

# 2

REGISTRATION  
OPTIONS

FACE TO FACE  
OR ONLINE

# 1<sup>ST</sup> ANNUAL DEATH AND TAXES CONFERENCE

Following the CGT Trail: What Really Happens to Assets After Death

Death and the Small Business CGT Concessions: Keeping the Benefits Alive

What Happens When the Key Person Dies in a Trust, Company or Partnership

Tax Risks When Control of a Trust Changes Hands

How Safe Are Testamentary Trust Tax Benefits?

The Death of a Trust: Vesting, Wind-Up and the Final Tax Reckoning

Related Party Loans After Death: The Hidden Tax Traps

Navigating Tax and Estate Planning for the Family Residence

When Estate Plans Go Pear-Shaped: Managing the Tax Fallout

The Executor's Tax Toolbox: Managing Compliance from Death to Distribution

A Two-day Conference

**Thursday 7 and Friday 8 May 2026**

Sofitel Gold Coast or Online



Your Trusted CPD Partner for more than 50 Years

# DAY 1: THURSDAY 7 MAY 2026

**CHAIR: PAIGE EDWARDS, PARTNER,  
HOPGOODGANIM LAWYERS,  
BRISBANE, QLD**

**MORNING THEME: PASSING WEALTH,  
PRESERVING VALUE**

**9.00 - 9.15am**

**Introduction and welcome**

**9.15 - 10.00am**

## **Session 1: Following the CGT Trail: What Really Happens to Assets After Death**

When a person dies, their tax obligations don't disappear — they evolve. The journey from ownership to estate to beneficiary is littered with CGT complexities, especially when real estate, shares or trusts are involved. This practical session maps the tax trail from death through to distribution, including:

- Applying section 128 ITAA 1997 when assets pass to the estate or beneficiaries
- Establishing inherited cost bases and maintaining accurate records
- Distinguishing between when an asset “passes” versus when it is sold — and why it matters
- CGT implications for testamentary trusts and non-resident beneficiaries
- Land tax and stamp duty consequences when estate assets involve property
- Worked examples using real estate and listed shares

*Speaker: Angela Cornford-Scott, Director, Cornford-Scott Lawyers, Brisbane*

**10.00 - 10.10am Panel Comments and Questions**

**10.10 - 10.55am**

## **Session 2: Death and the Small Business CGT Concessions: Keeping the Benefits Alive**

The small business CGT concessions remain among the most generous tax breaks available, but what happens when the taxpayer dies? Building on the foundational CGT rules covered in Session 1, this session focuses exclusively on how executors and beneficiaries can still access, or preserve, these benefits post-death. This session explores how executors and beneficiaries can still access, or preserve, these benefits post-death. Using practical examples, this session covers:

- Accessing the 15-year and retirement exemptions after death (assuming general CGT passing rules have been satisfied)
- Whether business cessation affects active-asset tests
- Managing timing rules and ATO discretion on inherited business assets
- When pre-death restructures improve post-death eligibility
- Triggering concessions through the will for optimal outcomes

*Speaker: Linda Tapiolas, Partner, Cooper Grace Ward, Brisbane*

**10.55 - 11.05am Panel Comments and Questions**

**11.05 - 11.30am Networking Break and Morning Tea**

**11.30am - 12.15pm**

## **Session 3: Death Across Entities: What Happens When the Key Person Dies in a Trust, Company SMSF or Partnership**

When a controlling mind of a private structure dies, the ripple effects can disrupt control, compliance and cash flow. This session examines continuity, governance and tax consequences when the key person in an entity group passes away. It covers:

- Succession of directors, shareholders, partners, appointors and SMSF trustees / directors
- The impact of death on Division 7A loans, unpaid present entitlements and related party SMSF arrangements
- Maintaining SMSF compliance status and decision making continuity
- Managing interim profits, valuations and distributions mid-year
- Governance checklists to protect ongoing business operations
- Practical examples

*Speaker: Laura Hanrahan, Partner, Hall & Wilcox, Brisbane*

**12.15 - 12.25pm Panel Comments and Questions**

**12.25 - 1.25pm Luncheon**

# DAY 1: THURSDAY 7 MAY 2026

## AFTERNOON THEME: TRUSTS, CONTROL AND ANTI-AVOIDANCE

1.25 - 2.10pm

### Session 4: Passing the Baton: Tax Risks When Control of a Trust Changes Hands

The death of a family leader can trigger more than emotional upheaval, it can change the control of a trust and create unexpected tax events. This session examines how control transitions can reshape tax and duty outcomes. It covers:

- Planning for trustee, director and appointor succession
- Using the will to manage future control appointments
- Family-trust-election and loss-continuity implications
- When changes trigger landholder duty or resettlement risk
- Managing non-resident successors and cross-border complications
- Worked examples

*Speaker: Patrick Ellwood, Director, Clover Law, Brisbane, Qld*

2.10 - 2.20pm Panel Comments and Questions

2.20 - 3.05pm

### Session 5: Section 100A Meets the Will: How Safe Are Testamentary Trust Tax Benefits?

Section 100A is now one of the ATO's sharpest tools against perceived avoidance. When testamentary trusts are used to distribute income to minors or other beneficiaries, do those arrangements still hold up? This session explores the intersection of 100A and the modern estate plan.

This session covers:

- How section 100A interacts with testamentary trust distributions
- Timing delays and unpaid present entitlements to minors
- When "ordinary family dealings" still fall within ATO scrutiny
- Interest arrangements and trustee documentation safeguards
- Managing risks in blended or inter-generational beneficiary groups
- Practical examples

*Speaker: Kimberley Martin, Director, WMM Law, Hobart, Tas*

3.05 - 3.15pm Panel Comments and Questions

3.15 - 3.35pm Networking Break and Afternoon Tea

3.35 - 4.20pm

### Session 6: The Death of a Trust: Vesting, Wind-Up and the Final Tax Reckoning

Even trusts die, and their end can trigger major tax events. This session dissects what happens when a trust vests, winds up or transitions into a new structure, and how to manage the consequences. This session covers:

- CGT events E5 and E6 — timing and cost-base resets
- Treatment of franking credits and tax elections on wind-up
- Duty and landholder consequences of trust termination
- Using testamentary trusts to replace expiring family trusts
- Record-keeping and compliance wrap-up at the end of a trust's life
- Worked examples

*Speaker: Matthew Burgess, Director, View Legal, Brisbane*

4.20 - 4.30pm Panel Comments and Questions

# DAY 2: FRIDAY 8 MAY 2026

**CHAIR: SCOTT WHITLA, PARTNER,  
MCCULLOUGH ROBERTSON  
LAWYERS, BRISBANE, QLD**

**THEME: ADMINISTERING THE TAXABLE  
ESTATE**

**9.00 - 9.05am**

**Introduction and welcome**

**9.05 - 9.50am**

**Session 7: Related Party Loans After Death: The Hidden Tax Traps**

Division 7A loans, UPEs and other related-party debts rarely die neatly with the borrower. This session highlights the estate administration headaches caused by inter-entity loans, and how to resolve them tax-effectively. It covers:

- Division 7A loan treatment when borrower or lender dies
- CGT implications of forgiving debts or unpaid entitlements
- Applying the commercial-debt-forgiveness rules to estates
- The tax impact of asset revaluations or loan offsets
- Strategies for pre-death and post-death loan tidy-ups, using practical examples

*Speaker: Arthur G. Athanasiou, AccS(Tax), Principal - AGA Legal, Melbourne, Vic.*

**9.50 - 10.00am Panel Comments and Questions**

**10.00 - 10.45am**

**Session 8: Home Truths: Navigating Tax and Estate Planning for the Family Residence**

The family home often carries more emotion than any other asset, and more complexity. This session explores CGT, land-tax and estate-planning strategies to preserve its value and avoid unnecessary tax. This session covers:

- How ownership structure affects post-death tax outcomes
- Applying the main-residence exemption under the ATO's safe-harbour rules
- Two hectares and two years — understanding the key CGT limits
- Planning life interests and rights-to-reside for blended families
- State and territory variations in land-tax and duty treatment
- Worked examples

*Speaker: Craig Spink, Director, Spink Legal, Aspley, Qld*

**10.45 - 10.55am Panel Comments and Questions**

**10.55 - 11.15am Networking Break and Morning Tea**

**11.15 - 12.00pm**

**Session 9: When Estate Plans Go Pear-Shaped: Managing the Tax Fallout**

Even the best-drafted plans can unravel. When disputes arise and settlements are reached, tax consequences follow. This session reveals how to manage the fiscal damage when the estate plan doesn't go as planned. It covers:

- CGT treatment of deeds of family arrangement
- The tax impact of family-provision orders and court settlements
- When section 128-20 rollovers do and don't apply
- Handling super and trust assets in contested estates
- Drafting strategies to anticipate future tax disputes
- Worked examples

*Speaker: Nathan Yii, Principal Lawyer, Chartered Tax Advisor and SMSF Specialist Advisor - Nathan Yii Lawyers, Melbourne, Vic*

**12.00pm - 12.10pm Panel Comments and Questions**

**12.10 - 12.55pm**

**Session 10: The Executor's Tax Toolbox: Managing Compliance from Death to Distribution**

Acting as executor now demands as much tax knowledge as legal insight. This practical close-out session maps every key obligation from date of death to final distribution, helping advisers manage estates confidently and efficiently. This session covers:

- Lodging the deceased's final and estate tax returns correctly
- Applying two-year and six-year timing rules for CGT relief
- Withholding and reporting for non-resident beneficiaries
- Sequencing income and capital distributions for best outcomes
- Practical checklists and templates for compliant estate administration

*Speaker: Lauren Howes, Special Counsel, AccS(Wills&Estates), Turner Freeman Lawyers – Wollongong, NSW*

**12.55 - 1.05pm Panel Comments and Questions**

**1.05pm Conference Close**

# GENERAL INFORMATION

---

## Conference Registration Fee

---

The registration fee includes attendance at the conference and conference papers. Refreshment breaks on both conference days, and lunch on day 1 are included for delegates attending the face to face event.

## Conference Papers

---

TEN will not provide printed copies of the conference papers or Powerpoints. Access to the papers & Powerpoints will be available online to all delegates in the lead-up to the conference (as they become available).

## CPD

---

**Lawyers:** 9 CPD units/points (substantive law).

**Accountants:** 9 CPD hours.

## CPD Certificate

---

All delegates attending the conference will receive a CPD Certificate confirming attendance.

## The Conference Venue

---

**Sofitel, Gold Coast**

81 Surf Parade

## Discount Delegate Accommodation at Sofitel

---

Delegates will receive 10% off the best available rate and an additional 5% if you sign up to become an ALL member, you can book accommodation via the link below.

Sofitel, Gold Coast

## Travelling to the Conference Venue

---

Delegates are advised to make their own travel arrangements.

## Conference Dress

---

Smart casual attire is suitable (note: the temperature in the conference rooms can vary depending on where you are sitting. Short sleeves/summer tops are generally OK, but it is advisable that you bring a jacket/long sleeved top just in case you need it).

# TERMS AND CONDITIONS

1. In these terms,
  - a. "TEN" means Television Education Network Pty Ltd
  - b. "you" means the person who has registered to attend or the person or persons who attend[s] the conference (if different from the person registered)
  - c. "conference" means the live face to face or live or recorded online educational event or which you have registered (by whatever name called and includes conferences, masterclasses, webinars and webinar series).
  - d. "live conference" means a conference other than a recorded conference.
  - e. "recorded conference" means a recording of a presentation or a series of presentations which you can view at a time of your choosing
  - f. "online" in relation to a conference means a conference you attend by viewing the conference over the Internet
  - g. "face to face" in relation to a conference means a conference held in an external venue where you view the conference in the conference room

## General – all conferences

2. TEN may change the program for a live conference as described in the brochure you have downloaded or in the TEN website without notice to you in any manner and at any time.
3. The information and opinions of presenters at the conference are not necessarily those of TEN and are in the nature of general information and not professional advice and you rely on these at their own risk. TEN is not responsible for the accuracy of the information or the correctness of the opinions offered by presenters at the conference.
4. TEN is not responsible for any financial or other losses incurred by you or for injury or damage to persons or property which occur at or in connection with the conference.

## Copyright

5. The copyright in materials prepared by presenters at a conference and made available to you by TEN is and remains the property of each presenter.
6. You are entitled to use those materials for private study and research only.
7. The copyright in the live stream and in any recording of a conference offered online is the property of TEN.
8. You are entitled to watch a conference for private study and research only.

## Conference cancellation by TEN – all conferences

12. TEN reserves the right to cancel a conference for any reason.
13. If TEN cancels the conference, you will be entitled either to a refund of the registration fee you have paid or to a credit equal to that fee which you can use to purchase another TEN product within 12 months of the first day of the cancelled conference.

## Cancellation by You – all conferences

14. Refunds for registration cancellation by you other than under Clause 6(b):
  - a. If notice of cancellation is actually received by TEN more than 10 days before the first day on which the conference is to be held, 85% of the registration fee you have paid
  - b. Otherwise, no refund.

## Governing Law – all conferences

15. The agreement between TEN and you is governed by the laws in force in the State of Victoria and the courts and tribunals of that State have sole jurisdiction to determine disputes arising in relation to it.

