2021 Queensland Tax Forum

27–28 May 2021 | Stamford Plaza, Brisbane

13 CPD hours

Welcome

Managing Tax in a Re-emerging World

The experiences of the past 12 months have been both unprecedented and uncertain, but we have emerged on the other side into the brave new world of managing our businesses and practicing tax. Businesses must continue to not only operate, but succeed in what has been a time of fast-moving change requiring quick-action. This has been a challenging time, but as we look forward, we acknowledge the opportunities for tax practitioners, in-house tax functions and regulators alike. The tax community has already experienced the first wave of significant legislative and administrative reform resulting from the G20's response to the OECD's BEPS project, and now faces the second wave of data-driven tax disruption. This program is designed to provide an in-depth understanding of the changing landscape and to equip tax professionals with the necessary technical skills and practical knowledge to manage tax in a re-emerging world.

The 2021 Organising Committee is excited for this year's program to begin with an outlook of the current economic environment and what this means for the re-emerging world. We also look forward to a lively and thought provoking discussion with our expert commentators Robyn Jacobson, CTA, Dr David Morrison, CTA, Mark Robertson QC, CTA, Linda Tapiolas, CTA and John Ioannou, CTA, on the design and effectiveness of the CGT rollovers following the Board of Taxation's review. We're confident this debate will continue at the networking drinks on Thursday evening and we look forward to bringing together practitioners from all industries with the content across the SME and Corporate streams.

The 2021 program has been unapologetically designed to focus on expert-led technical sessions that provide participants with the practical insights and skills to navigate the changing tax landscape in the re-emerging world. With sessions covering topical issues surrounding trusts, intellectual property, superannuation, M&A, and capital management, as well as a plenary session delivered by Jeremy Geale, CTA, and Ali Noroozi, FTI, on the evolution of taxpayer engagement with the ATO, the Queensland Tax Forum will set the scene for the next decade of tax.

On behalf of the stream chairs, Angie Hicks, CTA, KPMG and Peter Dunn, EY and the 2021 Organising Committee, I commend this program to you and look forward to seeing you in May at the 2021 Queensland Tax Forum.

Evan Last, CTA, Deloitte
Chair, 2021 Queensland Tax Forum Organising Committee

Thank you

The Tax Institute gratefully acknowledges the generous assistance of the 2021 Queensland Tax Forum Organising Committee:

Evan Last, CTA, Deloitte
(Chair, 2021 Queensland Tax Forum Organising Committee)

SME Stream Committee

Angie Hicks, CTA, KPMG (Chair)
John Middleton, CTA, Australian Taxation Office
Katherine Patel, FTI, HLB Mann Judd
Melinda Peters, CTA, McCullough Robertson
Leisa Rafter, CTA, BDO
Claire Roberts, ATI, Hoffman Kelly

Corporate Stream Committee

Peter Dunn, EY (Chair)
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Early bird offer
Register on or before Friday 30 April to save!

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Technical program

Day 1 – Thursday, 27 May 2021

Time	Plenary
8:00 – 8:30am	Registration
8:30 – 8:45am	**President's welcome** Speaker: Peter Godber, CTA, President, The Tax Institute
8:45 – 9:00am	**Opening address** Speaker: Evan Last, CTA, Chair, 2021 Queensland Tax Forum Organising Committee
9:00 – 10:00am	**Session 1: Keynote – Economic outlook** Speaker: Kristian Kolding, Deloitte Access Economics This session will reflect on the year that was and what is to come as we start to put COVID-19 behind us and embrace the new normal.
10:00 – 10:30am	Morning tea

Time	SME stream	Corporate stream
10:30 – 11:30am	**Session 2A: Road testing common tax strategies** Speaker: Tom Delany, CTA, Tax Partner Pty Ltd Tax professionals use an abundance of strategies designed to deliver optimum commercial and tax outcomes for their corporate and SME clients. However, with the expansion of the ATO Tax Avoidance Taskforce and increased use of data analytics tools to identify tax risks, it is appropriate to "road test" some of those strategies. This session will provide a critical evaluation of common tax strategies and identify where they can go wrong and how, in areas including: — Managing Div 7A loans — Accessing small business CGT concessions — Trust distributions — Dividend access shares — Business structuring — Recent developments.	**Session 2B: Intangibles in the spotlight – Cross border tax issues** Speakers: Chris Ferguson, Australian Taxation Office; Tim Heberden, Deloitte; Jacques van Rhyn, ATI, Deloitte This session will provide practical insights into the requirements of Chapter VI of the OECD TP Guidelines when dealing with Intangibles and the Australian Taxation Office's guidance when transacting on a cross-border basis with related parties. Specific matters to be considered include: — Identifying intangibles with specificity — The inter-play between TP guidelines and traditional valuation techniques — Understanding the inter-play between legal ownership and core DEMPE functions — The taxpayers compliance obligations.

Technical program

Day 1 – Thursday, 27 May 2021 continued

Time	SME stream	Corporate stream
11:30am–12:30pm	**Session 3A: Trusts – 100A reimbursement agreements; identifying and reducing taxpayer risks** Speaker: Mark West, CTA, West Garbutt Reimbursement agreements have been a topic raised by the ATO in recent years. Examples have been listed on the ATO website since May 2016 and a draft ruling was listed for development in October 2018. But there has been a lack of available technical material from any sources. Particular difficulty for the ATO and for taxpayers arises from the lack of case law precedent on the meaning of 'ordinary family dealings' as used in section 100A. This session will focus on discussing what is understood to be the current ATO view on, and also how to proactively manage and mitigate the risks in relation to, reimbursement agreements. In particular, the session will cover: — The current ATO position – where has the draft ruling landed and what is the current compliance activity? — When will s100A apply and what are the consequences? — What steps can taxpayers take to reduce any identified risks, including documenting positions and gathering evidence, particularly around ordinary family or commercial dealings? — Looking to the future and identifying sound tax planning strategies going forward.	**Session 3B: Hybrids – Lessons learnt and responses** Speaker: Michael Chang, CTA, EY The hybrid mismatch rules of Division 832 of the ITAA 1997 are now well and truly with us. By now most corporate taxpayers will have (or should have) considered the potential relevance of the rules to their structure. This session will: — Briefly recap on the broad strokes of the rules; — Consider issues that have emerged as taxpayers have grappled with their application; and — Consider the question as to what a taxpayer should do where it is identified that the rules have application.
12:30–1:30pm	Lunch	
1:30–2:30pm	**Session 4A: Transparency when dealing with the ATO** Speakers: Fletch Heinemann, CTA, Cooper Grace Ward Lawyers; Sarah Lancaster, Cooper Grace Ward Lawyers In an increasingly transparent tax landscape, the sharing of information between taxpayers and the ATO is becoming commonplace. However, there are many factors advisers should consider when receiving a request for information. This session will focus on providing practical strategies in managing ATO reviews and audits. Topics covered include: — Tips for the effective management of reviews from the outset — Responding to information gathering requests (including formal requests for information, documents and interviews) — Practical considerations in managing claims for accountants' concession and legal professional privilege.	**Session 4B: Topical issues affecting cross-border capital management** Speakers: Kevin Griffiths, EY; Catherine Parkinson, EY This session will provide a technical summary of key topical tax issues affecting capital structures, including perspectives on current approaches and future trends in responding to these issues. Specific matters to be considered include: — Thin capitalisation developments — Re-characterisation of debt and equity instruments through operation of transfer pricing rules — Other relevant income tax and transfer pricing matters.

Technical program

Day 1 – Thursday, 27 May 2021 continued

Time	SME stream	Corporate stream
2:30 – 3:30pm	**Session 5A: ATO update on Next 5000 and Hot Spots 2021** Speakers: Scott Walker, Australian Taxation Office; Justin Dearness, Australian Taxation Office After the Top 500 program, what's next, and where is the ATO going with its compliance programs? In the new normal post-COVID (hopefully!) world of 2021, how will COVID-recovery measures impact on a move back into active tax integrity activity by the ATO? In addition, a technical update on ATO action in a number of tax risk areas will be provided. This session will provide an overview and update on the following: — Overview and insights from the Next 5000 private groups tax performance program, and other supporting compliance programs being undertaken in the private groups market; — The approach to loss carry-back and temporary full expensing measures; — ATO focus areas and high-risk issues; — The current state of issues relating to Div 7A, s 100A and professional firms from a tax administration perspective.	**Session 5B: GST assurance reviews** Speakers: Nicole Brown, Auto & General Group; Tony Windle, ATI, Grant Thornton GST reviews are now firmly embedded in the ATO's assurance program for Top 100 and Top 1000 taxpayers. This session will cover: — An overview of the GST aspect of the CAR program and the GST SAR program and how to prepare for a review — Analytics being undertaken by the ATO in respect of GST, including the GST analytical tool (GAT) — Common technical positions arising as part of the GST SAR program.
3:30 – 4:00pm	**Afternoon tea**	

Time	Plenary
4:00 – 5:30pm	**Session 6: CGT Rollovers: Policy, Practice and Points of Contention** Facilitator: John Ioannou, CTA, Macpherson Kelley Lawyers Speakers: Robyn Jacobson, CTA, The Tax Institute; Dr David Morrison, CTA, University of Queensland; Mark Robertson QC, CTA, Queensland Bar; Linda Tapiolas, CTA, Cooper Grace Ward Lawyers The Board of Taxation's review into CGT rollovers is a prompt to consider policy, practice and disputes. As private advisers move from consulting to compliance, the growing use of provisions historically aimed at widely held enterprise by closely held enterprise is met head on by a narrowing of applicable circumstances. Consequently, each speaker has in-depth experience respectively in policy, practice and disputes with a view to the three being brought together to allow delegates to gain a whole of picture understanding of the issues at play. The session will cover the growing day to day issues with the use of rollovers, current policy, what new law should look like and areas of contention to be aware of for those utilising the provisions in the current climate.
5:30 – 7:00pm	**Networking function**

Wolters Kluwer Networking function – Thursday, 27 May 2021 \| Stamford Plaza

Join your colleagues and conference speakers for drinks, canapes and networking.

Time: 5:30–7:00pm

Price: Included for full registration delegates. Additional tickets are $50 per person.

Dress: Business or business casual

Technical program

Day 2 – Friday, 28 May 2021

Time	Plenary
8:00 – 8:30am	Registration
8:30 – 10:00am	**Session 7: ATO engagement – Then, now and tomorrow** Speakers: Jeremy Geale, CTA, Australian Taxation Office; Ali Noroozi, FTI, PwC This interactive session will feature a discussion around the evolution of taxpayer engagement with the ATO. In particular it will address: — A brief overview of the topic — What have we learnt from the past ? — The current state of play and where do we want to get to in the future? Participants will be able to take part in a faciliated Q&A with the presenters as part of the session.
10:00 – 10:30am	Morning tea

Time	SME stream	Corporate stream
10:30 – 11:30am	**Session 8A: Superannuation – Top five mistakes trustees and accountants are making** Speaker: Shelley Banton, ASF Audits SMSFs hold more wealth than ever before and often hold unique assets. This session looks at some common errors both accountants and trustees are making, which jeopardise the wealth that has been accumulated. With an increasingly transparent compliance and audit environment, this session will provide case studies and practical guidance on how to avoid making these mistakes. Areas covered in this session will include: — Market valuation of assets — Tax residency of an SMSF — Non-arm's length income and expenses — In-house assets — Liability for accountants and auditors.	**Session 8B: Reflections on COVID relief measures** Speakers: Alison Feather, CTA, Aurizon; Katrina Piva, KPMG The COVID relief measures announced in the October budget were legislated quickly and with limited consultation. This session will cover: — An overview of the Instant Asset Write Off and loss carry back measures; and — Technical and practical issues arising from the implementation of the measures.

Join the conversation

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Technical program

Day 2 – Friday, 28 May 2021 continued

Time	SME stream	Corporate stream
11:30am–12:30pm	**Session 9A: Recruiting and retaining top talent** Speakers: Aaron Dahl, McCullough Robertson; Melinda Peters, CTA, McCullough Robertson With the war for talent across a range of industries, and employees increasingly looking to participate in the company they work for, many private companies are looking to incentivise their staff via the use of equity incentives. There is no "one-size-fits-all" approach to incentive plans and there are a number of factors to be weighed in ensuring that the plan operates as an effective incentive. This session will take a practical look at the key issues which arise when employee equity incentive arrangements are implemented by private companies – in particular: — Considerations when designing an appropriate incentive scheme and current market trends — Structuring alternatives and the current tax landscape — Managing Corporations Act and reporting obligations — Effective management of employee incentives in M&A transactions.	**Session 9B: Managing uncertainty in a transparent environment** Speaker: Andrew Jones, CTA, BDO This session will provide an overview of recent taxpayer alerts, draft tax determinations, ATO public guidance and consultation papers, and various tax law amendments proposed or announced by Treasury. Despite best intentions, the existence of such materials creates some uncertainty and can make it challenging for taxpayers to comply with the requirements of the tax law and with their tax risk governance framework. The session will cover: — Examples of relevant positions and scenarios that can create uncertainty — Practical strategies to identify and manage tax risk in such uncertainty — Reporting of positions taken in the reportable tax position schedule.
12:30–1:30pm	Lunch	
1:30–2:30pm	**Session 10A: Thought leadership – tomorrow's tax practice** Speakers: Adrian Cartland, Cartland Law; Steve Healey, CTA (Life), RSM Australia Recent times have clearly demonstrated that the only certainty in business is uncertainty. All tax practices must not just accept change but embrace it and by doing so, seize the opportunities it presents to adopt and adapt to new ways of working and delivering solutions for our clients. This thought-provoking session will consider: — The profile and role of the future tax professional — Automation, robotics and the future of professional services in an ever-increasing technologically-dependent world — Achieving the right balance between IQ and EQ — Lessons from the lockdown – how can we adapt, pivot and accelerate?	**Session 10B: Corporate M&A in a post-pandemic world** Speakers: Nick Allen-Waters, Deloitte; Evan Last, CTA, Deloitte As organisations transform to thrive in a post-pandemic world, M&A will play an important role. This session will provide an update of topical issues relevant to corporates engaging in M&A transactions as the global economy begins the road to post-pandemic recovery and will draw on practical examples of managing related opportunities and risks during a transaction process. The session will cover topics including: — Placing value on tax losses and the challenges posed by organisations who have transformed to survive and challenges posed by companies with uneven share structures — Critical opportunities and challenges observed on recent M&A processes concerning distressed business and non-core assets and — Implications on diligence and transaction processes of the ATO's continued roll out of the justified trust program and other measures.
2:30–3:00pm	Afternoon tea	

Technical program

Day 2 – Friday, 28 May 2021 continued

Time	SME stream	Corporate stream
3:00 – 4:00pm	**Session 11A: What happens where the intended use of property changes?** Speaker: Sian Sinclair, CTA, Grant Thornton Real estate has traditionally been an accessible and versatile investment for SMEs and high net worth individuals. But changing times means investors and developers may undertake property transactions that differ from the original intended use. Advisers are often asked about the taxation implications arising from a change in the intended use of property. This session explores common changes and the tax consequences arising from the change of intention, including; — Income tax consequences arising from a change of purpose or intention — Starting or ceasing to hold property as trading stock — Main residence issues and — GST consequences, including adjustments.	**Session 11B: Cases update – staying informed** Speakers: Emily Falcke, CTA, PwC; Chris Stewart, PwC This session will highlight the significant federal tax case law from the past year including *Glencore*, *Healius* and others. Discussion will include: — Summary of key facts and points of decision — Insight into what the decisions mean for corporate taxpayers and — Our experience on how the ATO has been taking into account these decisions in its audit and compliance activities.
4:00 – 5:00pm	**Session 12A: Tax consolidation** Speaker: Dominic Moon, ATI, Macpherson Kelley Lawyers Tax consolidation continues to grow in popularity for many SME groups and, in some cases, may become a practical necessity. Although the regime is often associated with structuring of large corporations, there are many tax and commercial benefits in an SME context. Consolidation also provides an opportunity for SME groups to alleviate structural pressures on compliance, which is relevant in light of numerous measures being introduced to increase transparency of tax information in Australia. This session is based on a practical worked example and will cover: — The lifecycle of SME structures — Common pressure points and solutions for outdated structures — Why consolidate in an SME context and who can do it? — Membership rules and mixed entity groups (companies and trusts) – what's in and what's out? — When the rules can change – bringing in or exiting subsidiaries and acquiring other consolidated groups.	**Session 12B: Outbound investment issues** Speaker: Paul Mills, Paul Mills Tax Consulting The OECD's action plan with respect to base erosion and profit shifting (BEPS), and particularly Australia's legislative responses to the recommendations, have pushed the focus of corporates and advisers to new developments such as our multinational anti-avoidance laws (MAAL), diverted profits tax (DPT) and anti-hybrid measures. Understanding these measures is imperative in an international tax landscape. Core international tax matters remain important. When it comes to outbound investment, key considerations are: — Tax residency for foreign subsidiaries — Controlled foreign company (CFC) rules — Repatriation – taxation of dividends, conduit foreign income, withholding taxes — Foreign hybrid and anti-hybrid rules — Disposal – active foreign business assets percentage (AFBAP).
5:00pm	**Forum close and networking drinks**	

Presenter profiles

Nick Allen-Waters is a Director at Deloitte with over 12 years experience advising on transactions and other corporate tax matters. He regularly advises institutional investors, private equity funds, government and other domestic and foreign-owned groups in connection with M&A transactions, projects and restructures across a variety of industries including infrastructure, financial services and consumer sectors. Nick is a member of Chartered Accountants Australia and New Zealand.

Shelley Banton is the Head of Education at ASF Audits. She is an SMSF audit specialist with extensive experience in superannuation, audit, finance and IT. Shelley was previously a director at Super Auditors from January 2007 until the merger with ASF Audits in July 2017. She has successfully implemented IT projects for SMEs and has worked for large private sector corporations, such as Citibank and Perpetual Funds Management. Shelley works with a team of SMSF professionals and provides technical and strategic advice to clients on SMSF compliance.

Nicole Brown is Head of Tax for the Auto & General Group with over 20 years experience. Nicole held a senior role in a chartered firm, before leading the tax team at Auto & General – one of Australia's largest growing insurers. Nicole is responsible for all areas of taxation, including designing and embedding tax strategy and governance within a complex regulated environment. Nicole's experience also includes having advised on many large mergers and acquisitions and corporate restructures across the UK, Europe and Australia within various industries. Nicole is passionate about bringing tax to the decision-table.

Adrian Cartland is a taxation and commercial lawyer and Principal of Cartland Law. He specialises in devising novel solutions to complex trust, equity, partnership and contract law issues and transactions. He is experienced in all the State taxes, particularly stamp duty and land tax, and advises across the full range of Federal taxes. Adrian is also the Creator of Ailira, the Artificially Intelligent Legal Information Research Assistant, which automates legal research and advice in the areas of tax law, business structuring, estate planning and domestic violence. Adrian is known for his innovative advice and ideas and also for his entertaining and insightful professional speeches.

Michael Chang, CTA, is a partner with EY Brisbane with 18 years experience. During his career he has worked in various areas of corporate and international taxation in Australia. Michael works within the Transaction Tax group, focussing on M&A transactions. Michael also leads the EY Oil & Gas industry tax focus in Queensland and is the head of EY Brisbane's China Business Group.

Aaron Dahl is a partner at McCullough Robertson. He has extensive advisory and transactional experience in a broad range of corporate and commercial matters. Aaron's experience includes mergers and acquisitions, recapitalisations, public and private capital raising and general commercial advisory in the resources and renewables, health, pharmaceutical technology and not for profit sectors. Aaron is often engaged by clients to provide guidance on corporate governance issues and advice regarding directors' duties. In providing advice, Aaron draws on the knowledge of his clients' industries to ensure he offers commercial and practical solutions. Aaron is well versed and has a particular interest in structuring and advising on employee incentive arrangements and acts for a number of large offshore companies in relation to their Australian incentive programs.

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.

Tom Delany, CTA, is the principal of Tax Partner Pty Ltd, which provides tax training, and tax consultancy services to accounting and legal firms including a wide range of tax advisory services such as high-level tax planning in addition to preparing tax advices, private ruling requests and objections on a variety of tax related topics. Tom holds a Master of Taxation from the University of New South Wales, a Bachelor of Business (with Distinction) from the University of Southern Queensland, is a FCPA, FIPA, Chartered Accountant, Tax Agent and a Chartered Tax Adviser.

Emily Falcke, CTA, is a Director in the PwC Global Tax team, specialising in transfer pricing and based in Brisbane. Emily has over 18 years' transfer pricing experience in London, Sydney, Melbourne and Brisbane. Emily provides transfer pricing services to large multinational corporate groups in a number of sectors, with a specific focus on energy and resources, commodities and associated services.

Alison Feather, CTA, is the Manager of Group Tax at Aurizon. She has over 10 years corporate tax experience, working in both professional services for PwC and as an in-house tax advisor for Aurizon. Alison is responsible for managing all of Aurizon's tax matters, including tax aspects of infrastructure projects.

Chris Ferguson is an Assistant Commissioner in the Public Groups & International business line. Chris has responsibility for risks related to arrangements involving the migration of intangible assets and arrangements involving cross-border leasing arrangements into Australia. Chris also has responsibility for the Public Groups & International Engagement and Assurance teams located in the Docklands and Dandenong sites. These teams undertake income tax and GST taxpayer engagements including Justified Trust reviews, audits, APAs and other assurance products including reviews of foreign acquisition risks.

Presenter profiles continued

Jeremy Geale, CTA, is the Deputy Commissioner for Review and Dispute Resolution, an independent area within the ATO responsible for the ATO's approach to dispute resolution for all taxpayers. This includes responsibility for Independent Review of large corporate and small business audits, all objections and litigation, the ATO in-house facilitation service, other ADR approaches, the Independent Assurance of Settlements service, the Test Case Litigation Panel and Dispute Assist. Jeremy joined the ATO in January 2016, as the Deputy Chief Tax Counsel.

Kevin Griffiths is the Lead Partner of EY's Transfer Pricing Group in Queensland and also the Leader of the broader EY Tax Division in Queensland. With over 25 years of experience in corporate and international tax, Kevin has spent the last 20 years working with clients to design, structure and implement defendable transfer pricing arrangements. During that time, Kevin has also led the successful management and resolution of significant transfer pricing disputes and advance pricing agreement negotiations across multiple jurisdictions. Kevin is a Chartered Accountant both in Australia and the UK, is a member of the Australian Institute of Company Directors and also sits as a Director on the Board of the Brisbane Powerhouse.

Steve Healey, CTA (Life), is a Director and Partner with RSM Australia and leads the firm's tax business in Queensland. He has in excess of 27 years professional experience advising some of Queensland's largest listed and government-owned entities and transactions in addition to advising many privately owned enterprises. Steve has been involved with The Tax Institute for many years. He was National President of the Institute in 2015 and is a past Queensland State Chairman of the Queensland State Council. Steve is also a member of the Advisory Panel to the Board of Taxation.

Tim Heberden is a Partner at Deloitte where he leads the IP Advisory team that specialises in quantifying and optimising the value of intangible assets. He has valued IP assets for purposes as diverse as transfer pricing, litigation, M&A and strategy determination. Tim is listed in the IAM Strategy 300 – the World's Leading IP Strategists. He is the technical author of the Guidance Note on the Valuation of Intellectual Property Rights, and is author of a chapter on royalty determination for 'International Licensing and Technology Transfer: Practice and the Law'. He is a CA ANZ; MBA; Registered Business Valuer; Fellow of the Australian Marketing Institute, and Fellow of the Royal Institution of Chartered Surveyors.

Fletch Heinemann, CTA, is a partner in Cooper Grace Ward Lawyers' commercial team. Fletch specialises in tax and customs disputes. His experience includes helping clients with private rulings, audits, objections and litigation. He also assists clients by providing tax advice across a range of commercial issues. Fletch has also presented sessions at The Tax Institute's Queensland seminars and national conferences and has published papers on topical tax and customs issues.

John Ioannou, CTA, was admitted as a Solicitor in 2002 and is a Principal Lawyer at Macpherson Kelley. He has experience in the areas of taxation, structuring, commercial transactions, disputes, trusts and estates, succession and asset protection planning. John has a Bachelor of Arts, Bachelor of Laws and a Master of Law. He is Chair of the Tax Institute's Queensland's State Council in addition to being a State Councillor.

Robyn Jacobson, CTA, is the Senior Advocate at The Tax Institute. She has nearly three decades in the profession, including a public practice background which 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 Fellow of both CA ANZ and CPA Australia, and a Registered Tax Agent. She regularly consults with The Treasury, ATO and professional bodies including as a member of the ATO's Tax Practitioner Stewardship Group. Robyn was recognised in the Women In Finance Awards 2019 as the Winner of Thought Leader of the Year and was named in the global Top 50 Women in Accounting 2019. She was also recognised in the Australian Accounting Awards 2020 as the Winner of both Thought Leader of the Year and the Accountants Daily Excellence Award.

Andrew Jones, CTA, is a corporate and international tax partner with BDO Brisbane, and a member of BDO's food and agribusiness team. His clients include publicly listed and privately owned corporate groups, investment entities, start-ups, and individuals. He began his tax career with the ATO in the year 2000, and has worked in public practice since 2004. Andrew brings a commercial mindset and, with a specific interest in evaluating and managing tax risks, offers a pragmatic, practical approach to resolving uncertainties. His advisory engagements include multinational restructures, due diligence, capital raising and divestment transactions, and supply chain matters.

Kristian Kolding leads Deloitte Access Economics' Macroeconomic Forecasting and Policy team. He specialises in the application of economic analysis and forecasting to support corporate strategy and planning, public policy development and transaction due diligence. He's passionate about creating innovative and practical solutions to challenging macroeconomic, policy or firm level problems that will help Australia to continue to prosper. In his spare time, Kristian is busy chasing around his two young sons and the backyard chickens.

Presenter profiles continued

Sarah Lancaster is a partner in the tax team at Cooper Grace Ward Lawyers. She advises and acts for clients in a variety of disputes with revenue authorities. Sarah's experience includes representing taxpayers at all stages in disputes involving income tax (including international tax and residency issues), GST, payroll tax, stamp duty and customs duties.

Evan Last, CTA, is a Partner in the Deloitte Brisbane tax practice. He has a particular focus on the Energy & Resources sector and has significant experience in advising clients on the international tax aspects of inbound and outbound investments, tax due diligence and transaction support, tax consolidations, cross-border financing and tax-effect accounting. Evan is a Queensland State Councillor and the Chair of the Queensland Tax Forum Organising Committee and is also a Chartered Accountant.

Paul Mills worked in the PwC corporate tax practice for 20 years, for the main part focusing on mining and energy clients. In his last seven years at PwC, Paul ran the national tax education program, which has allowed the development of technical expertise in a broad range of corporate tax matters. Paul is now operating a tax consulting business of his own.

Dominic Moon, ATI, is a Principal Lawyer at Macpherson Kelley with a particular focus on providing practical solutions to contemporary taxation issues facing small to medium enterprises. His legal expertise traverses goods and services tax, income and capital gains tax, corporate tax including Division 7A, the consolidations regime, taxation of trusts and partnerships and state taxes and duties in all jurisdictions. With over 19 years of experience in legal practice, he also brings to his clients a broad experience in commercial transactions and contracts, estate and succession planning and business structuring and restructuring.

Dr David Morrison, CTA, is Reader in Law at The University of Queensland and Barrister-at -Law at the Queensland Bar. He is a commercial barrister specialising in taxation and related matters, including insolvency, trusts and estates and has acted both for the Commissioner and private individuals. His academic interests are primarily commercial with a strong focus on solving complex interdisciplinary problems. David has won over 30 research grants and published over 100 papers. He is a Chartered Accountant and a member of STEP. David is also former State Council Chair of The Tax Institute in Queensland.

Ali Noroozi, FTI, is a tax partner at PwC where his role includes assisting clients in their engagement with the Australian Taxation Office as well as working on policy matters. He has 27 years of experience in taxation and has a Bachelor degrees in Engineering and Law as well as a Master of Laws degree in Taxation. Ali may be better known for his achievements as the Inspector-General of Taxation (IGT), a position he held for 10 years from 2008 to 2018. He became known as an energetic senior statutory appointee who was highly respected by all side of politics, overseeing a complex regulatory environment. During his tenure, the office of the IGT grew four times in size and its role was expanded to that of an ombudsman with respect to tax administration. Prior to becoming the IGT, Ali was the Tax Counsel at Chartered Accountants Australia and New Zealand having already worked at large accounting and law firms in Australia and the United Kingdom.

Catherine Parkinson is a Senior Manager in the EY tax team and has over 13 years' experience advising clients on various complex taxation matters. She works with a range of clients from privately owned businesses to large multi-nationals and enjoys helping them to navigate the income tax implications arising from various transactions and inherent in their business structures.

Katrina Piva is a partner in KPMG's Deals Tax Advisory team. Katrina has over 17 years' experience in advising clients on the tax implications of their transactions, including tax due diligence and tax structuring, with a focus on the infrastructure and energy sectors. Having advised buy-side, sell-side, government and financiers in relation to transactions, Katrina brings a wealth of experience from all angles, ensuring tax efficient, commercial and pragmatic outcomes for her clients.

Melinda Peters, CTA, is a specialist tax and duty lawyer, focusing on corporate and transaction structuring at McCullough Robertson. Melinda currently acts for multinational corporations with Australian resource interests, a number of ASX-listed companies, widely held investment funds and a number of Australian start-ups. In addition to providing transaction structuring advice and tax opinions, Melinda advises on employee incentive arrangements for both listed and private groups. She also regularly acts for clients in taxation objections and disputes with the ATO.

Mark Robertson QC, CTA, conducts an Australia-wide practice specialising in revenue and trust law, Mark is listed as a leading tax QC by Chambers & Partners Asia Pacific 2019 and listed as 'Preeminent' by Doyle's Guide 2018. He has appeared for commonwealth and state revenue authorities, Australia's leading corporate groups, high net wealth individuals, as well as foreign investors in relation to proposed and completed domestic and cross-border transactions (including in estate and family law contexts).

Sian Sinclair, CTA, is the National Industry Leader for Real Estate & Construction with Grant Thornton and is a Partner in the Tax group. Sian's expertise draws on over 20 years' experience in taxation, accounting and general business consulting. Advising clients from the start-up and growth phases of business through to those looking to realise their wealth via exit strategies, her input is focused and practical with real

Presenter profiles continued

insight into the issues impacting businesses in the industry. With experience managing tax risk for large private groups, including advising on significant transactions and group consolidations, Sian oversees the compliance and planning needs of Australian and international business groups in the real estate and construction sector.

Chris Stewart is a Director at PwC with over 16 years experience in providing corporate tax advice and compliance services to listed, government, private and foreign-owned multinational organisations across a variety of industries. Chris has extensive experience in advising on cross-border investment, corporate restructuring, mergers and acquisitions, income tax reporting and dispute resolution. Chris is a member of the Chartered Accountants Australia and New Zealand and is admitted to practise in Queensland.

Linda Tapiolas, CTA, is a Partner in the Cooper Grace Ward Lawyers Commercial team. She provides a range of support services to accountants, financial planners and other professional advisers. This includes technical advice on complex tax, CGT and Div 7A issues, as well as acting on business sales and acquisitions to ensure clients achieve commercial and tax-effective outcomes. Prior to joining Cooper Grace Ward, Linda worked as an accountant for 18 years advising clients on capital gains, business acquisitions and restructuring. She also conducted seminars and training sessions on various topics including CGT small business concessions.

Jacques Van Rhyn, ATI, is an international tax and transfer pricing partner focused on the oil and gas sector and is the leader of the Brisbane Tax practice for Deloitte. He has been in professional practice for 27 years, including 17 years in international tax and transfer pricing practices within Big Four firms, and 10 years practising as a commercial attorney in an in-house capacity and for his own account. Jacques has extensive experience advising multinational companies on various cross-border tax and transfer pricing issues, especially in the energy and resources sector, with a specific focus on mining, oil and gas and related services companies. He has also been listed in Euromoney's Expert Guide to the World's Leading Transfer Pricing Advisers in South Africa and Australia as well as the World's Leading Controversy Lawyers. In addition, he has published articles on international tax and transfer pricing, mining and oil and gas, and contributed to several intellectual property publications.

Scott Walker is an Assistant Commissioner and the risk owner for Property & Construction issues in the Private Wealth Business Line of the ATO. He has over 20 years experience in dealing with tax controversy matters and his teams are responsible for managing the ATO's engagement with the largest Private Groups in Queensland. Previously Scott has worked in Tax Technical and Audit roles across most ATO compliance business areas and has a strong focus on improving taxpayer engagement and enhancing the ATO – taxpayer client experience. Scott holds a Master of Taxation from the UNSW as well as Bachelor degrees in both Law and Business.

Mark West, CTA, is a qualified as a lawyer, chartered accountant and chartered tax adviser, Mark provides advice across the spectrum of taxes. Mark assists with all legal matters involving taxation law. He advises on appropriate business or investment structures/restructures and on making applications for rulings from the ATO. He assists with tax audits and with related settlement negotiations with the ATO and State revenue authorities. He has acted for clients in tax cases before the Administrative Appeals Tribunal and the Full Federal Court. Mark been listed as a leading tax lawyer in Queensland by Doyles Guide and The Best Lawyers™ in Australia.

Tony Windle, ATI, is a Partner in Indirect Tax at Grant Thornton and is the Global Head of Indirect Tax for Grant Thornton International. Tony advises clients throughout Australia and across Asia-Pacific and Europe and the Middle East to reduce the marginal cost and streamline the management of indirect taxes affecting their business or transaction. He works across many industries in Australia with a focus on managing ATO regulatory review, and also leads project implementation teams for tax technology and system upgrades on a national and global basis.

Venue

Stamford Plaza

Cnr Edward & Margaret Streets, Brisbane

Getting there

Stamford Plaza is conveniently located in Brisbane's CBD, near the Botanic Gardens and Brisbane River. If you are travelling from interstate, Stamford Plaza is a 25-minute drive from the Brisbane Domestic Terminal.

Parking

Parking is available at the Stamford Plaza. Self-parking will incur a rate of $45 per car, per day, and valet parking will incur a rate of $57 per car, per day.

Event information

Full registration

This registration option includes participation in the full technical program, electronic access to technical materials and all meals and refreshments during conference hours including the networking function on the first day of the event.

Registration fees do not include travel, accommodation or hotel incidentals.

To assist in lowering the environmental impact of the 2021 Queensland Tax Forum, registration will provide only electronic access to materials. PowerPoint presentations and technical papers will be available online for all participating delegates to download. Information on how to access these materials will be sent to all registrants by email a week prior to the event.

Please note: These tickets are not transferable between delegates on the day. For a transferable ticket, please fill out the employer ticket registration form.

Discounts

Early bird registration

All full conference registrations received and paid for on or before Friday 30 April 2021 will be entitled to an early bird discount.

Group discounts

If you are registering four or more people from the same firm, please contact the Queensland Team on 07 3225 5200 or at qld@taxinstitute.com.au.

Employer ticket

Want to send your team to the event ? We have multiple options for employers to consider. Email qld@taxinstitute.com.au to register your firm's interest.

Hybrid event

As a hybrid face-to-face and online event, this event will be accessible to all delegates via our dedicated Delegate Portal. Program information, materials (technical papers and presentations), evaluation forms and more will be available via The Tax Institute's virtual event platform. All delegates are encouraged to access the platform prior to the event.

Technical papers and PowerPoint presentations will be available on the portal to all participating delegates approximately five days before the event. Delegates will receive instructions on accessing the portal by email.

Technical materials

This event will be accessible to all delegates via our dedicated Delegate Portal. Program information, materials (technical papers and slides), evaluation forms and more will be available via The Tax Institute's virtual event platform. All delegates are encouraged to access the platform prior to the event. Technical papers and PowerPoint presentations will be available on the portal to all participating delegates approximately five days before the event. Delegates will receive instructions on accessing the portal by email.

CPD accreditation

Full forum attendance counts for 13 hours of Structured Continuing Professional Development (CPD) accreditation with The Tax Institute. Attendance at the forum counts for 13 hour of Structured CPD. Employer ticket attendance will be allocated accordingly to each attendee.

Delegate list

A delegate list will be included in The Tax Institute CPD virtual event platform to assist with networking. Please indicate on the registration form if you do not want your details included on the list.

Dress code

Business attire is suitable for the duration of the forum.

"I have attended previous Queensland Tax Forums and can definitely say that the event delivered on its promise. The technical content, the opportunity to network with both the delegates and the specialist presenters, along with the overall outcomes achieved was first class. I would recommend this event to all tax specialists no matter what level you are in your career, there is something for everyone."

Foster Lee, FCA C.dec ATI Principal FBL Consulting Services

Event information continued

Changing or transferring sessions

Attendance at the forum is fully transferable. Replacements can be nominated at any time; however, please email ALL changes to qld@taxinstitute.com.au to ensure that your data is updated, name tags are accurate and CPD hours are allocated to the correct attendee. If your changes are received more than three working days prior to the commencement of the forum, a revised confirmation letter will be sent.

Note: There may be an additional cost depending on the member status of the registered attendee and the replacement.

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 click here for a summary of the measures The Tax Institute has put in place to ensure the safety of attendees at our face-to-face events, along with helpful links to assist you in preparing for your attendance at them.

Please note, final implementation of any of these measures is subject to Federal and State Government requirements at the time of each event.

Contact tracing

We will keep a record of attendance for all meetings and events of The Tax Institute and will use this data for contact tracing purposes if necessary. For more information on how we will use the data that will be collected, and your rights in relation to that information, please see our Privacy Policy.

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/go/footer/privacy.

THE TAX INSTITUTE

Event 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.

1 Registration

A Full conference registration – 13 CPD hours

Face-to-face registration	Member	New member*	Non-member
Early bird registration Received on or before 14 April 2021	☐ $1,500	☐ $1,840	☐ $1,800
Standard registration Received after 14 April 2021	☐ $1,700	☐ $2,040	☐ $2,000

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

Virtual registration	Member	New member*	Non-member
Standard registration	☐ $1,350	☐ $1,690	☐ $1,650

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

Networking function

☐ I **WILL BE** attending the networking function on Thursday, 27 May 2021

☐ Networking function additional guest ticket No. ____ x tickets at $50 each: $ ____

B Day registration face-to-face – 6.5 CPD hours

Please select: ☐ Thursday ☐ Friday	Member	New member*	Non-member
Standard registration	☐ $950	☐ $1,190	☐ $1,250

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

Virtual registration	Member	New member*	Non-member
Standard registration	☐ $800	☐ $1,140	☐ $1,100

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

***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 2022
- 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

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.

Promotional code:

3 Technical sessions options

Thursday 27 May 2021

9:00–10:00am	☐ Session 1	
10:30–11:30am	☐ Session 2A	☐ Session 2B
11:30am–12:30pm	☐ Session 3A	☐ Session 3B
1:30–2:30pm	☐ Session 4A	☐ Session 4B
2:30–3:30pm	☐ Session 5A	☐ Session 5B
4:00–5:30pm	☐ Session 6	

Friday 28 May 2021

8:30–10:00am	☐ Session 7	
10:30–11:30am	☐ Session 8A	☐ Session 8B
11:30am–12:30pm	☐ Session 9A	☐ Session 9B
1:30–2:30pm	☐ Session 10A	☐ Session 10B
3:00–4:00pm	☐ Session 11A	☐ Session 11B
4:00–5:00pm	☐ Session 12A	☐ Session 12B

Want to send your team?

More information on the Employer Ticket registration coming soon.

Contact us to register your firms interest:
qld@taxinstitute.com.au

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/YY

Cardholder's signature:

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

For further information regarding this event, please contact the National Events team on 02 8223 0040 or email qld@taxinstitute.com.au. For registration enquiries, please contact eventregistrations@taxinstitute.com.au.

Collection notice

The Tax Institute (TTI) complies with its obligations under the Privacy Act 1988 (Cth) with respect to how it handles personal information. For information on how TTI collects, uses, holds and discloses personal information, please see its privacy policy at www.taxinstitute.com.au. [You can also request TTI's consultants to provide you with a copy of TTI Privacy Policy.] By submitting your application to TTI, you confirm that you have read TTIs Privacy Policy and you consent to your personal information being collected, used and held by TTI and disclosed to third parties in accordance with TTI's Privacy Policy.

TO REGISTER

Online
taxinstitute.com.au/2021QTF

Mail
L37, 100 Miller Street, North Sydney NSW 2060

Email
customeradmin@taxinstitute.com.au

Fax
02 8223 0077

0298QLD_03/21_v12

THE TAX INSTITUTE

Employer Ticket Registration form

A tax invoice and confirmation letter will be sent on receipt of your registration. Please retain original copy for your records. All prices quoted are in Australian dollars and include GST where applicable.
ABN 45 008 392 372.

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.

Most popular

	Classic	Plus	Premium	Tailored
Early bird on or before 23 April	$2,750	$4,250	$5,750	
Standard after 23 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	-	2 free passes	5 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	Cost	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: _____

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

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THE TAX INSTITUTE

L37, 100 Miller Street
North Sydney NSW 2060

Tel 02 8223 0000
Fax 02 8223 0077

For information, please contact QLD team
at qld@taxinstitute.com.au

taxinstitute.com.au

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