



THE TAX INSTITUTE

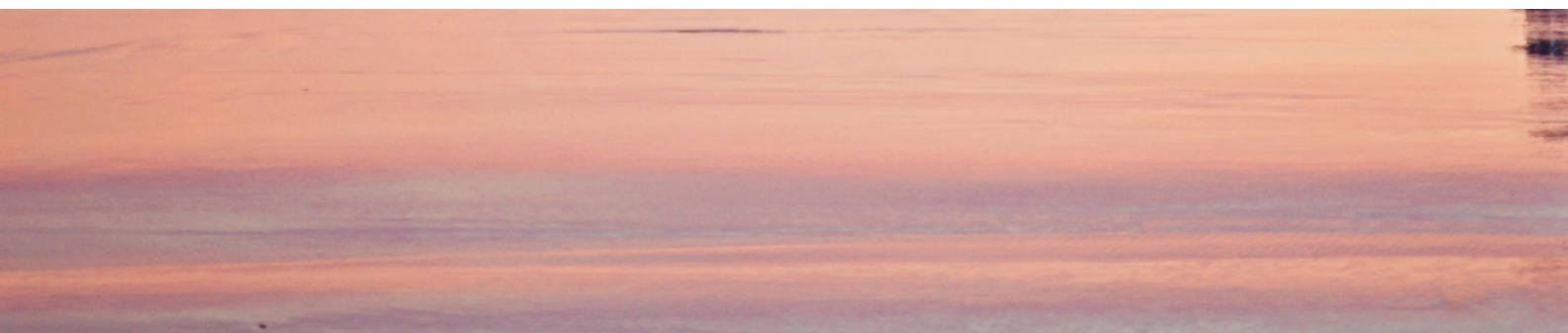


# 2019 Financial Services Taxation Conference

6–8 February 2019 | QT Gold Coast

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14 CPD hours



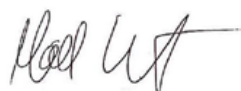
# Welcome

On behalf of The Tax Institute and the 2019 Financial Services Taxation Conference Organising Committee, it gives me great pleasure to invite you to Australia's leading financial services tax conference. In 2019, the conference will be held at the QT Gold Coast over three days, from 6 to 8 February.

The Organising Committee has designed a program to cover the broad spectrum of tax issues affecting the financial services industry. The program includes sessions exploring the future of tax reform in Australia, tax policy in the digital age and striking an appropriate balance between integrity in the tax system and providing certainty for taxpayers. Sessions have also been included on emerging issues and reforms such as the updates to Australia's international tax infrastructure, stapled structures and hybrid mismatches.

Attendees will also benefit from core updates including an ATO briefing on their focus areas, sessions on transfer pricing and GST and a wide array of breakout sessions.

I trust that you will enjoy the 2019 Financial Services Taxation Conference and look forward to seeing you there.



**Matthew Hartshorn, CTA**  
Chair, Conference Organising Committee

## Thank you

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

**Matthew Hartshorn, CTA**, Macquarie (Chair, Conference Organising Committee)

**Anthony Bradica, CTA**, Hall & Wilcox Lawyers

**Patrick Broughan, CTA**, Deloitte

**Siew-Kee Chen, CTA**, Deloitte

**Rob Colquhoun, ATI**, AFMA

**Kos Dimitriou, CTA**, MLC Life Insurance

**Joanne Dunne, CTA**, PwC

**Andrew Hirst, CTA**, Greenwoods & Herbert Smith Freehills

**Monica Jordan**, ANZ Banking Group

**Ian Kellock, CTA**, Ashurst

**James Loughhead, CTA**, Westpac Banking Corporation

**Anthony Marvello**, Australian Taxation Office

**Matt Osmond**, PwC

**Grant Peters, CTA**, EY

**Natalie Raju**, KPMG

**David Wood, CTA**, King & Wood Mallesons

# Technical program

Day 1 – Wednesday, 6 February 2019

Time	Session	Presenter
12.00–1.00pm	<b>Registration and lunch on arrival</b>	
1.00–2.30pm	<p><b>Session 1: Policy Discussion on Australian Tax Reform</b></p> <p>In 2015, the Federal Government issued the “Re: think Tax Discussion Paper,” which promised an “open and constructive conversation” to create a “better tax system that delivers taxes that are lower, simpler, fairer.” That conversation never occurred, and in recent times the tax reform debate has focussed on the appropriateness, or otherwise, of reductions to Australia’s corporate tax rate. At the same time, there has been significant structural tax reform globally, particularly in the United States.</p> <p>This session will evaluate the need for structural tax reform highlight the risks and opportunities that currently exist. Each presenter will provide their perspectives separately in this session.</p>	<p><b>Adam Boyton</b> Business Council of Australia</p> <p><b>Prof. John Freebairn</b> University of Melbourne</p> <p><b>The Hon Stuart Robert</b> MP, Assistant Treasurer</p>
2.40–3.10pm	<p><b>Session 2: Panel Discussion on Australian Tax Reform</b></p> <p>The speakers from Session 1 will reconvene for a panel discussion.</p>	<p><b>Adam Boyton</b> Business Council of Australia</p> <p><b>Prof. John Freebairn</b> University of Melbourne</p> <p><b>Facilitator:</b> <b>Tony Frost, CTA</b> Greenwoods &amp; Herbert Smith Freehills</p>
3.10–3.30pm	<b>Afternoon tea</b>	
3.30–4.30pm	<p><b>Session 3A: The Taxation of Digital Business</b></p> <p>This session will consider the challenges for taxation policy of digital business and the position in Australia. It will include discussion on:</p> <ul style="list-style-type: none"> <li>– Source and residence as a basis for taxation, and how these concepts are applied to digital business</li> <li>– The OECD’s BEPS work and the Australian Government’s response</li> <li>– GST and policy responses to digital business</li> <li>– Tax policy responses adopted outside of Australia.</li> </ul>	<p><b>Michael Barbour, CTA</b> Westpac Banking Corporation</p>
OR	<p><b>Session 3B: Interest Withholding Tax – Common Issues</b></p> <p>The session will focus on practical interest withholding tax issues using examples and case studies. Examples to be addressed will include:</p> <ul style="list-style-type: none"> <li>– The financial institutions exemption under Australia’s tax treaties</li> <li>– The application of s 128FA to trust borrowers</li> <li>– Letter of credit facilities, the application of s 128F and the potential application of the non-resident insurer provisions</li> <li>– Interaction of the interest withholding tax (IWT) rules with deeming rules (eg Divs 240 and 250)</li> <li>– Gross-up clauses</li> <li>– Where are we at with proposals to reform IWT?</li> </ul>	<p><b>Ian Kellock, CTA</b> Ashurst</p> <p><b>Bronwyn Kirkwood, CTA</b> Ashurst</p>
4.35–5.35pm	<p><b>Session 4: Recent Developments in International Tax</b></p> <p>Australia’s international tax infrastructure has been subject to significant change over recent years, both in relevant domestic regimes, and as a consequence of changes to DTA/MLI/TIEA infrastructure and the establishment of other international agreements and reporting requirements.</p> <p>In this session, the speakers will consider Australia’s international tax infrastructure and tax developments in Australia’s major trading partners (eg US, EU, UK and China) to highlight differences and challenges faced by Australian multinationals with offshore ambitions. The speakers will comment on the practical issues and strategies to meet these challenges.</p>	<p><b>Peter Collins, FTI</b> PwC</p> <p><b>Sarah Hickey, ATI</b> PwC</p>
5.35–7.00pm	<b>Welcome reception</b>	

# Technical program (continued)

## Day 2 – Thursday, 7 February 2019

Time	Session	Presenter
8.00–8.45am	<b>Registration and light breakfast</b>	
8.45–9.45am	<p><b>Session 5: Anti-Avoidance and Integrity Rules in the Income Tax Assessment Act</b></p> <p>This session will consider the balance between the need for tax integrity rules to ensure the tax system is robust, and the desire for less complexity in the ITAA to ensure greater clarity and certainty.</p> <p>The session will assess whether the balance is right when it comes to integrity/avoidance provisions. The idea is to canvass the numerous avoidance and integrity rules in the Australian income tax Acts, including new rules (eg the proposed targeted integrity rule in the hybrid rules), consider their scope and clarity, and whether, in The Hon. Tony Pagone’s view, all of the rules are needed.</p>	<p><b>The Hon. Tony Pagone, QC</b> Victorian Bar</p>
9.50–10.50am	<p><b>Session 6: Tax and the Financial Services Industry – ATO Observations</b></p> <p>This session will examine the role of the financial services industry in the taxation system, both as taxpayers and third-party data providers. It will explore recent and anticipated developments in administration and changing expectations of industry participants, as well as contemporary approaches to law development, interpretation and guidance.</p> <p>The presenters will also share hard, practical insights arising from the Top 100 and Top 1,000 programs of work and next actions, including audits, objections and disputes. The session will conclude with a facilitated Q&amp;A session where hot topics and critical issues will be put to the presenters.</p>	<p><b>Jeremy Hirschhorn, CTA</b> Australian Taxation Office</p> <p><b>Andrew Mills, CTA (Life)</b> Australian Taxation Office</p>
10.50–11.10am	<b>Morning tea</b>	
11.10am–12.10pm	<p><b>Session 7A: Accounting Standard Changes That Impact Tax</b></p> <p>Australian companies are facing the biggest change in accounting standards in more than a decade with new rules governing financial instruments (AASB 9) from 1 January 2018, and a different approach to leases (AASB 16) from 1 January 2019. There are also changes to the recognition of customer revenue (AASB 15) as well as insurance contracts (AASB 17). This session will explore the flow-on impacts to an organisation’s:</p> <ul style="list-style-type: none"> <li>– Tax liability (eg exploring interactions with TOFA and thin capitalisation)</li> <li>– Income tax return and tax provision processes</li> <li>– Tax-effect accounting.</li> </ul>	<p><b>Zuzana Paulech</b> KPMG</p> <p><b>Geoffrey Yiu, ATI</b> KPMG</p>
OR	<p><b>Session 7B: Current issues for GST credit recovery in financial services – a revisiting of the fundamentals</b></p> <p>The ATO has recently updated its Financial Services and Insurance GST Strategy identifying a number of priority issues for financial services businesses. Attention is being focussed on fundamental issues in relation to GST credit recovery, including apportionment and reduced input tax credits recovery. This session will revisit these fundamentals, exploring current issues in the interpretation of the GST legislation, case law and the practical outcomes of alternative views through case studies.</p>	<p><b>Anthony Fitzgerald</b> ANZ Banking Group</p> <p><b>Hoa Wood</b> Australian Taxation Office</p>
12.15–1.15pm	<p><b>Session 8A: Stapled Structures</b></p> <p>The Treasury has released Exposure Draft legislation giving effect to the proposed integrity rules applying to stapled structures. This session will discuss:</p> <ul style="list-style-type: none"> <li>– The proposed rules, which have reach beyond stapled groups</li> <li>– The transitional rules</li> <li>– How the proposals will apply in practice</li> <li>– Insights into the impact that the Exposure Draft and the March 2018 Treasury Paper has had on the infrastructure landscape, including for financiers.</li> </ul>	<p><b>Richard Buchanan, CTA</b> EY</p>

# Technical program (continued)

Day 2 – Thursday, 7 February 2019

Time	Session	Presenter
OR	<p><b>Session 8B: Managing ATO Interactions and Disputes: From Initial Interactions Through to Litigation (And Everything in Between)</b></p> <p>Over the past few years, the ATO has developed a range of engagement strategies with the financial services industry, including, among other matters, streamlined assurance reviews, specific reviews and an increased focus on governance.</p> <p>Those strategies have led to a more time and cost-intensive day-to-day engagement by the industry with the ATO and, coupled with law changes such as increased penalties applicable to significant global entities (SGEs), this can lead to enhanced risks for taxpayers.</p> <p>In this session, the speakers will consider the strategies adopted by the ATO when dealing with the industry, and the options taxpayers have to engage with the ATO both proactively and reactively, including voluntary disclosures, objections, independent reviews, negotiated settlements, alternative dispute resolution and litigation. In an interactive session, by way of examples, the speakers will also comment on their experience in considering whether the ATO's strategies are effective, areas for improvement, and recent trends in ATO enquiries relevant to the industry.</p>	<p><b>Anthony Marvella</b> Australian Taxation Office</p> <p><b>Sue Williamson, CTA (Life)</b> EY</p>
1.15–2.05pm	<b>Lunch</b>	
2.05–3.05pm	<p><b>Session 9A: Capital Management Trends Reshaping Financial Services</b></p> <p>The financial services landscape is in a period of significant change as the “vertical integration” financial services model is reshaped by a series of sales and demergers. This session will explore some of the key tax and practical issues that are relevant to sellers, buyers and shareholders.</p>	<p><b>Patrick Grob, CTA</b> Deloitte</p> <p><b>Nari Kye, CTA</b> Deloitte</p>
OR	<p><b>Session 9B: Financial Services Regulatory Update</b></p> <p>This session will provide a regulatory update on key developments that impact financial services businesses, including:</p> <ul style="list-style-type: none"> <li>– The Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry</li> <li>– The Banking Executive Accountability Regime</li> <li>– The Australian Financial Complaints Authority</li> <li>– Recent changes to the Prudential Standards</li> <li>– Remuneration practices of large financial institutions</li> <li>– Regulation of cryptocurrency providers.</li> </ul>	<p><b>Colin Heath</b> PwC</p>
3.05–3.25pm	<b>Afternoon tea</b>	
3.25–4.25pm	<p><b>Session 10: Recent Cases</b></p> <p>This session will consider tax case law which has been determined in the Federal Court, Full Federal Court and High Court between January and December 2018, including an analysis of the win-loss percentage. It will also consider significant case law from other Commonwealth jurisdictions that will be potentially persuasive in Australia.</p>	<p><b>Joanne Dunne, CTA</b> PwC</p>
4.30–5.30pm	<p><b>Session 11: Tax Governance and Controls</b></p> <p>This session will examine:</p> <ul style="list-style-type: none"> <li>– What are the latest ATO requirements and expectations from a control testing perspective?</li> <li>– How to review, test and provide evidence of the operational effectiveness of tax controls for your organisation</li> <li>– What are the opportunities to leverage technology as part of the controls testing process and how does this align to the future tax function?</li> </ul> <p>This session provides a view from the board and internal assurance functions in relation to the above, and the board's expectations for the “conduct” of management.</p>	<p><b>Teresa Dyson</b> Non-executive Director</p> <p><b>Melissa Grantham</b> Bendigo and Adelaide Bank</p>
5.30–7.00pm	<b>Free time</b>	
7.00–10.00pm	<b>Conference dinner</b>	

# Technical program (continued)

Day 3 – Friday, 8 February 2019

Time	Session	Presenter
9.00–9.15am	<b>Senior Tax Policy Update</b>	<b>Stephanie Caredes, CTA</b> The Tax Institute
9.15–10.15am	<p><b>Session 12: Transfer Pricing</b></p> <p>This panel discussion will cover:</p> <ul style="list-style-type: none"> <li>– Disparate APAC local country implementation of OECD Actions 8 to 10</li> <li>– Expected increase in cross-border disputes and potential double taxation</li> <li>– FS specific areas of contention: liquidity charges, allocated costs, funding, derivatives, reinsurance</li> <li>– Increasing role of bilateral APAs and MAPs</li> <li>– MLI and mandatory arbitration</li> <li>– Outline best practice approaches to holistic cross-border tax dispute management, and mitigating double taxation.</li> </ul>	<p><b>Michael Jenkins, CTA</b> EY</p> <p><b>Marlies de Ruiter</b> EY (NL)</p> <p><b>Patrick Thompson</b> Morgan Stanley</p> <p><b>Facilitator:</b> <b>Danielle Donovan, ATI</b> EY</p>
10.15–10.40am	<b>Morning tea</b>	
10.40–11.40am	<p><b>Session 13A: Taxation of Managed Funds: Where Are We Now And Where To From Here?</b></p> <p>The new attribution managed investment trust (“AMIT”) regime was intended to reduce complexity, increase certainty and minimise compliance costs. However, with such a fundamental overhaul of the taxation regime, it is not surprising that there are a number of practical issues post-implementation that remain to be resolved. This session will look back on the first year of AMIT implementation, including:</p> <ul style="list-style-type: none"> <li>– Technical issues and anomalies with the current provisions</li> <li>– The impact of the recent AMIT technical amendments.</li> </ul> <p>The session will also look forward at the legislative developments on the horizon, including:</p> <ul style="list-style-type: none"> <li>– The development of the corporate collective investment vehicles (CCIV) regime</li> <li>– Opportunities for Australian fund managers under the Asia Region Funds Passport (ARFP)</li> <li>– Some of the key features of the AMIT regime and future reform that provide opportunities for product development.</li> </ul>	<p><b>Natalie Raju</b> KPMG</p> <p><b>Bronwyn Tan</b> BlackRock</p>
OR	<p><b>Session 13B: Branch Attribution for Banks</b></p> <p>This session will consider current issues for both inbound and outbound banks, including a discussion on areas of ATO focus. Issues addressed will include:</p> <ul style="list-style-type: none"> <li>– An overview of the general fact patterns for both outbound and inbound banks</li> <li>– Current areas of focus for the ATO, including: <ul style="list-style-type: none"> <li>– Income – s 23AH for outbound banks and booking models, profit split for foreign banks</li> <li>– Expenses – head office and regional expense allocation, liquidity/tenor mismatch costs</li> <li>– Deductibility of funding costs in Australia</li> </ul> </li> <li>– Insight and trends from the ATO from the Top 100 and Top 1,000 program</li> <li>– ATO legal and administrative approach to branch attribution: Part IIIB, TR 2005/11, PCG 2017/8, Liquidity charges discussion paper – is there much difference between RBA and FSE?</li> <li>– What this means for taxpayers and obtaining assurance over their branch attribution outcomes</li> <li>– What is the scope for movement to the Authorised OECD Approach?</li> </ul>	<p><b>James Campbell</b> Australian Taxation Office</p> <p><b>Julian Pinson, FTI</b> Greenwoods &amp; Herbert Smith Freehills</p>
11.45am–12.45pm	<p><b>Session 14: The Hybrid Mismatch Rules</b></p> <p>During the last six months, taxpayers have started to grapple with the application of the hybrid mismatch rules. This session will focus on the practical application of these rules by reference to a number of examples, with a particular focus on fact patterns that may be relevant for taxpayers in the financial services industry.</p>	<p><b>Andrew Hirst, CTA</b> Greenwoods &amp; Herbert Smith Freehills</p> <p><b>Amelia Teng</b> Australian Taxation Office</p>
12.45–1.00pm	<b>Conference close</b>	



# Presenter profiles

**Michael Barbour, CTA**, is General Manager, Group Taxation, for the Westpac Banking Corporation. Michael is responsible for the Group's global tax management and strategy. This includes overall responsibility for tax policy, risk management and strategic issues affecting the Group, and areas such as capital management, group treasury, mergers and acquisitions, as well as human resources. Michael has been with Westpac for more than 15 years, beginning in 1998 as Tax Controller and moving into Head of Group Tax in 2001. He also has in-depth accounting firm experience, having worked with Coopers & Lybrand, Deloitte Touche Tohmatsu and Price Waterhouse. Michael also has considerable experience in dealing with domestic and global tax issues affecting the financial services sector. In particular, he engages on industry issues through the Australian Banking Association and directly with Federal Treasury through various consultative groups. Michael is a member of the ATO's Large Business Liaison Group. Internationally, Michael chairs the Tax Working Group for the International Banking Federation. Michael received the Corporate Tax Adviser of the Year award in 2017, for a prominent tax professional in the corporate environment. Michael holds a Master of Laws, University of Sydney (1992), Bachelor Legal Studies, Macquarie University (1987) and a Bachelor of Financial Administration, University of New England (1982).

**Adam Boyton** joined the Business Council in September 2018 as the Chief Economist. He was previously a managing director at Deutsche Bank, the Bank's Australian chief economist and head of fixed income research. Adam has also served as the Chief of Staff to a NSW Opposition Leader. In addition to being the Chief Economist at the Business Council, he is currently also a member of the NSW Skills Board - a body that advises the NSW Deputy Premier on vocational education and training; a Trustee of the Centennial Park and Moore Park Trust; a member of the NSW Rice Marketing Board; and a member of the NSW Rural Assistance Authority. Adam is a frequent contributor to the public policy debate and has been a monthly columnist

with the Australian Financial Review for the past three and a half years. He also recently reprised Sir Robert Menzies 1942 essay: Has Capitalism Failed. Adam started his career at the Federal Treasury and the Department of the Prime Minister and Cabinet.

**Richard Buchanan, CTA**, is a partner at EY and specialises in the tax aspects of major transactions, including mergers and acquisitions, infrastructure and property projects. He regularly provides advice through the life cycle of the transaction, including funding, structuring, due diligence, documentation negotiation and post-acquisition integration. Richard's role in infrastructure transactions can vary from advising bidding consortiums, representing lending syndicates, advising vendors and representing equity in a consortium.

**James Campbell** is a Director, managing the Banking and Finance Strategy in the Public Groups business line of the ATO. James has over 15 years experience in compliance, audit and public advice with a focus on the banking and finance industry. Areas of expertise include capital management and hybrid financing, offshore banking units (OBUs), branch attribution, controlled foreign corporations (CFCs), Part IIIIB and thin capitalisation. James is currently playing a leading role in the delivery of the ATO's Top 100 and Top 1,000 program in relation to the banking and finance industry.

**Peter Collins, FTI**, is a Partner at PwC with 25 years experience as a specialist in global tax, assisting foreign investors structuring their Australian investments and Australian corporates expanding offshore. He works with the firm's global tax network to develop solutions for clients and is a member of the International Tax executive, which allows him to provide a unique global perspective. He is a consultant to Treasury in relation to tax reform in the areas of international tax and transfer pricing, including the MAAL/DPT and a member of the Treasury's BEPS Tax Advisory Group. Peter was heavily involved in the rewrite of the Australian transfer pricing rules; he appeared before the Senate Estimates Committee to object to the

retrospective application of those rules to US companies. He represented PwC before the Senate inquiry in relation to corporate tax avoidance by multinational companies.

**Stephanie Caredes, CTA**, Tax Counsel, is responsible for The Tax Institute's policy and advocacy activities and regularly engages with all levels of government including Treasury and the ATO. Prior to joining The Tax Institute, Stephanie gained extensive experience in private practice advising on a wide range of federal and state taxation issues. Stephanie holds a Masters level degree in Law from the University of Sydney and is admitted as a Solicitor and Barrister in both the Supreme Court of New South Wales and High Court of Australia. She has also published a variety of articles and commentary in relation to taxation issues.

**Marlies de Ruiter** is the EY Global ITS Tax Policy Leader, based in the Netherlands. Marlies has vast experience with international tax policy, and specifically with BEPS. Under her leadership, the OECD developed seven of the fifteen actions of the BEPS Action Plan, in particular the actions on tax treaties and transfer pricing. Marlies was appointed Head of the Tax Treaty, Transfer Pricing and Financial Transactions Division of the OECD's Centre for Tax Policy and Administration on 1 February 2012. Before joining the OECD, Marlies gained 20 years of experience in the fields of direct taxation and international tax issues with the Dutch Ministry of Finance, first as an expert on corporate tax issues and transfer pricing, later as the Deputy Director of the International Tax Policy and Legislation Directorate. In this capacity, she led the competent authority function of the Dutch Ministry of Finance and provided leadership to the OECD's work on tax. She also was the chairperson of Working Party 6, the Working Party responsible for (further) development of the OECD Transfer Pricing Guidelines. Marlies, a Dutch national, is a frequent lecturer and speaker on international tax issues and holds a Masters in Fiscal Economics, obtained in 1992 from Erasmus University, Netherlands.

## Presenter profiles continued

**Danielle Donovan, ATI**, is a Partner in Financial Services at EY and leads the Financial Services Transfer Pricing (TP) practice across Oceania. Danielle has worked in TP for over 18 years in a number of countries, including Australia, Hong Kong, Malaysia, the UK and Denmark. She regularly advises clients in banking, insurance and asset management across all areas of TP. She has successfully led TP negotiations with seven tax authorities across the Asia-Pacific region, including Australia, Japan, China and India. Danielle was the founding chair of the TP Capital Markets Tax Committee (CMTC) in Hong Kong and led the Asia-Pacific TP function for a European investment bank.

**Joanne Dunne, CTA**, is a Director at PwC, Melbourne. She was formerly a tax partner at law firms in both Australia and New Zealand. She has more than 20 years tax experience in general income tax, GST, international tax and tax controversy. Joanne is a member of a wide range of professional organisations, including The Tax Institute's Tax Disputes Committee (of which she is co-chair), and she represents The Tax Institute on the ATO's Dispute Resolution Working Group.

**Teresa Dyson** is a professional company director who has enjoyed a long career as a tax adviser, previously as a tax partner at each of Ashurst and Deloitte and as a Consultant at McCullough Robertson. Now Teresa has a broad portfolio of directorships, including as a non-executive director and Audit & Risk Committee Chair of ASX-listed Seven West Media Ltd and Genex Power Ltd. Teresa is also a director of Energy Queensland Ltd, Energy Super, Power & Water Corporation (NT) and Deputy Chair of the Gold Coast Hospital & Health Board, and a member of the Foreign Investment Review Board, the Takeovers Panel and the National Housing Finance & Investment Corporation. Teresa is also a member of the boards of not-for-profit entities including UN Women National Committee Australia, Opera Queensland and Foundation for Alcohol Research

& Education. Teresa has had a broad legal practice advising on taxation issues affecting infrastructure, financial structuring, social infrastructure and taxation law. Teresa has previously been Chair of the Board of Taxation and Chair of the Law Council of Australia, Business Law Section and was named Woman Lawyer of the Year in 2011 by the Women Lawyers Association of Queensland.

**Anthony Fitzgerald** is Head of Indirect Tax at ANZ Banking Group. He is a Chartered Accountant with extensive experience in indirect tax in the financial services industry. Anthony has over 20 years experience in indirect tax having previously held positions at NAB, as a partner at a boutique indirect tax practice in Melbourne and at PwC. Anthony has led bank-wide apportionment reviews, advises on a range of complex transactions and regularly interacts with senior members of the ATO. Anthony is also a key contributor to the indirect tax working committees of relevant industry associations in addressing various issues currently facing the financial services industry.

**Professor John Freebairn** holds the Ritchie chair in economics at the University of Melbourne. He has degrees from the University of New England and the University of California, Davis. Prior to joining the University of Melbourne in 1996, his preceding career includes university appointments at the ANU, LaTrobe and Monash, and periods with the NSW Department of Agriculture and the Business Council of Australia. Professor Freebairn is an applied microeconomist and economic policy analyst with current interests in taxation reform and environmental economics.

**Tony Frost, CTA**, Greenwoods & Herbert Smith Freehills' Managing Director, is a tax lawyer and Chartered Accountant, with a career spanning more than three decades. During this time, he has advised clients on a wide range of matters, including financial transactions, ATO audits and disputes, and the tax aspects of mergers,

acquisitions and transfer pricing. Tony has been closely involved in many successful and unsuccessful tax reform projects over the last 30 years or so, including in his role as a key adviser to the Australian Banking Association, and also as an occasional adviser/consultant to the Treasury, ATO and the Board of Taxation. Before joining Greenwoods in 2003, Tony was a partner in a global chartered accounting firm and held a senior position in a leading Australian bank. Tony is a prolific author of tax articles and seminar papers and is regularly invited to speak at industry events and conferences. He spent 15 years as a lecturer in the Master of Laws program at the University of Sydney. Tony is a Chartered Tax Adviser of The Tax Institute, a member of the Law Society of NSW and Chartered Accountants Australia and New Zealand, and a member of the International Fiscal Association.

**Melissa Grantham** is an experienced senior manager and practising lawyer in banking and financial markets. Melissa is the Head of Audit for Bendigo and Adelaide Bank and is responsible for the assurance reviews of tax controls and governance. Melissa is a company director and currently a director of Lawguard Management Pty Ltd and the South Australian Financing Authority (SAFA). Her specific expertise is directed at finance, audit and risk management, and strategic change management.

**Patrick Grob, CTA**, is a Partner in Deloitte's Financial Services Tax practice and Queensland market leader in their Tax Management Consulting practice, specialising in tax strategies, tax risk management, tax technology solutions and tax transformation projects. Patrick brings a practical and commercial approach to working with clients. He has over 20 years of financial services experience working within corporate group tax teams in Australia and the UK. Prior to joining Deloitte in 2015, Patrick was Head of Tax at Suncorp, where he had responsibility for all tax compliance, reporting and advisory obligations across Australia and New Zealand.



## Presenter profiles continued

**Colin Heath** is the leader of the Banking and Capital Markets sector for PwC in Australia, a key market facing role within our Financial Services Portfolio. With 20 years' experience as an auditor and advisor for the Banking sector, he has been with PwC as a Partner since 2009 and has worked in the PwC London, Sydney and Melbourne offices. His recent track record includes independent expert roles for the regulator, assistance on the financial services royal commission, self assessments into governance, culture and accountability and multiple risk and compliance engagements. He has published articles on the future of banking, bank operating models, trust in financial services, accountability in banking and bank pricing and is regularly interviewed across all media on trends in the banking industry.

**Sarah Hickey, ATI**, is a Financial Services Tax Partner in PwC Australia with over 10 years experience. Sarah works with a range of clients, including banks, asset managers, algorithmic traders and cryptocurrency exchanges. Sarah's clients are predominantly multinationals, and she advises on a range of cross-border issues.

**Jeremy Hirschhorn, CTA**, joined the ATO in August 2014, and since March 2015 has been the Deputy Commissioner for Public Groups in the Public Groups and International business line. In this role he is responsible for overseeing tax administration and compliance for all public entities. Before taking on this role, he was the ATO's Chief Tax Counsel with responsibility for the Tax Counsel Network. Prior to joining the ATO, Jeremy was a senior partner in KPMG's Tax practice.

**Andrew Hirst, CTA**, of Greenwoods & Herbert Smith Freehills, 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.

**Michael Jenkins, CTA**, joined the EY transfer pricing practice in November 2018 as an Associate Partner. Immediately prior to joining EY, Mr Jenkins was an Assistant Commissioner in the ATO, holding the position of the ATO's Chief Economist and leader of the ATO's APA/MAP unit, responsible for Australia's competent authority program. Mr Jenkins has more than 19 years specialist experience in transfer pricing, and while at the ATO was heavily involved in the re-write of Australia's transfer pricing rules (enacted 2013). He was also an Australian delegate to the OECD's Working Party 6 on transfer pricing matters 2010-2018.

**Ian Kellock, CTA**, is a Tax Partner at Ashurst and has extensive experience in Australian corporate and international tax, advising Australian and foreign-owned banking and financial services groups. Ian's practice primarily focuses on due diligence and structuring for mergers, acquisitions and divestments, financing transactions and group reorganisations. Ian has significant recent experience advising on all income tax aspects of financing and refinancing transactions and asset and debt reconstruction projects.

**Bronwyn Kirkwood, CTA**, is a Senior Associate at Ashurst in Melbourne. Bronwyn's practice is in direct tax, with an emphasis on financial services and general corporate tax issues. Bronwyn's experience covers a broad range of matters, including providing income tax advice for structured financing arrangements, securitisations, PPPs and mergers and acquisitions. She has significant experience in advising on exemptions to the application of interest withholding tax.

**Nari Kye, CTA**, is an Account Director in Deloitte's Sydney M&A Tax practice, specialising in financial services. Nari has 13 years experience advising fund managers across a wide range of asset classes, including wealth management, infrastructure and real estate.

**Anthony Marvello** is an Assistant Commissioner in the Public Groups and International area of the ATO. He co-

leads Sydney Operations and leads the Banking and Finance Strategy. Anthony has significant experience in providing rulings and guidance to a broad range of taxpayers and has assisted Treasury on a number of legislative initiatives.

**Andrew Mills, CTA (Life)**, is the Second Commissioner, Law Design & Practice, from the Australian Taxation Office, has overall responsibility for the ATO's law practice, including law interpretation, dispute prevention and resolution, and the ATO's role in policy and law design. Andrew has more than 30 years experience in taxation, including periods in the ATO, commerce and the tax profession. Andrew was a Director at Greenwoods & Freehills for more than 20 years and managing director of the firm from 2006 to 2011. Andrew was President of The Tax Institute in 2006-2007 and is a former Governor of the Taxation Research Foundation. In practice, Andrew was an active participant and representative of a number of industry bodies. Andrew holds a Bachelor of Business, a Master of Laws and a Graduate Diploma in Tax Law. Andrew is a Chartered Taxation Adviser (Life), a member of the Australian Committee of the International Fiscal Association and a graduate of the Australian Institute of Company Directors.

**The Hon. Tony Pagone, QC**, retired from the Federal Court of Australia where he had been the national co-ordinating judge of the Taxation National Practice Area. Before his appointment to the Federal Court he was a judge of the trial division of the Supreme Court of Victoria and had been the judge in charge of the Commercial Court of that Court. He graduated from Monash University in 1979 with a Bachelor of Laws and from Cambridge University with a Master of Laws in 1983. In 2014 he was awarded an LLD from the University of Melbourne for his research and published work on anti-tax avoidance provisions. He was admitted in Victoria as a legal practitioner in 1980, signed the roll of counsel in 1985, and was appointed Queen's Counsel for Victoria in 1996. He practised

## Presenter profiles continued

widely in taxation law, commercial law, administrative law, constitution law, public and human rights law during his career at the Bar. He was also Special Counsel to the Australian Taxation Office between 2002 and 2004. He is a professorial fellow of the Melbourne Law School and lectures in several post-graduate courses at the Melbourne Law School and from time to time in the Law Faculty at Monash University. He is the President of the International Association of Judges and had been on the board of the International Association of Tax Judges.

**Zuzana Paulech** is a Partner at KPMG with over 20 years of experience working with the Audit and Assurance practice. Her role within the Australian firm's technical financial reporting group requires Zuzana to be at the forefront of developments in financial reporting and Australian regulatory requirements – assisting companies and KPMG engagement teams with identifying and resolving implementation issues associated with reporting requirements. Zuzana advises across all reporting subject matter with a particular emphasis on business combinations and equity-accounted investments, tax-effect accounting and Australian financial reporting regulatory requirements.

**Julian Pinson, FTI**, is a Director at Greenwoods & Herbert Smith Freehills Pty Limited. Julian advises on a wide range of tax matters, with a focus on banking and financial services, M&A and funds management. Julian has particular expertise in cross-border finance, TOFA, OBUs, corporate restructures, debt and equity raisings and M&A.

**Natalie Raju** is a Tax Partner with KPMG and has more than 15 years' experience advising on taxation issues relevant to the funds management and broader financial services industry. Natalie also has five years in-house experience with a fund manager, where she was a lead product originator and tax counsel.

**The Hon Stuart Robert MP** has recently been appointed as Assistant Treasurer in the federal government. Stuart has served in the Australian Parliament's House of Representatives since 2007. He has served as the Assistant Minister for Defence, the Minister for Veterans' Affairs, Minister for Human Services and the Minister Assisting the Prime Minister for the Centenary of ANZAC. He previously served on the Joint Statutory Committee for Corporations and Financial Services from 2008 to 2010. He has also served in Australian military where he has been awarded the Australian Service Medal and Australian Defence Medal.

**Bronwyn Tan** joined BlackRock Australia in 2015 as the Head of Tax in Australia and has over 17 years of experience predominantly in financial services and tax, in both professional services firms and in commercial tax roles. In her role at BlackRock Australia she is responsible for the tax administration and compliance for all the BlackRock Australia funds. She has been involved in the decision-making regarding the entry of the funds into the AMIT regime, the implementation of the AMIT rules affecting fund distributions, investor tax statements and product development decisions. Bronwyn is a regular attendee at the Tax Expert Committee of the Financial Services Council and participates in consultations affecting the managed funds industry.

**Patrick Thompson** is an Executive Director with Morgan Stanley in Sydney and is the Head of Asia Transfer Pricing. He is a Lawyer and Chartered Accountant, with 18 years' experience in international tax and transfer pricing in New Zealand, United Kingdom and Australia. His experience covers a wide range of issues, across multiple business lines and countries, with particular focus on audit defence, APAs and policy setting. Patrick is a past chairperson of the CMTC transfer pricing sub-committee in Asia.

**Amelia Teng** is a director in the International Tax Structuring & BEPS team at the ATO. She has been closely involved in the development of Australia's hybrid mismatch rules and leads the hybrid rules implementation project for the ATO Public Groups and International division.

**Sue Williamson, CTA (Life)**, leads EY's Melbourne Tax Controversy practice. She has acted in various AAT, Federal Court, High Court and Supreme Court cases relating to various Commonwealth and state taxes, and has advised clients on a broad range of taxation issues including income tax, GST and petroleum resource rent tax. Sue is also an accredited mediator and has assisted clients in resolving disputes using various alternative dispute resolution mechanisms. Sue is a member of the ATO Dispute Resolution Committee and is a former president of The Tax Institute.

**Hoa Wood** has worked in a range of tax technical areas across direct and indirect taxes, including developing draft legislation and explanatory materials (both in the ATO and at the Treasury) on issues such as consolidation, foreign currency exchange gains and losses, and tax treatment of cryptocurrencies. Currently, Hoa works at the Australian Taxation Office, where she specialises in indirect taxes and superannuation-related issues and has been involved more recently in the GST issues relating to financial services.

**Geoffrey Yiu, ATI**, is a Partner at KPMG with over 18 years experience providing income tax advice to companies in the financial services sector. Geoffrey leads KPMG's Banking and Finance tax practice and has recently returned to Sydney, after secondments to Melbourne and Adelaide.



# Event information

## Registration inclusions

	Online access to presentations and technical papers	Morning/ Afternoon tea/ Conference lunch	Networking function	Conference Dinner	How to register
<b>A Full convention registration</b> This registration option entitles one delegate to attend the entire event.	✓	✓	✓	✓	Register online or complete the form included in this brochure.

**Register online at** [taxinstitute.com.au/2019FINSER](http://taxinstitute.com.au/2019FINSER)

## Registration inclusions

Conference registration includes participation in the full technical program, electronic access to all technical papers and presentations, attendance at the welcome reception, conference dinner and all lunches and refreshments during conference hours. Registration fees do not include travel, accommodation, hotel breakfasts or hotel incidentals.

## Discounts

### Early bird registration

All full conference registrations received and paid for on or before Thursday 22 November 2018 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 organisation and all must register at the same time.

## Paperless materials

To assist in reducing the environmental impact, the standard registration option will only provide electronic access to materials.

## The Tax Institute CPD app

The Tax Institute CPD app will be accessible for delegates to download available technical materials and other event information one week prior to the event. The app will contain session and speaker information, the delegate list and available technical materials. Delegates will receive instructions via email detailing how to download and access materials.

## Delegate list

A delegate list will be included in the conference materials and app to assist with networking. Please indicate on the registration form if you do not want your details included on the list.

## Confirmation of registration

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

## CPD accreditation

Attendance at the conference counts for 14 hours of Continuing Professional Development Accreditation (CPD) with The Tax Institute.

**For further information regarding this event, please contact the National Events Team on 1300 733 842 or email [nationalevents@taxinstitute.com.au](mailto:nationalevents@taxinstitute.com.au)**

**For registration enquiries, please contact [eventregistrations@taxinstitute.com.au](mailto:eventregistrations@taxinstitute.com.au)**



### Venue and accommodation

Setting a new standard of designer Surfers Paradise accommodation, QT Gold Coast hotel is deliberately intended to inspire conversation and arrest the senses. Guests to this Gold Coast accommodation can indulge in the vibrant beachside location and the unique Gold Coast spirit.

Favourable room rates have been negotiated and secured at the QT Gold Coast. All accommodation bookings can be made through the Conference National website: Conference National 2019 Financial Services Taxation Conference or by following the link on our website [taxinstitute.com.au/2019FINSER](http://taxinstitute.com.au/2019FINSER)

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

### Welcome drinks – Wednesday

A welcome drinks reception will be held directly following the last session from 5.30pm at the Galypso Terrace. The welcome drinks reception is included in the conference registration fee for delegates. Additional tickets are available to purchase for accompanying persons at a cost of \$55. Please indicate your requirements, including dietary requirements, on the registration form.

### Conference dinner – Thursday

The conference dinner will be held at SkyPoint in Surfers Paradise on Thursday evening from 7pm. Additional conference dinner tickets are available to purchase for accompanying persons at a cost of \$160. Please indicate your requirements, including any dietary requirements, on the registration form.

### Dress code

Smart casual attire is suitable for the duration of the conference program, including the conference dinner.

### Getting there

The QT Gold Coast is located 23 kilometres north of Gold Coast Airport, an approximate 35-minute drive. For those travelling from Brisbane, it is 86 kilometres, an approximate 1¼ hour drive.

### Parking

The QT Gold Coast offers undercover parking at the rate of \$8 per car per 24 hours (space is limited and subject to availability).

### Transfers from Gold Coast and Brisbane airports

For delegates wishing to fly into Gold Coast or Brisbane airports, The Tax Institute has negotiated a favourable rate with transport provider Con-x-ion. A 20% discount will be offered to conference delegates for transfers between the airports and the resort. Should your flight be delayed, you will be placed on the next available shuttle service. Simply go to [www.con-x-ion.com/Bookings/Airport-Transfers](http://www.con-x-ion.com/Bookings/Airport-Transfers) and enter the conference code FST2019. The discount is applied once your service has been selected.

### Alteration and cancellation policy

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 acceptance of registration that an administration fee of 20% of the registration fee will be charged for cancellation. No refund will be given for cancellations received within five working days of the event. A replacement may be nominated; however, the replacement is only valid for the 2019 Financial Services Taxation Conference. 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.



THE TAX INSTITUTE

# 2019 Financial Services Taxation Conference Registration form

2019 Financial Services Taxation Conference

1190202 | WD

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

### Full conference

Please register me for the full conference. The registration fee includes catering, welcome drinks, conference dinner and electronic access to materials.

	Member	New member*	Non-member
<b>Early bird registration</b> Register on or before 22 November 2018	<input type="checkbox"/> \$2,095	<input type="checkbox"/> \$2,415	<input type="checkbox"/> \$2,495
<b>Standard registration</b> Register after 22 November 2018	<input type="checkbox"/> \$2,295	<input type="checkbox"/> \$2,615	<input type="checkbox"/> \$2,695

I acknowledge that I will receive electronic access to the available papers and presentations through The Tax Institute CPD app.

Dietary requirements:

Promotional code:

### \*EVENT AND MEMBERSHIP OFFER

There is no better time than right now for non-members to take up membership! Register at the Member rate + add on \$320 for Membership and receive member benefits through to 30 June 2019. All new members are eligible to 'upgrade' their membership level at no additional cost by providing the appropriate documentation when applying within the initial membership subscription period. I hereby apply for membership of The Tax Institute and declare that I am a person of good fame, integrity and character and agree to be bound by the Constitution of The Tax Institute. Further information available at [taxinstitute.com.au](http://taxinstitute.com.au)

Signature:

Date of signature:

## 2 Delegate contact 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 Breakout session selection

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

- |                             |                                     |                                     |                          |                                      |                                      |
|-----------------------------|-------------------------------------|-------------------------------------|--------------------------|--------------------------------------|--------------------------------------|
| <b>Wednesday 6 February</b> | <input type="checkbox"/> Session 3A | <input type="checkbox"/> Session 3B | <b>Friday 8 February</b> | <input type="checkbox"/> Session 13A | <input type="checkbox"/> Session 13B |
| 3.30pm–4.30pm               |                                     |                                     | 10.40am–11.40am          |                                      |                                      |
| <b>Thursday 7 February</b>  | <input type="checkbox"/> Session 7A | <input type="checkbox"/> Session 7B |                          |                                      |                                      |
| 11.10am–12.10pm             | <input type="checkbox"/> Session 8A | <input type="checkbox"/> Session 8B |                          |                                      |                                      |
| 12.15pm–1.15pm              | <input type="checkbox"/> Session 9A | <input type="checkbox"/> Session 9B |                          |                                      |                                      |
| 2.05pm–3.05pm               |                                     |                                     |                          |                                      |                                      |

## 4 Welcome drinks

The welcome drinks reception is **INCLUDED** in the registration fee for delegates.

**Wednesday 6 February: QT Hotel – Calypso Terrace**

- Yes, I **WILL** be attending the welcome drinks reception **OR**  
 No, I **WILL NOT** be attending the welcome drinks reception

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

### Additional tickets<sup>^</sup>

- Yes, I require additional tickets for the welcome drinks reception at \$55 per person

No.  tickets at \$55 each: \$

## 5 Conference dinner

The conference dinner is **INCLUDED** in the registration fee for delegates.

**Thursday 7 February: SkyPoint, Surfers Paradise**

- Yes, I **WILL** be attending the conference dinner **OR**  
 No, I **WILL NOT** be attending the conference dinner

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

### Additional tickets<sup>^</sup>

- Yes, I require additional tickets for the conference dinner at \$160 per person

No.  tickets at \$160 each: \$

## 6 Payment summary

Registration fee	\$ <input type="text"/>
Additional conference welcome drinks tickets	\$ <input type="text"/>
Additional conference dinner tickets	\$ <input type="text"/>
<b>Total payable</b>	\$ <input type="text"/>

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

### Replacements

Please note: Registrations for the event are not interchangeable but replacements are acceptable. Please notify us at least two days prior if you intend on sending a replacement. CPD hours will be allocated to the designated attendee. If the replacement is not a member, the non-member registration fee will apply.

### Cancellations

The Tax Institute must receive cancellations in writing five working days prior to the conference. No refund will be given for cancellations received within five working days of the event. A replacement may be nominated. Further details on The Tax Institute's cancellation policy can be found at [taxinstitute.com.au](http://taxinstitute.com.au).

## 7 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](http://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](http://taxinstitute.com.au/go/footer/privacy).

## 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](http://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 [membership@taxinstitute.com.au](mailto:membership@taxinstitute.com.au).

## TO REGISTER

➤ **Online** [www.taxinstitute.com.au/2019FINSER](http://www.taxinstitute.com.au/2019FINSER)

@ **Email** [eventregistrations@taxinstitute.com.au](mailto:eventregistrations@taxinstitute.com.au)

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

☎ **Fax** 02 8223 0077

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