COOPER GRACE WARD
LAWYERS

ANNUAL ADVISER CONFERENCE

PROGRAM OVERVIEW

21-22 March 2024

Sofitel Brisbane Central
249 Turbot Street, Brisbane
or virtually via our online event platform

SMSF Association
Self Managed Super Fund Association

faaa FINANCIAL ADVICE ASSOCIATION AUSTRALIA

WELCOME

to our 2024 Conference program

I am delighted to invite you to Cooper Grace Ward's 15th Annual Adviser Conference, to be held on 21 and 22 March 2024 at Sofitel Brisbane Central and broadcast live through our event platform.

The rapid pace of change has continued this past year and looks set to ramp up further in 2024, especially in the areas of tax, super, trusts, estates and business succession, among many more!

Join our team of leading experts as they equip you with a detailed understanding of what will affect you and your clients in 2024 and show you how the major developments of the past 12 months have changed the industry.

We look forward to seeing you there in person or online!

Scott HAY-BARTLEM
PARTNER

All you need to know about the

Conference

The Annual Adviser Conference is designed to give you the latest updates, practical applications, and cutting-edge developments that will affect you and your clients in the coming year.

You'll hear from leading legal experts, get tips and tricks to help you and your clients, and have the opportunity to connect with peers and potential partners. Plus, you'll earn up to 11 CPD points, with sessions accredited through the SMSF Association and Financial Advice Association Australia.

Who is the conference for?

- accountants
- financial advisers
- lawyers
- other professional advisers.

What are the benefits?

Advisers who participate in the conference can expect to:

- hear from leading legal experts
- get practical tips to help you and your clients
- access networking opportunities
- gain up to 11 CPD points with sessions accredited through the SMSF Association and Financial Advice Association Australia.

Agenda

Day one

21 | March 2024 **Thursday**

8.00 am	Registration open
8.30 am	Introduction & case study Speaker: Scott HAY-BARTLEM

8.45 - 10.30 am

SESSION ONE

TRAPS IN ADMINISTERING DECEASED ESTATES

Speakers: Hayley MITCHELL, Murray SHUME, Sarah CAMM, Sacha ROBINSON, Nathan RUTHERFORD

Many people view administering deceased estates as quite procedural. And that can be true.

However, it does not take much for an estate to suddenly become complex.

With modern family structures and asset holdings, quirks in estate administration are increasingly common. We will explore issues that we see on files, including:

- estate challenges
- the impact of incapacity
- super death benefits
- trusts and business interests
- tax issues, including the main residence concession, cost base issues and claiming small business CGT concessions.

10.30 - 11.00 am **MORNING TEA**

11.00 am- 12.30 pm **SESSION ONE CONTINUED**

Agenda

Day one

21 | March 2024
Thursday

12.30 - 1.30 pm	LUNCH
1.30 - 2.30 pm	SESSION TWO

1.30 - 2.30 pm

SESSION TWO
SMSF UPDATE

Speakers: Scott HAY-BARTLEM, Clinton JACKSON, Steven JELL

The world of SMSFs has been very busy this year, with some interesting cases, legislation for NALE general expenses and, of course, the $3 million cap (Div 296 tax).

Join us as we discuss these developments, with the last session devoted to the impact on the new 'Div 296 tax' on earnings on balances over $3 million. As you would expect, there is more than initially meets the eye! Should we take steps to restructure now, or wait?

2.30 - 2.45 pm AFTERNOON TEA

2.45 - 4.00 pm

SESSION THREE
THE IMPACT OF THE $3 MILLION CAP (DIV 296 TAX)

Speakers: Scott HAY-BARTLEM, Clinton JACKSON

4.00 - 5.00 pm NETWORKING DRINKS

Agenda

Day two

22 | March 2024
Friday

8.00 am	Registration open
8.30 am	Introduction & case study Speaker: Scott HAY-BARTLEM

8.45 - 9.30 am

SESSION ONE
THE MANY USES OF TRUST CLONING

Speakers: Clinton JACKSON, Keeghan SILCOCK

Trust cloning is a uniquely Queensland thing, arising from some quirks in duty legislation.

A potentially powerful restructuring tool, it has many uses, including some opportunities for getting assets in and out of SMSFs.

So, what is it and how have we used it on our files?

9.30 - 10.15 am

SESSION TWO
LAND TAX OPPORTUNITIES

Speakers: Tom WALRUT, Elise EMMERSON

Land tax is often overlooked as a consideration in structuring. There are a myriad of opportunities for minimising land tax in Queensland.

This session will discuss:

- the use of trust cloning
- home exemption for trusts
- right of occupation and main residence exemptions
- primary production land
- avoiding grouping.

10.15 - 10.45 am

SESSION THREE
TRUST DEED UPDATE - HOW TO KNOW ...

Speakers: Sacha ROBINSON, Nathan RUTHERFORD, Steven CAWOOD

We often get questions about whether trust deeds should be updated. In this session we will discuss the things to look for in discretionary family trusts, SMSF trust deeds and unit trusts (including when a trust needs to be a fixed trust).

Agenda
Day two

22 | March 2024
Friday

10.45 - 11.15 am	MORNING TEA

11.15 - 12.00 pm

SESSION FOUR
WHAT HAPPENS WHEN YOUR CLIENTS BECOME NON-RESIDENTS?

Speaker: Fletch HEINEMANN

Many clients are heading overseas, but leaving behind Australian assets, companies and trusts.

So, what do advisers need to look out for, and tell their clients, before they move overseas? It happens more often than you think!

12.00 - 12.45 pm

SESSION FIVE
DEALING WITH THE ATO

Speaker: Murray SHUME

We are seeing ATO review and audit activity, including Next 5000 private group reviews, ramping up, with more ATO auditors offering to ‘come to help’.

So what are the techniques in dealing with the ATO to influence a favourable outcome, and what must advisers never do?

12.45 - 1.30 pm LUNCH

1.30 - 2.15 pm

SESSION SIX
THE MANY USES OF FINANCIAL AGREEMENTS

Speakers: Steven JELL, Craig TURVEY

Financial agreements have been part of Australian law for many years now and the use of the pre-nup is commonplace. But that overlooks its many other uses – as an estate planning tool, and in passing control to the next generation.

Join us as we discuss the many other uses of financial agreements.

Agenda

Day two

22 | March 2024
Friday

2.15 - 3.00 pm

SESSION SEVEN
IS TRUSTEE DISCRETION AS GOOD AS WE THINK?

Speakers: Hayley MITCHELL, Sarah CAMM

For many years we have relied on trustee discretion in a wide variety of situations.

But is trustee discretion absolutely absolute?

With court cases making inroads into how trustees make decisions and making trustee decisions more vulnerable to review, it is more important than ever to know the limits of trustee discretion and how to ensure clients are protected.

3.00 - 3.30 pm

AFTERNOON TEA

3.30 - 5.00 pm

SESSION EIGHT
SUCCESSION IN FAMILY BUSINESSES AND PRIMARY PRODUCTION ENTERPRISES – HOW TO AND HOW NOT TO!

Speakers: Laura GAHAN, Hayley MITCHELL , Graham ROBERTS, Annie SMEATON, Charles SWEENEY, Justine WOODS

Much has been written about the pace of intergenerational wealth transfer, and we are seeing more and more families passing on business and primary production assets down the generations – with varying degrees of success.

So what works, and what doesn't?

While we suspect the answer will be 'it depends', join our panel as they work through their experiences and offer suggestions.

5.00 - 6.00 pm

NETWORKING DRINKS

The professionals

Our Speakers

Laura GAHAN

Partner

Scott HAY-BARTLEM

Partner

Fletch HEINEMANN

Partner

Clinton JACKSON

Partner

Hayley MITCHELL

Partner

Graham ROBERTS

Partner

Annie SMEATON

Partner

Charles SWEENEY

Partner

Linda TAPIOLAS

Partner

Justine WOODS

Partner

Steven JELL

Special Counsel

Murray SHUME

Special Counsel

Craig TURVEY

Special Counsel

Keeghan SILCOCK

Senior Associate

Tom WALRUT

Senior Associate

Sarah CAMM

Associate

Elise EMMERSON

Associate

Sacha ROBINSON

Associate

Steven CAWOOD

Lawyer

Nathan RUTHERFORD

Lawyer