

## Moving right along. Us Kiwis know just how to do that.

Looking back, the 2023 year has been one that many of us would rather forget. It's a year bookended by disruptive, manifestly damaging weather events, Covid resurgences and a new government that is still finding its legs as it confronts a difficult economic climate. The optimists among us will believe that the new year is a promise of better times ahead; that things can only get better. (Let's face it, I think many of us feel we deserve the rest of this decade to be better!)

But we Kiwis know exactly how to dust ourselves off, roll up our sleeves and just get on with it; as Chumbawamba once put it, to 'get knocked down', but always to 'get up again'.

We at TEO will certainly do our very best to ensure that your 2024 meets or exceeds your expectations in terms of your professional learning.

### Now ... have we got a deal for you?

No. We've actually got two! Take a look at these tempters...

#### Tax Update 2024

Your favourite annual Tax Update returns next year. The three hour *Tax Update 2024 - You Got This!* is your chance to get up to date with recent changes in tax law and practice, and apply them in your own work. Purchase an online connection (shareable with your office colleagues) by Wednesday 31 January 2024 for the early bird price of **\$359** (normally \$459)! Prices ex gst.

#### Tax Update Quarterlies

If you like your tax updates every three months or so, perhaps the Quarterly Tax Updates are for you. Purchase all four sessions (5 CPD hours) by Wednesday 31 January 2024 for just **\$350** (normally \$395)! Prices ex gst.

#### Print is so passé

From next year on, we are no longer posting to mail boxes. For environmental, convenience and economic reasons that are generally well understood these days, printing as infrequently as possible is a priority. If you have recently only been receiving our communications via print, please get in touch with us as soon as possible to let us know you'd like to switch to email so you don't miss out on TEO communications. There are two ways to receive course information electronically: CourseWatch, our monthly course overview; and our regular course release announcements. You can have either or both of these options. Please let us know your preference.

If you are receiving emails already, but want to change how often you get them, please let us know, too.

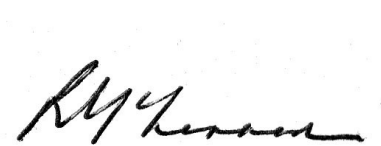
If you're not sure if you're being sent emails from us or not (sometimes they get blocked), give us a call or drop us an email and we'll help clear things up.

#### In-person courses - where to from here?

It's a been a couple of years since we presented face to face courses. We would love to hear your views on potential longer format courses; specifically full and half day offerings. If you participate in our survey, we'll put you in the draw to win a six-pack of free webinar passes. To enter, just go online to [www.teo.co.nz](http://www.teo.co.nz) or paste this into your browser:

<https://www.surveymonkey.com/r/DGMXF2F>

Thank you for your continued custom over the past year. We really do appreciate it. We wish you and your loved ones a Meri Kirihimete / Merry Christmas and a very happy new year!



Rob McLennan  
Manager - TEO Training

THIS WAY for 2024  
course calendar



# TEO TRAINING 2024 Course Calendar

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

## January

- 30 Tue Tax Consequences of Debt Remission
- 31 Wed Chattel Financing

## February

- 1 Thu Transparent Entities - NZ (Partnerships, LP's, and LTC's)
- 1 Thu Property Tax Issues for Landlords - Income Tax
- 7 Wed Succession Planning/Kids in Australia #1 - NZ perspective
- 7 Wed Depreciation of Buildings
- 8 Thu Land Businesses
- 8 Thu Death of a Trust
- 13 Tue GST Update - Advanced
- 14 Wed Deferred Tax — Deciphered
- 14 Wed Emissions Trading Scheme
- 15 Thu Cryptocurrency - What now?
- 15 Thu Monthly Tax Update series 2023-24 (CAANZ)
- 20 Tue Tax Issues for Kiwis working/doing business/investing in Oz
- 21 Wed Tax Update 2024 (3 hrs)
- 21 Wed Taxation of Trusts part 1
- 22 Thu Transactions with Associates - Group Restructuring
- 27 Tue Short Term Rental – The GST Rules That Apply 2024
- 28 Wed 2024 Quarterly Tax Update #1

## March

- 5 Tue GST Advanced/Challenges
- 5 Tue Year End Tax Issues
- 6 Wed Trust Disclosures, Trustee Obligations
- 7 Thu Short Term Rental – Doing the Calculations 2024
- 7 Thu Entertainment Expenditure/Tax Rules
- 12 Tue Motor Vehicle Ownership, Tax Implications
- 12 Tue Financial Statements
- 13 Wed GST Basics/Essentials
- 13 Wed Taxation of Trusts part 2
- 14 Thu Dividend Stripping
- 14 Thu Succession Planning/Kids in Australia #2 - AU perspective
- 21 Thu Monthly Tax Update series 2023-24 (CAANZ)

## April

- 3 Wed Business Structures - Going into business with others
- 3 Wed Accruals, Provisions & Prepayments
- 4 Thu Residential Property Tax Changes – Bright-line
- 4 Thu GST and Associated Persons
- 10 Wed 2024 Rural Tax Update #1
- 11 Thu Residential Property Tax Changes – Interest Deductibility
- 11 Thu Dealing with Foreign Subsidiaries
- 18 Thu Monthly Tax Update series 2023-24 (CAANZ)
- 30 Tue Taxation of Investments
- 30 Tue FBT

## May

- 1 Wed Charities and Business
- 2 Thu Tax Residence
- 8 Wed Attribution of Income
- 9 Thu Capital/Revenue
- 14 Tue Common Tax Issues for Schools
- 15 Wed 2024 Quarterly Tax Update #2
- 16 Thu Monthly Tax Update series 2023-24 (CAANZ)
- 16 Thu Foreign Investment Funds
- 21 Tue AML/CFT
- 23 Thu Trust Resettlements – The Tax Issues
- 28 Tue Short Term Rental – The Income Tax Rules 2024
- 29 Wed 2024 Rural Tax Advanced #1
- 29 Wed Dividends from Transactions with Assoc. Persons

## June

- 4 Tue Ethics
- 6 Thu Death of a Taxpayer (incl Death of a Partner)
- 11 Tue Joint Ventures and Limited Partnerships
- 12 Wed Income Planning - Equalisation and spreads
- 12 Wed Service Based Businesses – Structuring and Income Tax
- 13 Thu Foreign Investment Funds Update
- 13 Thu Working for Families Tax Credits (WFFTC)
- 18 Tue R&D Tax Credits/Incentives
- 19 Wed ACC
- 19 Wed Amalgamation Rules
- 20 Thu Environmental Social Governance (ESG)
- 20 Thu Monthly Tax Update series 2023-24 (CAANZ)

## July

- 2 Tue Shareholder Remuneration
- 3 Wed Trusts as a Cornerstone of Succession Planning
- 23 Tue Charities with Overseas Purposes
- 23 Tue Dividends from Close Companies
- 24 Wed Succession Planning for SME's
- 25 Thu Residential Care Subsidy
- 30 Tue ESOPs/Employee Share Schemes
- 30 Tue NZ/US Cross-border Tax Issues for Individuals 2024
- 31 Wed Financial Arrangements - Part 1
- 31 Wed Sale & Purchase Agreements - Tax Issues on Apportionment

## August

- 6 Tue Foreign Investment Funds - Practical
- 6 Tue Cryptocurrency
- 7 Wed 2024 Quarterly Tax Update #3
- 13 Tue Financial Arrangements - Part 2 - Practical
- 13 Tue Double Tax Agreements (Australia based)
- 14 Wed Income Tax Depreciation
- 15 Thu Disposal of Business Fixed Assets
- 20 Tue Software - Implementation and customisation
- 21 Wed 2024 Rural Tax Update #2
- 22 Thu Dealing with Foreign Subsidiaries
- 27 Tue Short Term Rental – The Income Tax Rules 2024 (Practical)
- 28 Wed Receipts/Definition of Income
- 29 Thu Share Trading vs Share Investing

## September

- 3 Tue Related Party Transactions/Associated Persons
- 4 Wed Selling into Australian Markets
- 5 Thu Tax Avoidance
- 5 Thu Trusts and overseas beneficiaries
- 7 Thu FBT & Entertainment Expenses – Obligations, Developm'ts
- 7 Thu Trusts and Overseas Beneficiaries
- 10 Tue Subdivision of Land
- 10 Tue Motor Vehicle Ownership & Use – Income Tax, GST & FBT
- 12 Thu Top Questions from the TEO/CCH Tax Q&A
- 17 Tue Repairs & Maintenance
- 18 Wed Employee Entitlements
- 19 Thu Investment Portfolios and Foreign Investment Funds
- 24 Tue Forestry 2024 (inc. emissions units)
- 25 Wed Charities
- 26 Thu Bright-line Test Update

## October

- 15 Tue Ethics
- 15 Tue Tax Pooling / Provisional Tax
- 16 Wed GST Apportionments
- 16 Wed Property Tax Issues for Landlords - GST
- 17 Thu Look Through Companies
- 22 Tue 2024 Rural Tax Advanced #2
- 22 Tue GST and Non-Profit Bodies 2024
- 29 Tue Commercial Property Investment
- 31 Thu Foreign Tax Credits

## November

- 5 Tue Death of a Taxpayer (incl Death of a Partner)
- 5 Tue Allowances and Reimbursements
- 6 Wed 2024 Quarterly Tax Update #4
- 7 Thu 2024 Rural Tax Update #3
- 7 Thu Tax Case Law Update
- 12 Tue ACC
- 12 Tue Debt and Equity
- 13 Wed Employee or Contractor
- 13 Wed Lifestyle Blocks
- 14 Thu Foreign Investment Funds
- 14 Thu Compliance
- 19 Tue Ethics
- 19 Tue Incorporated Societies 2024 - Tax Implications
- 26 Tue Short Term Rental – Structuring Considerations 2024
- 26 Tue Financial Arrangements
- 27 Wed Incorporated Societies Reporting 2024
- 28 Thu Death of a Company



# 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!**\*
- ✔ Set up payment once and enjoy the convenience of **easier registration**
- ✔ Save up to **49% off** normal prices over the course of a year
- ✔ **Roll over** unused hours for 3 or 6 months<sup>o</sup>
- ✔ Pay the equivalent of just **\$109 or \$125 per webinar**<sup>†</sup> instead of \$215
- ✔ **Top up** your account at just \$145 per webinar<sup>#</sup>
- ✔ Can also be used for CCH webinars presented by TEO
- ✔ Qualify for discounted CA ANZ Monthly Tax Update webinar series

## 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 \$72.50/month : \$870/yr	PLATINUM 12 webinars \$145/month : \$1740/yr	GOLD 12 webinars \$145/month : \$1740/yr	PLATINUM 24 webinars \$290/month : \$3480/yr
<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>	\$850 (49%)	\$1700 (49%)	\$1270 (42%)	\$2540 (42%)
<b>Price per webinar</b> <sup>†</sup>	\$109 (typically \$215)	\$109 (typically \$215)	\$125 (typically \$215)	\$125 (typically \$215)
<b>Additional webinars</b> <sup>#</sup>	\$145	\$145	\$145	\$145
<b>Rollover webinars</b> <sup>o</sup>	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 purchased 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 vor 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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Accountants



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2024 course list