

## When it comes to your learning, we leave no stone unturned.

The first thing you may have noticed about this edition of the TEO Newsletter is its timing. Recently, we've sent them out just prior to Christmas. This time, though, we thought it best to deliver them at the beginning of the year when everyone tends to be refreshed from a break and in a better space for thinking about the year ahead.

Speaking of the year ahead, as you will see on the following pages, there is plenty to peruse. There's a mix of the familiar and the new in a schedule of individual learning sessions that approaches two hundred in number.

The renowned annual Tax Update will of course be available, this time as two three-hour 'TripleCasts'. One of these takes place in March, the other in June. Take your pick! The former will cover the changes that have occurred and been proposed during the 2022 calendar year while the latter will also include a review of important developments since January 2023 including key components of the March 2023 Tax Bill. Purchase an online connection (shareable with your office colleagues) by 5pm, Wednesday 15 February 2023 for the special Christmas price of \$395 (normally \$459). Prices ex gst.

In 2023, we are also continuing the popular Quarterly Tax Updates. Purchase by Wednesday 15 February 2023 for \$195 each (normally \$215) or all four sessions for just \$355 (normally \$395). Prices ex gst.

Every year we also introduce a certain number of new topics. In 2023, these include such topics as transparent entities, trading versus investing in shares, workplace flexibility, and a webinar series aimed specifically at schools.

So, we've covered a lot of territory but there are always things that pop up during the course of a year that we add along the way. As ever, we welcome your suggestions. We ask for your input at the end of webinars, but do let us know at any time if you have a burning desire to see something on our schedule that doesn't appear to be included. We like to fill as many gaps as we can!

We would like to thank you for riding with us as we made the transition, earlier in the year, from our previous system over to Microsoft Teams for webinar delivery. Although there are plenty of similarities between the old and the

new software, we were well aware that there were a few hurdles, especially with your first time on the Teams platform. Thank you for trusting that we knew what we were doing by making this change. We believe it has been well worth it and will continue to be in the long term—and hope you feel the same way.

Teams is a platform that is constantly improving and we look forward to taking you along with us on the journey. The adoption of Teams as a webinar platform is, in fact, the first part of a larger project here at TEO. We are also migrating over to other Microsoft programs to streamline our internal processes. The end result of this will be that your communication and transactions with TEO will be easier and more convenient.

Finally, you will note that, at this stage there are no face-to-face courses on our schedule for 2023. That's not to say this won't change. We plan to canvass you next year on your opinions around a potential course in a longer format. The thinking is that there could be sufficient demand for a panelled half or full day conference. If this kind of course does go ahead, it will take place in the latter half of the year. Stay tuned for more information.

Thank you for your continued custom over the past year. We wish you and your loved ones a happy and safe holiday season!



Rob McLennan  
Manager - TEO Training

THIS WAY for 2023  
course calendar



## January

- 25 Wed Emissions Trading Scheme - A Practical Guide 1
- 31 Tue Shareholder Remuneration — Tax Issues You Need to Know

## February

- 1 Wed Integrity Measures, Attribution of Income, Penny & Hooper
- 7 Tue Land Businesses - dealer/subdivider/developer/builder?
- 7 Tue Qualifying Companies and Tax 1 - Refresher
- 8 Wed Emissions Trading Scheme - A Practical Guide 2
- 8 Wed Kiwis working, doing business or investing in Australia
- 9 Thu GST Update - Advanced
- 9 Thu Employee Benefits
- 14 Tue Deferred Tax — Deciphered
- 14 Tue Qualifying Companies and Tax 2 - Managing Risk
- 15 Wed Cryptocurrency - Where we are at now
- 15 Wed R&D - Cash Out Changes and Claim Criteria
- 16 Thu Mixed Use Asset Rules for Land
- 16 Thu Monthly Tax Update series 2022-23 (CAANZ)
- 16 Tue Tax Depreciation of Buildings — A Practical Update/Review
- 21 Tue Taxation of Trusts part 1
- 23 Thu Transparent Entities - New Zealand
- 28 Tue Succession Planning/Children in Australia - The Risks
- 28 Tue Year End Tax Issues — A Timely Review
- 28 Tue Common Reporting Standards

## March

- 1 Wed Business Distress and Insolvency
- 1 Wed 2023 Quarterly Tax Update #1
- 2 Thu Transparent Entities - Cross border
- 2 Thu Financial Statements - General or special purpose
- 7 Tue GST Essentials (incl focus on changes post March 2023)
- 7 Tue Trust Disclosures, Trustee Obligations
- 8 Wed Motor Vehicle Ownership - Tax Implications
- 8 Wed Families Living/Moving Offshore - Tax Implications
- 9 Thu Property Tax Issues for Landlords - GST
- 9 Thu GST Advanced (incl focus on changes post March 2023)
- 14 Tue Tax Update 2023 — Stay One Step Ahead (A) part 1
- 15 Wed Tax Update 2023 — Stay One Step Ahead (A) part 2
- 15 Wed Government — Implications of tax policy
- 16 Thu Tax Update 2023 — Stay One Step Ahead (A) part 3
- 16 Thu Monthly Tax Update series 2022-23 (CAANZ)
- 16 Thu Common Accounting Issues for Schools
- 21 Tue Rural Tax Essentials
- 21 Tue Taxation of Trusts part 2
- 22 Wed Dividend Stripping — Potential Impacts/Recent Changes
- 22 Wed Agreement of Sale and Purchase of Property - Legal Issues
- 23 Thu Alternative Assets (investment)
- 23 Thu RWT and NRWT

## April

- 3 Mon FBT
- 4 Tue 2023 Rural Tax Update 1
- 4 Tue GST & Associated Persons — Simplified
- 5 Wed Transfer of Pricing for SMEs
- 5 Wed Residential Care Subsidy (RCS) – Check Your Understanding
- 6 Thu GST and Property — How the rules apply
- 20 Thu Monthly Tax Update series 2022-23 (CAANZ)
- 26 Wed Corporate Accountants Tax Refresher - part 1
- 27 Thu Taxation of Investments
- 27 Thu AML

## May

- 2 Tue Residential Property Tax Changes – Bright-line
- 2 Tue Ethics for Accountants (1.25 CPD)
- 4 Thu Business Sales
- 4 Thu Tax Residence
- 10 Wed Residential Property Tax Changes – Interest Deductibility
- 11 Thu Foreign Investment Funds (FIFs) - What you need to know
- 16 Tue Common Tax Issues for Schools
- 16 Tue 2023 Quarterly Tax Update #2
- 17 Wed Tax Basics for Newbies #1 — An Introduction
- 18 Thu Short Stay accommodation – Practical Income Tax Issues
- 18 Thu Monthly Tax Update series 2022-23 (CAANZ)
- 23 Tue Bright-line Test - Update
- 24 Wed Rural Tax Advanced 1
- 25 Thu Trusts - Resettlements
- 30 Tue Categorising Capital and Revenue Expenditure
- 30 Tue Transacting with Associates - Group Restructuring
- 31 Wed Taxation of Land
- 31 Wed Tax Basics for Newbies #2 — Assessable Income

## June

- 1 Thu Corporate Accountants Tax Refresher - part 2
- 1 Thu Agreement of Sale and Purchase of Property - Tax Issues
- 6 Tue Donations, Donee Org's, Workplace Giving, School Fees
- 6 Tue Ethics for Accountants (2CPD)
- 7 Wed Flexible Workplace
- 7 Wed Company Losses & Imputation Credits 1 - Basic Principles
- 8 Thu Working for Families Tax Credits (WFFTC) part 1
- 8 Thu Joint Ventures & Limited Partnerships
- 13 Wed Tax Update 2023 — Stay One Step Ahead (B) part 1
- 13 Wed Company Distributions
- 14 Wed Tax Update 2023 — Stay One Step Ahead (B) part 2
- 14 Wed Taxation of Personal Property
- 14 Wed Tax Basics for Newbies #3 — Residence and Source
- 15 Thu Foreign Investment Funds (FIFs) – Update
- 15 Thu Tax Update 2023 — Stay One Step Ahead (B) part 3
- 15 Thu Monthly Tax Update series 2022-23 (CAANZ)
- 19 Mon Death of a Trust
- 20 Tue Rural Tax 2023 (Triplecast) Part 1
- 20 Tue Amalgamation Rules
- 21 Tue Rural Tax 2023 (Triplecast) Part 2
- 21 Wed Working for Families Tax Credits (WFFTC) part 2
- 22 Thu Rural Tax 2023 (Triplecast) Part 3
- 22 Thu Tax Consequences of Ending Personal Relationships
- 23 Fri Company Losses & Imputation Credits 2 - The Rules

# 2023 Course Calendar

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

## July

18	Tue	Intergenerational Transition Planning for Trusts
18	Tue	Shareholder Remuneration
19	Wed	Succession Planning for SME's
19	Wed	Tax Basics for Newbies #4 — Double Tax Treaties
20	Thu	Rural Tax Advanced 2
25	Tue	Foreign Investment Funds - Practical
25	Tue	Dividends from a Close Company — Avoid the Pitfalls
26	Wed	ACC
26	Wed	ESOPs/Employee Share Schemes
27	Thu	Land Tax Exemptions
27	Thu	Sale & Purchase Agreements - Tax Issues on Apportionment

## August

1	Tue	Taxation of Payments & Other Benefits to Employees
1	Tue	Environmental Social Governance (ESG)
2	Wed	Tax Basics for Newbies #5 —Annual Gross Income
3	Thu	R&D/Pooling
8	Tue	Charities & Non-Profit Bodies — Conquering the Tax Issues
8	Tue	Double Tax Agreements (general, Australia based)
9	Wed	2023 Quarterly Tax Update #3
15	Tue	Cryptocurrency (generic)
15	Tue	Disposal of Business Fixed Assets – What You Should Know
16	Wed	Transacting with Associates - Tainted Capital Gains
16	Wed	Tax Basics for Newbies #6 — Allowable Deductions
17	Thu	Short Stay accommodation – Practical GST Scenarios
22	Tue	Share Trading vs Share Investing
22	Tue	Software - implementation, customisation
23	Wed	Common Digital Issues for Schools
24	Thu	AML
30	Wed	2023 Rural Tax Update 2
30	Wed	Tax Basics for Newbies #7 — Specific Deductions
31	Thu	Financial Arrangements

## September

5	Tue	Subdivision of Land
5	Tue	Tax Consequences of Insurance
6	Wed	Selling into International Markets
6	Wed	Top Questions from the TEO/CCH Tax Q&A
7	Thu	FBT & Entertainment Expenses – Obligations, Developm'ts
7	Thu	Trusts and Overseas Beneficiaries
12	Tue	Repairs & Maintenance – Clarifying the Income Tax Rules
13	Wed	Tax Basics for Newbies #8 — Residential Land
14	Thu	Investment Portfolios and Foreign Investment Funds
14	Thu	Attribution of Income & Penny & Hooper
19	Tue	Related Party Transactions 1 - Commercial
19	Tue	Rural Tax Advanced 3
20	Wed	Residential Care Subsidy
20	Wed	Buying a Business - Tax Due Diligence for SME's
21	Thu	Related Party Transactions 2 - Private
21	Thu	Charities – Income Tax Issues Tamed

## October

10	Tue	Lifestyle Blocks
10	Tue	Fees, Fines and Penalties – Understanding Deductibility
11	Wed	Tax Basics for Newbies #9 — Financial Arrangements
12	Thu	GST and Non-Profit Bodies — Sharpen Your Knowledge
12	Thu	Commercial Property Investment
17	Tue	Look Through Companies – Impacts of Ownership Changes
17	Tue	GST Apportionments
19	Thu	GST and Property — Common Problems
24	Tue	Forestry - General and emissions units
24	Tue	Employee Allowances & Reimbursements – Income Tax
25	Wed	Cross-border employees/expats
25	Wed	Tax Basics for Newbies #10 — Foreign Equity
26	Thu	Foreign Tax Credits
31	Tue	Ethics for Accountants (2 CPD)

## November

1	Wed	2023 Quarterly Tax Update #4
2	Thu	Residential Rental Loss Ring-Fencing - Practical
7	Tue	Employee or Contractor? The Importance of Getting it Right
8	Wed	Land Sales – Tax Touchpoints in Practical Examples 1
8	Wed	Residential Property Tax Changes – Bright-line
8	Wed	Tax Basics for Newbies #11 — Taxation of Individuals
9	Thu	Foreign Investment Funds - What you need to consider
14	Tue	Trustees/Trusts Act - Topic TBA
14	Tue	Future of Taxation of Charities
15	Wed	Land Sales – Tax Touchpoints in Practical Examples 2
15	Thu	Residential Property Tax Changes – Interest Deductibility
16	Thu	Common Budgeting Issues for Schools
21	Tue	Tax Consequences of Debt Remission
21	Tue	Debt versus Equity Tax Considerations
22	Wed	Death of a Taxpayer
22	Wed	Tax Basics for Newbies #12 — Taxation of Std Companies
23	Thu	Short Stay accommodation – Structuring Considerations
23	Thu	Tax Case Law Update
28	Tue	Financial Arrangements part 1
28	Tue	Death of a Company
29	Wed	2023 Rural Tax Update 3
30	Thu	Property Tax Issues for Landlords - Income Tax
30	Thu	Financial Arrangements part 2

## December

5	Tue	Tax Compliance Framework – Your Rights/Responsibilities
6	Wed	Tax Basics for Newbies #13 — Taxation of Trusts



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# TEO MEMBERSHIP PACKAGES

Have a look at what you get if you sign up for one of TEO's membership packages...

- ✔ Use your webinars early and earn **bonus courses!**\*
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## Practical Tax Courses by Practitioners for Practitioners

	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 \$66/month : \$792/yr	PLATINUM 12 webinars \$132/month : \$1,584/yr	GOLD 12 webinars \$132/month : \$1,584/yr	PLATINUM 24 webinars \$264/month : \$3,168/yr
All prices ex GST Calculations based on 1.25 CPD hour webinars at \$215 each				
<b>Bonus webinars*</b>	2 FREE webinars	4 FREE webinars	2 FREE webinars	4 FREE webinars
<b>Worth up to...</b>	\$1720	\$3440	\$3010	\$6020
<b>SAVE up to...</b>	\$928 (54%)	\$1856 (54%)	\$1426 (47%)	\$2852 (47%)
<b>Price per webinar‡</b>	\$99 (typically \$215)	\$99 (typically \$215)	\$113 (typically \$215)	\$113 (typically \$215)
<b>Additional webinar<sup>#</sup></b>	\$132	\$132	\$132	\$132
<b>Rollover webinar<sup>o</sup></b>	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. ‡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. <sup>o</sup>If 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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