The Tax Institute

VIC Tax Forum

26–27 May 2022

Crown Conference Centre, Melbourne

13 CPD hours

Early bird offer
Register on or before Friday, 29 April 2022 to save!

Welcome

It seems to be a recurring theme…'what to do in uncertain times'. Australians would have been right to breathe a slight sigh of relief at the downward trend of COVID cases – specifically in Victoria and NSW, only to have our focus shifted to the plight of Ukraine, supply chain issues, large constructions companies going into liquidation and the impact all of this is having on everyone at a personal level. Victorians are slowly making the journey towards some sort of 'normalcy' but with trepidation and rightly so.

As I write our welcome statement, practitioners are wrapping their minds around the newly issued guidance from the ATO in relation to s100A and Div7A. To say that practitioners are overwhelmed would be an understatement.

To that effect, The Tax Institute have once again gathered some of the greatest minds in the industry and with the help of the organising committee, have put together another fantastic forum tackling issues that are front of mind such as:

- **Justin Dearness, Australian Taxation Office; Paul Sokolowski, CTA, Arnold Bloch Leibler** and **Yina Tang, CTA, Pitcher Partners** discussing their views on the recently published s100A and Div 7A ATO guidance materials with some insight into how this affects taxpayers and what practitioners should be aware of.
- Cryptocurrency and digital assets as a whole is already a major investment type and strategy. Yet when it comes to understanding the tax consequences of such investments, most would say it is still largely 'untested'. Join us for a two session breakdown of Blockchain, Cryptocurrency and NFTs.
- Build to rent – a fast growing investment choice of developers but what does it really mean and what are the tax issues that developers should be aware of? **Matt Ervin, KPMG** and **Rebecca Lawrence, CTA, KPMG** who specialise in this space will share some of their insights.
- Additionally, we are pleased to include an array of exceptional keynote speakers including: **Bernard Salt AM, The Demographics Group; Kirsten Fish, CTA, Second Commissioner for Law Design and Practice, Australian Taxation Office** and **Karen Payne, CTA, Inspector-General of Taxation and Taxation Ombudsman**.

Last year, we held this conference entirely online due to the restrictions that were in place in Melbourne. This year, we celebrate the 10th anniversary of the VIC Tax Forum and are so pleased to be able to have this conference face-to-face as well as online. A heartfelt thank you to all the members of the organising committee and the Tax Institute staff for their efforts in putting together yet another brilliant program this year.

We look forward to seeing you in person for what will prove to be an exceptional event.

Chaya Lal, FTI
Chair, VIC Tax Forum Organising Committee

Program at a glance

PLENARIES

Current and future trends in a post pandemic world

ATO Chief Tax Counsel

The mindset tools for being at your happiest and best, when you want to be

Tax Policy and Advocacy update

Inspector-General of Taxation & Taxation Ombudsman

SME

ATO – What's happening in the SME space?

SME tax case update

Tax and trusts – the topic that keeps on giving

Section 100A

Division 7A – the landscape shifts again

Intergenerational wealth transfer

Employee contract distinction – employment tax cases, payroll tax, superannuation

NALE/NALI

CORPORATE

Transfer Pricing: Glencore and Singtel – like London buses

M&A and renewables: is old law holding back new tech?

OECD's Pillar 1 and 2 / BEPs update

In house tax leaders panel

Why corporates should engage with tax corporate governance

International tax and Intellectual Property

Corporate cases update

ATO corporate update

HOT TOPICS

Outcomes from the Federal Election

Windfall Gains Tax and other interesting developments in State Taxes

Tax issues for small scale property developments

Build to Rent

High wealth private group ATO reviews: Top 500, Next 5,000 and the next 180,000

Back to basics – Blockchain, Cryptocurrency, and Non Fungible Tokens (NFTs)

Advanced session – Blockchain, Cryptocurrency, and Non Fungible Tokens (NFTs)

R&D – A brave new world

Technical Program

Day 1 Thursday, 26 May 2022

Time	
8:00 – 8:30am	**Registration**
	Welcome and opening address Speaker: Chaya Lal, FTI, Chair, VIC Tax Forum Organising Committee
8:30 – 9:30am	**Session 1: Current and future trends in a post pandemic world** Speaker: Bernard Salt AM, The Demographics Group Our opening session of the forum will discuss the current and future trends of business in Australia and the world post-pandemic.
9:30 – 10:30am	**Session 2: ATO Chief Tax Counsel** Speaker: Fiona Dillon, CTA, Australian Taxation Office Hear the latest from the ATO on current advice and guidance.
10:30 – 11:00am	**Morning tea**

Time	SME stream	Corporate stream	Hot topics stream
11:00am – 12:00pm	**Session 3A: ATO – What's happening in the SME space?** Speakers: Kelly Canavan, Australian Taxation Office; Moira Merrick, CTA, Australian Taxation Office As Australia navigates its way into COVID normal, the Private Wealth (PW) group has returned its focus to its planned program of works in the SME market. After focusing on the implementation and administration of Stimulus Measures throughout the most disruptive phases of the pandemic, PW's core business activities have now resumed. Tax Assurance programs are again in full swing for private groups, including the Top 500, Next 5,000 and the Medium & Emerging sectors. In this session we will provide an update on what we consider are our current priority risks for the Private Groups' sector. We will also share our key findings from our programs of work, including the trends and the emerging risks we are identifying; and the quintessential arrangements that impact private groups.	**Session 3B: Transfer Pricing: Glencore and Singtel – like London buses** Speakers: Eugene Wheelahan QC, FTI, Victorian Bar; Andrew Roe, Victorian Bar The past twelve months have seen Australia's transfer pricing landscape shift again, with two significant decisions being handed down, being the Full Federal Court's decision in *Commissioner of Taxation v Glencore Investment Pty Ltd* [2020] FCAFC 187, and the Federal Court's decision in *Singapore Telecom Australia Investments Pty Ltd v Commissioner of Taxation* [2021] FCA 1597. While both decisions concerned the application of former Division 13 of the *Income Tax Assessment Act 1936* and Subdivision 815-A of the *Income Tax Assessment Act 1997*, relevant principles can nevertheless be applied prospectively for those taxpayers impacted by Subdivision 815-B. Eugene Wheelahan QC and Andrew Roe will discuss both cases and the key takeaways for taxpayers and advisors.	**Session 3C: Outcomes from the Federal Election** Speakers: Julie Abdalla, FTI, The Tax Institute; Robyn Jacobson, CTA, The Tax Institute; Andrew Mills, CTA (Life), The Tax Institute; Scott Treatt, CTA, The Tax Institute With the dust settling on the Federal election, The Tax Institute's Tax Policy and Advocacy team will discuss the significant issues and key measures that will affect you and your clients.

Technical Program

Day 1 Thursday, 26 May 2022 continued

Time	SME stream	Corporate stream	Hot topics stream
12:00 – 1:00pm	**Session 4A: SME tax case update** Speaker: Simon Tisher, CTA, Victorian Bar 2021 was a big year for SME tax cases, and it is always important for practitioners who advise in this space to be familiar with the latest developments. In this session, we will dive into a selection of recent court and tribunal decisions from the past year, and analyse the implications of those decisions for private groups and individuals. Topics to be covered will include: • Residency of individuals • Section 100A • Declaratory relief and summary judgment • Return of excess GST • Equitable interests in real property • Private rulings and carrying on a business • Employee termination payments • Defences to DPNs • Wills interpretation and CGT calculations • Capital vs revenue and subdivision of property and • Employee vs independent contractor.	**Session 4B: M&A and renewables: is old law holding back new tech?** Speakers: Enzo Coia, CTA, Deloitte; Luke Imbriano, FTI, KPMG Law The increased investment into renewable energy projects has brought to sharper focus several tax matters. Enzo Coia and Luke Imbriano will use actual transactions and practical examples to discuss: • Do investments qualify under the managed investment trust rules? • How do the capital gains tax rules for foreign investors in Division 855 work in a renewable energy context? • What are recent cases such as *Valuer-General v AWF Prop Co 2 Pty Ltd* & Ors [2021] VSCA 274 (the "Ararat decision") and *SPIC Pacific Hydro Pty Ltd v Chief Commissioner of State Revenue (NSW)* [2021] NSWSC 395 (the "SPIC decision") saying about the fixtures and chattels distinction? • What special funding considerations arise in relation to renewable energy projects? and • What are the unique tax consolidation aspects associated with renewable energy projects?	**Session 4C: Windfall Gains Tax and other interesting developments in State Taxes** Speaker: James Hamblin, CTA, MinterEllison The last 12 months have seen the introduction of some of the most significant Victorian tax changes affecting real estate in recent years. Chief among them is the controversial windfall gains tax, but there has also been a series of other changes relevant to holding and dealing with Victorian land. The State Revenue Office also had a busy 2021, revisiting its approach to some stamp duty issues that have long given rise to uncertainty for taxpayers. This session will provide a snapshot of some of these developments, which are critical for any taxpayer or adviser that deals with Victorian real estate. Topics covered will include: • Changes to duty and land tax rates • The Windfall Gains Tax • Land tax changes for 'build to rent' projects • Sub-sale duty rules – 'land development' ruling and • The *Melton Highway* case and the SRO's approach to dutiable consideration.
1:00 – 2:00pm	Lunch		

Technical Program

Day 1 Thursday, 26 May 2022 continued

Time	SME stream	Corporate stream	Hot topics stream
2:00 – 3:00pm	**Session 5A: Tax and trusts – the topic that keeps on giving** Speaker: Dr. Philip Bender, ATI, Victorian Bar Issues around the taxation of trusts are destined never to go away. This year there is more than ever to talk about, including: Trust distributions: • UPEs to private companies and Div 7A (TD 2022/D1) • Section 100A developments (*Guardian's* case; TR 2022/D1; PCG 2022/D1; TA 2022/1 • Disclaimers Trust vesting: • Court jurisdiction to explore vesting issues • Consequences of trust vesting – TR 2018/6 • Settlements of trust • Duty/CGT triggering events • Extending the vesting date – or maybe not? • Variation of trust deeds after vesting date (*Re McGowan & Valentini Trusts* [2021] VSC 154)	**Session 5B: OECD Pillar One and Pillar Two Rules** Speakers: Peter Collins, FTI, PwC; Jayde Thompson, PwC After years of co-development, we now have more clarity on the much awaited OECD Pillar One and Pillar Two rules. In an historic agreement, approximately 139 countries have approved a statement providing a framework for reform of international tax rules put forward in a two pillar approach, with proposed changes to come into effect in 2023. With the upcoming shift in the international tax landscape approaching there is much for multinationals to consider. With complex model rules drafted, this session will provide an overview of the rules and commentary, key announcements including timing and potential traps and issues to be aware of.	**Session 5C: Tax issues for small scale property developments** Speaker: Rajan Verma, CTA, Velocity Legal With the continued growth of the property market in recent years, we are noticing an increased trend in small scale property developments. In many cases couples are joining forces with friends and family to buy, subdivide and develop larger lots and in many cases are retaining one or more of the developed town houses This session will work through some practical case studies of such developments and the potential taxation issues faced including: • The income vs capital treatment of the development profits • The possible application of the Main Residence Exemption • Structuring considerations for undertaking these types of developments • Entering or exiting the structure either during or post development • The application of the Margin Scheme and • Income Tax and GST Implications from a change of intent upon finalisation of development.
3:00 – 3:30pm	**Afternoon tea**		

Technical Program

Day 1 Thursday, 26 May 2022 continued

Time	SME stream	Corporate stream	Hot topics stream
3:30 – 4:30pm	**Session 6A: Section 100A** Speakers: Justin Dearness, Australian Taxation Office; Paul Sokolowski, CTA, Arnold Bloch Leibler Facilitator: Yina Tang, CTA, Pitcher Partners As businesses and the ATO emerge from the challenges of the past few years, the ATO's renewed focus on s 100A has again put trust distributions in the spotlight. Our panel will provide a brief refresher on the fundamentals of s 100A as a precursor to a lively discussion on current developments including the ATO's 23 February draft guidance package (comprising Draft Taxation Ruling TR 2022/D1, Draft Practical Compliance Guideline PCG 2022/D1 and Taxpayer Alert TA 2022/1). They will consider examples covered in the guidance and circumstances perhaps not covered, with key issues including 'connection', 'benefits to another', 'tax reduction purpose' and 'ordinary family or commercial dealing'. Our panel will also discuss Draft Taxation Determination TD 2022/D1, which was released in conjunction with the s 100A guidance and sets out the ATO's preliminary view on when a UPE of a private company beneficiary will be treated as a Div 7A loan.	**Session 6B: In house tax leaders panel** Speakers: Robert Martinelli, Viva Energy Australia; Sally Tan, EnergyAustralia *Other speakers to be announced.* Facilitator: Andrew Mills, CTA (Life), The Tax Institute The annual in house tax leaders facilitated session provides a fascinating window into the matters facing corporate Australia from a tax leadership perspective. Our panellists will share recent experiences on a variety of topics ranging from current issues to challenges, opportunities and everything in between.	**Session 6C: Build to Rent** Speakers: Matt Ervin, KPMG; Rebecca Lawrence, CTA, KPMG In recent years the Build to Rent (BTR) sector has emerged as a key growth area within Australian real estate markets, and has often been hailed as a potential solution to many of the supply and affordability challenges currently being experienced within our major cities. The asset class is well developed overseas, and operates within enabling tax frameworks, however the current position in Australia is more complex. Whilst we have seen significant amounts of capital being invested into these projects, there are challenges and complexities from a GST, income tax and state taxes perspective that must be navigated. In this session we will work through a series of practical examples to explore the GST and income tax outcomes of these projects.

Technical Program

Day 1 Thursday, 26 May 2022 continued

Time	
4:30 – 5:30pm	**Session 7: The mindset tools for being at your happiest and best, when you want to be** Speaker: Mark Dobson, The Man Behind the Talent For someone to deliver their best on the world stage, they have to know how to access their happiness and resilience whenever they need it. To help his athletes and CEO's achieve this, Mark created a very simple mental tool called *Best Day Thinking*. It is simple way of taking your mind from fear, to your joy and strongest self, fast. And it does it in a way that gives you both control and confidence. Further, it is so easy that anyone can do it and enjoy the benefits of it. Whether you want to access your happiness, resilience or personal best at work, with your family, at an important moment or on a bad day, *Best Day Thinking* is the tool you need.
5:30 – 7:30pm	**Networking function, Crown Conference Centre**

Networking function – Let's celebrate!

It's the VIC Tax Forum's 10th birthday so it's time to celebrate this milestone and our return to in person events. Our networking function will have a few special treats in store for our attendees including a taste of local cuisine, cocktails, entertainment and more!

Time: 5:30–7:30pm
Venue: Crown Conference Centre, Melbourne
Price: Inclusive for all full registration delegates
$50 for additional tickets – see registration form for details
Dress: Business or business casual

Technical Program

Day 2 Friday, 27 May 2022

Time			
8:00 – 8:30am	Registration		
8:30 – 9:30am	**Session 8: Tax Policy and Advocacy update** Speakers: Julie Abdalla, FTI, The Tax Institute; Robyn Jacobson, CTA, The Tax Institute; Scott Treatt, CTA, The Tax Institute; Chris Wookey, CTA, Chair SME Technical Committee		
Time	**SME stream**	**Corporate stream**	**Hot topics stream**
9:30 – 10:30am	**Session 9A: Division 7A – the landscape shifts again** Speaker: Arthur Athanasiou, CTA (Life), Thomson Geer Lawyers Since its introduction, Division 7A has undergone a continuous process of iterative change. The latest change, brought about by the Commissioner's draft Taxation Determination TD 2022/D1, significantly shifts the Division 7A landscape once again. This session will cover how TD 2022/D1: • Interprets the circumstances when a company will provide 'financial accommodation' to a trust • Affects company sub-trust arrangements, including those that were previously endorsed by the Commissioner in Taxation Ruling 2010/3 and Practice Statement PSLA 2010/4 • Changes the Division 7A treatment of UPEs owing to companies and • Might interact with the 'targeted amendments to Division 7A' which were originally announced by the Government in the 2016-17 Budget.	**Session 9B: Why corporates should engage with tax corporate governance** Speakers: Megan Bishop, Holding Redlich; Sue Williamson, CTA (Life), Holding Redlich The tax landscape is changing toward an increasingly pre-emptive rather than reactive approach to compliance. In the new environment tax corporate governance is a focus area for the ATO and should be for taxpayers too. In this session we will speak to: • Tax gap and tax landscape – how the tax compliance landscape is changing to prevention rather than correction and where tax corporate governance sits in that landscape • How having a tax corporate governance framework can assist in internal and external stakeholder management • What the ATO's expectations are including analysing justified trust review outcomes and updated guidance for policies and controls testing • Tips for designing an effective tax corporate governance framework and • Living tax corporate governance – implementation and controls testing.	**Session 9C: High wealth private group ATO reviews: Top 500, Next 5,000 and the next 180,000** Speaker: Paul Hockridge, CTA, Hockridge Advisory In recent years the ATO have had an increasing focus on ensuring high wealth private groups are correctly managing their tax affairs. This has resulted in the Top 500, Next 5,000 and Emerging Private Group tax review programs. This session will cover: • Who is targeted in each review program and the concept of justified trust • How the ATO approaches these reviews and key issues they particularly focus on • What the ATO are finding from completed reviews • How to make written tax governance frameworks practical and affordable for small private groups • What advisers should do when notified of an ATO private group review • Evidence gathering, risk identification and voluntary disclosures and • How an adviser can escalate matters if they are unhappy with the ATO's conduct during a review.
10:30 – 11:00am	Morning tea		

Technical Program

Day 2 Friday, 27 May 2022 continued

Time	SME stream	Corporate stream	Hot topics stream
11:00am–12:00pm	**Session 10A: Intergenerational wealth transfer** Speakers: Bernie O'Sullivan, CTA, Sladen Legal; Will Monotti, Sladen Legal The value of wealth transfers in Australia more than doubled between 2002 and 2018 according to the Productivity Commission and it is estimated to continue to increase significantly in the next decade. When clients are contemplating wealth transfers there are a number of considerations to be aware of spanning tax and estate planning with balancing family objectives, tax planning and asset protection all being essential elements of the process. In this session we will discuss: • Key changes in the landscape of intergenerational wealth transfer in recent years • Understanding your client's structure, where control lies and what assets are actually owned • Protecting wealth from relationship breakdowns down the lineal line • Transitioning control of the family business – particularly when it operates via trusts and • Gift and loan back – a viable strategy?	**Session 10B: International tax and Intellectual Property** Speakers: Chris Ferguson, Deloitte; Rachel Sciascia, Deloitte The ATO and other tax authorities have increased their focus on cross-border dealings in respect of intangible assets, including intellectual property (IP). Taxpayers need to be aware of the expanded circumstances where tax outcomes associated with intangible arrangements may be subject to a higher level of scrutiny. The session will focus on: • The ATO's focus on intangibles and associated public guidance • Aligning both the legal and tax aspects of intangible arrangements • The need for documentation and systems that effectively identify intangible assets and reflects the substance of intangible arrangements and • Practical steps to be implemented to ensure reporting obligations are met and ATO concerns are adequately addressed now and in the future.	**Session 10C: Back to basics – Blockchain, Cryptocurrency, and Non Fungible Tokens (NFTs)** Speakers: John Bassilios, Hall & Wilcox Lawyers; Adam Dimac, Hall & Wilcox Lawyers From forking, to scaling, to proof of work… the buzzwords of the new tech frontier are seemingly continuing to increase and become more relevant for our workplaces and clients. In this session, we will bring together a beginner's guide to blockchain, cryptocurrency, and NFTs and a Tax 101 to equip advisers with the basic understanding and terms you need to know. This session will cover: • What is a 'blockchain'? • What is cryptocurrency and what is an NFT? • Is cryptocurrency a currency or foreign currency for tax purposes? • Are cryptocurrency and NFTs CGT assets? • Does the personal use asset exemption? • When are cryptocurrency and NFTs realised for tax purposes? • Are these taxation concepts new?

Technical Program

Day 2 Friday, 27 May 2022 continued

Time	SME stream	Corporate stream	Hot topics stream
12:00 – 1:00pm	**Session 11A: Employee contract distinction – employment tax case, payroll tax, superannuation** Speakers: Melinda Bell, Hall & Wilcox Lawyers; Anthony Bradica, CTA, Hall & Wilcox Lawyers Two recent landmark decisions by the High Court in *Construction, Forestry, Maritime, Mining and Energy Union & Anor v. Personnel Contracting Pty Ltd* [2022] HCA 1 and *ZG Operations Australia Pty Ltd & Anor v Jamsek & Ors* [2022] HCA 2 indicate a shift in the legal analysis of whether a worker is an independent contractor or employee at common law. In this interactive session we discuss: • The practical implications arising from the High Court decisions • How the decisions, combined with other legal developments, will impact particular industries (including the gig economy) • Assessing the impact for business, including on historical arrangements and • The taxation implications of the decisions, including PAYG withholding, superannuation and payroll tax. This session will also cover the recent decisions in *Dental Corporation Pty Ltd v Moffet* [2020] FCAFC 118 and *The Trustee for Virdis Family Trust t/a Richard Heating Pty Ltd v Commissioner of Taxation* [2022] AATA 3, and the expansive circumstances in which a 'contractor' relationship will attract superannuation guarantee obligations.	**Session 11B: Corporate cases update** Speaker: Anna Wilson, FTI, Victorian Bar This session will consider selected recent court and tribunal decisions and their implications, as well as ATO rulings on issues that are of particular relevance to corporate taxpayers. Cases and rulings covered include, amongst others: • *ZG Operations v Jamsek* [2022] HCA 2, *CFMMEU v Personnel Contracting Pty Ltd* [2022] HCA 1, and *WorkPac Pty Ltd v Rossato* [2021] HCA 23 (dealing with the employee/contractor divide) • Commissioner of *Taxation v Shell Energy Holdings Australia Ltd* [2022] FCAFC 2 (deduction of cost of acquiring an interest in an offshore exploration project) • *Mussalli v Commissioner of Taxation* [2021] FCAFC 71 (deductibility of disguised prepaid rent by franchisee which was for acquisition of a right to operate a business) • *Advanced Holdings Pty Ltd atf The Demian Trust v Federal Commissioner of Taxation* [2021] HCASL 251; [2021] FCAFC 135 (joint venturer and deductibility) • *Commissioner of Taxation v Virgin Australia Regional Airlines Pty Ltd* [2021] FCAFC 209 (FBT car parking benefits) • *Stark v Commissioner of Taxation* [2021] AATA 2583 (ETPs) and • TD 2021/D5 (employee share schemes).	**Session 11C: Advanced session – Blockchain, Cryptocurrency, and Non Fungible Tokens (NFTs)** Speakers: Adam Dimac, Hall & Wilcox Lawyers; Jacqueline McGrath, Hall & Wilcox Lawyers; Gareth Redenbach, CTA, Victorian Bar Following on from Session 10C, this session will take a technical deep dive into tax and blockchain technology. The session will cover: • Front end – new and interesting issues tax issues in blockchain, including DeFi (decentralised finance), staking and NFTs • Caught in the middle – risk management: engagement with the ATO? • Back end – litigation, what does it look like procedurally and what evidentiary issues will taxpayers face?
1:00 – 2:00pm	**Lunch**		

Technical Program

Day 2 Friday, 27 May 2022 continued

Time	SME stream	Corporate stream	Hot topics stream
2:00 – 3:00pm	**Session 12A: NALE/NALI** Speakers: Shaun Backhaus, DBA Lawyers; Daniel Butler, CTA, DBA Lawyers The ATO has adopted an extremely broad view on what is NALI, the genesis of which appears to come from the ATOs, non-arm's length LRBA guidance in 2015. There is also the potential for certain amounts to be both NALI and a contribution. The ATO are still consulting on the difference between what might be NALI versus a contribution. There is now currently considerable uncertainty on many common place arrangements which we will seek to provide some clarity on. • NALI/NALE – the key risks and latest developments • What might be covered by the proposed legislative re-write • Recent ATO clarification on certain LRBAs in PCG 2016/5 • NALE with specific expense versus general expense nexus • What services provided to an SMSF or a unit trust will give rise to NALI and • How to minimise risks with discount policies.	**Session 12B: ATO corporate update** Speaker: Stan Spasojevic, Australian Taxation Office The ATO continues to address concerns with arrangements involving large corporate taxpayers. In this session you will hear some of the latest developments in respect of the ATO's compliance strategy and tax administration involving large corporate taxpayers.	**Session 12C: R&D – A brave new world** Speakers: Stephen Chen, CTA, MinterEllison; Brett Zimmermann, Australian Taxation Office The last 24 months have been integral to the development of the law underpinning the R&D provisions. Recent Court and Tribunal decisions have provided taxpayers and the Commissioner with a more precise understanding of how the R&D provisions are to be interpreted. In addition, the Commissioner is exploring the various technical issues that the complex provisions bring up. This session will examine the following topics from the perspective of Brett Zimmermann, Assistant Commissioner, Tax Counsel Network responsible for R&D, and Stephen Chen, the instructing solicitor on a number of recent and upcoming R&D decisions including: • The current technical issues that are attracting ATO attention • What R&D issues are in the Commissioner's domain and what R&D issues are in Innovation, Industry and Science Australia's domain • How do recent cases assist in clarifying the uncertainty of the highly technical R&D provisions • What do taxpayers need to bear in mind when making R&D claims and • How should taxpayers seeking to make R&D claims approach R&D documentation, registration applications and R&D disputes.

Technical Program

Day 2 Friday, 27 May 2022 continued

Time	
3:00 – 3:30pm	**Afternoon tea**
3:30 – 4:30pm	**Session 13: Inspector-General of Taxation and Taxation Ombudsman** Speaker: Karen Payne, CTA, Inspector-General of Taxation and Taxation Ombudsman The Inspector-General and Taxation Ombudsman investigates and reports on the administration of the taxation law, both in relation to particular taxpayers, and more broadly, in relation to the systems established by the Australian Taxation Office or the Tax Practitioners Board. In an age where the ATO and TPB have their own wide-reaching statutory powers, the function performed by the IGTO's office provides a vital means of ensuring that taxation laws are applied in a way that is consistent with community expectations. In this session, we will hear from the IGTO on the functions, powers and duties of her office, as well as some key examples of ongoing and completed investigations.
4:30pm	**Close**

Presenters

Julie Abdalla, FTI, is Tax Counsel, Tax Policy and Advocacy, at The Tax Institute. Julie has practiced in the corporate tax teams of Big 4 and top tier law firms in Sydney and Melbourne. She has expertise in corporate and individual tax matters with a strong international tax focus. Prior to joining The Tax Institute, Julie gained experience across the spectrum of UK taxes while working at an international law firm in London. Julie has a strong passion for tax policy and reform, and the depth of knowledge to advocate for members. Julie has been recognised among her peers and throughout the profession for her leadership and excellence in tax. She has been awarded a number of scholarships and awards including the International Bar Association Taxes Committee Scholarship, the Australian Lawyers Weekly 30 Under 30 Award in Tax, and a prize from the University of Oxford. Julie holds a Bachelor of Arts and a Juris Doctor from the University of Sydney, and a Master of Laws from the University of Melbourne, part of which was completed at the University of Oxford.

Arthur Athanasiou, CTA (Life), is a partner at Thomson Geer. Arthur's main area of practice is dispute resolution, particularly in the SME sector, with the ATO, TPB and the SRO. Arthur has many years' experience in complex tax audit, negotiations, settlements and tax litigation. He also has broad experience in the taxation of SME entities, with an emphasis on Division 7A and high wealth individuals and family groups. Arthur is an associate professor at La Trobe University Law School. He has qualified as a Chartered Accountant, is a former President of The Tax Institute, chaired the Law Institute's Tax Law Advisory Committee and now serves on the Industry Advisory Board of the IPA-Deakin University SME Research Centre. Arthur is an Accredited Tax Law Specialist, is a widely published writer on taxation issues and regularly appears in the mainstream media.

Shaun Backhaus is a Senior Associate at DBA Lawyers where his work focuses on superannuation, trusts, and taxation. Shaun has appeared in numerous publications, and also presented on SMSF and related topics around Australia. Shaun holds a Bachelor of Laws and Bachelor of International Business and recently completed a Master of Laws from Melbourne University. Shaun is also a Specialist SMSF Adviser.

John Bassilios has broad experience in financial services, funds management, blockchain, corporate and commercial law, with a particular emphasis on funds management related matters. John has acted for a wide range of financial services providers (both start-ups and established industry providers), including retail and wholesale fund managers, investment advisers, financial planners, stockbrokers, IDPS operators, managed discretionary account providers and consumer credit providers. More recently John has taken a keen interest in Blockchain related matters and gained significant experience advising on, and establishing, cryptocurrency funds, reviewing Whitepapers for Initial Coin Offerings (ICO) and advising on the establishment of cryptocurrency exchanges including preparing AML/CTF Programs and terms of use and advising on conducting Security Token Offerings (STOs) in Australia. John is currently a mentor for the RMIT Blockchain Strategy Course.

Melinda Bell is a Special Counsel in the Hall & Wilcox Employment team. She provides strategic and practical advice on a range of employment and industrial relations law issues. Recently, Melinda has been engaged in a number of underpayment and workplace compliance audits. She is experienced in managing such complex matters under client legal privilege, which includes dealing with internal and external stakeholders, considering reporting obligations, and dealing with regulators (including the Fair Work Ombudsman and Australian Taxation Office). With over 15 years' experience, Melinda also regularly advises on the employment law aspects of commercial transactions, restructures, transfers of business and outsourcing/insourcing arrangements. Melinda was recognised in Litigation in Best Lawyers in Australia 2022.

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.

Megan Bishop is Special Counsel in the Holding Redlich Tax Risk, Dispute Resolution and Litigation Team. She is a qualified legal practitioner and an accredited mediator. She assists a wide range of clients in their interactions with the revenue authorities including in various ADR forums, VCAT, AAT, Federal Court and High Court appeals across a broad spectrum of tax issues, including most recently R&D disputes with AusIndustry and the ATO, transfer pricing, tax treaties, Part IVA and corporate and individual tax residency.

Presenters

Anthony Bradica, CTA, is a Partner with Hall & Wilcox. Anthony is a highly regarded tax practitioner with extensive experience in commercial transactions, deals and arrangements. Anthony has extensive tax advisory expertise in matters relating to income tax, corporate tax, employment taxation, financial services tax, the taxation of trusts, tax controversy involving Federal and state taxation authorities. In particular, Anthony specialises in providing tax structuring advice, due diligence and legal drafting for mergers, acquisitions, divestments, corporate restructures and business structuring, refinancing and debt and equity issues. Anthony has specific industry experience in the property sector, the funds management industry, the manufacturing sector, bio-technical companies, and providing assistance to start-up companies and is a published author and regular presenter on income tax law.

Daniel Butler, CTA, is one of Australia's leading SMSF lawyers and has worked predominantly in the SMSF, tax and related fields for over 30 years. He is a regular presenter on SMSF topics and has published extensively in professional journals including contributing a monthly article on SMSFs to the Taxation in Australia and other media. Dan is a member of the Tax Institute's National Superannuation Technical Committee and is involved with a number of other tax and SMSF committees and discussion groups. Dan also presents on the subject Taxation of Superannuation at the University of Melbourne's Master of Laws/Tax program. Dan is also a Specialist SMSF Adviser.

Kelly Canavan is an Assistant Commissioner in Private Wealth with responsibility for engagement and assurance teams in Box Hill, Docklands and Hobart. Kelly spent over 20 years in GST centric roles and was responsible for leading a number of GST legislative changes. Kelly has over 30 years' experience in both the ATO and private sector in a broad range of roles including business management, tax technical and people leadership roles.

Stephen Chen, CTA, is a Special Counsel in the MinterEllison tax practice, specialising primarily in tax controversy. Stephen advises multinationals and ASX-listed companies on how to manage their tax disputes, and has experience in all jurisdictions, having previously litigated matters concerning income tax (including transfer pricing and R&D), GST and all State taxes and duties. Stephen is the instructing solicitor in a number of high profile proceedings, acting for both taxpayers and the Commissioner, with recent highlights including Victoria Power Networks Pty Ltd v FCT, Hart v FCT, Song v FCT and PKWK and Innovation and Science Australia in addition to a number of cases currently awaiting decisions. Stephen holds a Bachelor of Laws from the University of Melbourne, a Master of Laws from the University of Sydney, and a recipient of the Tax Institute's Justice Graham Hill Scholarship.

Enzo Coia, CTA, is a Tax Partner at Deloitte with over 20 years' experience providing advice on Australian and international taxation matters. Enzo specialises in M&A, financing, capital management and dealing with revenue authorities. He is expertly placed to understand clients' needs, having spent several years in a senior tax leadership position at a multinational oil and gas company.

Peter Collins, FTI, is a Partner at PwC with 30 years experience as a specialist in global tax, assisting foreign investors structuring their Australian investments and Australian corporates expanding offshore. He works with the firm's global tax network to develop solutions for clients and is a member of the International Tax executive, which allows him to provide a unique global perspective.

Justin Dearness is an Assistant Commissioner in the ATO Tax Counsel Network. The current focus of his work is about private business structures. He has more than twenty years' experience in tax administration, including law design and tax litigation, in areas of practice that have included capital gains tax, tax consolidations and not for profit.

Fiona Dillon, CTA, is the Chief Tax Counsel at the ATO. In this role, Fiona leads the resolution of the ATO's most significant tax technical issues. Working predominantly in technical roles prior to this, Fiona has helped shape the strategic direction of the ATO's Public Advice and Guidance, was a longstanding member of the ATO's Public Ruling Panel and a member of the ATO's General anti-avoidance rule Panel; as well as spending a number of years in private practice. For almost two years Fiona served as Minister-Counsellor (Taxation) in the Australian delegation to the OECD based in Paris. In that role, she chaired the Joint International Taskforce on Information Sharing and Collaboration (JITSIC) on behalf of the Commissioner and represented Australia in other OECD taxation initiatives. Fiona is an admitted Australian legal tax practitioner and holds a Bachelor of Commerce, Bachelor of Laws with Honours and a Master of Taxation. In 2019, in its recognition of 100 years of woman in tax, IFA named Fiona in its 68-leading woman in international tax globally.

Presenters

Adam Dimac of Hall & Wilcox is an experienced tax lawyer, and advises clients on a range of matters including tax planning and structuring, Division 7A, the small business CGT concessions, corporate restructuring, professional firm structures, trust taxation, the taxation of settlements and cryptocurrency taxation. Adam regularly acts for taxpayers in dispute and controversy matters, and provides assistance with ATO reviews and audits. His clients include private groups, professional firms, small-to-medium enterprises, high-net-worth individuals and family groups.

Mark Dobson, has been called a confidant. A mentor. An advisor. A coach. He has cracked open the talent of over 100 freak performers, in every field imaginable. He is the first person his clients call before their toughest moments … and after their greatest triumphs. Dobbo is the man the experts call when they don't have the answers. In these and countless other situations, Dobbo has stepped into the breach when a solution was almost impossible to imagine. He has steered individuals, teams, and companies to success. His work has been praised by CEOs, celebrities, innovators, the media, and the intellectual and cultural elite, including Bill and Melinda Gates and President Barack Obama.

Matt Ervin is a Partner in KPMG's Deal Advisory Tax group with extensive experience advising on transactions in the infrastructure and property sectors. Matt acts for financial and strategic investors on a wide range of social and economic real asset transactions, including social housing, build to rent and key worker accommodation projects, renewable energy developments, public private partnerships, privatisations and secondary transactions.

Chris Ferguson is a Partner in Deloitte Legal Australia based in Melbourne. Chris specialises in international tax, taxation of intangibles assets, tax administration and dispute resolution. Prior to joining Deloitte Chris performed multiple Assistant Commissioner roles in the Public Groups and International business line at the Australian Taxation Office. Chris' varied experience allows him to expertly advise clients in respect of emerging international tax issues, risks and opportunities connected with intangible assets and dispute resolution strategies.

James Hamblin, CTA, is a Special Counsel in the MinterEllison Tax Group with over 13 years of tax experience. James advises on a variety of stamp duty and land tax matters and specialises in providing structuring, due diligence and general advisory services for both domestic and offshore clients across a range of sectors including commercial and residential property, infrastructure, hotels, student accommodation and aged care. He also assists clients in dealing with state and territory revenue authorities in various tax administration and compliance matters. James is the Chair of The Tax Institute's Victorian State Taxes Committee and is actively involved in consulting with state and territory governments and revenue authorities on the implementation and administration of new tax laws.

Paul Hockridge, CTA, is the Principal of Hockridge Advisory. He has worked for the ATO, a large law firm, has been a partner in medium and Big 4 chartered accounting firms and has over 30 years' experience in tax, asset protection, estate and succession planning. Paul's niches include litigation support, property development and FBT and salary packaging. Paul specialises in advising high wealth families and closely held businesses, as well as providing support for a number of accounting and law firms. Paul maintains a practicing certificate as a legal practitioner in Victoria, is a fellow of Chartered Accountants Australian and New Zealand, is senior fellow and teaches in the Masters program in the Law School at the University of Melbourne and is a chartered tax adviser. He sits on The Tax Institute's FBT and Employment Taxes Committee and contributes to The Tax Institute's book, Estate and Business Succession Planning. Perhaps Paul is best known as a regular presenter at local, State and National Tax Institute conferences.

Luke Imbriano, FTI, is a Director at KPMG Law specialising in the provision of income tax and foreign investment regulatory advice to operators of, and investors in, infrastructure assets. Luke has over 10 years' experience supporting clients across the entire lifecycle of the infrastructure asset, from providing confidence in tax outcomes at the business case development phase through to advising on complex tax advisory issues and acting for clients in tax controversy matters throughout the operating phase.

Presenters

Robyn Jacobson, CTA, is the Senior Advocate at The Tax Institute. She has nearly three decades in the profession, including a public practice background that preceded her various training roles over 23 years. Robyn continues to be a regular conference and webinar presenter and is an avid advocate, social media commentator, columnist, blogger and podcaster. She is also regularly quoted in the media. Robyn is a Chartered Tax Adviser of The Tax Institute, a Fellow of both CA ANZ and CPA Australia, and a Registered Tax Agent. She regularly consults with the Treasury, ATO and professional bodies on technical issues including as a member of the ATO's Tax Practitioner Stewardship Group and various other working groups. Robyn has been recognised as a Thought Leader for the third consecutive year as Winner of this category at the Women In Finance Awards in 2019 and 2021, and at the Australian Accounting Awards in 2020. Robyn was the Winner of the Accountants Daily Excellence Award in 2020 and was named in the global Top 50 Women in Accounting 2019.

Rebecca Lawrence, CTA, is a Director at KPMG, specialising in providing GST advice for property investors, managers and developers. Rebecca has more than twenty years of indirect tax experience having worked for leading professional services firms in the UK and Australia. Rebecca also spent almost two years leading the in-house indirect tax team at an ASX 100 listed entity. Rebecca is a Chartered Tax Adviser with The Tax Institute and the UK's Chartered Institute of Taxation, and a member of the PCA capital markets sub-committee for indirect tax.

Robert Martinelli has over 25 years experience as a tax advisor. He is currently Head of Tax at Viva Energy, a role he has held for the past 7 years. During this time, Viva Energy has undertaken two major IPO's of its business operations. This has required Robert to advise extensively in matters relating to restructures and acquisitions and to engage proactively with the ATO in relation to their consequences. During this time, Robert has also been involved in tax policy development in his role on the Executive Committee for the Corporate Tax Association between 2017 and 2021 and as Head of Tax at Viva Energy. Robert's previous experience included time at a multinational oil company, along with a large national law firm and chartered accounting firm.

Jacqueline McGrath of HWL Ebsworth Lawyers, has had over 15 years experience in dispute resolution and litigation specialising in tax disputes. She has acted for both the revenue regulators and private clients. Prior to her current role as special counsel, Jacqueline was a Director within KPMG Law assisting clients through audits, reviews and litigation. Jacqueline has also previously been employed as a senior lawyer with the Australian Government Solicitor, Australian Taxation Office and the Australian Customs & Border Protection Service providing advisory and litigation services. Jacqueline works for clients in various sectors/industries including ENR, financial services, defence technology, agriculture and software development.

Moira Merrick, CTA, leads the Case & Technical Leadership team in Victoria, which services both the Private Wealth and the Integrated Compliance business lines within the ATO. Case Leadership is responsible for providing technical advice and strategic direction in complex cases, and for managing Private Wealth's priority risks. Prior to joining the ATO in 2017, Moira was part of Deloitte's Tax Insights & Policy group and has extensive experience providing specialist tax advice to both large corporates and closely held groups.

Andrew Mills, CTA (Life), is the Executive Director, at the Tax Institute, a Senior Fellow at Melbourne University Law School and a member of the Tax and Transfer Policy Institute Advisory Board. Previously, Andrew was the Second Commissioner, Law Design & Practice, at the Australian Taxation Office from 2013–2019. Andrew has 40 years' experience in taxation, including periods in the ATO, commerce and the tax profession. Andrew was a Director at Greenwoods & Freehills for more than 20 years and managing director of the firm from 2006 to 2011. Andrew was President of The Tax Institute in 2006–2007 and is a former Governor of the Taxation Research Foundation. In practice, Andrew was an active participant with a number of industry bodies and a lecturer in the taxation in the Masters program at Sydney Law School. Andrew holds a Bachelor of Business, a Master of Laws and a Graduate Diploma in Tax Law. Andrew is a Chartered Taxation Adviser (Life), a member of the Australian Executive Committee of the International Fiscal Association and a graduate of the Australian Institute of Company Directors.

Will Monotti is a Senior Associate in Sladen Legal's business law practice group, where he works primarily on administration of estates, personal succession and estate planning. He has experience in assisting clients with complex and technical estate planning, and provides clear, logical advice which is tailored to client needs and easy to understand. Will was admitted to practice in March 2015. He holds both a Bachelor of Arts and Juris Doctor from Melbourne University.

Presenters

Bernie O'Sullivan, CTA, is a Principal at Sladen Legal. Bernie is lead author of The Tax Institute's *Estate & Business Succession Planning*.

Karen Payne, CTA, was appointed Inspector-General of Taxation & Taxation Ombudsman commencing on 6 May 2019. She leads the Taxation Ombudsman complaints management service for taxpayers and advisers and the Inspector-General of Taxation's review and public reporting function, both of which are directed at improving the tax administration system for all taxpayers. Karen was previously a Member of the Board of Taxation as well as the inaugural Chief Executive Officer of the Board of Taxation. She was formerly a partner with MinterEllison, specialising in corporate and international tax for mergers and acquisitions, and capital raising for the financial services, mining, energy, and utilities sectors. She brings a wealth of experience and extensive networks to the role of Inspector-General having worked with a range of government and private stakeholders as well as the legal and tax profession, and many industry bodies.

Gareth Redenbach, CTA, is a barrister practising in revenue law and has over 15 years of experience in tax matters. He has advocated in all trial divisions in Victoria as well as in the High Court, Full Federal Court and Victorian Court of Appeal. He has appeared for both taxpayers and the Commissioner and including for the successful taxpayer in the Full Federal Court decision on taxation of trusts in *Lewski v Commissioner of Taxation* (2017) 254 FCR 145 and for the successful Commissioner in the first domicile case decided post-Harding (*Handsley v Commissioner of Taxation* [2019] AATA 917). Gareth has appeared in a number of cases involving cryptocurrency involving both commercial and revenue matters, as well as general law, representing a number of different holders of digital assets, investors in digital asset transactions and digital asset exchanges, as well as assisted holders of cryptotokens in resolving disputes and providing advice. Published matters in which Gareth has acted examine evidentiary, general law and revenue law issues relating to digital assets. Prior to joining the bar, Gareth was in-house counsel for the Macquarie Group based in New York responsible for managing transfer pricing and international tax matters across the Americas region. Gareth was previously a Senior Associate at Minter Ellison focussed on tax controversy and began his career in the international tax department of PwC. Gareth is a Senior Fellow at the University of Melbourne teaching in their LLM program and also teaches in the Victorian Bar's Readers' Course on taxation matters. Gareth is the former Chair of the Corporate Section and Executive Committee member of the US Committee of Banking Institutions on Taxation. Gareth also regularly participates and speaks at The Tax Institute, OECD, IFA and other conferences.

Andrew Roe is a barrister who specialises in tax law. Before joining the Bar, Andrew was an associate to the Hon Justice Crennan AC at the High Court and a solicitor in the tax team at King & Wood Mallesons. Andrew's recent appearances include the Glencore special leave application in the High Court and the Shell exploration cases in the Federal Court and Full Federal Court. Andrew is otherwise briefed in various ongoing litigious and advisory matters for taxpayers and t he Commissioner. Andrew holds a Master of Law from the University of Cambridge and has published in the Australian Tax Review.

Bernard Salt AM is widely regarded as one of Australia's leading social commentators by business, the media and the broader community. Bernard heads The Demographics Group which provides advice on demographic, consumer and social trends for business. Prior to that Bernard founded KPMG Demographics. He writes two weekly columns for The Australian newspaper and was an adjunct professor at Curtin University Business School between 2010 and 2020. In conjunction with KPMG Australia he hosted a top-rated podcast called "What Happens Next" which discussed rising trends and important business issues. Bernard is one of the most in-demand speakers on the Australian corporate speaking circuit. He is well known to the wider community for his penchant for identifying and tagging new tribes and social behaviours such as the 'Seachange Shift', the 'Man Drought', 'PUMCINS' (pronounced pumkins) and the 'Goats Cheese Curtain'. He is perhaps best known for popularising the phrase 'smashed avocado' globally. Bernard was awarded the Member of the Order of Australia (AM) in the 2017 Australia Day honours.

Presenters

Rachel Sciascia is partner in Deloitte Legal in Australia and leads the Australian legal intellectual property practice. With degrees and years of industry experience in law and science, Rachel has extensive experience in intellectual property, information and communications technology, corporate and commercial law. Rachel acts for a broad range of clients across large multi-national corporations, government, statutory bodies and public and private companies. Rachel is an expert in drafting, negotiating and advising on arrangements for the development, protection and exploitation of innovations. Rachel also advises on corporate structures and intercompany arrangements involving the development and exploitation of intangibles, including cross border licensing and transfer. Rachel has been named in a range of legal lists for her intellectual property expertise.

Paul Sokolowski, CTA, is a partner at Arnold Bloch Leibler.

Stan Spasojevic is the Assistant Commissioner in Public Groups & International responsible for the management and assurance of tax affairs of clients managed by Engagement and Assurance teams based in Brisbane, Chermside and Upper Mount Gravatt – this includes some of the largest companies in the Energy and Resources sector. Also responsible for the management of the ATO's Marketing Hub cluster and the recently established GST Food Misclassification Cluster.

Sally Tan is the Tax Leader for EnergyAustralia, a large energy generator and retailer in Australia. She is responsible for the tax strategy and management of tax risks and relationships with tax regulators. Sally works closely with the senor leaders and project teams to lead and accelerate the clean energy transition for all. Sally began her tax career at PwC and has significant Australian and international tax experience from her senior tax roles at Vocus (Telco), MMG (Mining) and ANZ (Banking).

Yina Tang, CTA, joined Pitcher Partners in 2007 and has worked with clients across a range of industries, including logistics, property, and financial services. She became a partner of the Melbourne firm in 2021. Yina offers strong technical expertise in and knowledge of income tax in Australia, and her clients value her ability to make her taxation advice relatable. Her role is to understand the tax law and communicate how it applies to her client's individual circumstances so they can make informed decisions regarding the taxation aspects of business structuring, capital gains tax and a range of transactions.

Jayde Thompson is a Partner in PwC's Global Tax Practice with over 13 years experience as a corporate tax adviser, specialising in international taxation, cross-border related party arrangements and tax policy considerations. Jayde spent two years in New York advising US multinational companies and has also worked with the Board of Taxation on various policy considerations including the recently legislated hybrid mismatch rules.

Simon Tisher, CTA, has been a barrister at the Victorian Bar since May 2003. He is well known and respected as a barrister and within the tax profession. Most of Simon's experience at the Bar pertains to tax matters (state and federal) and matters related to taxation: superannuation, insolvency, bankruptcy and professional indemnity claims (commonly involving tax advice). He acts for taxpayers and for the Australian Taxation Office, led and unled, in disputes ranging from small individual matters to large corporate tax disputes. Simon also has sound experience in commercial litigation matters and has a busy advisory practice. Simon has been included in "Leading Tax Barristers – Victoria" in Doyles Guide every year from 2017 and in Best Lawyers (Tax Law, 2021 and 2022 editions). He is a past Sir Charles Lowe prize winner for advocacy. Simon has published several articles in the *Law Institute Journal and Taxation in Australia*, and is the author of the tax chapter of de Groot's *Wills, Probate and Administration Practice (Victoria)*. He is a member and past chair of The Tax Institute's State Taxes Committee and a regular presenter at tax conferences and events.

Scott Treatt, CTA, as the General Manager of Tax Policy and Advocacy, leads The Tax Institute's tax policy, guidance and advocacy activities. He is a Chartered Tax Advisor and has been practicing as a tax specialist since 1997, gaining his experience in large 2nd tier and Big 4 accounting firms as well as Government. Through the years he has been engaged on direct and indirect tax issues pertaining to individuals, start-ups, small businesses, private groups and multinationals, addressing issues including, but certainly not limited to, asset, business and entity transactions and disposals, insolvencies, structuring, succession and disputes (within family groups as well as with the ATO). Scott has a passion for our tax system and tax education, continuously seeking to find opportunities to improve the efficiency and effectiveness of both. He is a regular presenter at industry events and, prior to joining The Tax Institute as a permanent employee, had been a lecturer for some 12 years in The Tax Institute's structured education programs.

Presenters

Rajan Verma, CTA, started his career in tax in 2006 and has since amassed significant expertise in advising small to medium enterprises and privately owned businesses on complex taxation matters. His particular interests include complex business restructuring, property development, international taxation and trust law matters. In addition, Rajan has a wealth of experience in advising on state revenue and income tax matters generally as well as managing complex disputes with the Australian Taxation Office and state revenue authorities. Rajan regularly presents to members of the CPA and IPA and enjoys sharing his knowledge and expertise in tax with his colleagues, friends and other members of the profession. Rajan holds a Bachelor of Commerce, Bachelor of Laws and a Master of Laws from the University of Melbourne and is a Chartered Tax Advisor with the Tax Institute.

Eugene Wheelahan QC, FTI, is a member of the Victorian Bar who practises principally in the area of tax. He has appeared for taxpayers and the Commissioner of Taxation in the Federal Court and the High Court. He acts for clients in the mining, infrastructure, telecommunications and financial services industries, among others, providing opinions and assisting them in their dealings with the Commissioner during reviews, audits, objections and litigation. Eugene has a Master of Tax from the University of Melbourne where he is a Senior Fellow of the Law Faculty, lecturing in the subjects Tax Litigation and Tax Avoidance and Planning.

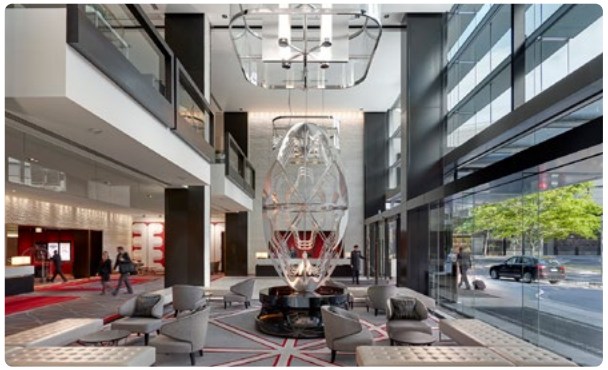
Sue Williamson, CTA (Life), leads the Holding Redlich Melbourne Tax Risk Management and Disputes practice. She advises clients on tax risk management including tax governance and ensuring that clients have sufficient evidence to defend their positions. She has acted in various AAT, Federal Court, High Court and Supreme Court tax cases. Sue is also an accredited mediator and has assisted clients in resolving disputes using various ADR mechanisms. Sue was the President of The Tax Institute in 2008, has been a member of several advisory boards, has participated in many consultative forums and lectures in the University of Melbourne Masters of Law program.

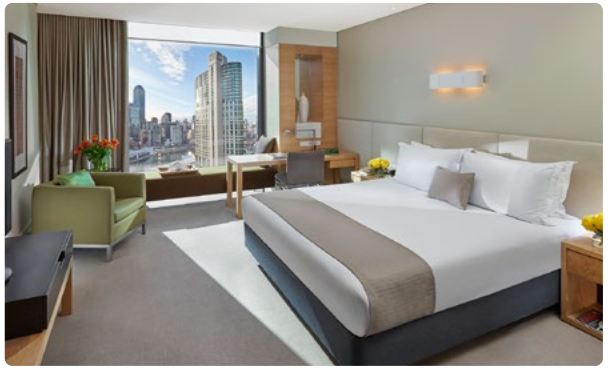
Anna Wilson, FTI, specialises in taxation, insolvency and related matters. She acts for the Commissioner and the taxpayer in both State and Federal jurisdictions. Her practice extends to tax technical and structuring advice, tax investigations and audits, private rulings and objections, through to litigation and alternative dispute resolution. Anna also acts in regulatory/disciplinary matters such as those involving registration with the Tax Practitioners Board and/or membership of professional accounting associations. She was involved in the superannuation round of the Financial Services Royal Commission and acts in disputes between members of self-managed superannuation funds. Anna has extensive experience as a tax and commercial specialist. Anna obtained her law and science degrees (majoring in mathematics and physics) from Monash University and has a Masters of Taxation Law from Melbourne University, where she was awarded the Graham Hill Taxation Law prize. Anna now lectures in the Masters program at Melbourne University, teaching the subject Capital Gains Tax: Problems in Practice. Anna has a special interest in residency for tax purposes, insolvency and bankruptcy, employee share schemes, self-managed superannuation funds, limited recourse and other borrowing arrangements involving SMSFs, estate and succession planning, trusts, charitable structures, income tax exempt and deductible gift recipient endorsements as well as State taxes, particularly stamp duty and land tax. Anna is fluent in German and has previously worked as an accredited professional translator from German into English. Prior to her legal career, Anna was a professional cyclist and represented Australia at the Atlanta and Sydney Olympic Games and the Kuala Lumpur and Manchester Commonwealth Games.

Chris Wookey, CTA, operates his own specialist tax consulting practice after previously having been a principal in the tax consulting division of Deloitte Private in Melbourne. A finalist in The Tax Institute's Tax Adviser of the Year Awards for 2020, he has over 30 years' experience in the chartered accounting profession and is chair of The Tax Institute's national SME Technical Committee and its representative on the ATO's Private Groups Stewardship Group. Chris was also a member of the Board of Taxation's Reference Group for its Review of Small Business Tax Concessions. His experience, centred on issues encountered by private groups, includes providing input to Treasury in relation to the proposed targeted amendments to the Div 7A integrity rules.

Brett Zimmermann is an Assistant Commissioner in Tax Counsel Network responsible for providing leadership on technical issues that are a priority for the ATO. Brett joined the ATO three years ago, prior to that working 18 years in the private sector as a specialist tax and commercial solicitor. Brett holds a range of roles in the ATO and deals with issues during audit, advice products, litigation and legislative development with a focus on corporate transactions. His recent work includes matters pertaining to his current R&D and share capital management portfolios.

Venue and accommodation





Crown Conference Centre

Level 1, Corner of Queensbridge and Whiteman Streets Southbank

Crown Conference Centre is a unique purpose built facility that specialises in conferences and events. A part of the Crown Melbourne complex which has some of Melbourne's best accommodation and restaurants, the Crown Conference Centre is the perfect host for the VIC Tax Forum.

Getting there

Crown Conference Centre is approximately 10 minutes walk from both Flinders Street and Southern Cross railway stations. Tram services also run from Southern Cross Station to Crown Casino.

Parking

Multi-level parking can be accessed from Kings Way; Haig Street off Clarendon Street; or Clarke Street off City Road. Escalators and elevators link the car park to the complex. An hourly rate applies.

Accommodation

Favourable room rates have been negotiated and secured at Crown Promenade Hotel. Accommodation bookings can be made by following the link on the event web page or by clicking here.

Please note that as per hotel booking conditions, all accommodation booked is non-refundable. All additional hotel incidentals, including breakfast, remain the responsibility of delegates, and individuals will be responsible for payment of the balance of their account when checking out of the hotel. Please note that extra charges may be incurred for additional guests and will be charged to individual room accounts upon checkout.

Event information

Early bird registration

All registrations received and paid on or before Friday, 29 April 2022 will be entitled to an early bird discount.

Please note: The registration fee does not include accommodation, hotel incidentals or transfers.

Day registration

This registration option entitles one delegate to attend a full day of technical sessions, refreshments during forum hours and electronic access to technical papers. Select your session choices on the registration form.

Group discounts

Purchase four full registrations (early bird or standard) and receive a fifth full registration for free. The free fifth 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.

Employer ticket

Want to send your team to the event? Employer tickets offer a flexible option for employers to send multiple attendees to an event. See the Employer Ticket Registration Form or email kirstyferguson@taxinstitute.com.au for more 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

Attendance at the conference counts for 13 hours of Continuing Professional Development with The Tax Institute. Delegates attending on an employer ticket receive CPD hours based on the number of sessions attended.

The Tax Institute's Attendee Hub

As a hybrid event, both in person and online, 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.

Dress code

Business or business casual attire is suitable for the duration of the conference.

Networking function

A networking function will be held directly following the last session on Thursday from 5.30pm in the foyer of the Crown Conference Centre. The networking function is included in the conference registration fee for delegates. Additional tickets are available to purchase for accompanying persons at a cost of $50. Please indicate your requirements, including dietary requirements, at the time of registration.

Special dietary and accessibility requirements

Please indicate any special dietary requirements at the time of registration. Please email us with any accessibility requirements at nationalevents@taxinstitute.com.au.

Event information

COVID-19 Event Guidelines

At The Tax Institute, the health and wellbeing of our members, delegates and employees is our top priority. Whilst returning to face-to-face events, we continue to actively monitor the situation regarding COVID-19 and follow the latest advice and guidelines issued by the Department of Health, the World Health Organisation and relevant State authorities.

Please note, final implementation of any of these measures is subject to Federal and State Government requirements at the time of each event. To see The Tax Institute's full COVID-19 Event Guidelines, click here.

Crown Melbourne Guidelines

The Service Victoria QR code must be scanned by all guests before entering the event. Event staff are required to sight completed QR code check in upon entry into the event. If guests are not able to complete the QR code check in upon entry, please see event staff to assist. All guests must wear face masks at all times on premise unless eating or drinking. The Victorian Government requires guests over the age of 16 years wishing to visit any hospitality venue will need to be fully vaccinated. Crown Melbourne will request official proof of vaccination or a medical contraindication certificate from each guest upon arrival to the complex. Entry may be denied if official proof of vaccination or a medical contraindication certificate cannot be presented. For valid forms of identification please refer to the Crown Melbourne website. All activities and events at Crown are operated in accordance with Crown's COVID-19 requirements and COVIDSafe plan. These requirements include physical distancing, entry screening and other measures which are subject to change based on government advice.

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.

If a registered delegate is unable to attend as a result of a diagnosis of COVID-19 or they are experiencing symptoms of COVID-19, a full refund will be offered with the provision that a medical certificate is produced explaining the diagnosis or a summary of the appropriate action to be taken i.e. a COVID-19 test and medical advice.

If a registered delegate is unable to attend a face-to-face event as a result of interstate border closures or they reside in or visited a COVID-19 hotspot, we will endeavour to transition the registration to an online registration for the event. If there is a difference in price a credit will be provided to delegates to be used at a future event. If a delegate does not wish to transition their registration to the alternate online event, a full refund/credit will be provided.

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: www.taxinstitute.com.au/privacypolicy.

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 options and inclusions

	Online access to presentations and technical papers	Morning/ Afternoon tea/ conference lunches	Networking function*
Face-to-face full registration This registration option entitles one delegate to attend the entire event.	✓	✓	✓
Face-to-face day registration This registration option entitles one delegate to attend a full day of technical sessions.	✓	✓	
Online full registration This registration option entitles one delegate to attend the entire event.	✓		
Online day registration This registration option entitles one delegate to attend a full day of technical sessions.	✓		
Employer registration This registration option allows one registration to be shared between multiple attendees from the same firm.	✓	✓	✓

*Additional tickets to the Networking function can be purchased on the registration form. Limited number of networking passes available to employer ticket attendees.

Register now!

Scan the code to purchase your tickets!

taxinstitute.com.au/VICTaxForum

Discounts

Early bird registration

All registrations received and paid on or before Friday, 29 April 2022 will be entitled to an early bird discount.

Group discount

Purchase four full registrations and receive the fifth one free. All attendees must be from the same firm and all registration forms must be submitted together.

Employer ticket

Looking to send the whole team to this event? We have multiple options for employers to consider. To purchase this ticket type, email kirstyferguson@taxinstitute.com.au

The Tax Institute

VIC Tax Forum Registration form

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.

42455 / 42563 | WD

Date of issue: March 2022

1 Registration

A Full conference registration – 13 CPD hours

Face-to-face registration	Member	New member*	Non-member
Early bird registration Register on or before 29 April 2022	☐ $1,500	☐ $1,840	☐ $1,800
Standard registration Received after 29 April 2022	☐ $1,700	☐ $2,040	☐ $2,000

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

Online registration	Member	New member*	Non-member
Early bird registration Register on or before 29 April 2022	☐ $1,350	☐ $1,690	☐ $1,650
Standard registration Received after 29 April 2022	☐ $1,550	☐ $1,890	☐ $1,850

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

B Face-to-face day registration – 7 CPD hours Thursday | 6 CPD hours Friday

Please select: ☐ Thursday ☐ Friday	Member	Non-member
Early bird registration Register on or before 29 April 2022	☐ $950	☐ $1,250
Standard registration Received after 29 April 2022	☐ $1,150	☐ $1,450

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

Online registration	Member	Non-member
Early bird registration Register on or before 29 April 2022	☐ $800	☐ $1,100
Standard registration Received after 29 April 2022	☐ $1,000	☐ $1,300

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

Networking function

The networking function is INCLUDED in the registration fee for delegates attending the full conference.

Thursday, 26 May 2022 at the Crown Melbourne

☐ Yes, **I WILL** be attending the networking function **OR**

☐ No, **I WILL NOT** be attending the networking function

☐ Yes, I require additional tickets for the networking function at $50 per person

No. ____ x tickets at $50 each: $ ____

Dietary requirements:

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: DD/MM/YYYY

First name:

Last name:

Position:

Company:

Address:

Suburb: State: Postcode:

Telephone: Mobile:

Email:

Dietary requirements:

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

***Become a member and save!**

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

- up to 50% off membership to 30 June 2023
- member-only prices to this and future events
- free access to member-only technical resources.

Find out more about membership at info.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: DD/MM/YYYY

3 Breakout session options

Please tick the breakout sessions you would like to attend during the conference:

Thursday, 26 May 2022

11.00am–12.00pm	☐ Session 3A	☐ Session 3B	☐ Session 3C
12.00–1.00pm	☐ Session 4A	☐ Session 4B	☐ Session 4C
2.00–3.00pm	☐ Session 5A	☐ Session 5B	☐ Session 5C
3.30–4.30pm	☐ Session 6A	☐ Session 6B	☐ Session 6C

Friday, 27 May 2022

9.30–10.30am	☐ Session 9A	☐ Session 9B	☐ Session 9C
11.00am–12.00pm	☐ Session 10A	☐ Session 10B	☐ Session 10C
12.00–1.00pm	☐ Session 11A	☐ Session 11B	☐ Session 11C
2.00–3.00pm	☐ Session 12A	☐ Session 12B	☐ Session 12C

4 Payment summary

Registration fees $

Additional guest tickets – networking function ($50 each) $

Total payable $

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

5 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: MM/Y Y

Cardholder's signature:

For our refund, cancellation and replacement policy visit taxinstitute.com.au/professional-development/event-policy.

For event enquiries, please contact the National Events Team on 1300 829 338 or nationalevents@taxinstitute.com.au.
For registration enquiries, please contact customeradmin@taxinstitute.com.au

TO REGISTER Email customeradmin@taxinstitute.com.au Mail L37, 100 Miller Street North Sydney NSW 2060 Online taxinstitute.com.au/VICTaxForum

22-009EVT_03/22

The Tax Institute

Employer Ticket Registration form

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.

42455 / 42563 | WD

Date of issue: March 2022

Employer Ticket types

Employer tickets offer a flexible option for employers to send multiple attendees to an event. We have different options to suit you and your team.

	Classic	Plus	Premium	Tailored
Early bird on or before 29 April	$2,750	$4,250	$5,750	
Standard after 29 April	$2,950	$4,450	$5,950	
Best for	SME	Mid-Tier	Corporate	Large/National
Flexibility	Your choice of 20 sessions	Your choice of 40 sessions	Your choice of 60 sessions	Contact us to tailor a quote today for you and your team to attend multiple events.
Team attendance	Up to 5 attendees	Up to 10 attendees	Up to 15 attendees	
Session formats	Attend Online or F2F	Attend Online or F2F	Attend Online or F2F	
Networking	5 free passes	10 free passes	15 free passes	

All Employer Ticket attendees receive:

- Electronic access to download available technical papers and presentations
- Morning tea, lunch and afternoon refreshments
- CPD hours allocated according to attendee

1 session = 1 CPD hour per attendee

Session selection

- Coordinators will be contacted with a session selection form to complete on behalf of attendees, based on the Employer Ticket type selected.
- The session selection form must be completed in full to ensure proper allocation of CPD hours post-event.

1 Registration options

Ticket type	Price	No. of tickets	Sub-total
☐ Classic			
☐ Plus			
☐ Premium			
		Total payable	$

2 Employer ticket co-ordinator details

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

Title: ☐ Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other (please specify) _____

Date of birth: DD/MM/YYYY

First name: _____

Last name: _____

Position: _____

Company: _____

Address: _____

Suburb: _____

State: _____ Postcode: _____ Telephone: _____

Fax: _____ Mobile: _____

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 purposes.

3 Payment method

☐ **Cheque payable to The Tax Institute** (in Australian dollars)

☐ **Credit card** $ _____ Card type: ☐ AMEX ☐ Visa ☐ MasterCard ☐ Diners

Name on card: _____

Card no.: _____ Expiry date: MM/YY

Cardholder's signature: _____

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TO REGISTER Email customeradmin@taxinstitute.com.au Mail L37, 100 Miller Street North Sydney NSW 2060 Online taxinstitute.com.au/VICTaxForum

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Thank you.

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

Chaya Lal, FTI, PKF Melbourne
(Chair, VIC Tax Forum Organising Committee & Hot Topics Stream Sub-Committee)

Daniel Angelovich, PWS Advisory

Dr. Philip Bender, ATI, Victorian Bar

Megan Bishop, Holding Redlich

Stephen Chen, CTA, MinterEllison

Adam Dimac, Hall & Wilcox Lawyers

Aaron Fitchett, CTA, Baumgartners

Mark Gioskos, FTI, Victorian Bar

Karen Goodfellow, CTA, Tappli Pty Ltd

Luke Imbriano, FTI, KPMG Law
(Chair, Corporate Stream Sub-Committee)

Greg Judd, ATI, Arnold Bloch Leibler

Dion Lee, Transurban

Frederick Mahar, CTA, FM Mahar & Associates

Dominic Morello, CTA, dnm group

Rachel O'Donnell, CTA

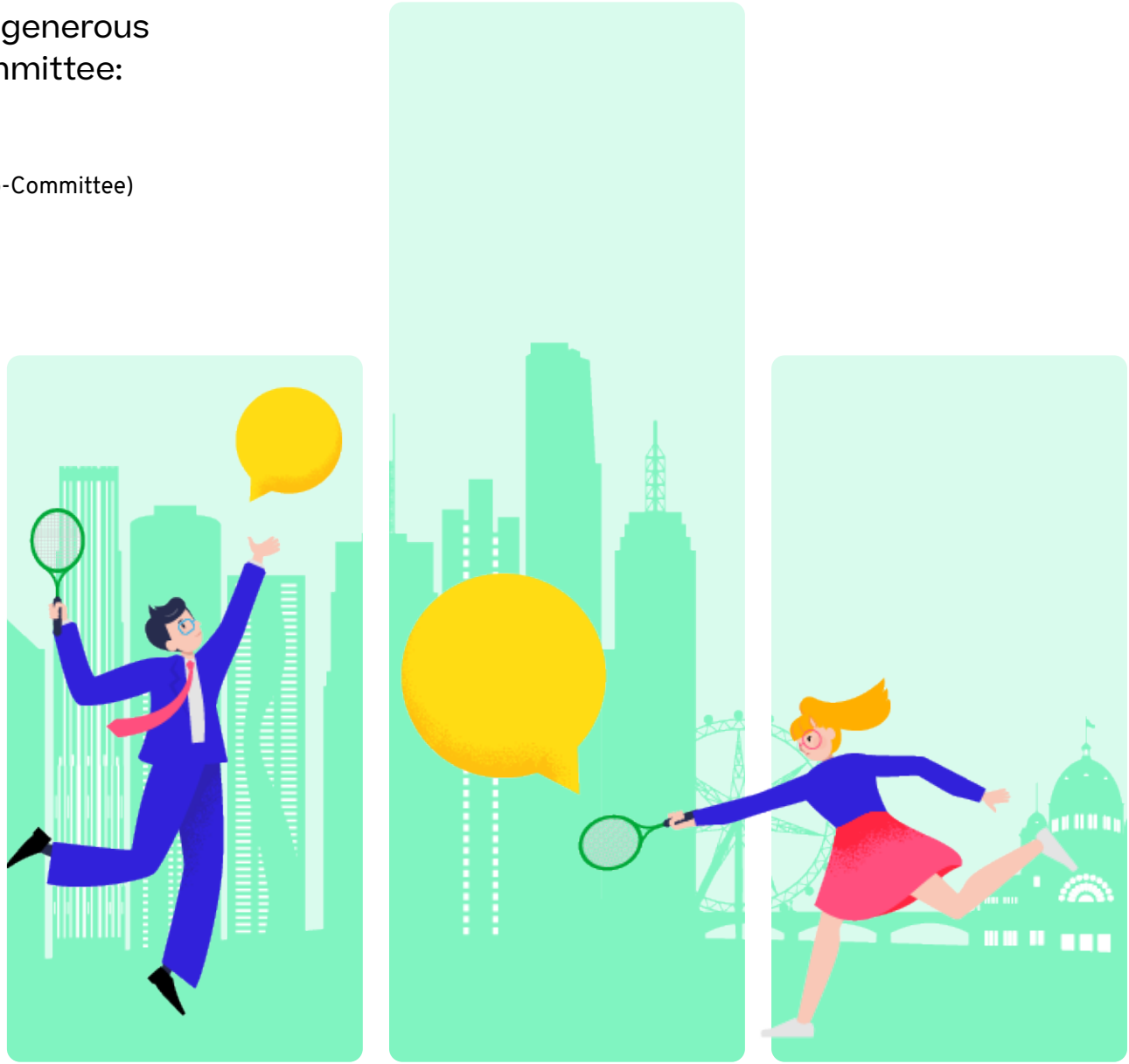
Justin Orders, KPMG

Laura Spencer, Sladen Legal (Chair, SME Stream Sub-Committee)

Clementine Thompson, FTI, PwC

Rajan Verma, CTA, Velocity Legal

Adrian Zuccarini, FTI, Australian Taxation Office



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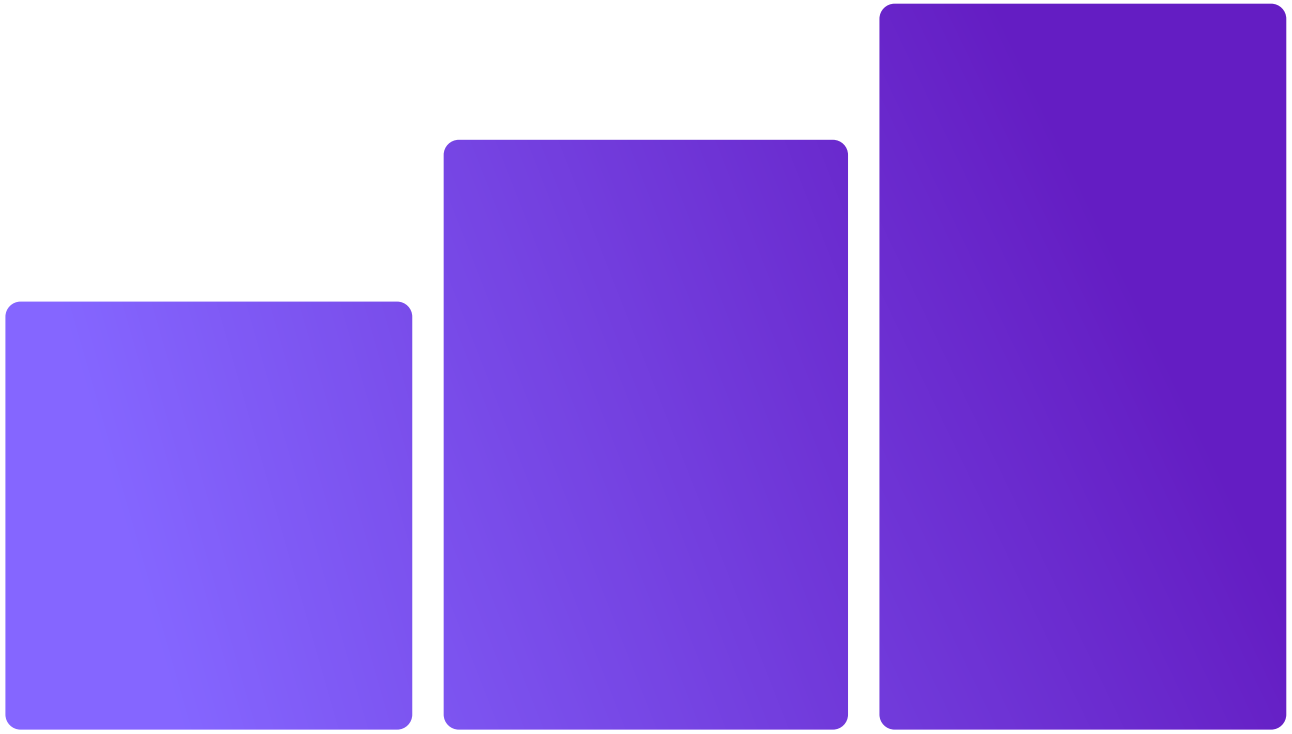
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