

# Taxpayers Australia – 2009 Seminar Series

Earlier this year Roger Timms joined Taxpayers Australia in the capacity of National Technical Manager. Roger's vast experience in the tax profession coupled with his previous role as National Manager of the Webb Martin tax training business (operated by Kaplan Professional) is evident in both content and presentation of our 2009 Seminar Series. If you The cost includes the complete set of comprehensive notes and slides.

## Quarterly Tax Updates

Taxpayers Australia's Tax Updates will provide taxpayers and their advisers with a practical explanation of materials issued during the quarter, including:

- ❖ Legislation
- ❖ Cases decided by the Courts and the AAT
- ❖ Rulings, determinations and interpretative decisions
- ❖ Other Government and ATO announcements
- ❖ Major state tax issues

By attending the tax update series you will be:

- ❖ up to date with tax changes
- ❖ able to identify new tax planning opportunities
- ❖ aware of current ATO interpretations
- ❖ familiar with pitfalls which may harm the unwary
- ❖ able to minimise the chances of compliance errors
- ❖ better able to render practical and effective tax advice

## Tax and Property Transactions

- ❖ When will the disposal of real property be taxed on capital account as a 'mere realisation'?
- ❖ What happens if a taxpayer has a change of purpose eg acquiring property on capital account but subsequently deciding to subdivide and sell?
- ❖ What distinguishes a property developer from a speculator and what are the tax consequences?
- ❖ Main residence – in what circumstances is the exemption extended or restricted?
- ❖ Interest incurred in respect of property – when is it deductible?
- ❖ Deductions available in respect of rental properties
- ❖ Where developers who are unable to sell; properties rent them out, what are the income tax and GST implications?

**BOOKING FORM OVERLEAF**

**3** CPD  
hours

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