

# LAQC SEMINAR

On 20th December 2010, legislation was enacted to effectively remove the attribution of losses for all LAQCs (Loss Attributing Qualifying Companies), with effect from 1st April 2011.

The Government's overriding strategy behind the introduction of flow-through treatment of profit and losses is to prevent what they refer to as 'arbitrage' - the retention of profits in a company, therefore utilising a lower company tax rate (28% as of 1st April 2011).

To facilitate this process we will be hosting a seminar whereby we will summarise the legislated changes and what the implications will mean to you and your business.

Upon attending the seminar we will guide you through a step by step process with the opportunity of making an appointment to meet with us to enable a smooth transition best suited to your needs.

You are hereby invited to join us for a seminar as follows:

**Date:** 28th February 2011

**Time:** From 5 pm for a 5.30 pm start (seminar duration 1 hour)

**Venue:** Spire Pavilion, Port Road, Whangarei

**RSVP by:** Thursday 24th February to Gayleen on 09 470 0444 or  
gsime@spireca.co.nz

**BOOKINGS ARE ESSENTIAL**



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