

Resilience in the face of adversity and uncertainty

As we approach the festive season, it's time to reflect on the year that was. Although it's hard to talk about the pandemic in a positive tone, one of its more constructive consequences has been the notable improvement in public savviness when it comes to technology. Coupled with the trend toward online (as opposed to face to face) learning that was already happening at pace, the pandemic has hastened in our customers a greatly improved ability to self manage technical issues. We see this most cogently at our end in the marked reduction in calls for technical help in the minutes leading up to a webinar. That's not to discourage you from reaching out if you get stuck, of course, but people are working things out themselves more than ever before. Covid has forced us all to sharpen our IT skills. Necessity, as the saying goes, is the mother of invention.

As for what lies ahead, TEO is in the process of exploring an alternative platform for broadcasting our digital learning sessions. Microsoft Teams is a rapidly evolving product that is responding to the increased demand globally for online meetings. Its new webinar feature promises many advantages over our current provider including more presentation options, greater compatibility across different platforms, better interactivity, and a more natural user experience that generally feels a lot closer to a face to face learning session. Look out for more announcements around this in 2022.

We are also excited to announce a seminar series of the annual and ever-popular Tax Update. After all the lockdowns and reduced mobility of the last couple of years, we feel there is a real, pent up appetite for face to face learning. It's optimistic given Covid — we won't know the exact situation until we get closer to the event dates — but provided venues give us the all clear, we want to give you the option to get out there and meet people face to face again. Obviously, your health will be of paramount importance and we will observe any guidelines given by our venues. Should things not work out, you can rest assured you'll be able to switch to the online option (Tax Update 2022 webcast), substitute your registration for the Business Structures TripleCast or the 4-part Ethics series, or request a full refund.

Christmas stocking stuffers

We'd like to share some Christmas cheer with you. Take a look at these tempting offers...

Tax Update 2022 (3 CPD hour seminar/webcast)

We are offering you and your colleagues a ticket to one of our Tax Update 2022 seminars in February/March for the special Christmas price of \$195 ex GST

(normally \$260 ex GST), if registered and paid for by 5pm, Friday 21 January 2022. This is valid for either a seat at one of the seminars or, if you are outside the seminar locations, an online connection to the webcast. And don't forget our group discount. Send four or more to the seminar to receive a further 25 percent off each person. For maximum savings, combine these two offers — book a group before 21 Jan for as little as \$146.25 per person! Prices ex gst.

Tax Update Quarterlies (Four 1.25-CPD hour webinars)

In 2022, we are continuing with our Quarterly Tax Updates, a webinar series that proved popular in 2021. Purchase before Wednesday 16 February 2022 for \$170 each (normally \$190) or all four sessions for just \$340 (normally \$380)! Prices ex gst.

TEO Memberships - refer a friend for a 25% discount!

You can save nearly half your training costs by signing up for a TEO Membership. Want to save even more? Refer a friend to us and if that referral results in us signing up another firm, we'll give you both a 25% discount off the cost of your plan! This offer applies whether or not you have an active membership with us, but you and your friend must both sign up to be eligible! Just contact us by phone or email with your friend's details by Monday 28 February 2022 — make sure to discuss with them first!

Staying informed electronically

Besides being more ecologically responsible than the posted newsletters, our electronic communications are more up-to-the-minute. There are two ways to receive course information by email: CourseWatch, our monthly course overview; and our regular course release announcements. Let us know if you'd like to receive these as well as or instead of these annual newsletters.

Thank you for your continued patronage over the past year. We wish you and your family a wonderful and safe holiday season, and a very Happy New Year!



Rob McLennan
Manager - TEO Training

THIS WAY for 2022
course calendar



January

- 25 Tue Chattel Financing - Review of the rules
- 26 Wed Tax Basics for Newbies 16: Prov./withholding tax
- 27 Thu Families Living/Moving Offshore

February

- 1 Tue Shareholder Remuneration for Close Companies
- 1 Tue Taxation of Trusts part 1
- 3 Thu Attribution of Income and Penny and Hooper
- 8 Tue Businesses - dealers, developers, what is a builder
- 9 Wed Tax Update 2022 seminar - Tauranga
- 9 Wed Tax Basics for Newbies 17: Fringe Benefits
- 10 Thu Bright-line Test Update
- 10 Thu Depreciation of Buildings - A Review of the rules
- 15 Tue Tax Update 2022 seminar - Hamilton
- 15 Tue Deferred Tax
- 16 Wed Tax Update 2022 seminar - Ellerslie
- 16 Wed Returning Residents
- 17 Thu Tax Update 2022 seminar - Albany
- 17 Thu Monthly Tax Update
- 22 Tue Residential Property Tax Changes - Bright-line
- 22 Tue Tax Update 2022 seminar - Gisborne
- 23 Wed Tax Update 2022 seminar - Napier
- 23 Wed Tax Basics for Newbies 18: Associated Persons
- 24 Thu Residential Property Tax Changes - Interest Deductibility
- 24 Thu Tax Update 2022 seminar - Palmerston North
- 24 Thu Transacting with Associates, incl. Deemed Dividends

March

- 1 Tue Succession Planning/Children in Australia
- 1 Tue Taxation of Trusts part 2 (tentative)
- 2 Wed Emissions Trading Scheme
- 2 Wed Quarterly Tax Update #1
- 3 Thu Agreement of Sale & Purchase of Property - Legal Issues
- 8 Tue Tax Update 2022 seminar - Lower Hutt
- 8 Tue Trusts - Double Tax Agreement Policy
- 9 Wed Tax Update 2022 seminar - New Plymouth
- 9 Wed Tax Basics for Newbies #19: GST Framework
- 10 Thu Research and Development Tax Credits
- 10 Thu Property Tax Issues Landlords - GST & Property Portfolios
- 10 Thu Tax Update 2022 seminar - Nelson
- 15 Tue Airbnb - An overview of GST considerations 2022
- 15 Tue Tax Update 2022 seminar/webcast - Christchurch
- 16 Wed Cross-border Tax Implications of Selling Online
- 16 Wed Tax Update 2022 seminar - Invercargill
- 17 Thu Tax Update 2022 seminar - Dunedin
- 17 Thu Year End Tax Issues 2022
- 17 Thu Motor Vehicle Ownership, Tax Implications
- 17 Thu Monthly Tax Update
- 22 Tue Dividend Stripping
- 22 Tue Surviving a Tax Audit
- 23 Wed RWT and NRWT
- 23 Wed Tax Basics for Newbies 20: GST Output Tax
- 24 Thu Rural Tax - Update 1
- 24 Thu Same Business Test (deep dive)

April

- 5 Tue Business Structures - going into business with others
- 6 Wed Tax Basics for Newbies 21: GST Input Tax
- 7 Thu Residential Care Subsidy - Review of the Rules
- 12 Tue AML/CFT
- 12 Tue Accruals, Provisions & Prepayments - Review of the rules
- 13 Wed Rural Tax Advanced - Livestock Valuation
- 13 Wed GST and Associated Persons 2022
- 14 Thu GST and Land
- 14 Thu Monthly Tax Update
- 26 Tue Tax Update 2022 seminar - Westport
- 27 Wed Tax Update 2022 seminar - Greymouth
- 28 Thu Tax Update 2022 seminar - Hokitika

May

- 3 Tue Ethics Update
- 4 Wed Tax Residence
- 5 Thu Taxation of Investments
- 10 Tue Foreign Investment Funds - What you need to consider
- 10 Tue Cryptocurrency - What is it and how is it taxed?
- 11 Wed Real Estate Personal Tax Obligations
- 11 Wed Categorising Capital and Revenue Expenditure - Review
- 11 Wed Quarterly Tax Update #2
- 12 Thu Death of a Partner
- 17 Tue Business Structures TripleCast part 1
- 18 Wed Business Structures TripleCast part 2
- 18 Wed Year End Considerations for Agricultural Businesses
- 19 Thu Business Structures TripleCast part 3
- 19 Thu Monthly Tax Update
- 19 Thu Body Corporates - Tax consequences
- 24 Tue Ethics QuadCast part 1
- 25 Wed Financial Statements - general/special purpose
- 26 Thu Ethics QuadCast part 2
- 26 Thu Transacting with Associates - Group Restructuring
- 31 Tue Foreign Investment Funds Update
- 31 Tue Ethics QuadCast part 3

in conjunction with our partner CCH
in conjunction with our partner CAANZ



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TEO Training PO Box

2022 Course Calendar

June

1	Wed	Agreement of Sale and Purchase of Property - Tax Issues
2	Thu	Ethics QuadCast part 3
2	Thu	Trusts - Resettlement
7	Tue	Double Tax Agreements (general) part 1
7	Tue	Joint Ventures & Limited Partnerships
8	Wed	Overseas Rentals
8	Wed	Rural Tax Essentials - An introduction
9	Thu	Taxation of Land
9	Thu	Double Tax Agreements (general) part 2
14	Tue	Airbnb Common Scenarios – Taxation Issues 2022
14	Tue	Rural Tax 2022 TripleCast part 1
14	Tue	Trust Disclosures, Trustee Obligations
15	Wed	Rural Tax 2022 TripleCast part 2
16	Thu	Foreign Investment Funds - What you need to consider
16	Thu	Rural Tax 2022 TripleCast part 3
16	Thu	Monthly Tax Update
21	Tue	Consolidated Groups - benefits for privately held groups
21	Tue	Tax Consequences of Ending Personal Relationships
22	Wed	Company Losses & Imputation Credits part 1
22	Wed	Death of a Trust
23	Thu	Personal Property
28	Tue	Employment Law part 1
28	Tue	Business Structures - Capital raised
29	Wed	Company Losses & Imputation Credits part 2
30	Thu	Employment Law part 2

July

5	Tue	Tax Pooling and Provisional Tax
5	Tue	Trustees/Trusts Act
6	Wed	Property Tax Issues for Landlords - Income Tax
7	Thu	Succession Planning for Agribusiness + SMEs
26	Tue	Land Taxing Provisions, Exemptions to the
26	Tue	Dividends from a Close Company
27	Wed	Rural Tax Update 2
28	Thu	Foreign Investment Funds - Practical

August

2	Tue	Income Tax Depreciation part 1 - Review of the rules
4	Thu	Income Tax Depreciation part 2 - Case Studies
9	Tue	Qualifying Companies
9	Tue	Transacting with Associates - Tainted Capital Gains
10	Wed	Taxation of Investments
11	Thu	Purchase Price Allocation for the Primary Sector
16	Tue	AML/CFT
17	Wed	Quarterly Tax Update #3
18	Thu	Disposal of Business Fixed Assets - Review of the Rules
25	Thu	Financial Arrangements - Practical

September

1	Thu	Income Tax Treatment of Types of Receipts - Review
6	Tue	Subdivision of Land
6	Tue	Repairs & Maintenance - Review of the rules
8	Thu	Rural Tax Advanced - Bloodstock
8	Thu	Repairs & Maintenance - Recent Issues
13	Tue	Investment Portfolios and Foreign Investment Funds
15	Thu	Airbnb - Income Tax 2022
20	Tue	Purchase Price Allocation
20	Tue	Charities 1
22	Thu	Charities 2
29	Thu	Related Party Transactions

October

18	Tue	Lifestyle Blocks
18	Tue	Look Through Companies - Changes in ownership or status
19	Wed	Adjustments for GST - Change of Use and Mixed-Use
20	Thu	GST Basics - Review of the Rules
25	Tue	Fees, Fines and Penalties
25	Tue	Cross-border employees/expats
27	Thu	Rural Tax Update 3
27	Thu	Working for Families Tax Credits (WFFTC)

November

1	Tue	Residential Rental Loss Ring-Fencing - Practical
1	Tue	Allowances & Reimbursements – Review of Common Types
3	Thu	Debt Remission
8	Tue	Tax Case Law Update
9	Wed	Quarterly Tax Update #4
10	Thu	Start Ups and Early Stage Companies
15	Tue	Mixed Use of Assets
17	Thu	GST Challenges
22	Tue	Rural Tax Advanced 3 - TBA
22	Tue	Entertainment Expenditure & FBT - Review of the rules
24	Thu	Death of a Taxpayer
29	Tue	Death of a Company

December

1	Tue	Employee or Contractor? How to determine the difference (tentative)
8	Tue	Tax Compliance Framework - Review of the Rules

TEO MEMBERSHIP PACKAGES

Look what you get if you sign up for one of TEO's membership packages...

- ✔ Use your webinars early and earn **bonus courses!***
- ✔ Save up to **53% off** normal prices over the course of a year
- ✔ Pay the equivalent of just **\$90 or \$103 per webinar**‡
- ✔ Can be used for CCH webinars presented by TEO
- ✔ Set up payment once and enjoy the convenience of **easier registration**
- ✔ **Roll over** unused hours for 3 or 6 months^o
- ✔ **Top up** your account at just \$120 per webinar[#]
- ✔ Qualify for discounted CA ANZ Monthly Tax Update webinars

Practical Tax Courses by Practitioners for Practitioners

All prices ex GST	SMALL FIRMS Sole practitioners and small practices with 10 or less accounting staff		MID-TIER FIRMS Larger firms or practices with more than 10 accounting staff	
	GOLD 6 webinars \$60/month : \$720/yr	PLATINUM 12 webinars \$120/month : \$1,440/yr	GOLD 12 webinars \$120/month : \$1,440/yr	PLATINUM 24 webinars \$240/month : \$2,880/yr
Bonus webinars*	2 FREE webinars	4 FREE webinars	2 FREE webinars	4 FREE webinars
Seminar substitution†	Yes	Yes	Yes	Yes
Worth up to...	\$1560	\$3120	\$2730	\$5460
SAVE up to...	\$840 (53%)	\$1680 (53%)	\$1290 (47%)	\$2580 (47%)
Price per webinar‡	\$90 (normally \$175 to \$215)	\$90 (normally \$175 to \$215)	\$103 (normally \$175 to \$215)	\$103 (normally \$175 to \$215)
Additional webinar#	\$120	\$120	\$120	\$120
Rollover webinar^o	Yes, if used within 6 months	Yes, if used within 6 months (3 months if downgrading)	Yes, if used within 6 months	Yes, if used within 6 months (3 months if downgrading)

*Bonus webinars only available once all base webinars have been used and must be attended within the 12-month membership period. †Two base or bonus webinars may be substituted with a single, three-hour seminar, webcast, TripleCast, or the 4-part Ethics series, if the substituted course is attended before plan expiry. ‡Price per webinar calculation assumes base plus bonus webinars redeemed within 12-month membership period. #Purchase price for additional webinars applies once all base plus bonus courses have been redeemed within the 12-month membership period. It is only valid for live events or on-demand recordings purchased within the 12-month membership period. ^oIf you don't use all your base webinars within the 12-month membership period, the leftover webinars will be honoured for 6 months from expiry if you renew your current membership plan or upgrade to a higher level, or 3 months from expiry if you downgrade to a lower membership level. Note: Small firms may not upgrade to a Mid-Tier package, nor vice versa. All memberships are non-refundable.

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First class tax CPD for...

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Corporate Sector



SEE INSIDE
for the full
2022 course list