



## Full list of on-demand webinars available

List current as at 6 December 2011

Title	Description	Length	Price
<b>Business Structures</b>	Review your client's business structures and avoid issues that can arise. Learn what recent tax and legal changes are triggering a need for a business structure review.	3 hours	\$200 1 user, or \$350 for up to 10 users
<b>Company Tax</b>	This course assists accountants involved with privately owned companies. Practical advice on how to deal with everyday scenarios which are often overlooked or misunderstood by shareholders, directors and advisers.	3 hours	\$270 for 1 person or \$252 per person for 2 or more
<b>Contractor or Employee</b>	Learn how to select the right relationship with workers to avoid personal grievances by correctly identifying the differences between contractors and employees.	1 hour	\$90 per person or \$80 per person for 4 or more
<b>FBT/GST</b>	This webinar covers GST Apportionment Rules, GST & Land Transactions and FBT	1 hour	\$80 per person or \$60 per person for 2 or more
<b>Holidays and Leave</b>	Covers employee entitlement for upcoming Annual and Public Holidays, meet holiday and bereavement leave obligations, implement recent legislative changes and more	1 hour	\$90 per person or \$80 per person for 4 or more
<b>Monthly Update 2</b> (30 March 2011)	IRD debt update – changes to the shortfall penalty rules and the IRD's policy on arrangements to pay tax, child support and student loans over time; Cases under review; Remedial changes introduced with the Taxation (GST and Remedial Matters) Act 2010	1 hour	\$80 for 1 – 4 users, or \$120 for 5 + users*
<b>Monthly Update 3</b> (4 May)	Christchurch Earthquake Relief, Working for Families Tax Credits, ACC Coverplus Extra Deductions, Australian Rental Properties, GST Zero-rating and mortgagee sales, Recent cases	1 hour	\$80 for 1 – 4 users, or \$120 for 5 + users*
<b>Monthly Update 4</b> (1 June 2011)	2011 Budget – Working for Families thresholds, KiwiSaver changes, Student Loan changes, Zero-rating of transactions involving land, GST Apportionment, Investment Update	1 hour	\$80 for 1 – 4 users, or \$120 for 5 + users*
<b>Monthly Update 5</b> (29 June 2011)	Taxation (Tax Administration and Remedial Matters) Bill 2011 – Gift Duty, Disputes, IRD Secrecy, Tax pooling changes, PIEs for current investors. Software developments, FIF update, recent cases of interest	1 hour	\$80 for 1 – 4 users, or \$120 for 5 + users*
<b>LTC &amp; QC Options</b>	Understand the myriad of options available to you, in a practical course which focuses on the steps you need to take.	3 hours	\$200 1 user, or \$350 for up to 10 users
<b>Repairs and Maintenance or Capital?</b>	This webinar seeks to help distinguish whether an item of expenditure is for repairs and maintenance or a capital improvement.	3 hours	\$245 for 1 user, additional users \$50 each
<b>Rural Tax Issues</b>	Get updated on both complex and simple tax issues which impact farming clients: discussion on proposed Livestock valuation rule changes, tax avoidance issues arising out of the application of s EC 20, IRD primary sector tax audits: areas of focus & issues	1.5 hours	\$180 for 1 user, additional users \$50 each
<b>School of Tax Session 1</b>	Introduction/tax theory and policy, legislation and regulatory environment	1 hour	\$80 for 1 – 4 users, or \$120 for 5 + users*

<b>Title</b>	<b>Description</b>	<b>Length</b>	<b>Price</b>
<b>School of Tax Session 2</b>	Source of income and Residency: Who gets taxed, on what, from where	1 hour	\$80 for 1 – 4 users, or \$120 for 5 + users*
<b>School of Tax Session 3</b>	What is income? Regular receipts, income under tax legislation or ordinary concepts, exclusion for capital receipts	1 hour	\$80 for 1 – 4 users, or \$120 for 5 + users
<b>School of Tax Session 4:</b>	What is deductible? General permissions, limitations, capital vs revenue	1 hour	\$80 for 1 – 4 users, or \$120 for 5 + users*
<b>School of Tax Session 5</b>	Sole traders, individuals and partnerships and companies: tax rates, PAYE, contractors, losses, returns, tax rates, imputation credit, dividends	1 hour	\$80 for 1 – 4 users, or \$120 for 5 + users*
<b>School of Tax Session 6</b>	Shareholder continuity – losses and imputation credits: continuity rules, commonality rules	1 hour	\$80 for 1 – 4 users, or \$120 for 5 + users*
<b>School of Tax Session 7</b>	Fringe Benefits part 1: What is it? Rates, benefits, value vs cost, complete return	1 hour	\$80 for 1 – 4 users, or \$120 for 5 + users*
<b>School of Tax Session 8:</b>	Fringe Benefits part 2: Motor vehicles, work related vehicles, low interest loans	1 hour	\$80 for 1 – 4 users, or \$120 for 5 + users*
<b>School of Tax Session 9</b>	Provisional Tax and RWT: What is it, dates, how it works, applications for interest & dividends	1 hour	\$80 for 1 – 4 users, or \$120 for 5 + users*
<b>School of Tax Session 10</b>	GST Part 1: What is GST? How is it calculated, how is it returned?	1 hour	\$80 for 1 – 4 users, or \$120 for 5 + users*
<b>School of Tax Session 11</b>	GST Part 2: Who registers for GST? What is taxable? How are going concerns treated? GST Apportionment rules	1 hour	\$80 for 1 – 4 users, or \$120 for 5 + users*
<b>School of Tax Session 12</b>	Depreciation: What is depreciation? What does it apply to? How is it calculated? How is it recorded in accounts?	1 hour	\$80 for 1 – 4 users, or \$120 for 5 + users*
<b>School of Tax Session 13</b>	Trading Stock: What is trading stock? How is it valued? How is it treated?	1 hour	\$80 for 1 – 4 users, or \$120 for 5 + users*
<b>School of Tax Session 14</b>	Land sales: Land transaction provisions, related land issues and fishhooks to watch out for. Relevant association provisions are summarised too.	1 hour	\$80 for 1 – 4 users, or \$120 for 5 + users*
<b>School of Tax Session 15</b>	Financial Arrangements: Without proper understanding, financial arrangement can arise from common situations and (if ignored) lead to serious implications for practitioners/taxpayers.	1 hour	\$80 for 1 – 4 users, or \$120 for 5 + users*
<b>School of Tax Session 16</b>	Trusts: Looks at the taxation treatment of trustee and beneficiary income and the classification of trusts to consider the effect and breadth of the rules surrounding taxation of foreign and non-complying trusts. This course looks at some of the more complex issues that arise in respect of taxation of trusts. This course is designed for those that deal with trusts reasonably often and who are facing issues that rise when trustees or settlors change their taxation residency status	1 hour	\$80 for 1 – 4 users, or \$120 for 5 + users*

<b>Title</b>	<b>Description</b>	<b>Length</b>	<b>Price</b>
<b>School of Tax Session 17</b>	LTCs: Gain an overview of the look-through company regime and highlight some of the issues and areas of complexity in the regime. We will work through some examples to help give you a better understanding of the key components of the regime and where this regime differs from its predecessor. This course is designed for those practitioners that have had little to do with look-through companies and need to get a better understanding of them to advise their clients on the transition options before them	1 hour	\$80 for 1 – 4 users, or \$120 for 5 + users*
<b>School of Tax Session 18</b>	Shareholder Salaries and Dividends: This course examines the issues surrounding shareholder salaries and dividends. We will look at some of the fundamental rules and consider the impact of the anti avoidance rules on structuring of shareholder salaries and dividends. The course will be aimed at those with some understanding of the underlying issues and who deal with company accounts on a regular basis.	1 hour	\$80 for 1 – 4 users, or \$120 for 5 + users*
<b>School of Tax Session 19</b>	FIFs: Designed for those who have had some involvement with FIFs and who wish to gain a better understanding of some of the major issues, how you would choose a FIF calculation method and how the CFC and FIF rules interplay.	1 hour	\$80 for 1 – 4 users, or \$120 for 5 + users*
<b>School of Tax Session 20</b>	Avoidance: Examines the ever reducing line between planning and avoidance. We will look at some effective but acceptable ways of reducing taxation and will examine some specific avoidance provisions that have arisen from earlier SOT sessions. Finally, we will examine some of the more recent tax avoidance cases, in particular Penny and Hooper.	1 hour	\$80 for 1 – 4 users, or \$120 for 5 + users*
<b>Tax on Investment Income</b>	This course is designed as a refresher on FIFs, PIEs and CFCs. It will also cover financial arrangements, overseas rentals etc.	3 hours	\$200 1 user, or \$350 for up to 10 users
<b>Tax Update 2011</b>	Keep up to date with the tax changes occurring in 2010/11 tax year with Mike Hadwin's popular Tax Update webinar	3 hours	\$200 1 user, or \$350 for up to 10 users
<b>Top 10 GST/FBT Issues</b>	Navigate 10 common GST/FBT issues that can cause uncertainty and costly mistakes. For each issue the law is reviewed, its application, as well as a practical example to illustrate that issue.	3 hours	\$245 for 1 user, additional users \$50 each
<b>Trusts and Estates</b>	Review of Trust Law by the Law Commission – Review of Issues Papers; Gift Duty Abolition 1/10/11; Significant court cases	1 hour	\$80 per person or \$60 per person for 2 or more
<b>Trusts Under Siege</b>	This webinar covers numerous trust developments you need to be aware of, and practical guidance on how to meet your obligations when giving advice or managing and administering trusts/estates for clients	2.5 hours	\$245 1 user, \$50 for additional users

\*Buy 10 On-Demand or Live School of Tax and/or Monthly Update sessions for \$750 (1 – 4 users) or buy 20 On-Demand or Live for School of Tax and/or Monthly Update sessions for \$1400 (1 – 4 users).