



THE TAX INSTITUTE



NSW 12th Annual Tax Forum

23–24 May 2019 | Sofitel Sydney Wentworth

14 CPD hours



Program at a glance

SME

- Circular Trust Distributions
- Company Tax Changes – Where Are We Now? Six to 12 Months Down the Track ...
- Small Business CGT Concessions: Have The New Rules Turned Structuring on its Head?
- Superannuation and Estate Planning
- R&D and 'Evidence' – A lawyers observations for Tax Agents
- Tax Issues of Buying Real Property
- Tax Issues of Holding and Selling Real Property
- Division 7A – Issues for 2019 and beyond
- Involving your SMSFs in Property Development
- Investments and Uncommon Transactions in SMSFs
- Testamentary Trusts and Tax
- The Capital vs Revenue Distinction
- Impacts on CGT Concessions for Individuals Changing Residency
- Positioning SMEs and Individuals On Their Tax Audits and Disputes

Corporate

- ATO and Corporate Tax – What is The ATO Doing?
- Current Issues in M&A/Demergers
- Tax Governance and Risk Management
- An Update on Stapled Structures – What Will The New Legislative Changes Mean for You?
- Taxation and Digital Services
- The ATO's Use of Data and Advanced Analytical Techniques
- The Year's Key Corporate Tax Cases Explained in 60 Minutes ...
- The FIRB Tax Consultation Process
- Changes to the US Tax Rules
- Better Managing GST – New Developments
- Anti-Hybrids: The Current State of Play
- Demystifying Dispute Resolution
- Economic Update
- Corporate Residency – A Practical Guide to Ensuring Your Offshore Subsidiaries Remain Non-Resident For Tax Purposes

Hot topics

- Tax Incentives for Start-Ups
- SMSF Update – The Hot Topic Issues
- Frozen – It's Not Always Disney
- Digital Assets: Novel Property Concepts and Emerging Concerns and Issues
- Pre-Nups – Are They Worth the Effort?
- The Onus of Payroll Tax
- Valuation – How it Interacts With Revenue Law
- The ABC of SGE and why it's relevant for the SME
- Managing Directors' Duties and Tax Obligations
- GST Update

Emerging leaders

- Refresher on 'Source' Rules
- Capital Assets and Allowances
- Potential Changes to Tax Laws with a Change of Government
- Negotiating Skills

Find out more
about our
Emerging
Leaders Stream
on page 6

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Early bird offer
Register before Friday 12 April 2019 to save!

Technical program

Day 1 – Thursday, 23 May 2019

| Time | SME stream | Corporate stream | Hot topics stream |
|---------------|--|---|---|
| 8.00–8.30am | Registration | | |
| 8.30–9.25am | <p>Session 1A: Circular Trust Distributions Speaker: Ken Schurgott, CTA (Life), Schurgott & Co Lawyers</p> <p>Section 100A is a very big stick that the ATO can wield with devastating effect. It comes into and goes out of favour on a regular basis. Today is one of the times in which it has come back into prominence. It is imperative that the scope and nuances of the provision are well understood by all practitioners.</p> <p>This session will examine:</p> <ul style="list-style-type: none"> – The re-invigoration of s 100A – The back story and history of s 100A – The escape hatch – “ordinary family or commercial dealing”? – Interplay with Div 7A – Rewrite of Div 7A. | <p>Session 1B: ATO and Corporate Tax – What is The ATO Doing? Speakers: Marcus Ryan, CTA, Australian Taxation Office; Megan Yong, Australian Taxation Office</p> <p>The ATO's focus on large corporate taxpayers continues, and in this session, you will hear first-hand about the strategic projects and initiatives, as well as some of the key technical risks and issues which impact the large market.</p> <p>The ATO will explain its action differentiation framework, justified trust initiative and other efforts to minimise the large corporate groups' income tax gap.</p> <p>Key technical issues and risks which the ATO is currently examining will also be outlined, including:</p> <ul style="list-style-type: none"> – Tax issues associated with capital management and M&A transactions – Tax treatment of costs associated with constructing capital assets. | <p>Session 1C: Tax Incentives for Start-Ups Speakers: Amanda Primmer, EY; Cameron Reid, EY</p> <p>There are many incentives and concessions available to start-ups, including R&D Tax Incentive, ESIC and ESS. This session will discuss:</p> <ul style="list-style-type: none"> – How to get the most out of incentives and concessions that are available for start-ups – The R&D tax incentive from a tax agents perspective, considering eligibility and compliance – How the ESIC concessions are assisting start-ups, and examples of the benefits to both shareholders and entities – Overview of the new start-up ESS and how they have been applied to start-ups. |
| 9.30–10.25am | <p>Session 2A: Company Tax Changes – Where Are We Six to 12 Months Down the Track ... Speaker: Vanessa Priest, FTI, Baskin Clarke Priest</p> <p>The last couple of years have seen a number of potentially confusing changes in determining the tax and franking rates for corporate entities.</p> <p>This session aims to lead a path through the potential minefield and ensure that practitioners are aware of how to apply the new rules in each relevant income year.</p> | <p>Session 2B: Current Issues in M&A/Demergers Speaker: Richard Hendriks, CTA, Greenwoods & Herbert Smith Freehills</p> <p>This session will provide an overview of:</p> <ul style="list-style-type: none"> – Demergers: <ul style="list-style-type: none"> – Combining with another transaction and the latest ATO view on what is included in the “restructuring” – Demergers outside Division 125 – Tax consolidation aspect – potential adverse tax cost resetting outcome – M&A dividend sweeteners: in or out of capital proceeds? – Stapled groups: allocation of different forms of purchase consideration | <p>Session 2C: SMSF Update – The Hot Topic Issues Speaker: David Barrett, CTA, Macquarie Group</p> <p>This session provides an update on the latest changes and hot topics areas impacting SMSF clients and practitioners with a focus on:</p> <ul style="list-style-type: none"> – Recent SMSF case law – The decision of the FCA – sole purpose test (<i>AussieGolf</i>) – Recent rulings and regulations related to SMSFs – Regulators (ATO & ASIC) activities in the SMSF space – Transfer Balance Cap developments and other topical issues. |
| 10.30–10.55am | Morning tea | | |

Technical program

Day 1 – Thursday, 23 May 2019 continued

| Time | SME stream | Corporate stream | Hot topics stream |
|---------------|---|---|--|
| 11.00–11.55am | <p>Session 3A: Small Business CGT Concessions: Have The New Rules Turned Structuring on its Head? Speakers: Todd Want, CTA, William Buck; Danielle Constantine, William Buck</p> <p>Additional basic conditions to access small business CGT concessions are now live for the sale of shares or units. These can have significant ramifications for SMEs. Have they turned the structuring of an SME on its head?</p> <p>In this practical session we will work through the new rules with real-life examples, and how they may affect you or your client, including:</p> <ul style="list-style-type: none"> — How to spot problematic structures — Is it better for a company to sell business assets rather than the shareholders selling the company? — Things to think about well in advance of a sale and how to fix any potential problems in being eligible for the concessions. | <p>Session 3B: Tax Governance and Risk Management Panel: Paul Baker, Allianz; Fiona Moore, CTA, EY; Judy Morris, Australian Taxation Office Facilitator: Anita Paddock, Deloitte</p> <p>This expert panel will explore the challenges associated with tax governance and risk management as they apply to corporates in a facilitated discussion.</p> | <p>Session 3C: Frozen – It's Not Always Disney Speaker: Ken Lord, CTA, Wentworth Chambers</p> <p>The ATO and the Australian Federal Police have a wide arsenal of weapons to obtain access to your client's assets, including freezing orders, garnishee orders and proceeds of crime orders. When they are invoked, it is difficult for your client to get access to their funds. This session will provide practical guidance to accountants as to what should be done when your client is on the receiving end of such orders.</p> <p>The session will cover:</p> <ul style="list-style-type: none"> — Basic technical requirements for the making of the orders — Obligations of accountants once orders are made — Mechanisms to get access to funds subject to such orders. |
| 12.00–12.55pm | <p>Session 4A: Superannuation and Estate Planning Speaker: Graeme Colley, SuperConcepts</p> <p>For most people, superannuation represents their second most valuable asset after their home. Accordingly, it is essential that superannuation is taken into consideration when estate planning for a client.</p> <p>In this session there will be a discussion of numerous practical issues, including the following:</p> <ul style="list-style-type: none"> — Reversionary pensions – when are they a good idea for clients? — Binding death benefit nominations – make sure you get them right — Enduring powers of attorney and changes to binding death benefit nominations — Practical planning issues for clients and their beneficiaries. | <p>Session 4B: An Update on Stapled Structures – What Will The New Legislative Changes Mean for You? Speaker: Minh Dao, CTA, KPMG</p> <p>This session will provide an update on the key legislative changes contained in the Treasury Laws Amendment (Making Sure Foreign Investors Pay Their Fair Share of Tax in Australia and Other Measures) Bill 2018, and discuss practical insights on what the new measures mean for investments in:</p> <ul style="list-style-type: none"> — Infrastructure — Student accommodation — Public Private Partnerships — Renewable projects. <p>The session will also consider how the market has responded to the proposed legislative changes and the developments in alternative investment structures.</p> | <p>Session 4C: Digital Assets: Novel Property Concepts and Emerging Concerns and Issues Speaker: Prof Peter Leonard, University of New South Wales</p> <p>Digital assets, such as valuable data and other digital content, are not 'tangible' or recognised as 'property' in law, but they are valued, and often capable of protection by law. This session explores the response of law and regulation to this new class of quasi-asset and how to deal with new issues confronting practitioners including:</p> <ul style="list-style-type: none"> — What are digital assets? How can value be created, preserved and protected? — Ownership, control and custodianship — Data security, value and sharing - deriving value through data sharing without destroying the asset — The ATO approach – Crypto currency and Income Tax, GST and record keeping issues. |
| 1.00–1.55pm | Lunch | | |

Day 1 – Thursday, 23 May 2019 continued

| Time | SME stream | Corporate stream | Hot topics stream |
|-------------|--|--|--|
| 2.00–2.55pm | <p>Session 5A: R&D and ‘Evidence’ – A lawyers observations for Tax Agents</p> <p>Speakers: Damien Bourke, Holding Redlich; Mark Robertson QC, CTA, Queensland Bar</p> <p>Recent R&D case law suggests that it is getting harder to make and properly support an R&D claim. The ATO is imposing significant penalties across the board (with anecdotal evidence suggesting that some of these may have been met by the advisers). In many cases, claimants are being audited – on the level of documentary evidence required to properly support a claim. Is AusIndustry being helpful or is it a matter of no documentation, no tax incentive.</p> <p>This session will look at what tax agents should be doing in order to protect themselves and their clients when accepting the R&D forms from an R&D provider or preparing the R&D AusIndustry applications. It will look at the issue of documents, evidence and the onus of proof more generally – and how tax agents might better protect themselves and their clients.</p> <p>It will explore the nature of the scheme – recent R&D determinations (looking at factual and contemporaneous evidence) and provide the tools you can apply, to not just minimise your own exposure but assist claimants to safely access the incentive.</p> | <p>Session 5B: Taxation and the Digitalisation of the Economy</p> <p>Speakers: Brady Dever, PwC; Jonathan Malone, CTA, PwC</p> <p>A number of important issues are highlighted by the OECD’s recent consultation on the digitalisation of the economy, including:</p> <ul style="list-style-type: none"> – Revised profit allocation and nexus rules (and proposals based on ‘user participation’, ‘marketing intangibles’ and ‘significant economic presence’); and – Global anti-base erosion proposals. <p>It will cover the scope of potential rules, global comparisons for countries that have introduced interim measures, operational and system implications, and observations on how businesses should prepare.</p> <p>The session will focus on how tax policy issues interact with direct taxes, indirect taxes and transfer pricing considerations.</p> | <p>Session 5C: Pre-Nups – Are They Worth the Effort?</p> <p>Speaker: Jodylee Bartal, Gadens</p> <p>For a number of years, the advice, “If you are getting married (again and particularly in the context of blended families), make certain you put in place a binding pre-nuptial agreement”, seemed to be automatic. The High Court decision in <i>Thorne v Kennedy</i> [2017] HCA 49 caused people to think again about what they were seeking to achieve and how they were approaching it.</p> <p>The session will focus on pre-nups in the context of wealth preservation and estate planning including:</p> <ul style="list-style-type: none"> – What is a pre-nup? What legislative basis does it have and where does it fit in estate planning? – What requirements must be complied with in order to have a binding pre-nup? – Who needs to be involved in the planning, drafting, negotiation, execution and obtaining of a binding pre-nup? – How does the High Court decision in <i>Thorne v Kennedy</i> change the landscape? – Can it extend to a non-marriage situation? – Is there scope for a post-nup? – A summary of tips and traps. |
| 3.00–3.25pm | Afternoon tea | | |

Technical program

Day 1 – Thursday, 23 May 2019 continued

| Time | SME stream | Corporate stream | Emerging leaders stream |
|-------------|---|--|--|
| 3.30–4.25pm | <p>Session 6A: Tax Issues of Buying Real Property Speaker: Liz Bishop, Ground Floor Wentworth Chambers</p> <p>The tax issues arising from the sale and purchase of real property has in recent years become difficult to navigate. This session will consider the potential application and interaction of the:</p> <ul style="list-style-type: none"> — Foreign resident capital gains withholding rules — The new GST withholding rules — NSW stamp duty payable on the purchase and ongoing NSW land tax obligations, including the imposition of a surcharge if the purchaser is foreign. | <p>Session 6B: The ATOs Use of Data and Advanced Analytical Techniques Speaker: Marek Rucinski, Australian Taxation Office</p> <p>The ATO is well known for its ability to access and use a wide range of data and analytical techniques to foster willing participation in the tax and super system. Big data is here and now, and opportunities to harness new technologies are burgeoning. Community and government expectations are driving demand for more personalised services, greater transparency and more intuitive and effortless client interactions.</p> <p>The ATO is on a transformational journey to become a truly data-driven, client-centric organisation. How will this impact on corporate taxpayers? And what changes can they expect as the ATO invests in growing its data and analytics capabilities and takes on the challenges and opportunities of big data in a rapidly evolving technological landscape?</p> | <p>Session 6C: Refresher on ‘Source’ Rules Speaker: King Tan, FTI, King & Wood Mallesons</p> <p>The concept of “source” plays a key role in determining whether income is assessable in Australia. This session will provide a refresher on the source of income rules and their interactions with various Australian tax provisions. This session will also consider the 2018 Full Federal Court decision in <i>Satyam Computer Services Limited v Commissioner of Taxation</i> [2018] FCAFC 172, where the Court determined that payments received by an Indian tax resident for services provided by employees located in India to Australian customers were taken to have an Australian source by reason of the treaty sourcing rule.</p> |

Emerging leaders stream

To help nurture the future of the tax profession, the emerging leaders stream is a specially developed 4-hour program designed for people who:

If this is you or any of your colleagues make sure they don't miss out. Register by completing the Individual Registration Form on page 19.

- ✓ Have less than 5 years' experience in tax
- ✓ Need to build technical skills

- ✓ Want to mix with like-minded professionals
- ✓ Have not attended NSW Tax Forum before

BACK
IN 2019

Day 1 – Thursday, 23 May 2019 continued

| Time | SME stream | Corporate stream | Emerging leaders stream |
|-------------|---|---|--|
| 4.30–5.25pm | <p>Session 7A: Tax Issues of Holding and Selling Real Property Speaker: Scott McGill, CTA, Pitcher Partners</p> <p>The phoenix developer, the foreign investor and the hapless first home buyer.</p> <p>The last few years have seen substantial changes in the taxation – and the collection of taxes – on the purchase and sale of the humble home.</p> <p>We need to understand the changes impacting the life cycle of property acquisition, ownership and sale, including:</p> <ul style="list-style-type: none"> – Foreign resident capital gains withholding – only a foreign issue? – Purchaser GST withholding – tarring all developers with the same brush? – Foreign purchaser duty and land tax surcharges – who are the unsuspecting victims? – Main residences and issues for foreign residents – On top of that, the fact that the ATO thinks you are a developer if you rebuild or subdivide... | <p>Session 7B: The Year's Key Corporate Tax Cases Explained in 60 Minutes... Speakers: David Lewis, Sixth Floor Selborne Wentworth Chambers; Chris Peadon, FTI, New Chambers</p> <p>This session will consider the key cases for corporate taxpayers decided over the past year. The speakers will identify trends in the cases which shed light on focus areas for ATO audit and compliance activity. They will also discuss trends in the decisions relevant to corporate taxpayers. Topics include:</p> <ul style="list-style-type: none"> – Capital expenditure payments (<i>Sharpcan v FCT</i>) – Determining source of income (<i>Satyam Computer Services and RCF</i>) – Research and development (<i>Moreton Resources v FCT</i>) – Treatment of goodwill (<i>Placer Dome</i> High Court decision) – Who is an “associate” of a corporate entity? (<i>BHP v FCT</i>) – Reliance on ATO correspondence. | <p>Session 7C: Capital Assets and Allowances Speaker: Jake Berger, Pitcher Partners</p> <p>Capital allowances are a critical core building block of the taxation system. It is important to revisit the concepts and developments on a regular basis to ensure that changes to the system have not been overlooked.</p> <p>This session covers:</p> <ul style="list-style-type: none"> – What is a depreciating asset under tax legislation? – What is the interface with the CGT regime? – How do the provisions relating to depreciating assets operate? – What special concessions currently apply to depreciating assets and when do they cease to apply? – Other expenditures addressed under capital allowance regimes – Currently unresolved issues. |
| 5.30–7.30pm | Networking drinks | | |

Networking Drinks – Thursday, 23 May 2019

Join your colleagues and conference speakers for an evening of wine tasting, canapes and networking.

We have the pleasure of inviting our successful graduates of the Graduate Diploma of Applied Tax Law in 2018 to attend. We also welcome recent new members of The Tax Institute to network with peers and established tax practitioners.

Time: 5.30–7.30pm

Price: Included for full registration delegates, complimentary for graduates and new members (by invitation only). Additional tickets are \$50 per person.

Dress: Business

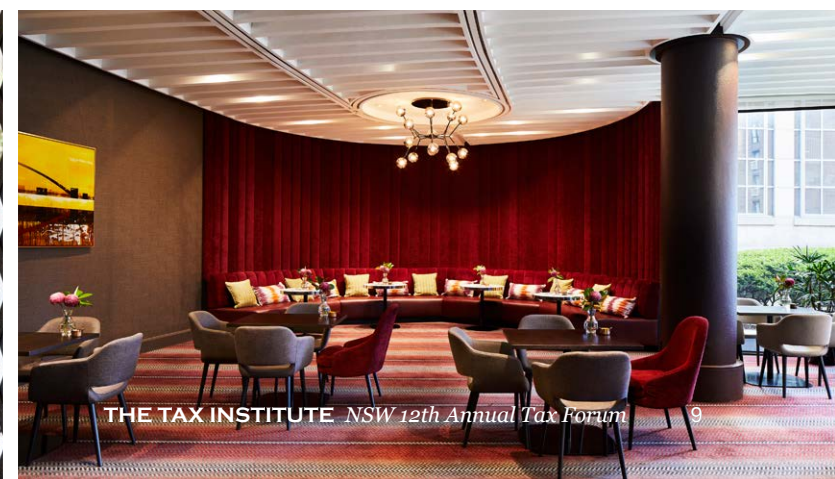
Technical program

Day 2 – Friday, 24 May 2019

| Time | SME stream | Corporate stream | Emerging leaders stream |
|--------------|---|--|---|
| 8.00–8.30am | Registration | | |
| 8.30–9.25am | <p>Session 8A: Division 7A – Issues for 2019 and Beyond Speaker: Greg Travers, CTA, William Buck</p> <p>Pending the Division 7A rewrite, this session will discuss planning for its implementation, reviewing existing strategies and operating under the new laws.</p> <p>Alternatively if the rewrite is not available, this session will examine practical issues and the current state of play with Division 7A including areas of ATO concern.</p> | <p>Session 8B: The FIRB Tax Consultation Process Speaker: Simon Hellmers, Australian Taxation Office</p> <p>The FIRB process has changed considerably in recent years, and we have seen a greater focus on the role of the ATO and the imposition of tax conditions as part of the approval process.</p> <p>During this session, the ATO will talk about the current FIRB application process and the role that the ATO plays in considering FIRB applications.</p> <p>The ATO will also discuss what FIRB applicants can expect when the ATO is considering their application and what tax conditions might ultimately be imposed.</p> | <p>Session 8C: Potential Changes to Tax Laws with a Change of Government Speaker: Robert Campbell, CTA, McLeod Campbell & Associates</p> <p>With an imminent Federal election on the horizon, practitioners need to be ready to grapple with the changes that a potential change in government may bring. This presentation will focus on the various tax policy announcements to date and how these policies, if made law, will potentially impact SMEs and the average individual taxpayer. It will also consider the potential for unintended consequences of changes to negative gearing and CGT discount laws, which may see greater reliance on companies as tax-effective entities to own geared passive investments for this category of taxpayer.</p> |
| 9.30–10.25am | <p>Session 9A: Involving your SMSFs in Property Development Speaker: Chris Balalovski, CTA, BDO</p> <p>It is possible to develop property through your SMSF, but there are regulatory hurdles that need to be managed. This session deals with how your SMSF can remain fully compliant while engaged in property development. It includes:</p> <ul style="list-style-type: none"> – When can an SMSF engage in property development? – Navigating tax pitfalls and ATO scrutiny – Risks of SMSFs in related business undertakings and non-arm's length income – SIS regulatory requirements, including sole purpose test and the Full Federal Court decision in <i>Aussiegolfa Pty Ltd (Trustee) v Commissioner of Taxation</i> [2018] FCAFC 122 (which the ATO will not seek special leave to appeal) – Borrowing arrangements for property development, including using 13.22c trusts – Unrelated joint venturers – Limited recourse borrowing arrangements. | <p>Session 9B: Changes to the US Tax Rules Speaker: Prof Richard Vann, CTA, University of Sydney</p> <p>The Trump administration has made significant changes to the US corporate, individual and international tax rules.</p> <p>The session will seek to provide an overview of these changes and the impact for Australians undertaking business in the US or dealing with US investors.</p> | <p>Session 9C: Negotiating Skills Speaker: Michael Daniel, Resolve Litigation Lawyers</p> <p>This session will give practical tips on negotiation and managing client's expectations. It will demonstrate how to take a commercial approach to resolving a dispute, and how to utilise alternative resolution methods and the application of those principles in a litigation context.</p> |

Day 2 – Friday, 24 May 2019 continued

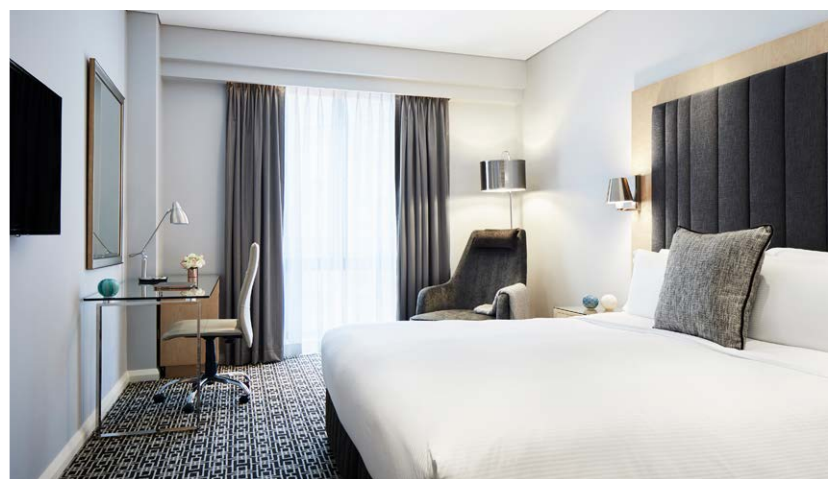
| Time | SME stream | Corporate stream | Hot topics stream |
|---------------|--|--|--|
| 10.30–10.55am | Morning tea | | |
| 11.00–11.55am | <p>Session 10A: Investments and Uncommon Transactions in SMSFs</p> <p>Panel: Chris Balalovski, CTA, BDO; Tara McLachlan, Australian Taxation Office; Kim O'Brien, EY</p> <p>Facilitator: Nidal Danoun, CTA, Prosperity Financial Services</p> <p>Although alternative assets and investments in SMSFs can be very attractive and maybe appropriate in some cases, having a clear understanding on what can be done and ensuring the legal fundamentals have been addressed is essential. For example, has the ownership of the asset been properly registered, has its leasing been documented and does the asset actually exist?</p> <p>This panel session will address issues and considerations with regards to investment in an SMSF, including issues relating to investing in property, running a business, pre-1999 unit trusts, holding boutique investments (ie collectables) and property development in an SMSF.</p> | <p>Session 10B: Better Managing GST – New Developments</p> <p>Speakers: Andrew Cavenor, EY; Ravnit Narayan, EY</p> <p>This session will discuss the key current focus areas in relation to GST, including the following topics:</p> <ul style="list-style-type: none"> – New ATO rulings and guidance – Proposed changes to the GST Regulations – ATO GST Streamlined Assurance Reviews – what is expected of Taxpayers? – Digital developments – better managing GST | <p>Session 10C: The Onus of Payroll Tax</p> <p>Speaker: Andrew Rider, CTA, NSW Bar</p> <p>Payroll taxes are a major impost on businesses, leading to hidden costs that have not been budgeted. The relevant contractor rules, employment agency rules and grouping provisions are onerous and difficult to navigate. When appealing payroll tax decisions, many taxpayers have difficulty proving their cases, particularly where they need to find evidence from customers and suppliers. With the onus on the taxpayer, this leads to many appeals failing for lack of evidence.</p> <p>This session will cover:</p> <ul style="list-style-type: none"> – An overview of the difficult areas of payroll tax, such as the relevant contractor rules, employment agency rules and grouping provisions – Outline of the evidence that is needed to win an appeal in each of these areas – What can and should be done by businesses to ensure they can satisfy this onus, before and during a dispute with revenue. |



Technical program

Day 2 – Friday, 24 May 2019 continued

| Time | SME stream | Corporate stream | Hot topics stream |
|---------------|---|--|---|
| 12.00–12.55pm | <p>Session 11A: Testamentary Trusts and Tax Speaker: Dung Lam, CTA, Argyle Lawyers</p> <p>The growth of private wealth and the rise of the use of testamentary trusts in Australia have created their own problems for advisers. This practical session, will examine:</p> <ul style="list-style-type: none"> – How they can be structured both from a tax perspective and from a perspective of the will-maker “ruling from the grave” – Difficult current and perennial tax issues when dealing with estates and testamentary trusts – Less common aspects of the testamentary trust exceptions in Div 6AA – The impact of the May 2018 Federal Budget announcement of an integrity measure for Div 6AA. – Trust splitting in the estate context in light of the draft Taxation Determination 2018/D3. Can the death rollover assist? – Foreign beneficiaries and their impact tax wise. | <p>Session 11B: Anti-Hybrids: The Current State of Play Speakers: Andrew Hirst, CTA, Greenwoods & Herbert Smith Freehills; Ryan Leslie, Greenwoods & Herbert Smith Freehills</p> <p>With the introduction of the new anti-hybrid mismatch rules, taxpayers have started to focus on how the new rules will apply to them. At the same time, the ATO has started to develop guidance products on the provisions. The provisions are complex and potentially broad in their application and will result in changes to the Australian tax treatment of many instruments and arrangements.</p> <p>This session will consider a series of practical examples exploring how the rules may affect a range of instruments and structures.</p> | <p>Session 11C: Valuation – How it Interacts With Revenue Law Speakers: Gary Chiert, KPMG; Joanne Lupton, KPMG</p> <p>Many concepts throughout revenue law are framed around “valuation” and can have a critical impact. But what are the underlying principles which the courts insist upon? Do they differ, and if so, is it of significance? This session will explore:</p> <ul style="list-style-type: none"> – What are the different valuation concepts/mandates (such as arm’s length value, market value, market selling value, unimproved value) occurring in revenue law, and where do they occur/arise and where can they be found? – What are the key messages coming from the courts in relation to litigants addressing and satisfying these requirements? – Does the nature of the asset or transaction being valued (eg share or land or a business) impact on the approach to valuation endorsed by the courts? – Does the decision of the High Court in <i>Placer Dome</i> represent a shift from the previous approach? – What needs to be taken from the decision of the Full Federal Court in <i>RCF IV</i>? |



Day 2 – Friday, 24 May 2019 *continued*

| Time | SME stream | Corporate stream | Hot topics stream |
|-------------|---|---|---|
| 1.00–1.55pm | Lunch | | |
| 2.00–2.55pm | <p>Session 12A: The Capital vs Revenue Distinction Speaker: Jo-anne Hotston, CTA, TaxBytes</p> <p>This session will look at capital vs revenue in the context of property development. It will cover small-scale property developments including:</p> <ul style="list-style-type: none"> – Sale of a property with a DA – Subdivision of land, small unit or townhouse development – Partition of property. | <p>Session 12B: Demystifying Dispute Resolution – A Panel Session Panel: Sarah Dunn, FTI, KPMG Law; Colin Little, Deloitte; Eddy Moussa, CTA, PwC</p> <p>Hear from our experienced tax dispute practitioners on current issues and trends in the management of tax disputes. Items to be covered include:</p> <ul style="list-style-type: none"> – Current issues in dispute management – Experiences with the ATO facilitation process – Taking the opportunities during an audit to engage – Understanding the ATO approach – How to approach resolution. | <p>Session 12C: The ABC of SGE and Why It's Relevant for the SME Speakers: Lauren Whelan, CTA, HLB Mann Judd; Craig Milner, CTA, Allens</p> <p>The concept of a 'significant global entity' has become critical to the application of various aspects of Australian tax and will become more important as the scope of the SGE expands.</p> <p>This is not just an issue for the 'big end of town'. It can be relevant to a small Australian subsidiary and groups headed by private companies, trusts, partnerships and investment entities.</p> <p>This session will help you identify whether your client is an SGE and highlight the skills needed to advise them. Whether or not your client is an SGE can affect its exposure to various anti-avoidance rules, transparency, reporting measures and amplified penalties!</p> |
| 3.00–3.25pm | Afternoon tea | | |
| 3.30–4.25pm | <p>Session 13A: Impacts on CGT Concessions for Individuals Changing Residency Speaker: Matthew McKee, FTI, Brown Wright Stein</p> <p>This session will navigate the recent and impending changes to the eligibility requirements applying to CGT concessions for individuals as they become foreign residents and when they return home. It will provide:</p> <ul style="list-style-type: none"> – A short refresher on the tests for residency, including recent developments in case law – The CGT main residence exemption – who's in and who's out? – A few years on – foreign residents applying the 50% capital gains discount – Outcomes for unsuspecting expats – A refresher on CGT event I1 and Div 855 – Impact of non-residency for trust beneficiaries. | <p>Session 13B: Economic Update Speaker: Paul Bloxham, HSBC</p> <p>The ever-changing state of the business environment affects all aspects of tax and our daily business practices.</p> <p>This session will deliver a pacy and dynamic examination of the economic changes and demographic shifts that are currently shaping the business world. It will take an in-depth look at the current and future state of the Australian economy.</p> | <p>Session 13C: Managing Directors' Duties and Tax Obligations Speakers: Rod Halstead, Clayton Utz; Jonathan Slater, Clayton Utz</p> <p>The obligations of directors come from various areas of the law, with the three most common being corporate law duties, taxation legislation, and criminal sanctions. Therefore, it is difficult for directors to know how they can and should fulfil their obligations. This session will include:</p> <ul style="list-style-type: none"> – A summary of the duties and sanctions that relate to tax obligations and how to ensure you are compliant – Practical tips in the tax area, to ensure that directors actions do not fall foul of the various laws – What should be done when faced with a "too good to be true" plan. |

Technical program

Day 2 – Friday, 24 May 2019 *continued*

| Time | SME stream | Corporate stream | Hot topics stream |
|-------------|--|--|---|
| 4.30–5.25pm | <p>Session 14A: Positioning SMEs and Individuals On Their Tax Audits and Disputes Speakers: Dioni Perera, King & Wood Mallesons; Jerome Tse, CTA, King & Wood Mallesons</p> <p>This is a practical session for practitioners who advise SMEs and high net worth individuals during tax reviews, audits and, ultimately, litigation. It will cover:</p> <ul style="list-style-type: none"> – The best way to manage the matter and engage with the ATO having regard to risk and cost – How to respond to information requests, position papers, interest and penalties, while preserving the ability to resolve disputes – Tools available to taxpayers – How to manage the objections process and learn how to progress settlement and ADR processes with the ATO. <p>The session will also cover the ins and outs of litigation and how to run it effectively.</p> | <p>Session 14B: Corporate Residency – A Practical Guide to Ensuring Your Offshore Subsidiaries Remain Non-Resident For Tax Purposes Speaker: Clint Harding, CTA, Arnold Bloch Leibler</p> <p>The Commissioner of Taxation has taken the view that the Full High Court decision in <i>Bywater Investments</i> required him to change his long-held position on the test for corporate residency in Australia.</p> <p>The Commissioner's view is now set out in Taxation Ruling TR 2018/5, and accompanying guidance, PCG 2018/9. This session addresses:</p> <ul style="list-style-type: none"> – What are the key elements to understand? – What is required to establish an overseas subsidiary as a non-resident – What records need to be maintained and what changes to the decision-making function of an overseas subsidiary may need to be considered? – What level of “influence” as opposed to “control” by shareholders or a parent company is permissible, and how should this best be communicated and evidenced? – Does it matter if your subsidiary is in a tax treaty jurisdiction? – Case studies. | <p>Session 14C: GST Update Speaker: Andy Milidoni, CTA, Johnson Winter & Slattery</p> <p>This session will focus on the draft and content of GST clauses in agreements covering real property transactions including:</p> <ul style="list-style-type: none"> – taxable supplies of real property (covering margin scheme and non-margin scheme) – supplies of going concern – supplies of farmland and – the new GST withholding clauses. |

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Presenter profiles

Chris Balalovski, CTA, has over 26 years of experience developing strategies for clients with complex legal, tax and commercial needs. Chris focuses on providing his clients with the competitive advantage they need to succeed in local and international business. As a Partner for Business Services at BDO Sydney, Chris specialises in the high net worth individual and superannuation advisory market.

David Barrett, CTA, is a Division Director and Head of MASTech at Macquarie Group. David has more than 20 years financial services experience with expertise in superannuation, taxation and retirement income systems, and has qualifications in law, mathematics and accounting.

Jodylee Bartal is a Partner at Gadens. She is an accredited family law specialist with 20 years experience advising on all issues involving married and de facto couples, including same-sex couples. Her practice covers everything from separation and divorce to parenting disputes, including IVF and surrogacy, as well as binding financial agreements and all aspects of financial issues and property settlements. Jodylee assists families and family-owned business to plan for and guard against disruption caused by relationship breakdown.

Jake Berger is a client director with the Pitcher Partners Private Clients group. Jake's focus is on the provision of tax advisory services to his clients and other clients of the Private Clients group, in particular regarding income tax and business restructures.

Elizabeth Bishop is a Barrister who advises and represents resident and non-resident clients, high wealth individuals, private groups, corporates, revenue authorities and Federal and State government bodies in the AAT, NCAT, NSW Supreme Court, Federal Court and High Court of Australia. She has developed a practice predominantly in matters concerning land tax, payroll tax, stamp duty, income tax, goods and services tax, capital gains tax and tax fraud.

Paul Bloxham joined HSBC in late 2010 as Chief Economist for Australia and New Zealand. Prior to this, he spent almost 12 years working as an economist at the Reserve Bank of Australia, where he held a range of different roles in the Economic Analysis Department. These included heading up the overseas economies and financial conditions sections. Paul has published a number of papers on subjects such as housing and household finances, and on asset prices and monetary policy.

Damien Bourke has over 20 years experience dealing with complex tax litigation, and for the past 10 years has been exclusively involved in litigating with the various Revenue authorities. Damien was named as a leading tax lawyer in 2017 and 2018 editions of Doyle's Guide. A former partner at Ernst and Young Law, he led the firm's Queensland tax disputes practice. He advises on all aspects of Australian and state revenue disputes as well as complex cross-border tax investigations, tax litigation, management of raids by revenue authorities and strategic discussions with tax authorities.

Robert Campbell, CTA, is a Director of McLeod Campbell & Associates, a specialist advisory firm which focuses on providing taxation advice to SMEs and high net worth individuals. Robert has always taken an active stance in relation to tax training and is a regular facilitator for The Tax Institute's CTA1 and CTA2 courses. Robert is also a member of the NSW State Council and the NSW Technical Committee.

Andrew Cavenor is a Partner in EY's Indirect Tax practice in Sydney. Andrew leads EY's Indirect Tax Digital practice, focusing on the use of technology to improve management of GST risks. Andrew has over 20 years of experience in indirect taxes and has provided advice on all aspects of the GST law to multinational corporates and the government sector. Gary Chiert is a partner of KPMG Australia specialising in indirect tax law with over 20 years' experience. He advises on the indirect tax consequences and opportunities arising from a broad range of transactions, including group restructures, joint ventures, IPOs, major property sales, infrastructure projects and mergers and acquisitions. Gary is a member of the Australian Taxation Office Public Rulings Panel and the Queensland Office of State Revenue Public Rulings Advisory Panel.

Gary Chiert is a partner of KPMG Australia specialising in indirect tax law with over 20 years' experience. He advises on the indirect tax consequences and opportunities arising from a broad range of transactions, including group restructures, joint ventures, IPOs, major property sales, infrastructure projects

and mergers and acquisitions. Gary is a member of the Australian Taxation Office Public Rulings Panel and the Queensland Office of State Revenue Public Rulings Advisory Panel.

Graeme Colley is an Executive Manager, SMSF Technical and Private Wealth with SuperConcepts. He has considerable taxation and superannuation experience gained from senior positions in the ATO, as an Assistant Commissioner of the Insurance and Superannuation Commission, and ING, as well as leading fund managers and consultants, including Macquarie Bank, Mercer and Chartered Accountants Australia and New Zealand. Graeme is a joint author of the CCH Master Financial Planning Guide and Financial Planning in Australia.

Danielle Constantine joined William Buck in 2014 and is a Manager in the specialist Tax Services team. Prior to joining William Buck, Danielle's background was in corporate tax. Danielle provides practical and technical solutions to a variety of clients and other practitioners, specialising in the mid-market. Her experience ranges from CGT matters, business structuring and tax consolidation through to residency and managing ATO reviews or audits.

Michael Daniel is the founder and principal of Resolve Litigation Lawyers and has more than 30 years' experience specialising in negotiating the resolution of tax, commercial and regulatory litigation including claims for and against professionals. Michael was a founding partner of PricewaterhouseCoopers Legal

Presenter profiles continued

and its Chairman for nine years. His early career was developed with Allens in Sydney and Herbert Smith in London. Michael has proven ability in resolving large and complex disputes for market-leaders in a range of industries, including banking and finance, energy and resources, health, manufacturing, IT and communications.

Nidal Danoun, CTA, is the Principal Director of Prosperity Financial Services (PFS Consultancy). Nidal provides advice to financial institutions and professionals in the areas of advice assessment, financial services regulatory compliance and practice management. Nidal also works closely with the regulators in this space, including working as a subject matter expert advising on issues related to quality of advice, enforceable undertakings, and licensing and accreditation of financial advisers.

Minh Dao, CTA, is a Tax Partner in KPMG's Deals Tax group. She has over 18 years of tax experience at KPMG working with governments and the private sector on large-scale infrastructure M&A, privatisations and PPP projects. She is actively engaged in both ATO and Treasury consultations on tax issues relevant to the infrastructure sector. In 2013, Minh was seconded to AMP Capital, and in 2014 seconded to KPMG London to work with various government representatives and the OECD in relation to the BEPS project. In March 2015, Minh won The Tax Institute's Corporate Tax Adviser of the Year award.

Brady Dever is a Partner in PwC's Indirect Taxes Practice with over 15 years

experience. Brady has particular experience in advising technology companies on indirect tax systems and processes across Asia-Pacific, including automation of indirect tax compliance and indirect tax determination/calculation systems. In addition, Brady advises multinational technology clients on indirect tax technical issues relevant to Asia-Pacific, such as the application of the GST "Electronically Supplied Services" and "Low Value Goods" rules across the region, and the indirect tax impacts related to business model and cross-border supply chain changes in the region.

Sarah Dunn, FTI, leads KPMG Law's Sydney Tax Dispute Resolution and Controversy practice. Sarah joined KPMG Law in 2013 after having been a Litigation Partner at Freehills for approximately 12 years. Sarah has extensive experience in dealing with revenue authorities and advising clients across a broad range of industries at all stages of tax disputes including audits and risk reviews, through to alternative dispute resolution and contested proceedings in the Supreme Court, Federal Court and the AAT. Sarah has enjoyed considerable success in resolving a large number of significant and complex revenue disputes without the need for litigation, including Transfer Pricing and Part IVA matters.

Rod Halstead is a Director in the Clayton Utz Mergers and Acquisitions Corporate Group and is consistently rated amongst the top Australian lawyers in these fields. He over 30 years experience advising major ASX listed corporations in relation to

directors and officers duties, governance matters and the structuring and execution of contested and negotiated takeovers, acquisitions, mergers and corporate restructuring.

Clint Harding, CTA, is a partner at Arnold Bloch Leibler and leads the Sydney taxation practice. Clint advises across most taxes, with particular expertise in corporate and international tax, the taxation of financial instruments and transactions, and the management of tax audits and disputes with the ATO. Clint is the author of numerous tax articles, a regular presenter, and is currently a working member of The Tax Institute's Large Business and International Committee. In 2018, Clint won The Tax Institute's Corporate Tax Adviser of the Year Award and is the National Chair of the Law Council of Australia's Taxation Committee.

Simon Hellmers is responsible for the Foreign Investment Program within the Public Groups and International Business Line of the ATO. The Foreign Investment Program undertakes a range of functions relating to the administration of Australia's Foreign Investment rules. This includes considering foreign investment applications for residential and non-sensitive commercial property and providing advice on tax issues associated with foreign investment applications to the FIRB. Prior to this, Simon has undertaken a number of technical and administrative roles throughout the ATO and has qualifications in Law and Economics.

Richard Hendriks, CTA, is Head of Mergers and Acquisitions (M&A) at Greenwoods &

Herbert Smith Freehills. A Director since 1998, he specialises in public company M&A and demergers, capital management and corporate restructures, including equity and debt raisings.

Andrew Hirst, CTA, is Head of Financial Services at Greenwoods & Herbert Smith Freehills. Andrew advises on a wide range of corporate and banking-related tax issues, with a particular focus on financial and international transactions. Andrew has been actively involved in the development of the anti-hybrid rules.

Jo-anne Hotston, CTA, is a director of TaxBytes, a Knowledge Shop Company, which is a specialised in-house tax training business. She is a Fellow of Chartered Accountants Australia and New Zealand, a Chartered Tax Adviser of The Tax Institute and holds a Masters in Taxation from the University of Sydney. Jo-anne has been providing tax training to accounting and legal firms since 1994, from first-tier firms down to smaller firms. She provides monthly tax training to a number of accounting firms throughout Australia. She has had extensive experience as a presenter in taxation matters for CAANZ and The Tax Institute.

Dung Lam, CTA, is a Tax Team Leader at Argyle Lawyers with more than 20 years experience in advising on a wide variety of taxes, including income tax, capital gains tax, GST and state taxes such as duty, payroll tax and land tax. Dung also has extensive experience advising on taxation trusts, superannuation issues in the SMSF arena and tax issues related to estate

Presenter profiles continued

planning. Dung advises a broad range of clients ranging from corporates, SMEs, high net worth individuals, professional firms, accountants, and financial planners and their clients.

Ryan Leslie is a Senior Associate at Greenwoods & Herbert Smith Freehills. His experience includes advising on the income tax aspects of a broad range of corporate, international and trust tax matters, with a particular focus on mergers and acquisitions, internal restructures and disputes. Ryan has also been involved in assisting clients in their dealings with the ATO on various corporate tax matters, including tax consolidation.

Prof Peter Leonard joined UNSW Business School in October 2018 as an esteemed Professor of Practice. Peter's career as a business lawyer has focussed upon advising data-driven businesses. This work has spanned mergers and acquisitions, joint ventures, data commercialisation, information governance, data protection, protection of trade secrets and competition law. As well as formerly advising clients as a foundation partner of national law firm Gilbert + Tobin, Peter advises as to business strategy for data driven businesses across many industry sectors, including communications, media, healthcare and financial services, across the Asia Pacific region.

David Lewis was called to the Bar in 2018 after practising as a solicitor in the Tax Group at Allens. He advises on all Commonwealth and State taxes and acts

for large and small corporate taxpayers, as well as revenue authorities. His areas of particular interest include cross-border taxation and taxation of trusts. He practises from Sixth Floor Selborne Wentworth Chambers in Sydney.

Colin Little is a Partner leading Deloitte Legal in Sydney. With over twenty years in the taxation field, for the past 14 years Colin has focused in assisting both public and private sector clients with complex advice and dispute work, ranging from audit negotiation and resolution through to litigation in the Federal, Supreme and High Court. Colin assists clients from all industry sectors including a range of multinational, large corporate and high net worth clients. Colin was previously a senior lawyer for the Australian Government Solicitor, representing the Commonwealth in a range of high profile.

Ken Lord, CTA, specialises in Australian taxation law. A renowned expert in his field, he was listed as a leading junior counsel in Doyle's Guide to tax barristers in NSW in 2017 and listed for his expertise in corporate tax in Who's Who Legal: Australia 2017. Prior to being called to the Bar, Ken was a Partner at Mallesons Stephen Jacques (now King & Wood Mallesons) in the Tax Group.

Joanne Lupton is a Partner of KPMG Australia within the Valuation Services Group. She has worked for KPMG in London and Sydney and has over 20 years experience in providing corporate advice. Joanne has worked on a variety of

corporate transactions, including disposals, acquisitions and corporate restructurings. She draws on skills from accounting, finance and valuation to deliver robust advice to corporate and government clients for transaction, financial reporting, tax, asset pricing and dispute purposes.

Jonathan Malone, CTA, is a Partner in PwC's Global Tax Practice with over 18 years experience as a corporate tax adviser, specialising in international tax, M&A, cross-border related party arrangements and tax policy considerations. Jonathan advises global technology companies on their operations in Australia, along with the tax implications arising from cross-border transactions.

Scott McGill, CTA, is a Partner at Pitcher Partners Sydney where he focuses on taxation, business, structuring and succession issues for a wide range of clients including high net worth and large private SME's. He is closely engaged in the property industry across income tax, GST and state taxes and actively involved in a number of technical forums relating to property. Scott does not shy away from complex issues or disputes and has a reputation for achieving commercial outcomes. He is active in The Tax Institute as former NSW State Chair, remaining active in State Council and the Professional Development committees. He is a regular presenter of The Tax Institute and other industry bodies and is always willing to have a robust discussion.

Matthew McKee, FTI, is a partner of the Sydney law firm Brown Wright Stein Lawyers. Matthew assists accountants and lawyers in advising their clients on all aspects of tax and superannuation for SMEs and high net wealth individuals and family groups. Matthew's practice has a particular focus on state taxes, including duties, land tax and payroll tax. Matthew also has expertise in dealing with the revenue authorities in terms of ruling applications, the conduct of audits, objections, litigation and settlement negotiations.

Tara McLachlan is Acting Assistant Commissioner responsible for self-managed superannuation funds. Since joining the ATO in 2002, Tara has worked in a number of roles across the organisation focusing on technical expertise and superannuation, including many years as a leader in the Tax Counsel Network. In recognition of her expertise (Tara's been working in connection with super since 2003) Tara was seconded to Treasury 2016 to work on the recent super reforms.

Andy Milidoni, CTA, is a partner of Johnson Winter & Slattery specialising in domestic and international taxation, indirect taxation, trust law and superannuation law. He has advised on matters such as the tax implications of corporate mergers, acquisitions and restructures, managed investment schemes and stapled structures, funds management, taxation of trusts generally, equity market transactions, debt market transactions and employee share schemes. He has also advised both large

Presenter profiles continued

and SME corporate groups in a variety of transactions in a number of industry sectors.

Craig Milner, CTA, is a Partner in the Allens Tax group, with more than 20 years of experience in providing tax advice. He is a lead taxation lawyer in transactions and projects for clients including in the funds, real estate, finance and energy sectors. He advises on mergers and acquisitions, group restructures, inbound and outbound investment and exit tax issues, fund creation and managed funds structures, property development structures, workouts and insolvency transactions, securitisation programmes and associated note issues, financing arrangements and general corporate tax issues.

Fiona Moore, CTA, is a partner in the EY Tax Controversy practice, with a focus on tax corporate governance and risk management. A background in corporate tax compliance and understanding of tax functions provides Fiona with a sound foundation for working with clients to develop bespoke tax corporate governance frameworks. With over 15 years experience, Fiona is well versed in taxpayer rights and responsibilities, and has a wealth of experience advising clients in relation to the entire tax audit life cycle and dispute resolution.

Judy Morris is an Assistant Commissioner in the Public Groups and International area of the ATO and leads the Top 1000 Tax Performance program. Judy joined the ATO in 2009. Prior to joining the ATO, Judy was a

Corporate Tax Partner with a large advisory firm and also has experience as Head of Tax for a large Australian listed group.

Eddy Moussa, CTA, of PwC is a partner and practising tax lawyer with over 18 years experience in providing legal advice on taxation matters such as financing, international and domestic restructuring and merger and acquisition transactions. He provides legal advice to mainly multinational clients on taxation matters (including anti-avoidance), and supports clients in resolving disputes with the ATO.

Ravnit Narayan is a Senior Manager in EY's Indirect Tax practice. He has over 10 years of technical GST and extensive experience in advising on GST issues relevant to both corporate and government entities, including ATO audits and transactions of all types.

Kim O'Brien is a Tax Partner at EY in Private Client Services and has over 20 years' experience in providing tax and superannuation advice to trustees, advisers and practitioners encompassing all facets of superannuation including SIS, Tax and Strategic Planning matters. Kim has negotiated successful ATO outcomes and spoken at many industry events. Kim also has a focus on family business and family succession and is passionate about preserving wealth through family generations.

Anita Paddock is a Partner leading Tax Risk and Governance in Deloitte's Tax Management Consulting team. Anita has over 21 years experience in tax, governance,

audit and risk management, and spent 3 years designing and implementing the tax governance framework for a global financial services group. Anita assists clients to respond to global governance and transparency requirements including the ATO's Tax Risk Management and Governance Review Guide.

Chris Peadon, FTI, was called to the Bar in 2011 after practising as a solicitor for 10 years. He advises on all Commonwealth and state taxes. He regularly appears for both taxpayers and the Commissioner of Taxation. He has advised and appeared for large and small corporate taxpayers, including recently News Corporation, The Bell Group (in liq), Gloucester Coal and Lakes Oil NL. He practises from New Chambers in Sydney.

Dioni Perera specialises in tax audit and litigation at King & Wood Mallesons. She acts for a wide range of clients across a range of tax issues, most recently including Division 7A, Part IVA, transfer pricing and R&D. She has significant experience in negotiating with the ATO, other regulators and various stakeholders, and has advised a number of clients in settling their disputes with the Commissioner. She has run a number of cases at first instance and on appeal and advised clients on the Part IVC process and related debt recovery proceedings, legal professional privilege, FOI issues and the gathering of evidence for litigation.

Vanessa Priest, FTI, of Baskin Clarke Preist has more than 20 years' experience as a tax specialist, and has a particular interest in the tax and succession issues faced by privately owned enterprises and family groups. She has extensive knowledge in areas such as tax structuring, cross border issues for individuals and their investments, asset acquisitions and divestments, successions issues, and tax issues arising for trusts.

Amanda Primmer is a Senior Manager at EY in the Government Incentives Group in Tax. Amanda has over 18 years of experience in providing R&D Tax Concession/Tax Incentive advice with particular focus on preparation of R&D Claims, R&D Expenditure Workbooks, Reasonable Arguable Position Papers, Private Binding Ruling Requests, Advance/Overseas Findings and assistance with AusIndustry/ATO RFIs and Reviews.

Cameron Reid is a Senior Manager at EY in the Government Incentives Group in Tax. Cameron has over 8 years of experience in assisting companies gain access to various Government Incentives, including the R&D tax incentive (compliance, advisory and R&D planning), state and federal grants, Export Market Development Grant, Early Stage Investor Incentives and concessional loans and incentives. Cameron's focus area is the R&D tax incentive and has expertise in providing R&D tax advice in a variety of industries and works with a range of companies including start-ups and multinationals.

Presenter profiles continued

Andrew Rider, CTA, is a recognised Doyle's Guide leading Australian tax barrister, specialising in land tax, payroll tax and stamp duty litigation and dispute resolution. Prior to coming to the Bar, Andrew was a solicitor and Associate to Justice Michael Kirby. Andrew lectures in taxation law at the University of Sydney Law School and previously lectured at the University of Technology, Sydney. Andrew edits the leading stamp duty publication *Australian Stamp Duties Law* and authors the national stamp duty section of the leading online service *Practical Guidance – Property Law*. Andrew is an examiner with The Tax Institute and a member of The Tax Institute/Office of State Revenue Liaison Committee and Dispute Resolution Technical Committee.

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).

Marek Rucinski is the Deputy Commissioner for Smarter Data Program for ATO and has a strategic responsibility for development and industrialisation of data, analytics and insights, strategic, legislative

agenda and value for ATO. Marek has taken part in and driven the evolution of data and analytics capabilities for over 20 years. This has been done in industry roles and in a consulting services capacity, across Australia, Asia and global clients, across the retail, telco, consumer goods, financial services, mining and utilities sectors and now the federal government. Prior to ATO, Marek was a Managing Director in Accenture and was the lead for Analytics Practice for Australia and New Zealand.

Marcus Ryan, CTA, is an Assistant Commissioner with the ATO in Sydney, and works in the Tax Counsel Network. He currently focuses on the tax aspects of corporate and banking and finance transactions. Prior to joining the ATO in May 2017, Marcus was a senior associate at Ashurst. He has over 18 years experience as a tax lawyer providing advice on both direct and indirect taxes to both Australian and foreign clients, across a number of industries and government enterprises.

Ken Schurgott, CTA (Life), is a solicitor and Director of Schurgott & Co Lawyers specialising in taxation matters (including state taxes, stamp duty, payroll tax and land tax) and has extensive experience in business structuring, business sales and acquisitions, asset protection, succession planning and trust and estate law. Ken is very experienced in tax dispute matters, negotiations for settlements, mediations and conciliations and litigation. He regularly appears before the AAT and NCAT, and instructs counsel in matters before the

courts. Ken was National President of the Institute in 2012.

Jonathan Slater is a Partner in Clayton Utz's commercial litigation group. Jonathan has had over 20 years experience in Australia and the UK acting for clients in complex commercial, regulatory and tax disputes. He has also advised clients on investigations undertaken by the ASIC, Commissioner of Taxation, ACCC and regulators in other jurisdictions. Before joining the firm in 2006, Jonathan worked for over 10 years at one of the UK's leading litigation firms, Herbert Smith.

King Tan, FTI, is a Senior Associate in the tax practice of King & Wood Mallesons. King advises corporate taxpayers and high net worth groups on income tax and duty, including in respect of transactions and tax disputes. His experience includes advising on cross-border investments, corporate restructures and M&A transactions as well as acting for taxpayers in ruling applications, tax audits and tax objections.

Greg Travers, CTA, is the Director in charge of the Tax Services division of William Buck in Sydney. His clients are predominantly private businesses, both Australian and foreign-owned, as well as higher wealth individuals and families. Greg's work is primarily advising on issues and transactions, such as restructuring, exit strategies, business acquisitions and international expansion, along with referrals from accountants, lawyers and other advisers. Greg is the author of the title, *The*

Tax Adviser's Guide to Part IVA, published by The Tax Institute.

Jerome Tse, CTA, is a Partner at King & Wood Mallesons, specialising in taxation disputes and litigation. Jerome advises corporate taxpayers on all aspects of Australian tax disputes, from the audit and independent review stage through to High Court litigation. He also guides clients through alternative dispute resolution processes, advance pricing agreements and mutual agreement procedures.

Prof Richard Vann, CTA, is Challis Professor of Law at the University of Sydney and has taught at Harvard and NYU Law Schools and the Universities of Amsterdam, London and Oxford. Richards has worked in the past at the IMF and OECD and held many government consultancies in Australia and elsewhere. He has been a consultant for specialist tax firm Greenwoods & Herbert Smith Freehills since 1985. Richard specialises in corporate and international taxation on which he has published widely, both in Australia and internationally.

Todd Want, CTA, is a Director at William Buck and brings over 15 years of experience to his role in the Tax Services division. Todd specialises in small-to-medium enterprise tax matters and advises clients on a broad range of tax issues such as CGT, advice relating to structuring and restructuring, the tax consequences of acquisitions and divestments, small business CGT concessions, Div 7A, property matters, taxation of trusts and tax risk management.

Lauren Whelan practices in tax compliance and consulting, specialising in tax issues facing multinationals. She joined HLB Mann Judd in 2012. Lauren has extensive experience in corporate taxation, advising businesses (both publicly and privately owned) across a range of industries including property, freight forwarding and waste management. In 2018 she was nominated as a finalist in the Young Leaders in Finance Awards.

Megan Yong is an Assistant Commissioner with the ATO in Sydney, currently working with the Second Commissioner, Client Engagement, to provide strategic planning and governance services and insight into achievement of overall objectives and outcomes. Megan was appointed as an Assistant Commissioner in 2002 and has over 40 years of experience in the public service. Megan has most recently previously worked in the Public Groups and International area of the ATO, and her experience includes senior oversight of how the ATO is engaging with large businesses and optimising operational delivery.

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1 Registration

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2 Delegate contact details

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

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Date of birth:

First name:

Last name:

Position:

Company:

Address:

Suburb:

State:

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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.

Emerging leaders stream

To help nurture the future of the tax profession, the emerging leaders stream is a specially developed 4-hour program designed for people who:

- Have less than 5 years' experience in tax
- Need to build technical skills
- Want to mix with like-minded professionals
- Have not attended NSW Tax Forum before

If this is
you or any of
your colleagues
make sure they
don't miss out.

Please select attending session/s:

Session 6: 3.30–4.25pm

☐ Session 6C

Session 7: 4.30–5.25pm

☐ Session 7C

Session 8: 8.30–9.25am

☐ Session 8C

Session 9: 9.30–10.25am

☐ Session 9C

☐ Emerging leaders ticket \$195

3 Technical sessions options

Day 1 – Thursday 23 May 2019

| | | | |
|--------------------------|-------------------------------------|-------------------------------------|--|
| Session 1: 8.30–9.25am | <input type="checkbox"/> Session 1A | <input type="checkbox"/> Session 1B | <input type="checkbox"/> Session 1C |
| Session 2: 9.30–10.25am | <input type="checkbox"/> Session 2A | <input type="checkbox"/> Session 2B | <input type="checkbox"/> Session 2C |
| Session 3: 11.00–11.55am | <input type="checkbox"/> Session 3A | <input type="checkbox"/> Session 3B | <input type="checkbox"/> Session 3C |
| Session 4: 12.00–12.55pm | <input type="checkbox"/> Session 4A | <input type="checkbox"/> Session 4B | <input type="checkbox"/> Session 4C |
| Session 5: 2.00–2.55pm | <input type="checkbox"/> Session 5A | <input type="checkbox"/> Session 5B | <input type="checkbox"/> Session 5C |
| Session 6: 3.30–4.25pm | <input type="checkbox"/> Session 6A | <input type="checkbox"/> Session 6B | <input checked="" type="checkbox"/> Session 6C |
| Session 7: 4.30–5.25pm | <input type="checkbox"/> Session 7A | <input type="checkbox"/> Session 7B | <input checked="" type="checkbox"/> Session 7C |

Day 2 – Friday 24 May 2019

| | | | |
|---------------------------|--------------------------------------|--------------------------------------|--|
| Session 8: 8.30–9.25am | <input type="checkbox"/> Session 8A | <input type="checkbox"/> Session 8B | <input checked="" type="checkbox"/> Session 8C |
| Session 9: 9.30–10.25am | <input type="checkbox"/> Session 9A | <input type="checkbox"/> Session 9B | <input checked="" type="checkbox"/> Session 9C |
| Session 10: 11.00–11.55am | <input type="checkbox"/> Session 10A | <input type="checkbox"/> Session 10B | <input type="checkbox"/> Session 10C |
| Session 11: 12.00–12.55pm | <input type="checkbox"/> Session 11A | <input type="checkbox"/> Session 11B | <input type="checkbox"/> Session 11C |
| Session 12: 2.00–2.55pm | <input type="checkbox"/> Session 12A | <input type="checkbox"/> Session 12B | <input type="checkbox"/> Session 12C |
| Session 13: 3.30–4.25pm | <input type="checkbox"/> Session 13A | <input type="checkbox"/> Session 13B | <input type="checkbox"/> Session 13C |
| Session 14: 4.30–5.25pm | <input type="checkbox"/> Session 14A | <input type="checkbox"/> Session 14B | <input type="checkbox"/> Session 14C |

4 Payment summary

| | | |
|--|----|----------------------|
| Registration | \$ | <input type="text"/> |
| Additional guest tickets – networking function | \$ | <input type="text"/> |
| Total payable | \$ | <input type="text"/> |

*Please note: The Tax Institute cannot accept responsibility for delegates' late 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:

Cardholder's signature:

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

Membership and education program promotion

- ☐ I am interested in becoming a member of The Tax Institute. Please send me further details.
☐ I am interested in learning more about The Tax Institute's education program. Please contact me.

Marketing and business alliance partner exclusions

- ☐ I no longer wish to provide my contact details to The Tax Institute's contracted business partners.
☐ I no longer wish to receive marketing correspondence from The Tax Institute.

We take your privacy seriously, and our policy can be viewed at taxinstitute.com.au/go/footer/privacy.

For event enquiries, please contact the New South Wales Team on 02 8223 0040 or nsw@taxinstitute.com.au.

For registration enquiries, please contact customeradmin@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. TTI collects, uses, holds and discloses your personal information (including sensitive information, such as health information) for a range of purposes, such as administrative purposes relating to membership of TTI and TTI's courses (including assessment of eligibility and providing courses), compliance with Government and statutory requirements, provision of information relating to TTI's services and member benefits and to conduct market research. If you do not provide the personal information requested by TTI, it may not be able to provide its services to you, such as assessment of your course enrolment application. TTI does not disclose criminal record information to third parties. TTI usually discloses your personal information to entities such as your sponsoring employer (with respect to your course records and results), The Tax Practitioners Board, TTI's business partners for marketing purposes, IT companies and other companies who provide administrative and other services to TTI and government bodies, such as the Tertiary Education and Quality Standards Agency. TTI may disclose personal information to overseas recipients in countries such as the United States of America and India. For further information on how TTI collects, uses, holds and discloses personal information, please see its privacy policy at www.taxinstitute.com.au. The Privacy Policy also contains information on how to request access to or correction of your personal information and how to make a complaint about a breach of privacy. By submitting your application to TTI, you confirm that you have read TTI's Privacy Policy and you consent to your personal information being collected, used and held by TTI and disclosed to third parties as set out in this notice and in accordance with TTI's Privacy Policy. If you do not want your personal information to be used by TTI or disclosed to third parties, for the purpose of direct marketing, please contact us in writing at customeradmin@taxinstitute.com.au.

TO REGISTER

➤ **Online**
taxinstitute.com.au/tf

✉ **Mail**
GPO Box 1694 Sydney, NSW 2001

@ **Email**
customeradmin@taxinstitute.com.au

☎ **Fax**
02 8223 0077

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.

Registration information

Employer registration

- Multi-user registration (register up to 14 delegates from the same organisation)
- Attendance at any session of your choice (total 14 technical sessions)
- Electronic access to download available technical papers and presentations
- 14 CPD hours to be allocated accordingly between attendees

Session selection

Please complete the form overleaf indicating the sessions that each person is attending. Please note that sessions will be allocated on a first-come, first-served basis, so please make your selections as soon as possible to avoid disappointment. Please ensure the form is correct as CPD hours will be allocated accordingly.

Note: Employer tickets do not include attendance at the networking lunches.

Access to materials will be electronic.

Once you have registered

You will receive a tax invoice and confirmation letter including details of your session selections. Please check your session details and contact The Tax Institute on 02 8223 0040 if any details are incorrect.

Early bird offer

Register on or before **Friday 12 April 2019** to save.

1 Registration options

Early bird registration Received on or before 12 April 2019

☐ \$2,195

Standard registration Received after 12 April 2019

☐ \$2,395

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

☐ Networking wine tasting function attendance*

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

*Please supply names of attendees and any dietary requirements as a separate attachment

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:

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:

Cardholder's
signature:

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

5 Session selection

Please note sessions are subject to availability.

| | Session number (1st choice) | Session number (2nd choice) | Attendees' preferred full name (for name badge) | Tax Institute member/ non-member number (if known) | Attendee's email address (required) |
|----|--------------------------------|--------------------------------|--|--|--|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
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| 9 | | | | | |
| 10 | | | | | |
| 11 | | | | | |
| 12 | | | | | |
| 13 | | | | | |
| 14 | | | | | |

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TO REGISTER



Online
taxinstitute.com.au/tf



Mail
GPO Box 1694 Sydney, NSW 2001



Email
customeradmin@taxinstitute.com.au



Fax
02 8223 0077



Event information

Discounts

Early bird registration

All full conference registrations received and paid for on or before Friday 12 April 2019 will be entitled to an early bird discount.

Group discounts

Purchase four full conference registrations and receive the fifth registration free. All attendees must be from the same firm and all must register at the same time.

Confirmation of registration

Please note you will receive two separate emails in the form of a confirmation email and tax invoice.

CPD accreditation

Full forum attendance counts for 14 hours of Structured Continuing Professional Development Accreditation with The Tax Institute. Single-day attendance counts for 7 hours and employer ticket attendance will be allocated accordingly to each attendee.

Delegate list

A delegate list will be included in The Tax Institute CPD app 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.

The Tax Institute CPD app

The Tax Institute CPD app will be accessible for delegates to download available technical materials in the days prior to the event commencement. The app will contain session and speaker information, the delegate list and available technical papers and PowerPoint slides. Delegates will receive instructions via email detailing how to download and access materials.

Alteration and cancellation policy

(including changing or transferring session)

The Tax Institute reserves the right to alter, amend or cancel all or any of the arrangements contained in the program. It is a condition of registration that an administration fee of 20% of the registration fee will be charged for cancellation by delegates. Cancellations must be received in writing by The Tax Institute at least five working days prior to the event. No refund will be given for cancellations received within five working days of the event; however, 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.

For further information regarding this event, please contact the New South Wales division on 02 8223 0040 or email nsw@taxinstitute.com.au

For registration enquiries, please contact customeradmin@taxinstitute.com.au

Registration options and inclusions

| | Online access to presentations and technical papers | Morning/ Afternoon tea/ event lunches | Networking function |
|--|---|---------------------------------------|---------------------|
| A Full registration This registration option entitles one delegate to attend the entire event. | ✓ | ✓ | ✓ |
| B Day registration This registration option entitles one delegate to attend a full day of technical sessions. | ✓ | ✓ | |
| C Emerging leaders stream ticket This registration option entitles one delegate to attend the Emerging leaders streams. | ✓ | | ✓ |
| D Employer registration This registration option allows one registration to be shared between multiple attendees from the same firm. | ✓ | | |



Register online at taxinstitute.com.au/tf



THE TAX INSTITUTE

Thank you

The Tax Institute gratefully acknowledges the generous assistance of members of the NSW Tax Forum Program Planning Committees:

SME

Nick Panos, CTA, N Panos & Associates
(Chair, SME Sub-Committee)
Sam Ayoubi, KPMG
Jim Koutsokostas, CTA, Hall & Wilcox
Jake Berger, Pitcher Partners
Adrian Bailey, CTA, Cleary Hoare
Darren Shone, CTA, PKF
Lisa To, CTA, Bartier Perry
Mariana von Lucken, CTA, HLB Mann Judd

Corporate

Eddy Moussa, CTA, PwC
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Chris Aboud, CTA, Greenwoods & Herbert Smith Freehills
Catherine Dean, CTA, KPMG
Sandra Farhat, Australian Taxation Office
Simon Jenner, CTA, EY
Tracey Rens, CTA, Deloitte
David Williams, CTA (Life)
Annemarie Wilmore, KPMG

Hot Topics

Nick Gangemi, Wentworth Selborne Chambers
(Chair, Hot Topics Sub-Committee)
Chris Balalovski, CTA, BDO
Stephanie Barnes, FTI, Norton Rose Fulbright
Nidal Danoun, CTA, Prosperity Financial Services
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Craig Milner, CTA, Allens
Simon Thorp, KPMG
Prof Michael Walpole, CTA, UNSW
David Williams, CTA (Life)

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Level 10, 175 Pitt Street
Sydney, NSW 2000

ABN 45 008 392 372

Tel 02 8223 0040

Email nsw@taxinstitute.com.au