FAMILY BUSINESS OWNER & ESTATE PLANNING - AN ELECTIVE PROGRAMME UNDER CEPA

1. Definition of family business and examples of family businesses

2. Estate planning issues of family and business

3. Succession planning
a. Transfer of business ownership via agreements
b. Stabilising the business ownership valuation at transfer
c. Funding the business ownership transfer
d. Ensuring business is solvent during succession implementation
e. Examination of Section 76DA & 76F of Companies Act 1967

4. Asset protection planning
a. Understanding business loan agreements
b. Understanding guarantor's obligations

5. Keyman risk planning
a. Effects of keyman's death on business's cashflow
b. Effects of keyman's death on business's balance sheet
c. Effects of keyman's death on the business's on-going concern
d. Obligations of shareholders if the business is liquidated

6. Family business governance issues
a. Family governance policy
b. Segregate family and business liabilities; integrate family and business assets
c. Managing family members and outsiders in family business

7. Case studies

8. Assignment – To be completed one month after the class

STANDARDS & PROFESSIONALISM
2024
CEPA
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