ONSITE TRAINING SPECIAL TOPICS
SUPERANNUATION
Introductory

JANUARY TO JUNE 2015

Chartered Accountants Australia and New Zealand is pleased to offer the following Introductory Special Topics – Superannuation, available for onsite training January to June 2015.

Presented by the organisation’s expert trainers at your premises, these topics will provide your new recruits, or those seeking a refresher, with an understanding of the Australian superannuation fundamentals and principles with a focus on SMSFs. Topics can be taken individually or combined to meet your team’s training requirements.

### Superannuation essentials
- Types of superannuation funds
- Taxation of superannuation entities
- Concessions for complying superannuation funds and contributions
- Conditions of release and preservation status
- Taxation of benefits
- Reporting requirements

### Investment rules
- Investment strategy
- Sole purpose test – carrying on a business
- Exotic investments
- Lending and providing financial assistance
- Borrowing and charges over assets
- Restrictions on ‘in-house assets’ and related party transactions
- Investments in related and unrelated unit trusts and companies.

### Superannuation contributions
- What is a contribution?
- Recognising when a contribution is made
- Concessional and non-concessional contributions caps including CGT election
- In-specie contributions
- Excess contributions tax assessments – recent developments
- Administrative considerations

### Pensions and lump sums
- Types of pensions
- Taxation treatment of pensions
- Starting pension income streams
- Draw down requirements
- Pension administrative matters
- Recent ATO rulings
- Tax treatment of lump sums
- How to pay a lump sum
- Low rate cap considerations

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


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