


Trusts Intensive

 4-5 Jun 2026

 CPD 8

The Tax Institute gratefully acknowledges the generous assistance of members of the Organising Committee:

Greg Judd, ATI, Arnold Bloch Leibler, Chair, Trusts Intensive Organising Committee

Edward Hennebry, FTI, Sladen Legal

Matthew McKee, FTI, Brown Wright Stein

Kim Reynolds, CTA, Vincents

Laura Spencer, ATI, KHQ Lawyers

Alex Whitney, CTA, West Garbutt





Welcome

This year's Organising Committee are excited to bring you the 2026 Trusts Intensive.

Running over two days from 4-5 June 2026, this online intensive will feature expert presenters who will help you navigate practical issues when dealing with Trusts in 2026, including:

- FTE's to Franking – The tricky terrain of Discretionary Trusts
- Lost in trust losses
- Trusts under pressure – Div 7A UPE traps, EA pitfalls & the sleeper risks
- The Trust Distribution playbook
- Intergenerational Wealth Transfers through Trusts
- Trust integrity
- Income Tax and Trusts

A special thank you to our speakers and committee for their commitment and effort in putting together this fantastic program.

We look forward to seeing you all at the upcoming event!



Greg Judd, ATI, Arnold Bloch Leibler
Chair, Intensive Organising Committee

Early bird pricing offer
Register on or before Friday, 8 May to save!

Technical program

Day 1 Thursday, 4 June 2026

Time *AEST	Session
10:25-10:30am	Welcome and opening address
10:30-11:30am	<p>Session 1: FTEs to Franking - The tricky terrain of Discretionary Trusts Speaker: Natalie Cameron, CTA, Elda Legal</p> <p>The ATO has continued its focus on family discretionary trusts, with a noticeably increased attention on issues such as Family Trust Elections (FTEs), family trust distribution tax, and the availability of franking credits on franked distributions that pass through a trust.</p> <p>This session explains the potential pitfalls for taxpayers associated with these issues, including:</p> <ul style="list-style-type: none">• The increasing difficulty of navigating the FTE regime when the second or third generation take over an existing family group• How taxpayers may inadvertently be distributing outside their family group• The ATO's recent activity audit activity in relation to franking credits passing through discretionary trusts; and• How tax advisors need to be approaching the end of year distributions with the above issues in mind
11:30am-12:30pm	<p>Session 2: Lost in Trust Losses - FTE jitters and the 'Schedule 2F' tripwires Speaker: Matthew McKee, FTI, Brown Wright Stein</p> <p>In light of the increased ATO focus on Family Trust Elections (FTE), trustees and their tax advisers are increasingly weighing up whether to make an FTE.</p> <p>This session steps through what that decision practically changes for Trust Losses and how to keep access to trust losses without creating new exposure elsewhere.</p> <ul style="list-style-type: none">• So an FTE is in force and why most trust loss tests fall away, but the income injection test remains the key danger area• What if no FTE is made and how do you navigate the "full suite" of trust loss tests• Distribution patterns in practice - How year-to-year distribution behaviour can impact on the ability to access trust losses in the future; and• How control and governance changes can be fatal.
12:30-1:00pm	Delegate break



Technical program

Day 1 Thursday, 4 June 2026 continued

Time *AEST	Session
1:00–2:00pm	<p>Session 3: Trusts under pressure – Div 7A UPE traps, EA pitfalls & the sleeper risks Speaker: Tracey Dunn, EY</p> <p>Division 7A risk in trust structures rarely presents as a clean “loan to a shareholder”. It’s usually sitting in the gaps between trust resolutions, UPEs, loan accounts, interposed entities and year-end “tidy ups”.</p> <p>This session focuses on the high-risk areas and a practical proofing approach you can apply each compliance season, including:</p> <ul style="list-style-type: none">• Where Div 7A can bite in a trust structure – UPEs, trustee-to-company movements, on-lending, and “who is the target entity?” through interposed entities• Subdivision EA and the distinction between UPE vs loan, and when trustee payments/loans/debt forgiveness can trigger a deemed dividend outcome• Where payments and loans are made through interposed entities and the things advisers miss when applying <i>s109T</i>• So the client wants to “refresh” their Division 7A loan, how <i>s109R</i> can cause a significant tax impact (when repayments aren’t counted the way you expect)• What trustees and their advisers need to get better at, such as recording UPE’s v loans, set-offs and reorganisations, journal entries, and other risk flags to be identified before signing off• The <i>Bendel</i> decision and what does this means for advisers and why Subdivision EA analysis becomes front-of-mind again; and• How to avoid accidental deemed dividend outcomes when “cleaning up” a balance sheet.
2:00–3:00pm	<p>Session 4: The Trust Distribution playbook – A practical case study Speaker: Mark West, CTA, West Garbutt</p> <p>A practical walk-through of the decisions and tax mechanics that sit behind “just do the trust distribution”, using a prior-year fact pattern that can get complicated by current-year activities (sale of assets, dividends received, and changed beneficiary tax profiles).</p> <p>This case study will demonstrate:</p> <ul style="list-style-type: none">• How to think about distributions and what is it we’re actually trying to distribute (and why the deed definition matters)• What are the distributions to be made? Are we talking about income or capital? The practical sequencing to consider when you’ve got ordinary income, capital gains, and franked distributions• Making beneficiaries “specifically entitled” to capital gains and franked distributions and where advisers commonly get things wrong• How <i>Division 6E</i> interacts with <i>Subdivision 115-C/207-B</i>• Capital gains streaming realities – the impact of concessions, the “rateable reduction”, and why the taxable gain outcome can differ from the economic gain you think you’re allocating• What happens where distributions are made through the year – Interim distributions, the timing of present entitlement, and what can (and can’t) be “fixed” at 30 June when the facts change late; and• Deed and beneficiary class traps – Who is eligible, deed restrictions, and “default beneficiary” consequences when the intended beneficiary can’t receive what you’re trying to allocate.

Technical program

Day 2 Friday, 5 June 2026

Time *AEST	Session
10:30-11:30am	<p>Session 5: Where the trust really becomes the determining factor of a tax outcome Speaker: Linda Tapiolas, CTA, Cooper Grace Ward</p> <p>What happens when the taxpayer's trust causes surprise? This session will take attendees through a case study considering:</p> <ul style="list-style-type: none">• Situations where a purported changes of trustee or distributions are found to be invalid• Mismatches between trust law income and taxable income• Resettlement• The streaming of capital gains and franked dividends; and• The trustee's right of indemnity in the context of making beneficiaries absolutely entitled to trust property.
11:30am-12:30pm	<p>Session 6: Intergenerational Wealth Transfers through trusts Speakers: Lisa Monaco, Birchstone Legal, Daniel Taborsky, CTA, Birchstone Legal</p> <p>Intergenerational transfers of wealth held through trusts are attracting increased scrutiny as families and advisers grapple with tax complexity, duty exposure and a growing risk of disputes. This session provides a practical overview of the key issues that arise when wealth that has been accumulated in a trust passes to the next generation, including structural tensions between family groups, technical risks associated with trust changes and the expanding cross-border dimension of succession.</p> <p>Key topics include:</p> <ul style="list-style-type: none">• Managing competing interests and the evolving "war of the trusts" dynamic• Stamp duty risks, resettlements and trust splitting strategies• Estate disputes involving trust assets and the increasing litigation overlay; and• Cross-border succession issues and practical risk areas arising under <i>s99B</i>.
12:30-1:00pm	Delegate break

Technical program

Day 2 Friday, 5 June 2026 continued

Time *AEST	Session
1:00 – 2:00pm	<p>Session 7: Trust integrity Speaker: Dr Philip Bender, CTA, Victorian Bar</p> <p>Courts continue to consider the application of tax general anti avoidance rules (GAAR) to trusts and it's apparent that a clear objectively assessed dominant purpose linked to tax avoidance needs to exist, not merely a tax benefit. Where is the line?</p> <p>This session will provide some practical examples, drawing from recent cases such as the trust distributions in Minerva, the debt pushdown in Mylan, the restructure of share capital and loan reductions in Hicks and the sale of shares and use of capital losses in Merchant.</p>
2:00 – 3:00pm	<p>Session 8: Income tax and trusts – Practitioner insights Panelists: Menike Bandara, Australian Taxation Office, Nicholas Bell, Australian Taxation Office</p> <p>Join our experts as they discuss the issues coming across their desk and the key income tax risk areas attracting scrutiny. The presenters will discuss the behaviours, structures and technical positions that are giving rise to review as seen in practice and provide delegates with guidance on how advisers and trustees can better manage risk and demonstrate defensible outcomes.</p>



Presenters

Nicholas Bell started his career in the Australian Taxation Office (ATO) in 2007, working his way through various income tax roles, primarily focussed on privately owned and wealthy groups population and their advisers. Since 2017, Nicholas has held senior leadership positions in Compliance, Risk & Strategy, and Project Management within the Private Wealth (PW) business line in the Tax Avoidance Taskforce Trusts Program (Trusts Program). In his current role as Acting Assistant Commissioner, Nicholas has national responsibility for the Trusts Program Risk & Strategy, Engagement & Assurance teams, and the delivery and implementation of Modernisation of Tax Administration Systems (MTAS) project across the ATO. In addition, he leads the Property and Construction Risk & Strategy team.

Dr Philip Bender, ATI, is a barrister at the Victorian Bar. He is the author of *Bender's Australian Stamp Duties*, published by the Tax Institute. He acts in Federal and State taxation, superannuation, and trusts and estates matters for taxpayers and revenue authorities. In the trusts area, he has acted in many taxation disputes involving trusts issues, and has acted in many trusts matters involving, amongst other topics, trust deed and will interpretation, alleged breaches of trust; trustee removal applications; judicial advice; charitable trusts; and superannuation death benefits disputes.

Natalie Cameron, CTA, is an accomplished lawyer and Chartered Tax Adviser with eight years of expertise in taxation and private advisory services tailored for small business owners and high-net-worth individuals. Diligent, dedicated, and strategic in her approach, Natalie's practice revolves around key areas such as taxation, structuring, asset protection, succession planning, and mergers & acquisitions.

Tracey Dunn is as Director with EY, Private – Tax in Perth. Tracey has a Bachelor of Business (Accounting), a Graduate Certificate in Commercial Law, a Bachelor of Laws and a Graduate Diploma in Legal Practice. Tracey was admitted as a lawyer in the Supreme Court of Western Australia in May 2022. Tracey has worked in public practice for over 20 years. Prior to commencing a career in public practice, Tracey worked in commerce in various roles. Tracey's expertise lies in providing both simple and complex tax advice to high wealth high net worth individuals, private groups, small and medium-sized businesses, and corporate entities. She has significant experience in advising on the application of FBT, Div 7A and trusts and regularly presents on taxation topics.

Sonia Mascolo, CTA, is a Tax Partner at Bentleys in Adelaide. Sonia advises clients in a wide variety of areas

including tax technical business / structuring advice, succession planning and wealth management strategies, international tax issues, indirect tax and state taxes. She has tax experience working in the legal profession, the ATO, a big four firm as well as university lecturing and tutoring positions. Sonia joined TTI in 2012 and is a current member of the SA Technical Committee.

Matthew McKee, FTI, is a Partner of the Sydney law firm Brown Wright Stein Lawyers. Matthew assists accountants and lawyers in advising their clients on all aspects of tax and superannuation for SMEs and high net wealth individuals and family groups.

Daniel Taborsky, CTA, is the managing director and founder of Birchstone Legal Group. He is a tax specialist and has been recognised as a leading tax lawyer by Doyle's Guide since 2020. He specialises in resolving tax disputes for high net worth individuals and private groups. Daniel advises on complex tax matters (with a particular interest in Division 7A), asset protection and estate/succession planning strategies and philanthropic ventures. Daniel works closely with family lawyers in complex financial matters. Daniel also advises not-for-profit entities, including charities, on structuring and tax issues. Daniel regularly presents and writes articles on tax issues for leading professional bodies.

Linda Tapiolas, CTA, is a Partner in the Cooper Grace Ward Lawyers Commercial team. She provides a range of support services to accountants, financial planners, and other professional advisers. This includes technical advice on complex tax, CGT and Div 7A issues, as well as acting on business sales and acquisitions to ensure clients achieve commercial and tax-effective outcomes. Prior to joining Cooper Grace Ward, Linda worked as an accountant for 18 years advising clients on capital gains, business acquisitions and restructuring. She also conducted seminars and training sessions on various topics including CGT small business concessions.

Mark West, CTA, is a qualified as a lawyer, chartered accountant and chartered tax adviser, Mark provides advice across the spectrum of taxes. Mark assists with all legal matters involving taxation law. He advises on appropriate business or investment structures/restructures and on making applications for rulings from the ATO. He assists with tax audits and with related settlement negotiations with the ATO and State revenue authorities. He has acted for clients in tax cases before the Administrative Appeals Tribunal and the Full Federal Court. Mark been listed as a leading tax lawyer in Queensland by Doyles Guide and The Best Lawyers™ in Australia.

Event information

Confirmation of registration

Please note you will receive two separate emails in the form of a tax invoice at the time of payment and a confirmation email at registration completion.

Continuing Professional Development (CPD)

Attendance at this event counts for 8 hours of CPD with The Tax Institute.

The Tax Institute's attendee hub

This event will be accessible to all delegates via our dedicated attendee hub. Program information, materials (technical papers and presentations), survey forms and more will be available via The Tax Institute's virtual attendee hub. All delegates are encouraged to access the platform prior to the event. Technical papers and PowerPoint presentations will be available on the attendee hub to all participating delegates approximately five days before the event. Delegates will receive instructions on accessing the virtual attendee hub by email.

Delegate list

A delegate list will be included on the attendee hub to assist with networking. Please indicate at the time of registration if you do not want your name to be included. Alternatively, you can edit your profile visibility settings in the virtual attendee hub at any time during the event.

Cancellation policy

The Tax Institute reserves the right to alter, amend or cancel all or any of the arrangements contained in the program. Should a face-to-face event be cancelled due to an event beyond The Tax Institute's reasonable control, including 'an act of god', 'pandemic', 'health-related event' or 'government requirements', we will endeavour to transition to an online format to deliver the event. If there is a difference in price, a credit will be provided to delegates to be used at a future event.

It is a condition of acceptance of registration that an administration fee of 20% of the registration fee be charged for cancellation if you can no longer attend the event. Cancellations must be received in writing by The Tax Institute five working days prior to the event. No refund will be given for cancellations received within five working days of the event. A replacement may be nominated. If the replacement is not a member, the non-member registration fee will apply. CPD hours will be allocated to the designated attendee.

The Tax Institute cannot accept responsibility for delegates' late transport arrivals or non-arrivals due to delays.

Privacy

We take your privacy seriously, and our policy can be viewed at: <https://www.taxinstitute.com.au/about-us/privacy-copyright-disclaimer>.

Enquiries

For further information regarding this event, please contact the Events Team on 1300 829 338 or nationalevents@taxinstitute.com.au.

For registration enquiries, please contact customeradmin@taxinstitute.com.au.

Registration

Registration inclusions

Online access to presentations
and technical papers

Online Full Registration

This registration option entitles one delegate to attend the entire event.



Discounts

Early bird registration

All registrations received and paid on or before **Friday, 8 May 2026** will be entitled to an early bird discount.

Group discounts

Purchase three full registrations (early bird or standard) and receive a fourth full registration for free. The free fourth registration must be of equal or of less value to the four paid registrations.

This offer cannot be redeemed in conjunction with any other promotional offer or code. All attendees must be from the same firm and all registration forms must be submitted together. For further information please contact the national events team on 1300 829 338 or nationalevents@taxinstitute.com.au.

Register now!



Register online ▶

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included in this brochure



A tax invoice and confirmation letter will be sent on receipt of your registration. Please photocopy for additional delegates and retain original copy for your records. All prices quoted are in Australian dollars and include GST where applicable. ABN 45 008 392 372.

1 Registration

Please see page 10 for registration inclusions.

Full registration – 8 CPD hours

	Member	New member*	Non-member
Early bird registration Register on or before Friday, 8 May	<input type="checkbox"/> \$995	<input type="checkbox"/> \$1,415	<input type="checkbox"/> \$1,295
Standard registration Register after Friday, 8 May	<input type="checkbox"/> \$1,195	<input type="checkbox"/> \$1,615	<input type="checkbox"/> \$1,495

I understand that the registration fees do not include printed materials. Access to materials will be electronic.

*Become a member and save!

Not a member of The Tax Institute yet? Sign up for membership along with your event registration and:

- save over \$215 on Affiliate membership on the first 12 months
- access member-only prices to this and future events
- access all member-only technical resources.

Find out more about membership at taxinstitute.com.au/membership

I hereby apply for membership of The Tax Institute and declare that I am a person of good fame, integrity and character. I agree to be bound by the Constitution of The Tax Institute.

Signature:

Date of signature:

JOIN TODAY

3 Payment summary

Registration fees

\$

Total payable

\$

Please note: The Tax Institute cannot accept responsibility for delegates' late flight arrivals. Transfer costs are non-refundable and non-transferable.

2 Delegate contact details

Member no.: If your member details are up-to-date, you can skip this section.

Title: Mr Mrs Miss Ms

Date of birth:

First name:

Last name:

Position:

Company:

Address:

Suburb:

State:

Postcode:

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Email:

Please tick this box if you do not wish your name to be included on the delegate list provided to all attendees for networking

4 Payment method

Please note: all registration payments must be made prior to the event, unless other arrangements have been made with The Tax Institute.

Cheque payable to The Tax Institute (in Australian dollars)

Credit card Card type: AMEX Visa MasterCard Diners

Name on card:

Card no.:

Expiry date:

Cardholder's signature:

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