

Residential Property Taxation Issues

Bright-Line Test, Loss Ring-Fencing and Short-Stay Accommodation

This highly practical two-hour seminar, including case studies, will address the following issues:

Bright-Line Test – Emerging Issues

- Application of the bright-line test in unusual situations
- Nominations, re-nominations, novations and assignments
- Proposed changes to the main home exclusion
- Structuring and restructuring issues

Residential Rental Losses – Ring-Fencing Rules

- Scope and application of the rules (including exclusions)
- Elections to apply the rules on a property-by-property basis
- Release of losses on the sale of property
- Minimising the impact of the rules

Airbnb and other Short-Stay Accommodation

- Mixed-use asset rules and holiday homes
- GST registration issues and accounting for GST
- Use of property by relatives and other associated persons
- Structuring, restructuring and tax avoidance considerations

SEMINAR DETAILS

When: Wednesday, 26 February 2020, 3pm – 5pm (drinks and nibbles to follow).

Where: The Great Hall, Chateau on the Park, a DoubleTree by Hilton, Cnr Deans Avenue & Kilmarnock Street, Christchurch.

Cost: \$220 incl GST for the first attendee; \$180 incl GST for the second and every subsequent attendee. Tomlinson Law Gold Clients and CPA members qualify for a special rate of \$145 incl GST per attendee. Tomlinson Law Platinum Clients qualify for a special rate of \$110 incl GST per attendee. An invoice with payment details will be sent upon receipt of a completed registration form.

RSVP: By Friday, 21 February 2020 to Dawn Holland, Tomlinson Law, P O Box 20-322, Christchurch 8543.

SEMINAR HIGHLIGHTS

- **Learn** how to avoid costly mistakes under the residential land bright-line test
- **Understand** how to minimise the impact of the new residential rental loss ring-fencing rules
- **Know** how to structure the ownership and operation of short-stay accommodation

PRESENTER



STEPHEN TOMLINSON is the principal of Tomlinson Law. Stephen has lectured in taxation, finance and business law at the University of Canterbury and is a well-known presenter of taxation and trust seminars. He advises accounting firms, law firms, property developers and property investors on a wide range of tax issues. Stephen is a member of the New Zealand Law Society Taxation Committee and, in that capacity, has assisted in preparing submissions on recent land-related tax reforms.

REGISTRATION FORM

Attendees Name(s):	1. _____	Circle appropriate rate (all incl GST) \$220 / \$145 / \$110
	2. _____	\$180 / \$145 / \$110
	3. _____	\$180 / \$145 / \$110
	4. _____	\$180 / \$145 / \$110
	5. _____	\$180 / \$145 / \$110

Company / Firm Name: _____

Postal Address: _____

Email Address: _____