



























## Full list of materials available in VIP Membership area

List current as at 16 May 2012

Title	Description	Year	Webinar	Course Material	Contents (if appl.)
<b>Avoidance</b>	Tax Special Interest Group – Examine the line between tax planning and tax avoidance	2012	✓		
<b>Curbing Workplace Bullying &amp; Harassment</b>	Employment Law Series – Find out how to deal with workplace bullying and harassment in the workplace. Avoid any health and safety penalties or personal grievance claims that can arise from bullying and harassment allegations.	2012	✓		
<b>Engaging the right kind of employee</b>	Employment Law Series – Choose the right employment relationship from the outset to avoid holiday pay and personal grievance issues.	2012	✓		
<b>Factoring Farming into Employment Law</b>	Employment Law Series – Find out what you need to know when employing staff in a farming environment to make it easy right from the start.	2012	✓		
<b>FIFs Update &amp; Refresher</b>	Investment Tax Issues Series – This webinar covers the rules, options to consider, and things to be aware of	2012	✓		
<b>Inbound/Migrating Tax Issues</b>	Investment Tax Issues Series – This webinar will help with mainly NZ non-resident tax issues and areas such as transitional residency, permanent residency, permanent establishment issues, DTA impacts, source rules, trust issues and structuring options	2012	✓		
<b>Investigating Staff Misconduct &amp; Fraud (Employment Law Series)</b>	Employment Law Series – Reduce the risk of personal grievance by finding out how to investigate misconduct	2012	✓		
<b>Look Through Companies</b>	Forget the theory of what you may have learnt about LTC's – it's time you understand the practical reality. Find out about the possibilities and pitfalls with properly structuring affairs for you and your clients	2012		✓	
<b>Look Through Companies</b>	This course covers the possibilities and pitfalls of Look Through Companies	2012		✓	
<b>Managing Staff Social Networking</b>	Employment Law Series - Social networking like Facebook has changed the face of communication, business reputation and productivity. Curb employees from divulging confidential information about your business or making disparaging comments on Facebook. Find out how you can protect your business against legal pitfalls.	2012	✓		
<b>Managing the Cost of Sick Leave</b>	Get it right from the outset by protecting yourself pre-employment. Find out your legal obligations with sick leave, and your employees' obligations.	2012	✓		
<b>Protecting your business from unfair competition</b>	Employment Law Series - Protect your clients, staff and information by preventing unfair competition through contracts and courts. Understand the tools employers can use to protect their business before relationships go sour. Recognise how employment law helps prevent and fix damage.	2012	✓		

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<b>Sale and Purchase of Employer's Business</b>	Employment Law Series -Practical employment law information to guide your clients purchasing or selling a business. Consider transferring employees, paying redundancy, employee benefits and disclosure of information.	2012	✓		
<b>Shareholder Salaries &amp; Dividends</b>	Tax Special Interest Group – Bonus Salaries, effects of tax avoidance, dividend issues, tax on dividends, LTCs and salaries/dividends, excessive remuneration, attributed income	2012	✓		
<b>Tax Update 2012</b>	This course covers the tax changes occurring in the 2011/12 tax year.	2012	✓	✓	
<b>Year-end Tax Planning</b>	This webinar is designed to help manage year-end tax planning	2012	✓		
<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.	2011	✓	✓	
<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.	2011	✓	✓	
<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.	2011	✓		
<b>Depreciation</b>	What is depreciation? What does it apply to? How is it calculated? How is it recorded in accounts? (School of Tax)	2011	✓		
<b>FBT/GST</b>	This webinar covers GST Apportionment Rules, GST & Land Transactions and FBT	2011	✓		
<b>FIFs</b>	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. (School of Tax)	2011	✓		
<b>Financial Arrangements</b>	Without proper understanding, financial arrangement can arise from common situations and (if ignored) lead to serious implications for practitioners/taxpayers. (School of Tax)	2011	✓		
<b>Fringe Benefits part 1</b>	What is it? Rates, benefits, value vs cost, complete return (School of Tax)	2011	✓		
<b>Fringe Benefits part 2</b>	Motor vehicles, work related vehicles, low interest loans (School of Tax)	2011	✓		
<b>GST Part 1</b>	What is GST? How is it calculated, how is it returned? (School of Tax)	2011	✓		
<b>GST Part 2</b>	Who registers for GST? What is taxable? How are going concerns treated? GST Apportionment rules (School of Tax)	2011	✓		
<b>Land Sales</b>	Land transaction provisions, related land issues and fishhooks to watch out for. Relevant association provisions are summarised too. (School of Tax)	2011	✓		
<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.	2011	✓	✓	
<b>LTCs</b>	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 (School of Tax)	2011	✓		

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<b>Provisional Tax and RWT</b>	What is it, dates, how it works, applications for interest & dividends (School of Tax)	2011	✓		
<b>Repairs and Maintenance</b>	This course seeks to help distinguish whether an item of expenditure is for repairs and maintenance or a capital improvement.	2011	✓	✓	
<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	2011	✓	✓	
<b>Shareholder continuity – losses and imputation credits</b>	Continuity rules, commonality rules (School of Tax)	2011	✓		
<b>Shareholder Salaries and Dividends</b>	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. (School of Tax)	2011	✓		
<b>Sole traders, individuals, partnerships &amp; companies</b>	Tax rates, PAYE, contractors, losses, returns, tax rates, imputation credit, dividends (School of Tax)	2011	✓		
<b>Tax Avoidance</b>	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. (School of Tax)	2011	✓		
<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.	2011	✓	✓	
<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 course.	2011		✓	
<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.	2011	✓	✓	
<b>Top Tax Issues</b>	This course covers current issues ranging from problems with zero rating of land transactions and change of use adjustments under the new GST rules, to the impact of Penny & Hooper and lots in between...	2011		✓	
<b>Trading Stock</b>	What is trading stock? How is it valued? How is it treated? (School of Tax)	2011	✓		
<b>Trusts</b>	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 (School of Tax)	2011	✓		
<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	2011	✓		

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<b>Trusts Under Siege</b>	This course covers numerous trust developments you need to be aware of and practical advice on how to meet your obligations when giving advice or managing and administering trusts/estates for clients	2011	✓	✓	
<b>Farm Accounting</b>	David Russell (farm accounting guru) covers various aspects of rural sector accounting, taxation and business advice which demands special attention.	2010		✓	
<b>FIFs &amp; CFCs</b>	This material guides you through the FIF regime, from working out whether the rules apply, to completing the calculations.	2010		✓	
<b>Land Transactions for the Modern Era</b>	Understand how and when land sales are taxed, and learn how new rules for Associated Persons apply.	2010		✓	
<b>Tax Issues for Rental Properties</b>	The Government's Budget will have an impact on rental properties during the next 12 months as various tax changes kick in, starting 1 October with the GST rate increase and the removal of tax depreciation on buildings next year.	2010		✓	
<b>Associated Persons</b>	A full understanding of recent associated persons rules is critical to making sound business decisions or providing good advice. Ideally suited to those at intermediate to senior level within accounting or legal firms.	2009		✓	
<b>Limited Partnerships</b>	Practitioners have initially dismissed this fairly new business structure, but this course paper illustrates where it can be a viable option for clients. This course paper may might just change your mindset about using this business structure a lot more	2009		✓	
<b>Property (Relationships) Act</b>	Focussing on the effect of relationship property law on asset and liability structuring and management, with particular reference to discretionary family trusts, small to medium sized businesses and professional practices.	2009		✓	
<b>Tax Losses</b>	Are you due a tax deduction? Can I claim a loss on my investment in a failed finance company? Get the answer to these and other tax losses questions with this paper.	2009		✓	
<b>Trusts &amp; Estates</b>	Designed for those who deal with trusts i.e. accountants, lawyers, professional trustees etc. This course paper condenses relevant trust cases and law in to one handy training resource. Plus gain invaluable trust advice and tips.	2009		✓	
<b>ACC Essentials</b>	Get an essential understanding of ACC with this invaluable course paper which covers tips, traps and pitfalls for ACC for the unwary. TEO have worked closely with the ACC to put this paper together. Ideal for those who deal with ACC matters or a refresher	2008		✓	
<b>Trustees Guide</b>	This course paper is an excellent guide for anyone who is a trustee or considering contemplating to be a trustee. You will find included useful checklists, tips and handy templates to apply straight away.	2008		✓	
<b>Family Trust Accounting</b>	Covers family trust taxation, non-financial records, administration and management of family trusts and relevant case law.	2007		✓	