a nomination
  - Anti-detriment calculation
  - Payments to a testamentary trust
  - Taxation implications of payments.

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**Please note:** The above outlines may be subject to change.

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**Legend:**
- Technical sessions
- Case studies

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