

AUSTRALIA WIDE TAXATION & PAYROLL TRAINING

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A Newsletter to our clients . . .

October, 2008.

IN MEMORIAM

Kathryn Crocker, our colleague and friend, passed away unexpectedly on 1 October 2008 after a short battle with cancer.

Kathryn commenced employment with us on 1 July 1996. Since that time, many of you would have had dealings with Kathryn in either an administrative capacity or by way of her answering your payroll related questions.

Kathryn will be greatly missed by all of us. She was certainly one in a million – efficient, intelligent, caring, supportive and above all, kind.

We extend our sympathies to Kathryn's family and friends.

CPI FOR JUNE 2008 QUARTER

The Consumer Price Index (CPI) number for the June 2008 quarter is 164.6 (up from 162.2 for the March 2008 quarter).

The CPI number is relevant for calculating the guideline price of remote area residential property repurchases under the Fringe Benefits Tax Assessment Act 1986.

FEDERAL MINIMUM WAGES (FMW)

A Federal Minimum Wage (FMW) is the minimum amount payable to any employee under the Federal system. The Fair Pay Commission handed down another wage-setting decision on 8 July 2008. The Commission grants a general pay increase that will adjust the standard FMW (Federal Minimum Wage) and Pay Scales as follows:

- an increase of \$14.31 per week (\$0.57 per hour) to the standard FMW bringing the weekly rate to \$543.78. The standard FMW increases from \$13.74 to \$14.31 per hour;
- an increase of approximately \$21.66 per week (\$0.57 per hour) in all adult1 Pay Scales.

All parts of this decision will have effect from the first full pay period on or after 1 October 2008.

This minimum entitlement will not apply to:

- a junior employee;
- an Australian Pay & Classification Scale (APCS) piece rate employee;
- an employee with a disability; or
- an employee to whom a training agreement applies.

MEDICARE LEVY SURCHARGE THRESHOLDS REMAIN THE SAME

The Tax Laws Amendment (Medicare Levy Surcharge Thresholds) Bill 2008 has not passed the Senate and therefore the proposed changes will not go ahead.

Initially the Bill proposed to increase the Medicare levy surcharge threshold for individuals from \$50,000 to \$100,000; and increase the Medicare levy surcharge threshold for families from \$100,000 to \$150,000, with effect from the 2008/09 year and later years of income. It was then changed to increase the singles threshold to the lower amount of \$75,000. Neither of the changes were passed by the Senate. The individual and family thresholds will now stay at \$50,000 and \$100,000 respectively.

PROPOSED INTRODUCTION OF NEW UNFAIR DISMISSAL LAWS – 1 JULY 2009

Under the new unfair dismissal laws, which are now proposed to come into effect on 1 July 2009, employees of a small business of fewer than 15 employees will be able to claim for unfair dismissal after they have been employed for at least 12 months. Employees from businesses with more than 15 employees will be able to lodge an unfair dismissal claim after at least 6 months employment. Those employees earning more than \$101,300 will be unable to lodge an unfair dismissal claim.

Where a dismissal is justified, the code will require the employer to:

- give the employee a warning, based on a reason that validly relates to the employee's conduct or capacity to do the job; and
- provide a reasonable opportunity for the employee to improve his or her performance.

Multiple warnings are not required. There will be no requirement for 3 warnings. If employers comply with this Code, the dismissal will be held to be fair. But if an employer doesn't comply they will be required to pay compensation.

Compensation will be capped at six months' pay with the full amount only available for the most serious cases.

TAX OFFICE'S 2008/09 COMPLIANCE PROGRAM

The Tax Office has released its 2008/09 compliance program which provides details of its key priorities and activities for each of the following market segments:

INDIVIDUALS

In relation to individuals, the Tax Office's priorities include:

- capital gains from the sale of property, shares and other assets
- work-related expense claims, particularly out-of-pattern claims for self-education, car and travel expenses
- remuneration packages of executives and directors
- undisclosed rental income and incorrectly claimed rental property expenses, and
- superannuation contributions that exceed contribution limits.

MICRO-ENTERPRISES

In relation to micro-enterprises (ie those with an annual turnover under \$2m), the Tax Office's priorities include:

- cash economy activities
- capital gains on sales of assets and investments
- correct application of small business concessions
- correct reporting of offshore income
- distributions from partnerships and trusts
- superannuation guarantee obligations of employers, and
- management of self managed superannuation funds.

SMALL TO MEDIUM ENTERPRISES

In relation to small to medium enterprises (ie those with an annual turnover of \$2m to \$250m), the Tax Office's priorities include:

- monitoring of high wealth individuals
- unreported property sales
- business restructures where the primary objective is to receive a tax advantage through the use of demergers, consolidation or trust cloning
- transfer pricing and profit shifting

FIRST HOME SAVER ACCOUNTS

As announced in the last budget, some taxpayers will have the opportunity to open first home saver accounts. The government will make a contribution equal to 17% of the taxpayer's personal contributions for the financial year up to a maximum of \$850 for the 2008/09 year. The first home saver accounts are available to Australian residents who:

- are over 18 and under 65 years old; and
- have a tax file number; and
- have not previously owned a home in Australia or Norfolk Island that has been their main residence.

Each person may only have one first home saver account and a contribution of at least \$1,000 per year for at least four financial years (not necessarily in consecutive years) must be made before funds can be withdrawn. Funds withdrawn from the account can be used in the course of buying or constructing a first home.

CONTRIBUTIONS FROM NET PAY

An employer who makes payments from an employee's salary or wages into a first home saver account will need to do so after tax ie. all payments will be subject to PAYG withholding before making the contributions.

- use of loans, payments and debt forgiveness by private companies to distribute company profits to shareholders and associates
- use of tax havens and preferential tax regimes
- phoenix arrangements under which tax is attempted to be evaded by the deliberate, systematic and sometimes cyclical liquidation of related corporate trading entities, and
- FBT treatment of business-owned motor vehicles.

LARGE BUSINESSES

In relation to large businesses (ie those with an annual turnover above \$250m), the Tax Office's priorities include:

- promotion of good corporate governance
- global corporate restructures that shift assets, functions and risks offshore
- complex transactions that result in inconsistencies between tax outcomes and the economic nature of the transactions, and
- differences between accounting profits and taxable incomes.

NON-PROFIT ORGANISATIONS

In relation to non-profit organisations, the Tax Office's priorities include:

- use of prescribed private funds
- arrangements that seek to abuse the concessional status of charities and deductible gift recipients
- commercial activities of clubs, and
- GST treatment of government grants.

GOVERNMENT BODIES

In relation to government bodies, the Tax Office's priorities include:

- correct GST treatment of government grants and property transactions, and
- correct treatment of FBT liabilities. (including school-based apprenticeships).

DEFINED BENEFIT SUPERFUND CERTIFICATE DEADLINES

The deadline for employers to obtain benefit certificates for employees in defined benefit superannuation funds has been extended to 31 December 2008.

New changes to the way super guarantee contributions are calculated means any existing benefit certificates which use an earnings base lower than Ordinary Time Earnings (OTE) beyond 1 July 2008 must be replaced with certificates that incorporate OTE requirements from 1 July 2008.

To help employers meet their superannuation guarantee requirements for the quarter ending 30 September 2008, the Tax Office will not apply any super guarantee charge where an employer has:

- contributed the required amount under a previous benefit certificate by 28 October 2008
- obtained a new benefit certificate by 31 December 2008, and
- topped up any super guarantee contributions shortfall (if applicable) within 28 days of receiving the new benefit certificate.

The certificate requirements do not apply to employers with employees in standard superannuation funds.

SUPERANNUATION CHANGES

DOUBLE SUPER COVERAGE - ADDITIONAL COUNTRIES

Where an employee is sent to work temporarily in Australia (no more than 4 years) where a scheduled international social security agreement is in place there is an exemption for superannuation contributions. Agreements are in place with the United States, Portugal, the Netherlands, Croatia, Chile, Belgium, Ireland, Norway, Switzerland, Korea, Germany, and Greece. An agreement with Japan will be in place from 1/1/2009 and one with Finland will be in place from mid 2009.

PROPOSED CHANGE TO TEMPORARY RESIDENTS' SUPERANNUATION

Employers will be able to make their Superannuation Guarantee payments for temporary resident employees into funds in the same way as for any other employee. The Government will use the existing unclaimed superannuation arrangements to transfer the account balance of temporary residents six months after they depart Australia and no longer hold a visa, if the person has not claimed their super on departure.

Departed temporary residents will be able to claim back, at any time, any superannuation that has been paid to the Commonwealth.

The changes will take effect from the date of Royal Assent, which is expected by the end of 2008. These changes are significantly different from the initial measure announced by the previous government, which involved all future superannuation contributions and existing balances of temporary residents superannuation being paid to the Australian Government.

THE TAX OFFICE AND SUPER ADMINISTRATION

Recently the Tax Office released information in relation to current and future challenges in superannuation administration.

Some points included:

- Industry focus — in 2008/09, the Tax Office's superannuation compliance focus will be on: (1) hairdressing and beauty services; (2) engineering design and engineering consulting services; and (3) building and other industrial cleaning services.
- Online calculators — the Tax Office has just released a new calculator to help employers complete a quarterly superannuation guarantee (SG) charge statement. In around 18 months employers will also be able to lodge their quarterly SG statements online (direct from the calculator).
- Electronic super audit tool — the Tax Office is working on an Electronic Superannuation Audit Tool (eSAT) to assist auditors in identifying, specifying and reporting contraventions to the Tax Office. This is expected to be ready by the end of 2008.

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CONSEQUENCES OF SUPER CONTRIBUTIONS ABOVE THE AGED BASED LIMITS

Contribution amounts within the cap are taxed at 15%. Any contributions in excess of the cap amounts are subject to tax at a rate of 46.5% ie. the standard 15% plus an additional 31.5%.

Superannuation funds are required to report contribution details each financial year to the Tax Office. If an employee has exceeded the concessional contributions cap, (\$50,000 per annum for under 50 years of age, and \$100,000 per annum for 50 years or over) the Tax office will send the employee a notice of assessment for the relevant year which will include the amount they have to pay. The employee is liable to pay the excess contributions tax. The superannuation fund is not liable to pay the excess contributions tax, however, the Tax Office will send the employee a voluntary release authority for the amount of the excess concessional contributions tax liability. The voluntary release authority authorises the release of up to the tax amount from the employee's superannuation fund account.

Special Note: The above rules vary for contributions to a constitutionally protected fund such as a defined benefit fund or untaxed superannuation fund.

EMPLOYERS CAN MAKE SUPER CONTRIBUTIONS FOR EMPLOYEES UP TO AGE 75

Employers are only required to make superannuation guarantee contributions for their employee's up to age 70. They may continue to make contributions for superannuation guarantee purposes up to age 75 however this is not compulsory. Salary sacrifice contributions may be made up to age 75. This means that contributions made for employee's age 70 to 75 are not subject to the same deadlines for payment as other superannuation contributions.

Contributions that are made for an employee 28 days after the end of the month the employee turns 75 **are not tax deductible** for the employer.

If an employer is required to make a contribution for employees who are aged 75 and over, under an industrial award, determination or notional agreement preserving state awards, only the amount that is required by award, determination or agreement is tax deductible.

NEW SUPER CALCULATORS

Superannuation guarantee charge calculator tool – The Tax Office have developed a tool to help employers calculate their total superannuation guarantee charge liability online for any applicable employees and produce a statement that can be printed and sent to the Tax Office. Employers can use the calculator to determine if they need to pay the superannuation guarantee charge and at the end a statement will be produced only including those employees for which the superannuation guarantee charge applies. To access the tool go to www.ato.gov.au and select 'Rates calculators and tools' on the sidebar.

Super co-contribution calculator – The super co-contribution calculator is a tool to help individuals and the self-employed estimate their co-contribution entitlement and eligibility. The calculator can be accessed at: <http://www.ato.gov.au/distributor.asp?doc=/content/Content/44186.htm>

OUTCOME OF FBT SUB-COMMITTEE MEETING

The National Tax Liaison Group FBT Sub-committee meeting was held on 8 May 2008. Some of the matters discussed are as follows.

TREATMENT OF LUXURY CARS

The Tax Office provided an update on the luxury car project (ie cars with a value exceeding \$70,000 and with a high percentage of business use) and other FBT compliance projects (employers not lodging FBT returns, small and large business issues). These projects showed the following areas of non-compliance:

- incorrect application of income tax depreciation limit to FBT calculations
- failure to return employee contributions as income
- lack of understanding of the "available for private use" concept (eg home garaging), and
- poor record keeping.

MINOR BENEFITS

The Tax Office was asked to confirm whether the payment or reimbursement by an employer of all or part of a gym or similar membership to a value of less than \$300 on an on-going annual basis would be exempt as a minor benefit.

The Tax Office said the fact that a benefit is provided once each year but is provided in more than one year does not mean that the benefit cannot be considered as a minor benefit. However, all the tests set out in Taxation Ruling TR 2007/12 need to be considered before a conclusion may be made as to whether the benefit is an exempt benefit.

LIVING-AWAY-FROM-HOME ALLOWANCES

The Tax Office provided the following guidance in relation to a number of living-away-from-home allowance (LAFHA) scenarios.

LAFHA and second employment – An individual is working in Australia for an initial employer and receiving a LAFHA benefit. If the individual then takes up a fixed term employment with a second Australian employer will the individual be treated as living-away-from-home by the second employer? **Tax Office reply:** Yes, assuming the employee still has the intention to return to their usual place of residence after the second fixed term contract expires.

REASONABLE ADDITIONAL HOURS - NEW CLAUSE FROM 1/1/2010

As it stands currently, the standard working week for a full time employee will be 38 hours from when the new National Employment Standards which take effect from 1 January 2010. Employees may be required to work additional hours, but cannot be required to work unreasonable additional hours.

Under the new system from 1/1/2010 a clause justifying reasonable additional hours will be added. It states "whether the employee is entitled to receive overtime payments, penalty rates or other compensation for, or a level of remuneration that reflects an expectation of, working additional hours."

LAFHA where employee did not leave usual place of residence – Can an individual, who is already in Australia on a holiday visa, take up a fixed term employment with an Australian employer and be treated as living-away-from-home by that employer? **Tax Office reply:** It must be concluded that the LAFHA is paid "due to the employee being required to live away from his or her usual place of residence in order to perform the duties of his or her employment". Whether this is the case is dependent upon the particular facts and circumstances in relation to that employee.

LAFHA and salary sacrifice arrangements – Are the living-away-from-home benefit concessions available where an employee and employer have agreed to salary sacrifice the concessions out of the employee's existing salary package? **Tax Office reply:** Taxation Ruling TR 2001/10 provides guidance at para 19 to 22 on the distinction between an "effective" and "ineffective" salary sacrifice arrangement. However, TR 2001/10 does not have any special application concerning living-away-from-home benefits nor are living-away-from-home benefits excluded as being a benefit to which a salary sacrifice arrangement can possibly apply to. The Tax Office considers that it is difficult to understand why an employee would consider entering into a "salary sacrifice arrangement" where the employer considers that the employee satisfies the conditions to be paid a LAFHA benefit. However, the Tax Office is aware that this does occur in practice.

Taxation Ruling MT 2030 – "A person is regarded as living away from a usual place of residence if, but for having to change residence in order to work temporarily for his employer at another locality, the employee would have continued to live at the former place" (Taxation Ruling MT 2030 at para 14). What does temporary mean and is there a legislative requirement for the arrangement to be temporary? **Tax Office reply:** There is no stated requirement in the FBTAA that an employee can only be considered to be living away from home where the employee is temporarily living away from his or her usual place of residence. Also, the further examples in MT 2030 indicate that temporary employment is not a relevant requirement in all cases. Instead, it is the employee's individual circumstances that an employer needs to consider in determining whether an employee is required to live away from his or her usual place of residence to undertake the duties of employment.

GST IS PAYABLE ON FORFEITED DEPOSITS

The High Court of Australia has held that GST is payable on forfeited deposits. This is in line with the Tax Office's current view and overturns the decision of the Full Federal Court.

This decision is important for many reasons, not the least of which because it outlines the future approach that the High Court may take in determining what constitutes a supply.

The High Court has held that when entering into a contract a supplier enters into an obligation to do certain things. This entry into an obligation creates a supply and, in the event that the contract is cancelled and a deposit is forfeited, the consideration for that supply is the payment of the deposit.

PAYROLL TAX INFORMATION

NSW – PAYROLL TAX RELIEF FOR DROUGHT AREAS

Businesses in drought-affected areas can apply for payroll tax relief under the New South Wales government's Business Drought Assistance Program.

Under the program (established in 2002), the NSW Government reimburses eligible businesses for the payroll tax that they have paid, or their payroll tax is deferred and the government makes payment directly to the Office of State Revenue.

Payroll tax relief is available to businesses in drought-affected areas with up to 200 employees that are involved predominantly in the production and sale of farm machinery and supplies, including transport, and machinery sales and service, or those dependent on farm produce as their main business input.

Further information is available at:
www.business.nsw.gov.au/region/drought.

NSW – PAYROLL TAX COMPLIANCE PROGRAM

The NSW Office of State Revenue's activities to ensure payroll tax compliance in 2008/09 include:

- reducing red tape for employers operating interstate by progressing payroll tax harmonisation
- identifying and contacting liable employers who have failed to register
- auditing registered taxpayers who appear to have understated their wages
- identifying employers who are claiming the benefit of multiple thresholds by failing to declare group structures for payroll tax
- reviewing all refund requests and investigate high value requests or where anomalies are identified with information provided by third parties
- targeting non-complying employers in the construction industry.

VICTORIA PAYROLL TAX - CAR ALLOWANCES FOR REAL ESTATE AGENTS

In Victoria a motor vehicle allowance paid to **Real Estate Agents** are generally exempt up to a limit of 250 km per week.

Car allowances for all other employees paid as a flat amount can be exempt but only if records are kept which show that the payment is being made for business use only and the 'effective' rate per kilometre is at or below the prescribed rate of 70 cents per kilometre. Where it is shown that the payment is in excess of the prescribed rate, only the excess amount is taxable.

FBT: NO LAFHA FOR EMPLOYEE

The AAT has agreed with the Commissioner that an employee who lived about 60 km from his place of employment was not required to reside in accommodation closer to his work in order to carry out his employment duties. Thus the allowance he was paid by his employer to compensate him for so doing did not constitute a living-away-from-home allowance.

COMMUNITY SERVICE LEAVE

The government have released more information on leave for community service activities under the new National Employment Standards which take effect from 1 January 2010.

JURY SERVICE

The employer is required to pay the employee's base rate of pay for the employee's ordinary hours of work in the period of leave. There is no cap on the amount of jury service leave an employee can take in any 12 month period of employment. If required the employee must provide the employer with evidence of the total amount (even if it is a nil amount) of jury service pay that has been paid. If the employee fails to provide the requested evidence, the employee is not entitled to payment. If an employee is absent on jury service leave for a period, or a number of periods, of more than 10 days in total, the employer is only required to pay the employee for the first 10 days of absence and the evidence provided need only relate to the first 10 days of absence. Jury service provisions currently contained in a pre-Work Choices industrial instrument, ie. pre-reform federal award, NAPSA or pre-Work Choices federal or state agreement will continue to be enforceable.

EMERGENCY SERVICE LEAVE

Such leave will be provided for on an unpaid basis as an across-the-board entitlement. There is no proposed cap on the amount of unpaid community service leave that may be taken by an employee during any 12 month period of employment. However, the standard will not override a more beneficial entitlement to an employee.

DRAFT REPORT ON PAID PARENTAL LEAVE

The Productivity Commission has released a draft report proposing the introduction of a taxpayer-funded paid parental leave scheme.

The scheme would provide paid postnatal leave for a total of 18 weeks and a minimum wage for each week of leave for most eligible employees. Cash payments for paid parental and paternity leave would be fully taxpayer-financed, but with changes to the baby bonus and family tax benefit B.

Businesses would also participate in the scheme by acting as "paymasters" for the government-funded scheme, and by providing capped superannuation contributions for employees for the period of leave taken, but only for those employees who are eligible for such benefits before taking leave and who are entitled to unpaid leave.

All employees with a reasonable degree of attachment to the labour force would be eligible for the scheme, including the self-employed, contractors and casual employees.

A broad range of family types would be eligible, including conventional couples, lone parents, adoptive parents and same-sex couples, so long as they meet the employment test. Those families not eligible for paid parental leave would be entitled to a maternity allowance (the equivalent of the baby bonus) and other social transfer entitlements.

The draft report entitled "Paid parental leave: support for parents with newborn children" is available at: www.pc.gov.au.

UPCOMING SEMINARS

NEW SOUTH WALES & AUSTRALIAN CAPITAL TERRITORY

Date	Suburb/City/Town	Venue
Mon 29 Sept 2008	Parramatta	Crowne Plaza Hotel
Tues 30 Sept 2008	Parramatta	Crowne Plaza Hotel
Wed 1 Oct 2008	Windsor	Sebel Hotel
Thur 9 Oct 2008	Sydney	The Menzies Hotel
Fri 10 Oct 2008	Sydney	The Menzies Hotel
Mon 13 Oct 2008	North Ryde	Stamford Grand Hotel
Tues 14 Oct 2008	Penrith	Panthers Leagues Club
Thur 16 Oct 2008	Canberra	Rydges Lakeside Resort
Fri 17 Oct 2008	Canberra	Rydges Lakeside Resort
Mon 3 Nov 2008	Bathurst	Country Comfort
Wed 5 Nov 2008	Wollongong	Novotel Northbeach
Fri 7 Nov 2008	Wagga Wagga	Quality Inn Carriage House
Thur 13 Nov 2008	Ballina	Ballina Beach Resort
Mon 2 Feb 2009	Sydney	The Menzies Hotel
Tues 3 Feb 2009	Sydney	The Menzies Hotel
Thurs 5 Feb 2009	North Ryde	Stamford Grand
Fri 6 Feb 2009	North Ryde	Stamford Grand
Mon 9 Feb 2009	Manly	Novotel Manly Pacific
Tues 10 Feb 2009	Ettalong	Ettalong Beach Memorial
Thur 12 Feb 2009	Newcastle	Crowne Plaza
Fri 13 Feb 2009	Newcastle	Crowne Plaza
Mon 2 Mar 2009	Port Macquarie	Rydges Hotel
Wed 4 Mar 2009	Tamworth	Quality Inn Powerhouse
Fri 6 Mar 2009	Coffs Harbour	Novotel Pacific Bay Resort
Thur 2 Apr 2009	Sydney	Grace Hotel
Fri 3 Apr 2009	Sydney	Grace Hotel
Mon 20 Apr 2009	Bankstown	Bankstown International
Tues 21 Apr 2009	Parramatta	Crowne Plaza
Wed 22 Apr 2009	Parramatta	Crowne Plaza
Fri 24 Apr 2009	Albury	Chifley Hotel Carlton
Tues 28 Apr 2009	Canberra	Rydges Lakeside
Wed 29 Apr 2009	Canberra	Rydges Lakeside
Thur 30 Apr 2009	Wollongong	Novotel Northbeach

VICTORIA

Date	Suburb/City/Town	Venue
Mon 20 Oct 2008	Geelong	Mercure Hotel
Wed 22 Oct 2008	Shepparton	Country Comfort
Thur 23 Oct 2008	Melbourne	Crowne Plaza Melbourne
Fri 24 Oct 2008	Melbourne	Crowne Plaza Melbourne
Mon 27 Oct 2008	Mildura	Quality Hotel Grand
Mon 16 Mar 2009	Melbourne	Crowne Plaza
Tues 17 Mar 2009	Melbourne	Crowne Plaza
Thurs 19 Mar 2009	Glen Waverley	Novotel Hotel
Fri 20 Mar 2009	Glen Waverley	Novotel Hotel

QUEENSLAND

Date	Suburb/City/Town	Venue
Mon 10 Nov 2008	Brisbane	Mercure Hotel
Tues 11 Nov 2008	Springwood	Springwood Towers
Fri 14 Nov 2008	Gold Coast	Crowne Plaza Hotel
Fri 14 Nov 2008	Toowoomba	Quality Hotel Platinum
Mon 17 Nov 2008	Brisbane	Mercure Hotel
Tues 18 Nov 2008	Townsville	Jupiters Hotel & Casino
Thur 20 Nov 2008	Cairns	Cairns International Hotel
Mon 9 Mar 2009	Brisbane	Mercure Hotel
Tues 10 Mar 2009	Brisbane	Mercure Hotel

WESTERN AUSTRALIA

Date: Mon 16 Feb 2009
OR Tues 17 Feb 2009
OR Thur 19 Feb 2009
City/Town: Perth
Venue: Hyatt Regency Hotel

Date: Fri 20 Feb 2009
City/Town: Fremantle
Venue: The Esplanade Hotel

Date: Mon 23 Feb 2009
City/Town: Albany
Venue: Le Grand Motel

SOUTH AUSTRALIA

Date: Tues 23 Sept 2008
City/Town: Adelaide
Venue: Holiday Inn on Hindley

Date: Mon 23 Mar 2009
City/Town: Adelaide
Venue: Hilton Hotel

Date: Tues 24 Mar 2009
City/Town: Adelaide
Venue: Hilton Hotel

Date: Mon 22 Sept 2008
City/Town: Glenelg
Venue: Stamford Grand

NORTHERN TERRITORY

City/Town: Darwin
Date: Wed 17 June 2009
Venue: To be advised

City/Town: Alice Springs
Date: Fri 19 June 2009
Venue: To be advised

TASMANIA

City/Town: Launceston
Date: Thur 25 Sept 2008
Venue: Hotel Grand Chancellor

City/Town: Launceston
Date: Thur 12 Mar 2009
Venue: Mercure Hotel

City/Town: Hobart
Date: Fri 26 Sept 2008
Venue: Hotel Grand Chancellor

City/Town: Hobart
Date: Fri 13 Mar 2009
Venue: Wrest Point Hotel