

Instalment Warrant Workshop

Instalment Warrants in Superannuation open up huge opportunities for gearing within SMSFs – are you ready to help your clients?

Amendments to the SIS Act in September 2007 allow trustees of Superannuation Funds to borrow money to acquire assets. These were previously prohibited under Section 67. Section 67(4A) now contains an exception to the general borrowing prohibition. This allows a Self Managed Super Fund to borrow under certain conditions.

The borrowing exemption is broad. It allows for Superannuation Funds to borrow to invest in a much wider range of investments including residential real property. The rules are confusing and many people will find their funds non-complying if they get it wrong.

This seminar covers:

- What the accountant and adviser has to do
- How to structure the instalment trust for maximum benefit
- Drafting the contract – tricks and traps
- Satisfying lender requirements
- Self funding by members
- Minimising tax and stamp duty (transfer duty)
- Identifying appropriate assets and what you can't invest in
- Review of compliance issues
- Traps for the unwary
- Division 7A v's market interest
- Buying land and then later borrowing to build
- Buying and gearing your retirement home
- Advantages and disadvantages of Instalment Warrants
- How the rules operate:
 1. Acquiring an Asset
 2. Investment Rules
 3. Beneficiary Interests
 4. Limited Recourse
- Case studies and practical examples

Seminar Information

Date: Thursday, 6 May 2010

Time: 1:00 pm to 4:30 pm (Lunch provided)

Venue: Brett Davies Lawyers
Ground Floor, 201 Adelaide Terrace,
Perth, WA 6000

Investment: \$480 per person

Return the Registration Form by fax to **(08) 9325 5999** or email Caitlin@taxlawyers.com.au by 30 April 2010

Presenter

Tim Pepper LLB, BA

Brett Davies Lawyers



Hands on and practical, Tim is a Senior Commercial and Superannuation Lawyer at Brett Davies Lawyers. He has over 15 years experience in these specialised fields. Tim is regularly called upon to lecture and contribute articles for various bodies in the financial services industry.

Tim provides practical guidance on the latest opportunities for SMSFs and the strategic applications for Accountants and Advisers.

Brett Davies Lawyers

Specialising in Taxation and Superannuation, Brett Davies Lawyers is one of Australia's leading law firms in providing advice for Accountants and Advisers.

Instalment Warrant Workshop Registration Form / Tax Invoice



Brett Davies LAWYERS

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Attendee Details:

Name		Position	
Company		Email	
Telephone		Facsimile	

Additional Attendees:

Name	Position	Email	Amount
Total Amount:			

Payment Details:

Direct Deposit - Brett Davies Lawyers / BSB: 086-006 / Account Number: 82-646-6157

Please quote our reference: Your name

Cheque attached (make payable to "Brett Davies Lawyers")

Please debit my **Credit card** Visa / MasterCard

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