
















TEO Training Course Resources

List current as at 8 December 2016












Course Material is sorted by year (newest to oldest) then alphabetically within the year.

Title	Description	Year	Course Material			On-Demand Webinar (where applicable)				Available in VIP Area	
			Contents	Hardcopy	Softcopy	Price	Length	Webpage (further info)	Webinar Series	Course Material	Recorded Webinar
ACC WEBINAR SERIES	Part 1: What is ACC and why we have comprehensive 'no fault' injury cover like this NZ, Part 2: ACC Claims and Entitlements – an overview, Part 3: ACC Levy basics Part 4: ACC Hints and Tips. The first 3 webinars are for any firms/staff who are interested in learning more about ACC to better assist their clients and enable them to answer questions that their clients will inevitably ask them when they have or an employee has an accident, or if an ACC invoice or correspondence arrives in the mail. All 4 are also aimed at any firms/staff who are thinking of or already running/managing an in-house ACC service.	2016		X	X	\$184 per part or \$552 for series	1 hour each part		Webinar	X	✓
CHARITIES REPORTING TIER 1 & 2	Overview of the PBE Framework - Significant Changes, Statements of Service Performance, What to do next, Transitional and Statutory Exemptions	2016				\$207 per connection	1.25 hour		Webinar	X	✓
CHARITIES REPORTING TIER 3 & 4	Overall objective of new reporting requirements (i.e. simple statements), Statement of Service Performance – what needs to be considered, Accrual vs. cash accounting – what are the differences, Ability to selectively apply Tier 1 & 2 standards (eg investments at fair value), Statement of Cash Flows/statement of receipts and payments – don't be scared, Audit and review requirements, Transitional and statutory exemptions	2016				\$207 per connection	1.25 hour		Webinar	X	✓
FAQs AND TOPICAL ISSUES FROM 2016	Is the profit on the sale of the residential property taxable under the Bright-line test? Do we need to register and account for GST on the sale of the property? How is my client's pay out from their United Kingdom superannuation fund taxed in New Zealand? Can Company A offset its loss against Company B's profit? Is the capital gain my client's Australian trust distributed to him taxable in New Zealand? Does the majority shareholder acquiring the shares and current account of the minority shareholder for \$1 cause any tax issues?	2016		✓	✓	\$295 for Individual or \$690 per connection	3 hours over 2 parts		Webinar	✓	✓











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FROM COMPLAINTS COMES OPPORTUNITY	The case study based webinar series will focus on helping you put practices and protocols on place to minimise your risk. By working through a number of scenarios around structuring choices of business, losses, Look-Through Companies and Qualifying Companies, GST adjustments, Trust distributions and the treatment of trusts with offshore parties, as well as succession planning, amongst other things. We will consider the impact for rural clients as well as commercial ventures.	2016		✓	✓	\$450 per connection	3.15 hour over 3 sessions		Webinar	✓	✓
TAX UPDATE 2016	Looks at the latest tax legislation changes during 2015.	2016		✓	✓	\$155 for Individual or \$300 per connection	1.5 hour		Webinar	✓	✓
TAXATION OF LAND DISPOSALS – THE FULL STORY	This recording will consider the circumstances in which a disposal of land may trigger an income tax liability, the legislative provisions that can tax a land disposal apply and when, including detailed discussion of the new bright-line rule and how it interacts with the other taxing provisions, as well as highlight other recent legislative, case law and Inland Revenue statements that affect the taxation of land.	2016		✓	✓	\$295 per user	3 hours	Recording	Recording	✓	✗
TAX CONSEQUENCES OF THE UNEXPECTED	This course is based on real life case studies. It will use these real life scenarios to highlight the taxation issues that can arise, and the potential benefits of planning. these will include: How the Income Tax Act 2007 deals with the asset transfers that occur on death, including how and when the exceptions to the general treatment apply. The GST issues that may arise on a registered person's death. The tax implications of an individual's death for a sole trader or partnership. Income tax and GST implications of transfers of relationship property, and the possible opportunities available. Tax issues arising with the possible exit of a business partner or owner, and the possible consequent ending of that business or activity. Tax issues which can arise from employee grievances. Tax treatment of settlements for breaches of contract.	2016		✓	✓	\$295 per user	3 hours	Recording	Recording	✓	✗
THE CHANGING FACE OF TAX RESIDENCE	The areas covered will include: • Developments in personal residency. • Tax treaties and how they work. • Migrants to New Zealand and the impact of the transitional resident rules. • Corporate tax residence and how to deal with trusts when trustees or settlors are migrating.	2016		✓	✓	\$295 for Individual or \$690 per connection	3 Hours			✓	✓







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TIME TO TAKE A LOOK AT GST.. FUNDAMENTALS AND COMPLEXITIES	<p>Here is what we will be covering - What are taxable supplies, The difference between taxable, exempt and zero rated supplies, The requirements for registration, How to determine the value and time of a supply, The basics of the GST adjustment rules, The requirements of a tax invoice, The GST accounting methods and periods</p> <p>Complexities - Highlights... How many property transactions is a taxable activity?, Agency and nomination, Second hand goods, Time of supply in property transactions, Court Awards, Damages and Settlements, Renting out a holiday home, Asset leasing, Zero rating of land sales, E-Commerce, Cancelling GST registration</p>		 	✓	✓					✓	
TRANSACTIONING WITH ASSOCIATES	This 2 part webinar series will consider common scenarios involving transactions between associated persons and how tax legislation, first establishes whether two persons are associated and secondly, seeks to limit their ability to manipulate the transaction to achieve a favourable tax outcome.	2016		✓	✓	\$295 for Individual or \$690 per connection	3 Hours			✓	✓
DEATH & TAXES	<p>This course will include practical case studies to highlight the taxation issues that can arise when an individual dies, including:</p> <ul style="list-style-type: none"> • How the Income Tax Act 2007 deals with the asset transfers that occur on death. • The GST issues that may arise on a registered person's death. • The tax implications of an individual's death for a sole trader, partnership, look-through company, qualifying company, standard company, and trust. • Planning tips around structuring client's affairs so their death does not leave unwelcome tax issues for their family. 	2015		✓	✓	\$295 per user	3 hours	Recording	Recording	✓	✗
DEBT & EQUITY TAX ISSUES	Looks at the Tax Treatment Of Debt Instruments, Property Transactions Debt Parking, Forgiveness Of Debt, Bad Debts, Convertible Notes, Tax Treatment Of Equity Instruments, Dividends	2015		✓	✓	\$295 per user	4 hours		Webinar	✓	✗
EMPLOYER TAX ISSUES	This course will review a variety of tax issues facing employers, including a review of: • The FBT regime • The Entertainment rules • The tax treatment of allowances • The tax treatment of a variety of payments to employees • Whether a worker is an employee or a contractor	2015/ 16		✓	✓	\$620 per connection or \$295 per person	3.00 hour over 3 sessions		Webinar	✓	✓
FAMILY OWNED COMPANIES	Covers a range of practical income tax and GST issues facing New Zealand companies where the shareholder/s own and run the business (not including LTCs).	2015		👍	✓	\$295 per person (2016)	3.45 Hours		Webinar	✓	✓









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FUNDAMENTALS OF TAX ON FOREIGN INVESTMENTS	With the Inland Revenue Department focusing on overseas transactions, it is more important than ever to understand the rules and the practical ways to deal with them. This course will include practical case studies covering: •Foreign Investment Fund Regime •Foreign Superannuation withdrawals. •Controlled Foreign Company Regime	2015		✓	✓	\$207 per part or \$345 for series	1.25 hours per part or 2.5 hours for series		Webinar	✓	✓
TAX AND ACCOUNTING COMPLIANCE FOR LIMITED PARTNERSHIPS	LPS have been a business structure choice since 2008, and whilst uptake was slow they are now a popular choice of business structure, particularly for equity investments into property and farming. What has become evident recently is that there is confusion as to the correct accounting and income tax treatment of the LP, and the limited partners which could result in un-intended consequences arising, particularly if the LP was to get into financial difficulty.	2015		✗	✗	\$230 per connection	75 mins			✗	✓
TAX FAQS 2015	Tax FAQs 2015 will consider the answers to some of the most frequently asked questions received by the CCH/TEO Question and Answer Service during 2015 in a fun and interactive environment.	2015		✓	✓	265 per user or \$600 per connection	3 hours		Webinar	✓	✓
TAXING STRUCTURES	The course will cover: • Structuring loans to obtain effective interest deductions. • Options for utilising imputation credits prior to shareholding changes. • Benefits and disadvantages of holding companies and other entities. • Managing balance sheet equity. • Relationship property settlements. • Effectively transferring assets between group entities. • Accessing tax losses. • Companies and shareholder transactions.	2015		✓	✓	\$295 per user	3 hours	Recording	Recording	✓	✗
TAX UPDATE 2015	Looks at the latest tax legislation changes during 2014.	2015		✓	✓	\$155 per person or \$300 per connection	1.5 hours		Webinar	✓	✓
UNUSUAL GST SCENARIOS	Focusing on questions that are commonly asked by practitioners, this course will have a real life application to your practice. In summary, the information/topics we will discuss are as follows: Key aspects of GST, Taxable activity, Change of use, Mixed use assets, Pre-GST assets, Zero-rating	2015		✓	✓	\$295 per user	3 hours		Webinar	✓	✓

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YOUR RURAL TAX ISSUES... EXPLAINED	The course will focus on topics where questions and difficulty often arises, including the following: - Farm Purchases - Subdivision of farm land - GST change of use - Treatment of mixed use assets (aircraft / helicopters) - Sale of livestock between associated persons - Commencing a Bloodstock breeding business - Common issues for horticulture, viticulture and fishing businesses.	2015		✓	✓	\$295 per user	3 hours	Recording	Recording	✓	✗
CHARITIES AND NON PROFIT ENTITIES	This course book covers charities – income tax, Non-profit bodies – income tax and Financial reporting requirements and governance	2014		✓	✓	\$200 per user	3 hours	Recording	Recording	✓	✗
LTCS, LIMITED PARTNERSHIPS AND PARTNERSHIPS	This 2 part webinar series looks at the general rules, differences, issues and opportunities in these structures	2014		👍	✓	\$200 per seat \$400 per connection	3 hours		Webinar	✓	✓
LEGAL ROUND UP	Covers:- employing the staff, how to terminate a contract, topical issues for body corporates and unit title, recovery of debt, fundamental legal considerations when buying and selling a business, legal issues arising out of mental incapacity, advising a prospective franchisee, capital raising for start-ups and owner operated businesses	2014		👍	✓	\$200 per user	3 hours	Recording	Recording	✓	✗
MANAGING FAMILY TRUSTS	Key learnings and material will include:- • How to assess the "need" for a Trust structure and the risks/downsides that accompany such • Clear understanding of the workings of Trusts, including key focus areas when establishing them • Understanding what is different for Trusts compared to other structures/entities from a tax perspective • Plus what is peculiar to Trusts from an accounting perspective, including dealing with "deemed income" and differences between accounting/tax income • As a potential Trustee, we will cover what you need to know, need to do or need to manage before and after your appointment? • We will discuss where are Trusts vulnerable, and what lessons can we learn from others' misfortune?	2014		✓	✓	\$325 per user	4 hours	Recording	Recording	✓	✗
PRIMARY SECTOR TAX ISSUES	This course will guide participants through common and complex primary sector tax issues.	2014		✓	✓	\$200 per user	3 hours	Recording	Recording	✓	✗

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RESIDENCY AND IMMIGRATION	This 2 part webinar series covers developments around who is New Zealand tax resident, Tax treaties: what they do, and what they don't do, Common tax misconceptions on the part of migrants to New Zealand: what to be looking out for & Tax residency of individuals and the effect on trusts and companies they may have relationships with.	2014		☺	✓	\$200 per seat \$400 per connection	3 hours		Webinar	✓	✓
TAX COMPLIANCE SERIES	This 4 part webinar series covers Key tax concepts of income and expenditure, Review of the tax depreciation regime, Review of the provisional tax rules, Review of the FBT regime Fundamentals of GST	2014		✓	✓	\$300 per seat \$600 per connection	5 hours		Webinar	✓	✓
TAX ON LAND AND BUILDINGS	This course will cover all the critical tax issues and common questions in relation to land and property transactions	2014		✓	✓	\$200 per user	3 hours	Recording	Recording	✓	✗
TAX ON OFFSHORE INVESTMENTS	Includes practical case studies covering proposed Foreign Superannuation Legislation, Foreign Investment Fund Regime and the CFC Regime.	2014		✓	✓					✓	✗
TAX UPDATE 2014	Looks at the latest tax legislation changes during 2013.	2014		☺	✓	\$135 per seat \$270 per connection	1.5 hours			✓	✓
TOP TAX QUESTIONS OF 2014.... ANSWERED	Looks at common issues that have come up over the past year and how to deal with them	2014		✓	✓					✓	✗
WORKING FOR FAMILIES TAX CREDIT AND STUDENT ALLOWANCES	Includes practical case studies covering Working for Families Tax Credit and Student Allowances. Part 1 reviews WFF tax credits. Part 2 reviews the definition of family scheme income for WFF & the definition of parental income for student allowances.	2014		✓	✓	\$225 per person or \$650 per connection	2.5 hours over 2 webinars		Webinar	✓	✓

☺ We do not hold hard copy stock of these items, however we are happy to print and bind a copy for you on request for no additional charge.