



THE TAX INSTITUTE

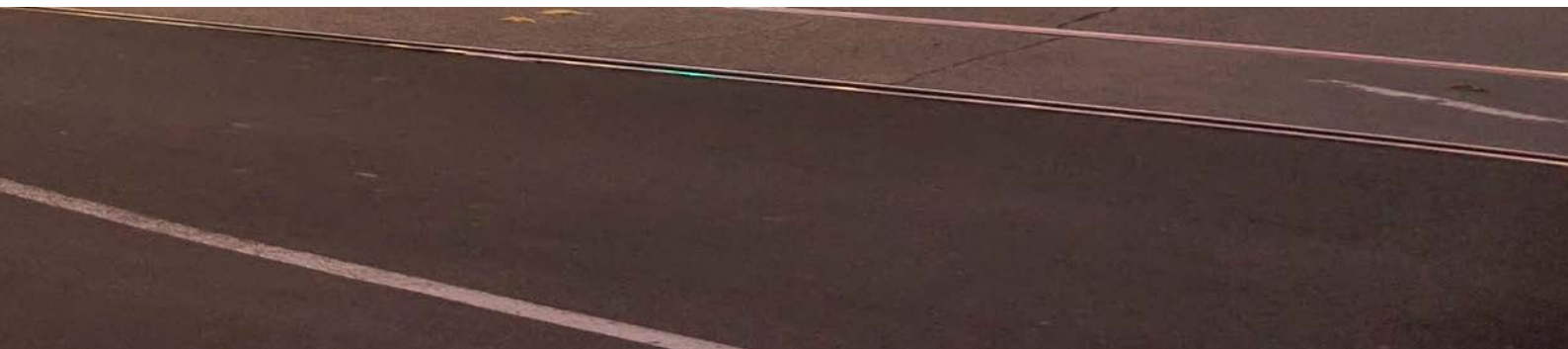


# 2019 National Infrastructure Conference

16–17 May 2019 | Park Hyatt Melbourne

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10 CPD hours



# Welcome

On behalf of the Organising Committee, I would like to welcome you to the 5th National Infrastructure Conference, the only conference focused entirely on tax issues affecting infrastructure. The conference will be held at the Park Hyatt Melbourne from 16 to 17 May 2019.

Investment in infrastructure is critical for maintaining living standards and creating the conditions in which our economy can continue to grow. Governments in Australia are increasingly looking to the private sector to develop and maintain roads, ports, pipelines, energy and other essential infrastructure assets. With increased ATO activity through FIRB, staples reform and other legislative measures impacting foreign investors, there is much to discuss.

Our conference program covers an outstanding array of speakers and topics that include staples reform legislation, renewable energy, PPPs and trends in tax litigation. Nick Forster from Citi and Rebecca Saint from the Australian Taxation Office will deliver keynote addresses. With increasing demand from the overseas market, we are delighted to have Justin Davis and Landon McGrew from KPMG (United States) presenting on US tax reforms and BEPS measures, as well as Ruth Woolmer of GIC in Singapore, in the Investor Panel Session.

A conference dinner in the Fairmont Room at the Park Hyatt Hotel will provide ample opportunity to catch up with colleagues from the industry, including professional firms, corporates and government. With special guest speaker Leilani Frew, CEO of the Infrastructure and Project Financing Agency (IPFA), it's an evening not to be missed.

I look forward to seeing you in Melbourne in May.



**Steve Ford, CTA**  
Chair, Organising Committee

## Thank you

The Tax Institute gratefully acknowledges the generous assistance of members of the organising committee:

**Steve Ford, CTA**, PwC,  
(Chair, Conference Organising Committee)

**Richard Buchanan, CTA**, EY

**Minh Dao, CTA**, KPMG

**Aldrin De Silva, CTA**, Greenwoods & Herbert  
Smith Freehills

**Mark Edmonds**, PwC

**Michael Flynn, QC, CTA (Life)**, Victorian Bar

**Martin Fry, FTI**, Allens

**Jillian Gardner**, Macquarie Group

**Kelly Heezen**, AMP Capital Investors

**James Loughhead, CTA**, Westpac

**Edward Moore**, Australian Taxation Office

**Matthew Shanahan, CTA**, Deloitte

**Adrian Varrasso, ATI**, MinterEllison

**Cristina Wolters, CTA**, Transurban

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*Early bird offer*

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

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# Technical program

Day 1 – Thursday, 16 May 2019

Time	Session	Presenter
10.00–10.30am	Registration	
10.30–10.40am	Welcome and Opening Address	Steve Ford, CTA PwC
10.40–11.35am	<b>Session 1: Infrastructure Market and Trends/Outlook</b> This session will cover: <ul style="list-style-type: none"> <li>– Current trends in the Australian Infrastructure market</li> <li>– Expected future trends in the infrastructure market.</li> </ul>	Nick Forster Citi
11.40am–12.35pm	<b>Session 2: Hybrid Mismatches and Infrastructure</b> Australia's hybrid mismatch rules are complex and have a broad scope. The rules generally commenced from 1 January 2019 and will change the Australian tax treatment of many instruments and arrangements.  This session will focus on: <ul style="list-style-type: none"> <li>– the practical application of the rules through a number of examples relevant to the infrastructure sector;</li> <li>– key areas of risk and uncertainty; and</li> <li>– the ATO approach in administering the rules.</li> </ul>	Reuben Pace, CTA Australian Taxation Office  Julian Pinson, FTI Greenwoods & Herbert Smith Freehills
12.35–1.20pm	Lunch	
1.20–2.15pm	<b>Session 3: Cross Staple Arrangements – The Cross Roads</b> With a significant rise in the use of stapled structures across Australia, the spotlight was recently shone on the tax treatment of the structures. There have been strong views both against and for reform, but ultimately the government has had its say, and on 20 September 2018 introduced a Bill to address the sustainability and tax integrity risks posed by certain uses of stapled structures.  In this session, we will consider the details of the package and the ATO's proposed guidance. We will: <ul style="list-style-type: none"> <li>– Look at what constitutes economic infrastructure</li> <li>– Discuss how the rules will affect existing structures, in particular the operation of the transitional rules</li> <li>– Discuss the key integrity measures introduced under the stapled structure reform and how they will affect existing structures</li> <li>– Discuss what might be the contentious areas of the proposed stapled structure reform.</li> </ul>	Tim Rowe Australian Taxation Office  Adrian Varrasso, ATI MinterEllison
2.20–3.15pm	<b>Session 4: “If You Build It, They Will Come” – An Increasingly Diverse and Complex Energy Market Brings With It ... Tax Complexity</b> This session will explore: <ul style="list-style-type: none"> <li>– The impact of the stapled structure reforms on the renewable energy industry, for both new developments and fund vehicles</li> <li>– Foreign tax considerations impacting the choice of Australian tax structure, including the various forms of substantial shareholding exemptions available to offshore investors</li> <li>– The interaction of tax and commercial decision making, including, potentially, on power prices.</li> </ul>	Richard Buchanan, CTA EY
3.15–3.40pm	Afternoon tea	
3.40–4.35pm	<b>Session 5: ATO Keynote Speaker Address</b> In this session the ATO acting Deputy Commissioner, Rebecca Saint will discuss current issues in the infrastructure sector.	Rebecca Saint Australian Taxation Office

# Technical program continued

## Day 1 – Thursday, 16 May 2019 continued

Time	Session	Presenter
4.40–5.55pm	<b>Session 6: Investor Panel Session</b> This session will provide perspectives on the competitiveness of foreign investors in Australian infrastructure post the staples and other income tax reforms. These reforms may impact both foreign investors and local investors who co-invest with foreigners. Hear from a global panel of tax experts on how the reforms have changed the investment landscape in Australia, the benefit of the transitional provisions and how they are looking at the future.	<b>Larissa Davis, FTI</b> Morrison & Co <b>Kelly Heezen</b> AMP Capital Investors <b>Gina Maio</b> Australian Super <b>Ruth Woolmer</b> GIC (SNG) Facilitator: <b>Hugh Funder</b> Austrade
5.55–6.30pm	<b>Free time</b>	
6.30–7.00pm	<b>Pre-dinner drinks – Ballroom Foyer, Park Hyatt</b>	
7.00–9.30pm	<b>Conference dinner – Fairmont Room, Park Hyatt</b> <b>Keynote speaker address</b>	<b>Leilani Frew, CEO</b> IPFA

## Day 2 – Friday, 17 May 2019

Time	Session	Presenter
9.00–10.00am	<b>Session 7: US Tax Reforms and BEPS Measures</b> The tax reform measures from late 2017 have fundamentally changed the US federal income tax regime. Our presenters will discuss what the US tax reforms and BEPS measures mean for foreign investment in US infrastructure.	<b>Justin Davis, CTA</b> KPMG (US) <b>Landon McGrew</b> KPMG (US)
10.05–11.05am	<b>Session 8: Trends in Tax Litigation</b> In this session there will be a discussion on the current trends in tax disputes. Issues to be covered include: <ul style="list-style-type: none"> <li>– The ATO's approach to audits and litigation</li> <li>– What type of cases are being litigated?</li> <li>– Use of expert reports (eg for related party loans)</li> <li>– What is the ATO's code of settlement?</li> <li>– When should a taxpayer discuss settlement?</li> </ul>	<b>Kristen Deards, SC</b> New South Wales Bar
11.05–11.25am	<b>Morning tea</b>	
11.25am–12.25pm	<b>Session 9: Acceptable Structures in PPPs and PPP-Like Transactions</b> Following the introduction of AASB 1059 securitised licences need to be disclosed earlier on balance sheets. <ul style="list-style-type: none"> <li>– Securitised licence</li> <li>– What is an acceptable new model?</li> <li>– What are the principal tax issues?</li> <li>– Restructuring existing deals</li> </ul>	<b>Rhys Manley</b> Australian Taxation Office <b>Matthew Shanahan, CTA</b> Deloitte
12.30–1.30pm	<b>Session 10: The Seduction of Debt In An Infrastructure Context</b> This session will cover: <ul style="list-style-type: none"> <li>– Reconciling low-risk assets, funding needs and the corporate paradigm</li> <li>– Characterisation rules: revision of the debt/equity line</li> <li>– Quantum: managing the arm's length debt test, dealing with worldwide gearing and navigating the FIRB</li> <li>– Price: satisfying the ATO requirements.</li> </ul>	<b>Paul Abbey</b> PwC <b>Shahzeb Panhwar</b> Australian Taxation Office
1.30pm	<b>Conference closing address and takeaway lunch</b>	<b>Steve Ford, CTA</b> PwC





# Presenter profiles

**Paul Abbey** is a Partner in the Corporate Tax group of PwC in Melbourne and has over 30 years experience advising local and international clients on income tax issues.

**Richard Buchanan, CTA**, is a partner at EY who has a long history of advising on the tax aspects of a wide range of renewable energy projects, including wind, solar, wave energy, biofuel, waste to energy and storage. Richard has advised on the financing and development of many greenfield projects, as well as the refinancing, reorganisation and sale of a number of brownfield renewable assets. During the course of advising on these transactions, Richard has had the opportunity to represent developers, vendors, financiers (including governments, ECAs and more traditional banks) and long-term owners of some of Australia's largest renewable transactions and renewable asset funds.

**Justin Davis, CTA**, is a Tax Partner with KPMG Australia, based in New York since 2013. Justin is the US infrastructure tax lead for KPMG US and the global head of infrastructure funds, and has over 23 years experience advising governmental and private sector clients. During the last six years, Justin has provided US and Australian tax advice to Australian institutional, fund and corporate investors on their US infrastructure and real estate investments.

**Larissa Davis, FTI**, joined Morrison & Co in 2017 as Senior Tax Counsel and now focusses on the development, analysis and execution of new investment opportunities. Morrison & Co is a leading alternative asset manager that invests on behalf of sovereign wealth funds, pension funds and other public and private pools of capital across infrastructure and property in both private and listed markets. Prior to joining Morrison & Co, Larissa held roles at the Big 4 accounting firms providing tax advisory services across all stages of the investment management lifecycle in the core and core-plus infrastructure, private equity and real estate sectors.

**Kristen Deards, SC**, has an extensive taxation practice and appears for taxpayers and the Commissioner of Taxation in income tax and GST cases in the Administrative Appeals Tribunal, the Federal Court and the High Court of Australia. She has appeared in a large range of tax cases from complex Part IVA and transfer pricing cases, to disputes concerning CGT, the consolidation regime, international tax, superannuation, insurance, trusts and charities. She is ranked Band 1 in the Chambers and Partners Asia Pacific Guide, is listed in Best Lawyers in the area of Tax Law, and is ranked as "pre-eminent" in Doyle's List.

**Steve Ford, CTA**, is a Tax Partner at PwC, specialising in M&A in the infrastructure, PPP and energy sectors. Steve is a member of the IPA Tax Committee. Steve was previously an Executive Director with Macquarie Capital, specialising in project finance and infrastructure.

**Nick Forster** is a Managing Director and Co-Head of the Resources, Infrastructure and Utilities Group for Citi. He has over 19 years investment banking experience, completing numerous M&A assignments, both domestic and cross-border. Nick has also advised corporate, institutional investors and government clients on accessing debt, equity and structured capital markets. Prior to joining Citi, Nick was a Managing Director and Co-Head of Natural Resources and Infrastructure at Goldman Sachs. Over the last 10 years, Nick has advised on \$45 billion in completed M&A and financing transactions. Notable transaction experience includes advising the NSW Government on the WestConnex Financing Scoping and Strategy Study, the sale by BG Group of the QCLNG pipeline to APA Group, the sale of the NSW Government's power generation assets, the defence of Envestra, and the Transurban-led acquisition of Queensland Motorways.

**Leilani Frew** was appointed as the inaugural CEO of the Commonwealth Government's Infrastructure and Project Financing Agency (IPFA) in 2017. IPFA is an executive agency that works with the Commonwealth, states and territories as

well as private sector stakeholders, and provides independent commercial and financial advice to support the Australian Government's infrastructure investment decisions. With a career spanning over 25 years, Leilani is a respected and experienced infrastructure finance and advisory professional having held a number of leadership positions in both the private and public sectors. Prior to joining IPFA, Leilani spent nearly five years leading NSW Treasury teams in the provision of commercial and financial advice to the NSW Government and its agencies, delivering on the government's major infrastructure and services commissioning priorities and serving on a number of government advisory boards and committees.

**Hugh Funder** is Austrade's Senior Investment Specialist for Major Infrastructure. Prior to this he was with Lendlease and has held structured finance and infrastructure advisory roles at ABN AMRO and at the Royal Bank of Scotland. He has also been Chief of Staff to two Federal Ministers and a State Minister. Hugh has consulted with Microsoft, NAB and Aquasia, and has worked with various government, urban design, international education, and international non-government organisations. Hugh has an MBA (Sciences Po), a Master of Public Policy (Georgetown University), and a Bachelor of Arts (University of Melbourne), and brings a depth of knowledge and experience of government policy, particularly public private partnerships. As a Senior Investment Specialist at Austrade Hugh's focus is on attracting participants and investors to major economic and social infrastructure in Australia.

**Kelly Heezen** joined AMP Capital Investors in 2008 as Senior Tax Counsel. AMP Capital Investors is a global investment manager with over \$190 billion in funds under management in international and domestic infrastructure, property, fixed income and equities. Kelly advises the business on all aspects of the investment cycle, including multi-billion-dollar international fund builds, structuring of acquisitions and divestments, fundraising, asset recycling, recapitalisations

## Presenter profiles continued

and refinancings. Kelly is regularly engaged in consultation on law design and administration with Treasury and the ATO. Prior to AMP Capital Investors, Kelly practised corporate and international tax in the Big 4 in Melbourne, Sydney and London.

**Gina Maio** joined AustralianSuper in 2016 as Transaction Tax Manager, leading the tax aspects of the fund's investment activities. AustralianSuper invests more than A\$140 billion globally across multiple asset classes, including infrastructure, real estate, equities and debt on behalf of its 2.2 million members. Gina engages regularly on law design and administration with both Australian and foreign treasury and revenue authorities. Prior to joining AustralianSuper, Gina spent a decade at KPMG providing tax advisory services in respect of major transactions to ASX-listed corporates, multinationals, pension funds and financial sponsors.

**Rhys Manley** is a director in the ATO's Law Advice and Resolution area and is an expert in the taxation of infrastructure, as well as in the taxation of financial arrangements. Rhys joined the ATO in November 2009 after working in the Australian Treasury's Business Tax Division.

**Landon McGrew** is a Managing Director in the KPMG US M&A Tax practice based in Washington, DC. Landon has over 12 years experience advising corporates and funds on the US tax implications associated with complex cross-border transactions. In recent years, Landon's practice has focused on advising pensions, sovereigns and other institutional investors on their investments in US infrastructure and real estate.

**Reuben Pace, CTA**, is a director in the International Tax Structuring & BEPS team at the ATO. With 30 years in the tax profession, since joining the ATO two years ago he 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.

**Shahzeb Panhwar** is an Assistant Commissioner in the Public Groups and International area of the ATO and has responsibility for issues connected with related party financing and thin capitalisation.

**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, corporate restructures, debt and equity raisings and M&A.

**Tim Rowe** is an Assistant Commissioner in the Tax Counsel Network's Public Advice and Guidance Centre at the ATO. He has technical oversight of a number of the Commissioner's most high-profile public advice products (including the staples reform measures). He has previous experience in a broad range of technical work for the Commissioner in the infrastructure space, including the application of the anti-avoidance provisions and Div 6C issues.

**Rebecca Saint** is acting Deputy Commissioner for Public Groups in the Public Groups and International (PG&I) business line. In this role Rebecca is responsible for overseeing tax administration and compliance for all public entities. Before taking this role, Rebecca led the ATO's Energy and Resources Industry and marketing hubs strategies, PG&I's Law Advice and Resolution stream, as well as compliance teams in Moonee Ponds.

**Matthew Shanahan, CTA**, is an Account Director in the Tax division of Deloitte in Sydney. Matthew has over 14 years experience in providing Australian tax advice, gained in international accounting and law firms and during his time working in a leading infrastructure advisory team at an international investment bank. Matthew mainly advises large corporate clients, particularly in respect of infrastructure transactions, M&A transactions, capital management, funds management, banking transactions and tax disputes.

**Adrian Varrasso, ATI**, is a Partner in the Tax group at MinterEllison. His key areas of expertise are tax and structuring advice for mergers, acquisitions, divestments and infrastructure funding, and providing a variety of income tax advice for Australian and international clients, with a special interest in tax issues in the energy and resources sectors and inbound and outbound investment.

**Ruth Woolmer** is Senior Vice President, Global Head of Tax for GIC, based in Singapore. She is responsible for the tax affairs of GIC's investment programs and all enterprise tax and tax compliance matters. Ruth has over 17 years of experience in progressively senior roles within the Big 4 public accounting firms. Prior to moving to GIC, Ruth held several Tax Director positions with CPPIB, in Canada and Hong Kong, and was an International Tax Director with Deloitte LLP in the UK and Canada, specialising in international tax structuring, transfer pricing and M&A tax work. She has worked extensively at the senior executive and board levels of some of the UK's and US's largest multinational organisations.



# Venue and accommodation



## **Park Hyatt Melbourne** 1 Parliament Pl, East Melbourne

The conference will be held at the Park Hyatt Melbourne, a five-star luxury hotel located in Parliament Place, overlooking Fitzroy Gardens and St Patrick's Cathedral.

### **Accommodation**

Conference National has negotiated favourable rates at accommodation venues for delegates travelling to the conference. Room rates are quoted on a per-room, per-night basis (inclusive of GST) and are only available through The Tax Institute's Conference National website.

### **Getting there**

Park Hyatt Melbourne is located 22 km (30-minute drive) from Melbourne's Tullamarine Airport. The Skybus costs \$18 one way and will take you to Southern Cross Station where you can get a train to Parliament Station. Park Hyatt Melbourne is approximately a five-minute walk from Parliament Station.

### **Parking**

Special event parking rates have been negotiated for those attending the conference: \$22 for the full day. Alternatively, valet parking through the hotel is available at \$55 per vehicle per day.

## Lead the way in tax

*There is no time like the present to join Australia's premier tax body and take advantage of the special new member introductory offer.*

For an additional \$340 on the member registration fee you will receive membership until June 2020.

### **Member benefits include:**

- *Taxation in Australia* journal
- *TaxVine* e-newsletter
- CPD event discounts
- Publications and tax product discounts
- Business Alliance Partner discounts.

### **Become a member**

See registration form for details.





# Event information

## Registration options and inclusions

	Online access to presentations and technical papers	Morning tea/ lunches/ afternoon tea	Conference drinks and dinner*	How to register
<b>A Full conference registration</b> This registration option entitles one delegate to attend the entire event.	✓	✓	✓	Register online or complete the form included in this brochure.

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

\*Additional tickets to the conference dinner can be purchased on the registration form.



Register online at [taxinstitute.com.au/NIC19](https://taxinstitute.com.au/NIC19)

## Discounts

### Early bird registration

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

### Group discounts

For all group bookings please contact the Victorian office on [vic@taxinstitute.com.au](mailto:vic@taxinstitute.com.au) or 03 9603 2000

### Confirmation of registration

On receipt of registration and payment, you will receive an email containing your confirmation letter and tax invoice.

### Conference drinks and dinner – Thursday 16 May

The conference drinks and dinner will be held on Thursday evening in the Fairmont Room at the Park Hyatt from 6.30pm to 9.30pm. The conference drinks and dinner is included in the registration fee for full conference delegates. Additional tickets are available to purchase for accompanying persons at a cost of \$160. Please indicate your requirements, including dietary requirements, on the registration form.

### Paperless materials

To assist in reducing the environmental impact, there will be no printed materials for this conference. All materials will be provided electronically.

### 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 on the conference app to assist with networking. Please indicate on the registration form if you do not want your name included on the list.

## Special dietary and accessibility requirements

Please indicate any special dietary requirements on the registration form. Please email us with any accessibility requirements.

## CPD accreditation

Attendance at the conference counts for 10 hours Continuing Professional Development (CPD) Accreditation with The Tax Institute.

## Dress code

Business or business casual clothing is suitable for the duration of the conference, including the conference dinner.

## 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 National Infrastructure 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.

For further information regarding this event, please contact the Victorian office on 03 9603 2000 or email [vic@taxinstitute.com.au](mailto:vic@taxinstitute.com.au)

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





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# 2019 National Infrastructure Conference Registration form

2019 National Infrastructure Conference

39788 | 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 registration

	Member	New member*	Non-member
<b>Early bird registration</b> Received on or before 12 April 2019	<input type="checkbox"/> \$1,595	<input type="checkbox"/> \$1,935	<input type="checkbox"/> \$1,995
<b>Standard registration</b> Received after 12 April 2019	<input type="checkbox"/> \$1,745	<input type="checkbox"/> \$2,085	<input type="checkbox"/> \$2,145

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

### Conference drinks and dinner (39789)

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

Thursday 16 May: The Fairmont Room, Park Hyatt

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

### Additional conference drinks and dinner tickets^ (39790)

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

No.  x tickets at \$160 each: \$

Dietary requirements:

^ To ensure your place at the dinner, please return this registration form as soon as possible, as capacity is limited.

### \*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 \$340 for Membership and receive member benefits through to 30 June 2020. 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:

Promotional code:

## 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 Payment summary

Registration fee	\$	<input type="text"/>
Additional conference dinner ticket/s (\$160 each)	\$	<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.

### 4 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

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#### TO REGISTER

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@ 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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