



THE TAX INSTITUTE

THE MARK OF EXPERTISE

# VIC 3RD ANNUAL TAX FORUM

8–9 October 2015  
Park Hyatt, Melbourne

Executive Partner:



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# WELCOME

## VIC 3rd Annual Tax Forum

Welcome to Victoria's most pre-eminent tax forum in what will undoubtedly go down as one of the biggest years in Australian tax!

Never before has there been a more challenging but also thrilling time to be a tax adviser. We must continue to keep abreast of the usual technical developments; adapt to an accelerating digitalisation and globalisation of our profession; and contemplate more philosophical notions of equity, fairness, morality and transparency. In 2015, we are eagerly bracing for the transformational tax reform that is so desperately needed to underpin the future prosperity of our nation.

It is with this dramatic backdrop that we bring you a new and improved VIC 3rd Annual Tax Forum that will run over two days in October.

Our gathering of high-quality, high-profile speakers will take you on a tour complete with deep technical updates on a wide range of topics. Importantly, in 2015, the content you have come to expect will be complemented with more practical and commercial insights delivered through more case studies, panel discussions and Q&A opportunities. These fresh perspectives are designed to ensure the usual technical learnings can be more effectively deployed to all aspects of a business and its stakeholders. With this in mind, we are also excited to extend to you two special offers for 2015, which include:

- Complimentary "Bring a Client" offerings for all two-day and single-day registrants, and
- Complimentary sessions for registered participants of the Young Tax Professionals program.

A huge debt of thanks is owed to this year's organising committee whose names are listed below, as well as the dynamic duo of Ruth White and Kelly Duncan from The Tax Institute who "just make it happen". Without everyone's tireless work,

selflessness and innovative thinking, this event wouldn't be the success that I'm sure you will experience when you attend.

And finally, if you glance through this program and think to yourself, "maybe" or "I'll get around to it" – we challenge you to think again and simply take the five minutes to register now ... because, this year, you really won't want to miss out!

**David Earl, ATI, PwC**  
Chair, VIC 3rd Annual Tax Forum Organising Committee

### Thank you

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

David Earl, ATI, PwC (*Chair, Organising Committee*)

Jason Barnes, CTA, *King & Wood Mallesons*

David Gallwey, CTA, *The Gallwey Group Pty Ltd*

Benjamin Ho, *Medibank*

Tim Kelleher, CTA, *DFK Benjamin King Money*

Daniel McInerney, CTA, *Victorian Bar*

James Macky, CTA, *KPMG*

Jacci Mandersloot, *Pitcher Partners*

Meagan O'Connor, ATI, *Sladen Legal*

John Tang, *Kmart*

Emma Woolley, CTA, *Hall & Wilcox Lawyers*



### Proudly sponsored by:

Executive partner:



Exhibitors:



# TECHNICAL PROGRAM

## Day one – Thursday 8 October 2015

| Time            | Session  |   |  |
|-----------------|--|---|--|
| 9.00am–9.25am   | Registration   |   |  |
| 9.30am–9.45am   | <b>Welcome and Opening Address</b><br>Speaker: <b>Stephen Healey, CTA, President, The Tax Institute</b>  |   |  |
| 9.45am–10.30am  | <b>Session 1: An Inside Perspective on the Tax White Paper</b><br>Speaker: <b>Roger Brake, The Treasury</b><br>Our keynote address will be delivered by Roger Brake, who heads the Treasury Tax White Paper team. Roger will provide an overview of the key tax reform issues to be considered in the lead-up to the final Tax White Paper. He will discuss the broader tax reform environment, as well as key insights from stakeholder consultations and submissions.  |   |  |
| 10.30am–10.55am | Morning tea  |   |  |
| Time            | Corporate stream   | Private stream  | Hot topic stream   |
| 11.00am–11.55am | <b>Session 2A: What Does Tax Mean for Boards, C-Suite and In-House Tax Functions?*</b><br>Facilitator: <b>Anthony Klein, CTA, PwC</b><br>Panellists: <b>Paul Connolly, Amcor Limited, Tom Exton, Medibank and Kate Spargo, Chairman UGL</b><br>In this panel session, we turn to experienced senior business executives and ask them to reflect on taxation and to share insights from the perspective of their corporate roles (both current and former).<br>Additionally, how do the following topical issues affect each of them and what role do they play? <ul style="list-style-type: none"> <li>▪ Tax governance and risk</li> <li>▪ Tax transparency – both ATO and financial accounts disclosures</li> <li>▪ Tax reporting and stakeholder management</li> <li>▪ Senate Inquiry into corporate tax avoidance</li> <li>▪ Tax authorities and their relationships with business.</li> </ul> | <b>Session 2B: M&amp;A Activity in the Private Group Sector*</b><br>Speaker: <b>Murat Cihanger, Grant Thornton</b><br>M&A activity in the private group sector has increased due to depressed valuations, lower interest rates and an increased hunger for growth. This presentation will consider the emerging M&A trends in this market including, stepped acquisitions by foreign entities, private company roll-ups, increased private equity investment and hiving off domestic operations offshore.<br>Specifically, this session will address the following: <ul style="list-style-type: none"> <li>▪ Pre-sale dividends, including the consideration of franking credits and the Dick Smith case</li> <li>▪ Pre-sale restructuring, and in particular, transitioning from a privately held structure to a corporate structure suitable for investment</li> <li>▪ Taxation of earn out arrangements</li> <li>▪ Debt/equity funding considerations with respect to the amended thin capitalisation rules</li> <li>▪ Acquisition structuring considerations</li> <li>▪ Spreading existing Australian operations into overseas structures.</li> </ul> | <b>Session 2C: ATO Views on Professional Services Practices</b><br>Speaker: <b>Mark Northeast, CTA, Pitcher Partners</b><br>This session will deal with the ATO's current views on issues impacting professional services practices, including: <ul style="list-style-type: none"> <li>▪ Acceptable structures – what is now required?</li> <li>▪ Structuring and restructuring tax issues</li> <li>▪ A practice's ability to access the ATO's income splitting guidelines</li> <li>▪ Accessing the guidelines and achieving practice objectives.</li> </ul> |

\*Denotes a session potentially suitable for "Bring a Client" offer

# TECHNICAL PROGRAM


## Day one – Thursday 8 October 2015 (cont)

| Time            | Corporate stream  | Private stream   | Hot topics stream   |
|-----------------|---|--|---|
| 12.00pm–12.55pm | <p><b>Session 3A: Latest Developments in Capital Management*</b></p> <p>Speaker: <b>Martin Fry, FTI, Allens</b></p> <p>In Australia's low interest rate environment, companies are under greater pressure from investors to enhance yields by way of special dividends, buybacks and capital returns. This session will focus on the latest market developments in returning cash and franking credits to shareholders, and the tax issues and risk mitigation strategies that go with them. There will be a particular focus on:</p> <ul style="list-style-type: none"> <li>▪ Special dividends, capital returns and buybacks</li> <li>▪ Strategies for funding such returns to shareholders</li> <li>▪ ATO views on the returns and funding strategies.</li> </ul> <p>This session will also comment on the future of capital management in the context of the government's Tax Discussion Paper.</p> | <p><b>Session 3B: Business Succession – Involuntary Events*</b></p> <p>Speaker: <b>Daniel Smedley, CTA, Sladen Legal</b></p> <p>This session will address the role of buy/sell agreements in business succession planning for involuntary trigger events.</p> <p>Such agreements remain important for both new and existing businesses. The taxation implications of these agreements continue to catch the unwary. The session will note the issues to be aware of and how to best plan for those contingencies.</p> <p>In the course of the presentation, the following will be discussed:</p> <ul style="list-style-type: none"> <li>▪ Various options used to implement these arrangements</li> <li>▪ Insurance and funding options to be addressed in structuring the agreement</li> <li>▪ Taxation implications arising from buy/sell arrangements in light of recent tax law changes</li> <li>▪ Legal and commercial issues with buy/sell agreements and their role in the wider context of investor or equity participant agreements.</li> </ul> | <p><b>Session 3C: Free Trade Agreements*</b></p> <p>Speakers: <b>Peter Konidaris, ATI, PwC and Paul Cornick, PwC</b></p> <p>The recent proliferation of free trade agreements with China, Japan and South Korea has the potential to provide significant benefits to all sectors of the Australian economy. To take full advantage of the opportunities available under these agreements, and to mitigate potential risks, tax advisers and clients alike should already be focusing on the practical steps, including but not limited to, understanding:</p> <ul style="list-style-type: none"> <li>▪ The criteria that must be satisfied in order for goods exported to/from partner countries to qualify under the relevant agreement</li> <li>▪ The corporate tax, GST/VAT and transfer pricing considerations arising from the increased market access afforded by free trade agreements</li> <li>▪ The customs and broader tax implication of different international supply chain structures utilised in leveraging these agreements</li> <li>▪ The broader opportunities available to Australian businesses through increased trade facilitation in goods and services and a reduction in non-tariff barriers.</li> </ul> |
| 12.55pm–1.55pm  | Lunch   |  |   |
| 2.00pm–2.55pm   | <p><b>Session 4: Current Perspectives and Insights from the Board of Taxation</b></p> <p>Speaker: <b>Michael Andrew, Chairman of the Board of Taxation</b></p> <p>Michael will discuss tax reform from the perspective of the Board of Taxation, and will comment on the Board of Taxation's contributions to the development of the Base Erosion and Profit Shifting (BEPS) action items and to the government's red tape reduction initiatives. Michael will also provide an overview of the Board of Taxation's work program for 2015 and 2016.</p>  |  |   |
| 2.55pm–3.20pm   | Afternoon tea   |  |   |

\*Denotes a session potentially suitable for "Bring a Client" offer

# TECHNICAL PROGRAM

## Day one – Thursday 8 October 2015 (cont)

| Time          | Corporate stream   | Private stream   | Hot topics stream   |
|---------------|--|--|---|
| 3.25pm–4.20pm | <p><b>Session 5A: The Current Tax Reporting Landscape*</b></p> <p>Speakers: <b>Andrew Baillie, EY</b> and <b>Mark El'Atrache, EY</b></p> <p>This session will deliver participants with a better understanding of the key elements in today's tax reporting environment, including:</p> <ul style="list-style-type: none"> <li>▪ The importance of planning in the tax reporting cycle</li> <li>▪ Stakeholder management</li> <li>▪ Layers of reporting</li> <li>▪ Technical considerations</li> <li>▪ Process improvement and automation.</li> </ul>  | <p><b>Session 5B: Division 7A and Winding Up Structures*</b></p> <p>Speaker: <b>Michael Parker, CTA, Hall &amp; Wilcox Lawyers</b></p> <p>In this session, we will consider some of the key Div 7A issues that can arise when winding up business structures, including:</p> <ul style="list-style-type: none"> <li>▪ Loans made by companies in the course of liquidation</li> <li>▪ Forgiveness of loans, including pre-1 July 2009 loans through interposed trusts</li> <li>▪ The effects of death on Div 7A loans, including dealing with executors</li> <li>▪ Potential Div 7A implications of trusts vesting.</li> </ul> | <p><b>Session 5C: Life and Taxes ...</b></p> <p>Panelists: <b>Simon Steward QC, CTA, Victorian Bar, Cameron Rider, FTI, PwC, Angela Wood, CTA, KPMG</b> and <b>Amanda Leckie, CTA, General Electric</b></p> <p>A career in tax is rewarding but it can also be daunting. Aside from the technical knowledge required, there's the question of whether to undertake a tax career at a law or accounting firm, in-house at a corporate, with the ATO or a state revenue authority, or at the Bar – and whether (and when) to move from one to the other.</p> <p>To give you some real insight into life in tax, we have assembled a panel of highly esteemed tax professionals to discuss their careers in tax and to answer all of your career-related questions. While designed for younger tax practitioners, all tax practitioners will gain some valuable insights from the session.</p> |
| 4.25pm–5.20pm | <p><b>Session 6: Part IVA and Profit Shifting</b></p> <p>Speaker: <b>Greg Davies QC, CTA, Victorian Bar</b></p> <p>In the Australian context, any discussion of tax reform and OECD initiatives must have close regard to the role Part IVA already plays in maintaining the integrity of our tax system. This session will provide an overview of the role Part IVA has in dealing with international profit shifting, including:</p> <ul style="list-style-type: none"> <li>▪ An overview of the changes to Part IVA introduced by the Tax Laws Amendment (Tax Integrity Multinational Anti-avoidance Law) Bill 2015</li> <li>▪ A recap of the changes to Part IVA in 2013, with reference to the international tax cases that influenced those changes</li> <li>▪ Consideration of Part IVA and treaty shopping</li> <li>▪ The interaction of Part IVA and BEPS initiatives relating to “hybrid mismatch arrangements” and transfer pricing.</li> </ul> |  |   |
| 5.30pm–7.00pm | <p>Cocktail reception – join us for drinks and canapés in the Treasury Room, Level 18, Park Hyatt*</p> <p>Proudly supported by:</p>   |  |   |

\*Denotes a session potentially suitable for "Bring a Client" offer

# TECHNICAL PROGRAM


## Day two – Friday 9 October 2015

| Time            | Corporate stream   | Private stream   | Hot topics stream  |
|-----------------|--|--|--|
| 8.00am–8.30am   | <b>Registration</b>  |  |  |
| 8.35am–8.55am   | <b>Session 7: TTI Tax Policy Update</b><br><b>Speaker: Stephanie Caredes, CTA, The Tax Institute</b><br>In this session, delegates will hear first-hand the latest update on The Tax Institute's activities in tax policy development, legislation and its interpretation. This is an opportunity to learn the latest developments in the key areas of tax law affecting you and your clients. Don't miss this opportunity to hear the very latest updates and participate in the discussion on key tax measures.  |  |  |
| 9.00am–9.55am   | <b>Session 8A: Topical Tax Cases and Rulings for Corporates</b><br><b>Speakers: Angela Wood, CTA, KPMG and Ross Hocking, CTA, KPMG</b><br>There have been a number of significant corporate tax cases in the last 12 months, including: <ul style="list-style-type: none"> <li>▪ <i>Hua Wang Bank Berhad v Federal Commissioner of Taxation</i> [2014] FCA 1392</li> <li>▪ <i>Commissioner of Taxation v AusNet Transmission Group Pty Ltd</i> [2015] FCAFC 60</li> <li>▪ <i>Channel Pastoral Holdings Pty Ltd v Commissioner of Taxation</i> [2015] FCAFC 57.</li> </ul> The significance of the above cases and the implications of key ATO rulings and recent inquiries into and reports about the corporate tax system will be explored during this session. | <b>Session 8B: Cases Update for Private Groups</b><br><b>Speaker: Samuel Ure, ATI, Victorian Bar</b><br>This session will provide an overview of significant cases and rulings of interest to practitioners advising in the private groups sector. This session will include discussion on any material developments in relation to: <ul style="list-style-type: none"> <li>▪ Superannuation</li> <li>▪ Division 7A</li> <li>▪ Trust issues</li> <li>▪ Small business concessions</li> <li>▪ The employee/contractor distinction.</li> </ul>   | <b>Session 8C: The Role of Technology in the Evolving Finance and Tax Team</b><br><b>Speakers: Russell Burns, Thomson Reuters and Donal Graham, EY</b><br>Are you ready? The digital revolution and its impact upon the tax and finance function. This presentation will cover: <ul style="list-style-type: none"> <li>▪ The technologies and how they are changing</li> <li>▪ Changes to the finance organisation</li> <li>▪ The talent impact</li> <li>▪ The role of the tax professional.</li> </ul>  |
| 9.55am–10.20am  | <b>Morning tea</b>   |  |  |
| 10.25am–11.20am | <b>Session 9A: Current Issues in Cross-Border Financing*</b><br><b>Speaker: Daniel McInerney, CTA, Victorian Bar</b><br>This session will provide an analysis of the interaction between Australia's debt/equity regime, thin capitalisation and transfer pricing measures as they affect cross-border financing arrangements. The session will cover: <ul style="list-style-type: none"> <li>▪ The scope of the reconstruction power contained in Div 815-B with respect to financing arrangements</li> <li>▪ The relevance of OECD work on thin capitalisation and transfer pricing</li> <li>▪ Issues arising from the Federal Court case (currently reserved) of <i>Chevron v FCT</i>.</li> </ul>   | <b>Session 9B: Superannuation – Tax Perspectives from Both Sides of The Fence*</b><br><b>Speaker: Noelle Kelleher, Vision Super</b><br>It is not often that a superannuation tax partner moves directly into a CFO role. This session will consider the challenges and opportunities for a tax adviser from a CFO's perspective including: <ul style="list-style-type: none"> <li>▪ What is it like going from a tax adviser to a tax user?</li> <li>▪ What are the real tax expectations of a board, and the audit and investment committees?</li> <li>▪ Tips and traps for a fund's tax adviser</li> <li>▪ Whether the tax issues are any different for a large multi-employer public offer fund compared to an SMSF.</li> </ul> | <b>Session 9C: GST and Property – Mistakes Made and Opportunities Lost!*</b><br><b>Speaker: Adam Mallabone, CTA, Crowe Horwath</b><br>This session will cover common mistakes seen in everyday property-related transactions and opportunities that are lost from poor structuring. The session will focus on real-life examples and experiences from the private groups market. Focus areas will include: <ul style="list-style-type: none"> <li>▪ Contracting issues</li> <li>▪ Going concern issues</li> <li>▪ Simple classification issues</li> <li>▪ Division 105-related property transactions</li> <li>▪ Margin scheme opportunities</li> <li>▪ Income tax and GST interactions.</li> </ul> |

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# TECHNICAL PROGRAM

## Day two – Friday 9 October 2015 (cont)

| Time            | Corporate stream  | Private stream   | Hot topics stream   |
|-----------------|---|--|---|
| 11.25am–12.20pm | <p><b>Session 10A: Lessons from Taxation of Infrastructure*</b></p> <p>Speaker: <b>Aldrin De Zilva, CTA, Deloitte Lawyers</b></p> <p>Investment in infrastructure is rapidly expanding. Governments in Australia are increasingly looking to the private sector to develop and maintain roads, ports, pipelines, power and other essential infrastructure assets. The infrastructure sector must deal with a range of taxation issues to participate in these opportunities.</p> <p>This session will focus on some of the key taxation issues in an infrastructure context, including stapled structures and capital contributions, and explain how these matters are relevant to the broader corporate sector.</p> <p>Proudly sponsored by:</p>  | <p><b>Session 10B: Succession and Estate Planning – Money, Family and Fights*</b></p> <p>Speakers: <b>Bernie O’Sullivan, CTA, Bernie O’Sullivan Lawyers and Thalia Dardamanis, CTA, Bernie O’Sullivan Lawyers</b></p> <p>In the good old days, a family tree was shaped like an isosceles triangle and the only thing to fight over was the estate. Now we have family trees that weave like Medusa’s hair (and just as venomous) and fights breaking out over family trusts, superannuation funds and estates.</p> <p>How can you as the adviser help your client navigate the perils of disputes and where does your role begin and end? This interactive session will investigate pitfalls and strategies to help you guide your clients to the best possible outcome. Attendees will receive a case study prior to the session covering a range of planning issues, including:</p> <ul style="list-style-type: none"> <li>▪ Estate disputes – the new (2015) Victorian rules</li> <li>▪ SMSF disputes – the changing landscape of death benefit controversies</li> <li>▪ Family trusts and family fights – how to transition from one generation to another</li> <li>▪ Mutual wills – are they worth it?</li> <li>▪ Estoppel – be careful what you promise!</li> </ul> | <p><b>Session 10C: Towards Smarter Data: Reinventing the ATO’s Data and Analytics Program*</b></p> <p>Speaker: <b>Greg Williams, Australian Taxation Office</b></p> <p>This session will provide an outline the ATO’s journey towards Smarter Data becoming one of its six strategic programs. The ATO’s Smarter Data Program will see risk assessment, intelligence, analytics and data management consolidated into a whole-of-ATO program. It will include an explanation of how this consolidation will facilitate the smarter use of data to improve the ATO’s business decisions, services and compliance approaches.</p> <p>The session also will provide an overview of the ATO’s operating model which is grounded in three interlinked capabilities:</p> <ul style="list-style-type: none"> <li>▪ Difference-making insight</li> <li>▪ Smarter business decisions</li> <li>▪ Act with agility.</li> </ul> <p>These capabilities will be contextualised using a number of recent innovations that are underpinning the reinvention of the ATO.</p> |
| 12.20pm–1.15pm  | Lunch   |  |   |

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# TECHNICAL PROGRAM

## Day two – Friday 9 October 2015 (cont)

| Time          | Corporate stream   | Private stream   | Hot topics stream  |
|---------------|--|--|--|
| 1.20pm–2.15pm | <p><b>Session 11A: Consolidations*</b></p> <p>Speakers: <b>Alexis Kokkinos, ATI, Pitcher Partners and Ali Suleyman, CTA, Pitcher Partners</b></p> <p>There has been a raft of changes (and proposed changes) that have occurred since the aftermath of the various Board of Taxation reports to government on tax consolidation. Most of those changes are integrity measures, with other changes still pending. We will look at those changes (including the deductible liability measures) and what it now means for tax consolidated groups, including tricks and traps. We will also consider the 2015 review of tax consolidation and what may be in store in the future for tax consolidation.</p> | <p><b>Session 11B: ATO Dispute Resolution*</b></p> <p>Speakers: <b>Andrew Orme, Australian Taxation Office and Paul Sokolowski, CTA, Arnold Bloch Leibler</b></p> <p>The ATO has signalled its commitment to improving dispute resolution. This includes:</p> <ul style="list-style-type: none"> <li>▪ Focusing on avoiding disputes where possible</li> <li>▪ Early and meaningful engagement</li> <li>▪ Ensuring objectivity</li> <li>▪ Adopting alternative dispute resolution options that best suit the circumstances.</li> </ul> <p>It takes at least two to argue. The presenters will bring their particular perspectives to the topic and will canvass:</p> <ul style="list-style-type: none"> <li>▪ What has changed in the ATO approach in recent times?</li> <li>▪ What can we expect in the next 12 months and beyond?</li> <li>▪ Whether the taxpayer/adviser experience has aligned with the ATO's policies</li> <li>▪ What are the areas for improvement?</li> </ul> | <p><b>Session 11C: Employee Share Plans*</b></p> <p>Speaker: <b>James Newnham, CTA, DLA Piper</b></p> <p>The employee share scheme rules have changed, again! These changes resulted from a review of Australia's digital economy, which indicated that Australia is out of step with developed economies in relation to the tax treatment of employee equity schemes. As a result, the government introduced new rules, applicable from 1 July 2015, which offer benefits to "start-up" companies. Some changes also apply to non-start up companies, which means that there are also opportunities for these entities to tweak their plans to improve outcomes for employees.</p> <p>This session will run through the impact of the most recent changes, identify which entities meet the definition of a "start-up" and identify where opportunities lie and traps remain.</p> |

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# TECHNICAL PROGRAM

## Day two – Friday 9 October 2015 (cont)

| Time          | Corporate stream  | Private stream   | Hot topics stream   |
|---------------|---|--|---|
| 2.20pm–3.15pm | <p><b>Session 12A: BEPS – The Past, the Present and the Future*</b></p> <p>Speaker: <b>Damian Preshaw, CTA, KPMG</b></p> <p>This session will consider how BEPS began, where matters currently stand and what might the future hold – with a particular focus on transfer pricing and related aspects of the various BEPS Action Items. In broad terms, the session will look at:</p> <p>The past:</p> <ul style="list-style-type: none"> <li>What were the original objectives of BEPS?</li> <li>Recap of the September 2014 deliverables.</li> </ul> <p>The present:</p> <ul style="list-style-type: none"> <li>Overview of the OECD's September 2015 deliverables, with a focus on interest deductibility and permanent establishment issues</li> <li>The full BEPS package of deliverables for G20 Finance Ministers.</li> </ul> <p>The future:</p> <ul style="list-style-type: none"> <li>A package of measures to be adopted in whole or a smorgasbord to choose from?</li> <li>Implementation issues</li> <li>How might Australia react?</li> <li>Are the original objectives of BEPS likely to be met?</li> </ul> | <p><b>Session 12B: Transfer Pricing – Current Practical Issues and Opportunities for Private Groups*</b></p> <p>Speaker: <b>Zara Ritchie, CTA, BDO</b></p> <p>The session will cover the following issues and include practical case studies:</p> <ul style="list-style-type: none"> <li>Is planning “easier” to manage for private groups?</li> <li>How do you manage transfer pricing where businesses organically grow offshore over many years?</li> <li>What are the more “typical” related party dealings in private groups and how do you price these?</li> <li>Central/master file concept versus decentralised management of transfer pricing, and how this is managed in practice with limited resources</li> <li>How relevant is BEPS for small business?</li> <li>What is the impact of the federal budget announcements regarding permanent establishments for small business?</li> </ul> | <p><b>Session 12C: Getting it Right – Lessons from an Insurer</b></p> <p>Speakers: <b>Lita Johannssen, Arch Insurance and Julie Smith, Lander &amp; Rogers</b></p> <p>This session will give practitioners an invaluable insight into how insurers and their legal advisers deal with professional indemnity insurance claims and the actions practitioners need to take to avoid making claims.</p> <p>This session will also provide an overview of common trends and mistakes made by practitioners in recent years, as well as an insight into the categories of claims that are expected to grow in the future if care is not taken.</p> |
| 3.15pm–3.30pm | Afternoon tea and Business Alliance Partner prize draw  |  |   |
| 3.35pm–4.35pm | <p><b>Session 13: The Need for Genuine Tax Reform in Australia (A Social, Political and Economic Perspective)</b></p> <p>Facilitator: <b>Paul Abbey, PwC</b></p> <p>Panellists: <b>Hon. Dr Andrew Leigh MP, Shadow Assistant Treasurer, Hon. Kelly O'Dwyer MP, Parliamentary Secretary to the Treasurer and Miranda Stewart, CTA, Tax and Transfer Policy Institute</b></p> <p>Paul Abbey will lead a panel discussion with key Australian public figures in order to explore the social, economic and political importance of the need for genuine tax reform in Australia.</p>  |  |   |
| 4.35pm–4.45pm | <p><b>Conference Close</b></p> <p>David Earl, ATI, Chair, VIC Tax Forum Organising Committee</p>  |  |   |

\*Denotes a session potentially suitable for "Bring a Client" offer

# PRESENTER PROFILES

An *overview* of our experts

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**Paul Abbey** is a PwC Tax Partner with over 25 years experience advising local and international clients on income tax issues. More recently, Paul has been leading and driving PwC's Tax Reform project, aimed at building momentum within the community around the need for comprehensive tax reform in Australia. Most notably, through the development of two formal consultative groups of CEOs, CFOs, chairpersons, union and charity representatives, Paul has helped drive dialogue and debate on the issue, culminating in PwC's "Protecting our Prosperity" series of publications. Paul also drives momentum in the tax reform space through targeted events and engagements across Australia.

**Michael Andrew** was Chairman and CEO, KPMG International from May 2011 to July 2014, Chairman of KPMG Asia-Pacific and Chairman, KPMG Australia from 2007 until 2011. Michael is a former member of the Business Council of Australia and the International Business Council of the World Economic Forum, and was the Chair of the Australian B20 Working group on Anti-Corruption and Transparency. Michael was appointed as the Chairman of the Board of Taxation in January 2015.

**Andrew Baillie** is a Director at EY in the Global Reporting and Compliance practice. Andrew has over 15 years experience in advising corporate clients in tax reporting (both IFRS and US GAAP), tax compliance and general corporate tax advisory matters. His experience includes work with various clients redesigning their tax compliance and reporting processes.

**Roger Brake** is General Manager, Tax White Paper Taskforce, heading up the team in Treasury supporting the Tax White Paper process. He is a longstanding Treasury senior executive working across domestic and international policy, with a strong focus on tax and superannuation policy. His roles have included heading Treasury's work on the Cooper review of superannuation and heading Treasury's revenue forecasting and costing division, personal tax and superannuation division and international finance division.

**Russell Burns** drives Thomson Reuters enterprise technology conversations with Australia's most transformational finance and IT functions. Russell is bringing best in class indirect tax automation software to Australian MNCs, with projects typically performed

in conjunction with an ERP roll out. These solutions are typically delivered both directly by Thomson Reuters, as well as through partnerships with Big 4 firms and consulting partners.

**Stephanie Caredes, CTA**, is Tax Counsel with The Tax Institute's Tax Policy and Advocacy team. Stephanie joined The Tax Institute in 2012 and has spent the last three years advocating for a better tax system. When undertaking the Institute's policy and advocacy activities, she engages regularly with government organisations including Treasury, the ATO, the Board of Taxation, the Inspector-General of Taxation, the Tax Practitioners Board, and the various state and territory revenue offices. She also handles members' queries and media enquiries.

**Murat Cihanger** is a Grant Thornton Tax Partner who advises on complex tax issues, including mergers and acquisitions, income tax, capital gains tax, tax consolidation, tax effect accounting, international tax structuring and management of large tax compliance projects. With his extensive experience advising on a wide variety of tax issues, Murat has developed a deep understanding of commercial and operational issues to be considered for entities expanding offshore and entities entering into Australia.

**Paul Connolly** is Vice President Taxation at Amcor Limited. In this role he leads a global team of 14 tax professionals, with overall responsibility for the tax affairs of Amcor's 180+ operations in 45 countries around the world. Paul joined Amcor in 2003 and has been in his current role since 2009. Paul's 18 years of experience in the tax profession, gained in Australia and the UK, has covered both industry and professional services, with a key focus on tax strategy, international tax, mergers and acquisitions, and tax risk management.

**Paul Cornick** is a Senior Manager in the International Trade and Excise practice within PwC and has significant experience in customs and excise duties and international trade. Paul has conducted assignments on behalf of major multinational corporations, Australian companies and government in various industry sectors, including retail and consumer, agriculture, energy, utilities and mining. Assignments have involved advising clients on free trade optimisation, supply chain restructures, accessing custom duty concessional mechanisms, quarantine compliance, excise obligations and fuel tax credits.

**Thalia Dardamanis, CTA**, is a Special Counsel at Bernie O'Sullivan Lawyers. She has been practising in superannuation law and estate planning for approximately 10 years. Thalia is a regular presenter on superannuation and wealth succession topics and has published extensively in these areas. For several years now she has been lecturing the superannuation module of the advanced Chartered Tax Adviser (CTA) program for The Tax Institute. She is currently a member of The Tax Institute's National Superannuation Technical Committee and is completing her Master of Laws at the University of Melbourne.

**Greg Davies QC, CTA**, practises principally in taxation and revenue law, administrative law, commercial law, corporations law and equity and trusts. He has appeared in many long and complex matters in the Federal Court at trial and appellate levels as well as in the High Court. Greg appeared in the High Court cases *FCT v Sun Alliance Investments Pty Ltd*, *FCT v McNeil* and *FCT v Scully*, as well as leading Part IVA cases in the Full Federal Court, including *FCT v Lenzo*, *FCT v Ashwick*, *FCT v Star City Ltd* and *Spassked Pty Ltd v FCT*.

**Aldrin De Zilva, CTA**, is the National Lead Partner of Deloitte Lawyers and has over 20 years of experience in a specialist taxation role. He acts predominantly for large multinational and Australian listed companies, and has significant experience in advising both vendors and purchasers in respect of various multi-billion-dollar infrastructure projects. As well as providing taxation advice, Aldrin is the instructing solicitor on several matters before the Federal Court and High Court of Australia. Aldrin has been recognised as one of Australia's leading tax advisers by the International Tax Review and is heavily involved in consultations regarding taxation law reforms, including assisting the Board of Taxation. Aldrin is a Senior Fellow at the University of Melbourne and lectures in the Master of Tax program.

**Anthony Klein, CTA**, is the leader of PwC's Corporate Tax practice in Melbourne and has been a tax practitioner specialising in corporate, international and M&A tax services for more than 20 years. Anthony worked with PwC in Hong Kong and mainland China for more than two years, where he developed a specialism in supporting clients with their pan-Asian investments. Since returning to Melbourne, Anthony has developed relationships with various corporate clients across different industries and has become increasingly focused on

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the technology sector, now supporting some of Australia's largest and most rapidly growing digital businesses from a tax perspective. Anthony was Chair of the inaugural Victorian Tax Forum and is a former State Councillor of The Tax Institute.

**Mark El'Atrache** is a Senior Manager at EY in the Tax Performance Advisory division of the Asia Pacific Tax Centre. Mark has over 12 years experience in advising corporate clients in tax reporting (both IFRS and US GAAP) and improving the performance of the tax function to best balance strategy, people, processes and technology. His experience includes assisting clients with global tax reporting, leading practice tax function design, application of risk management frameworks, process improvement, software design and implementation.

**Tom Exton** is the Group Financial Controller of the Medibank Group of Companies. In his role, he is responsible for the delivery of the Group's financial accounts and was heavily involved in the initial public offering process. He regularly presents to the Audit Committee and Board, and has also overseen the establishment of an in-house tax function. Tom has previously worked at Deloitte in consulting, working with a number of large listed and government clients.

**Martin Fry, FTI**, has been a Partner in the Allens Tax Group since 2001. He has extensive experience advising on the tax aspects of capital management transactions for ASX-listed companies, most recently in relation to Rio Tinto's 2015 off-market tender share buyback and on-market share buyback. He has also advised APRA-regulated banks on the tax aspects of hybrid equity and subordinated debt instruments. He advises financiers on the tax aspects of project finance for major infrastructure projects including M2, M5 and M7 motorways, among others. He is a Senior Fellow of the Law Faculty of the University of Melbourne.

**Donal Graham** leads the EY Finance & Performance Management practice which provides a range of consulting services to improve all elements of the finance function. He has been delivering finance transformation projects for almost 20 years and his clients have included leading corporates such as IBM, QBE, Downer EDI, Qantas, Telstra, Lend Lease, Westpac Bank, Nab, Fosters, Cochlear, J&J and Boral. Prior to joining EY, Donal held senior positions at Deloitte and IBM.

**Ross Hocking, CTA**, is a Special Counsel at KPMG Legal. With over 20 years experience as a lawyer, he specialises in tax controversy, advising and representing SMEs, large corporates and high wealth individuals with respect to tax risk, reviews, audits, objections, access powers, alternative dispute resolution and litigation. Ross practises in all areas of Commonwealth taxes. He has also represented the Commissioner in Part IVC and related litigation in the AAT, Federal Court, Family Court and Supreme Courts.

**Lita Johannssen** is a claims controller at Arch Underwriting at Lloyd's (Australia) Pty Ltd, a part of the Arch Worldwide Insurance Group of companies and regulated by Lloyd's in its capacity as a Lloyd's service company. Having been in that role for 10 years at Resource Underwriting Pacific Pty Ltd (now 100%-owned by Arch), Lita has predominantly dealt with professional indemnity claims against solicitors, barristers and accountants, many of which involve taxation issues. For almost 20 years prior to that, Lita practised as a solicitor/partner and as a barrister at the Victorian Bar, dealing largely with matters involving professional indemnity insurance on behalf of various local and overseas insurers.

**Noelle Kelleher** has nearly 30 years experience in the financial services industry, with a particular focus on superannuation. In her role as CFO, Noelle is accountable for financial matters (including taxation) of the Vision Super group which includes two trustees, a superannuation fund and a pooled superannuation trust. Noelle provides strategic advice and assistance on all related matters pertaining to the various entities within the Vision Super group. Prior to joining Vision Super as the CFO, Noelle was a tax partner at two of the "big four" professional services firms and has been actively involved in the various sectors within the superannuation industry including the self-managed superannuation fund (SMSF) segment.

**Anthony Klein, CTA**, is a Tax Partner at PwC in Melbourne, and has been a member of the PwC International Tax and Transaction Services group for more than 16 years. Anthony is PwC's International Tax leader for the Asia-Pacific region and he also leads PwC's China tax team in Australia. Anthony worked with PwC in Hong Kong for two years, and since returning to Melbourne, he has become increasingly focused on supporting Australian companies investing into China and,

conversely, on assisting Chinese enterprises investing into Australia. He specialises in providing due diligence, international tax, structuring and mergers and acquisitions tax services to these clients.

**Alexis Kokkinos, ATI**, is a Partner of the Tax Consulting group of Pitcher Partners and has over 19 years experience in advising corporate clients. Alexis was a member of the Board of Taxation review on the tax consolidation measures and was also a member of the Treasury review of MEC groups.

**Peter Konidaris, ATI**, is a Partner and the National Leader of the Indirect Taxes Group of PwC Australia, which incorporates GST, Customs Duties, International Trade, Excises and Employment Taxes. Peter has advised local and international clients on all aspects of their indirect tax affairs and is widely recognised for his expertise and insight in his field. Peter regularly contributes to the development of thinking and commercial practice on GST-related issues through lectures delivered with The Tax Institute and is currently working with the ATO to develop its thinking and approach to GST systems and processes.

**Amanda Leckie, CTA**, has a law and accounting degree and has worked in corporate tax for over 20 years. Amanda started her career at KPMG where she was Partner and from there she moved to General Electric where she has worked in the corporate tax team for over 10 years. Amanda specialises in corporate tax, restructuring and transfer pricing. Amanda was heavily involved in the consultation process for recent transfer pricing legislation and presented at the Senate Economics Committee in 2012.

**The Hon. Dr Andrew Leigh MP**, is the current sitting Federal Member for Fraser, having been elected in 2010. Prior to that, Andrew was an associate to Justice Michael Kirby, and his last job before entering Federal Parliament was as an economics professor at the Australian National University. Andrew was awarded the "Young Economist Award", a prize given every two years by the Economics Society of Australia to the best Australian economist under 40. Andrew grew up in Malaysia, Indonesia, Melbourne and Sydney. He studied Arts/Law (Hons) at the University of Sydney, and gained a PhD in Public Policy from Harvard University.

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**Daniel McInerney, CTA**, was called to the Bar in 2007 after a decade in practice, and has since appeared in a number of leading taxation cases on cross-border issues, including *FCT v Noza Holdings*, which concerned the tax implications of a multinational financing structure, and *FCT v SNF*, the leading Australian authority on transfer pricing. He has also advised multinational groups on structuring transactions and in disputes with the ATO regarding cross-border finance. Daniel has a Master of Taxation from the University of New South Wales and is Treasurer of the Victorian Tax Bar Association.

**Adam Mallabone, CTA**, is a Partner at Crowe Horwath Melbourne. Adam specialises in the provision of indirect taxation advice and assistance to a diverse client base ranging from the SME market, large corporates, not-for-profits and government agencies (including local government). Prior to Crowe Horwath, Adam had an in-house corporate tax management role in one of Australia's largest electricity and gas retailers/generators. Adam is able to provide clients with the appropriate balance involving the practical implementation of technical taxation issues.

**James Newnham, CTA**, is a Partner in DLA Piper's Tax Team with over 16 years' experience consulting to leading Australian companies and multi-national groups. He provides practical direct tax advice with consideration to his clients specific business needs. James' tax structuring experience stems from advising on various transactions including mergers, demergers, capital restructures, initial public offerings, private equity acquisitions, share buy-backs, stapling, and cross-border acquisitions. His areas of experience include drafting the tax aspects of legal documents, tax consolidation, capital gains tax, the debt/equity rules, debt forgiveness rules, international tax, employee share schemes, company and trust loss rules and trusts. His experience in relation to employee share schemes includes work to assist foreign multi-nationals and Australian headquartered companies to navigate the Australian tax rules, while having regard to the company's human resource and commercial issues.

**Mark Northeast, CTA**, is a consultant to Pitcher Partners Melbourne. Mark specialises in advising privately owned businesses, and has been an active participant for over 10 years in various ATO forums concerning professional practices. He is currently an

external participant member of the ATO's Professional Firms Working Group. Mark is a regular presenter for The Tax Institute, CPA Australia, the Institute of Chartered Accountants in Australia and the Law Institute of Victoria on professional practice matters.

**The Hon. Kelly O'Dwyer MP**, is the current sitting member for the federal seat of Higgins, having been elected in December 2009 following the retirement of former Federal Treasurer the Hon. Peter Costello, AC. On 23 December 2014, Kelly was sworn in as the Parliamentary Secretary to the Treasurer, and also served as Chairman of the House of Representatives Standing Committee on Economics from 2013 and was a Committee Member from October 2010. The Committee has oversight of the Reserve Bank of Australia. Kelly is Chairman of the Australia–United States Parliamentary Friendship Group and Convenor of the Australia–Americas Network, encompassing North, Central and South America. She is also the founder and Chairman of the Parliamentary Friends of Women in Science, Maths and Engineering.

**Andrew Orme** is an Assistant Commissioner at the ATO. He leads the Independent Review team, and provides case leadership for litigation and large market objections. Before taking on his current role, he was in the ATO's Tax Counsel Network, where he was a Senior Tax Counsel and acted for a period as Deputy Chief Tax Counsel for Indirect Taxes. Prior to joining the ATO, Andrew was a Senior Associate specialising in tax at Clayton Utz.

**Bernie O'Sullivan, CTA**, is a Principal of Bernie O'Sullivan Lawyers, a firm that specialises in estate planning, taxation, superannuation and related litigation services for private and business clients. The firm helps clients move wealth from one generation to another in the most effective manner. Bernie is lead author of The Tax Institute's *Estate & Business Succession Planning*, and has recently been appointed as lecturer and writer for Deakin University's undergraduate and postgraduate courses in estate planning.

**Michael Parker, CTA**, is a Taxation Partner at Hall & Wilcox Lawyers in Melbourne. Michael's practice focuses on capital gains tax, business sales, acquisitions and restructures, and structuring private family groups. He has also acted in numerous ATO audits and disputes, including several successful matters involving the small

business CGT concessions before the AAT and Federal Court. Michael is a regular presenter for The Tax Institute and consulted to the Board of Taxation as part of its recent post-implementation review of Div 7A.

**Damian Preshaw, CTA**, is a Director in KPMG's Transfer Pricing Services practice in Melbourne where he advises clients in a wide variety of industries on transfer pricing and profit attribution issues with a special focus on dispute resolution, financial services and business restructuring. Damian represents The Tax Institute on the ATO's Division 815 Working Group. Prior to joining KPMG, Damian was an international tax counsel in the ATO's Transfer Pricing Practice and was an Australian delegate to the OECD's Working Party No 6 from 1994 to 2003.

**Cameron Rider, FTI**, is a Partner at PwC, practising in tax controversy and corporate tax. He has been a corporate law solicitor at Arthur Robinson & Hedderwicks, an exchange attorney at Thelen Marrin, a lecturer in taxation law at the David Syme Business Faculty at Monash University, a tax partner at Allens Arthur Robinson (twice), a Professor of Taxation Law at the Melbourne University Law School, a sole practitioner, a consultant to Shaddick & Spence, and a Director at Greenwoods & Freehills.

**Zara Ritchie, CTA**, leads BDO's Australian Transfer Pricing Practice and has over 20 years experience advising large and medium-sized companies in transfer pricing. Zara has wide experience across planning, dispute resolution (ATO risk reviews, audits and advance pricing arrangements) and development of transfer pricing policies, risk management and compliance. Zara is a regular speaker on this topic for The Tax Institute and various forums.

**Daniel Smedley, CTA**, is a Principal of Sladen Legal. Daniel is a Law Institute of Victoria Accredited Specialist in Tax Law and holds a Master of Taxation. Daniel is the principal author of *Trusts Structures Guide* published by The Tax Institute and a regular presenter at industry conferences and workshops. Daniel primarily advises businesses and high net worth individuals in relation to business and investment structuring, trusts, succession planning and taxation law.

**Julie Smith** a Partner of Lander & Rogers and has broad experience in insurance law and commercial insurance litigation, as well as a background in general commercial litigation, class actions, corporate regulation and corporate insolvency. Having previously worked at

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ASIC, Julie has extensive experience from a regulator’s perspective in corporate governance, directors’ duties, the obligations of financial service providers and licensees, and is knowledgeable about the extent of ASIC’s investigatory powers and methodology.

**Paul Sokolowski, CTA**, is a Partner of Arnold Bloch Leibler and the practice leader of the firm’s taxation practice. He provides strategic and technical advice to a diverse range of Australian and international clients, including high net worth individuals, some of Australia’s largest family groups and public corporations. Paul regularly acts in significant and complex audits, disputes and litigation.

**Kate Spargo** is currently Chairman of the boards of Suncorp Portfolio Services and UGL Ltd, and a Non-Executive Director on the boards of Sonic Healthcare Ltd, Fletcher Building Ltd, SMEC and Colinvest Ltd. Kate has also served as Chair of the Accounting Professional and Ethical Standards Board and was a member of the International Ethics Standards Board for Accountants.

**Simon Steward, QC, CTA**, is a barrister who specialises in revenue law. Simon took Silk in 2009. He has appeared in numerous cases in the Federal and High Courts, including the recently heard *Chevron* matter and the *BHP Billiton Finance*, *Noza Holdings*, *SNF*, *Roche*, *WR Carpenter*, *Bluebottle*, *McNeil*, *Citylink* and *Sun Alliance* cases. Simon

is also a Senior Fellow in the Melbourne University Faculty of Law and is the immediate past President of the Tax Bar Association.

**Miranda Stewart, CTA**, is a leading international expert on tax law and policy, and Director of the Tax and Transfer Policy Institute at Crawford School, Australian National University (ANU) in Canberra. Professor Stewart has more than 20 years experience working at the leading edge of policy research, design and development. She joined ANU from the University of Melbourne, where she was a Director of Tax Studies for many years. She has previously worked at New York University School of Law in the United States, in major Australian law firms advising business on tax law, and at the ATO advising on business tax law and policy, and has consulted for government on various tax and transfer policy issues.

**Ali Suleyman, CTA**, is a Director in the Tax Consulting group of Pitcher Partners and has over 14 years experience in advising corporate clients, specialising in tax consolidation, the research and development tax incentive, employee incentive arrangements and corporate liquidations. Ali also has vast experience in advising on the taxation of trusts, especially on their interaction with corporate groups.

**Sam Ure, ATI**, is a barrister at the Victorian Bar specialising in revenue law. He has appeared for taxpayers and revenue authorities

in numerous review and appeal proceedings, including a number of superannuation matters. He has practised extensively in civil penalty proceedings (including in the *Ludekens* and *Barossa Vines* litigation). Sam also practises in professional liability and general commercial and administrative law disputes.

**Greg Williams** has held numerous senior posts in the ATO over a 30-year career, including Deputy Commissioner roles in the Tax Crime unit and the Private Groups and High Wealth Individual business line. He currently leads the Smarter Data Program, one of the ATO’s six strategic programs. The program seeks to “use data in a smarter way to improve decisions, services and compliance”. Smarter Data is a key-enabling platform for the ATO’s broader reinvention and will play a critical role supporting future corporate strategies.

**Angela Wood, CTA**, is a Partner at KPMG Legal and has over 18 years experience in tax litigation and dispute resolution. She manages and resolves tax controversy for large corporate, SME and high wealth individual taxpayers through early engagement and alternative dispute resolution processes, including mediation, independent review and early neutral evaluation. Angela has also run many cases on behalf of the Commissioner of Taxation in both the Federal Court and High Court.

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VIC 3rd Annual Tax Forum | 8-9 October 2015

## Two-day registration

- Attendance at any session of your choice (maximum 13 sessions)
- Electronic access to download-available technical papers and presentations
- Morning and afternoon refreshments
- Lunch
- 11.5 CPD hours
- Complimentary "Bring a Client" offer

## Single-day registration

- Attendance at any session of your choice (maximum 7 sessions)
- Electronic access to download-available technical papers and presentations
- Morning and afternoon refreshments (Day 1 or Day 2)
- Lunch (Day 1 or Day 2)
- 5.35 CPD hours (Thursday)
- 6 CPD hours (Friday)
- Complimentary "Bring a Client" offer

## Printed materials

To assist in reducing the environmental impact, the standard registration option will provide only electronic access to materials. For an additional fee of \$100, delegates may choose to receive all available technical papers and presentations in hard-copy format at the forum. Refer to the registration options and indicate your preference.

## Employer ticket

Please complete the employer ticket registration form on pages 17 and 18.

## Advance registration

Register on or before 31 July 2015 to save on the early bird and standard registration price.

## Early bird registration

Register on or before 28 August 2015 to save on the standard registration price.

## Register

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

 **Fax** 02 8223 0077

 **Email** eventregistrations@taxinstitute.com.au

 **Online** taxinstitute.com.au/victaxforum

3151015M1/BM

## Registration options (all prices include GST)

### Two-day registration – 11.5 CPD hours

|                         | Advance registration#            | Early bird registration <sup>§</sup> | Standard registration            |
|-------------------------|----------------------------------|--------------------------------------|----------------------------------|
| Member                  | <input type="checkbox"/> \$1,295 | <input type="checkbox"/> \$1,395     | <input type="checkbox"/> \$1,495 |
| Non-member              | <input type="checkbox"/> \$1,695 | <input type="checkbox"/> \$1,795     | <input type="checkbox"/> \$1,895 |
| New member <sup>^</sup> | <input type="checkbox"/> \$1,495 | <input type="checkbox"/> \$1,595     | <input type="checkbox"/> \$1,695 |

### Single-day registration

#### 5.35 CPD hours (Thursday) | 6 CPD hours (Friday)

|            | Advance registration#          | Early bird registration <sup>§</sup> | Standard registration          |
|------------|--------------------------------|--------------------------------------|--------------------------------|
| Member     | <input type="checkbox"/> \$695 | <input type="checkbox"/> \$745       | <input type="checkbox"/> \$795 |
| Non-member | <input type="checkbox"/> \$795 | <input type="checkbox"/> \$845       | <input type="checkbox"/> \$895 |

### Cocktail reception

- YES, I WILL** be attending the cocktail function on Thursday 8 October at the Park Hyatt
- NO, I WILL NOT** be attending

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

- Add full technical papers \$100

**Total registration fee** \$

<sup>#</sup>on or before 31 July 2015 <sup>§</sup>on or before 28 August 2015

<sup>\*</sup>For an extra \$200 become an affiliate member of The Tax Institute until 30 June 2016. Membership will include a free two-week trial of Tax Knowledge eXchange, the Institute's electronic information resource, upon application.

### Complimentary "Bring a Client" offer

In recognition of purchasing a two-day or single-day registration, The Tax Institute invites you to nominate a client to receive a complimentary ticket to the session of their choice. With their acknowledgement and consent, please provide the contact details of the client and we will email them a confirmation of their registration for the relevant session.

Contact details of clients attending the complimentary sessions will not be shared with any party without prior written consent of the attendees.

### Please indicate if your client will be attending the cocktail function

- YES, MY CLIENT WILL** be attending the cocktail function on Thursday 8 October at the Park Hyatt
- NO, MY CLIENT WILL NOT** be attending

## Delegate details

Title: (Dr/Mr/Miss/Ms/Mr/Other)

First name:

Last name:

Member no:

Company:

Postal address:

Suburb:

State:

Postcode:

Tel:

Fax:

Email:

Dietary requirements:

- Please tick this box if you do not wish your name to be included on the delegate list provided to all delegates.

## Bring a client registration details

Please nominate which session your client would like to attend.

Session:

Title: (Dr/Mr/Miss/Ms/Mr/Other)

First name:

Last name:

Member no:

Company:

Postal address:

Suburb:

State:

Postcode:

Tel:

Fax:

Email:

**Payment method**

Two-day registration total \$ \_\_\_\_\_

Single day registration total \$ \_\_\_\_\_

Add full technical papers \$ \_\_\_\_\_

**Total payable** \$ \_\_\_\_\_ I enclose a cheque~ for \$ \_\_\_\_\_

OR

 Please charge my credit card \$ \_\_\_\_\_ AMEX  Visa  MasterCard  Diners

Card no. □□□□/□□□□/□□□□/□□□□

Expiry date: \_\_\_\_\_

Cardholder's signature: \_\_\_\_\_

Cardholder's name: \_\_\_\_\_

~Please make cheque payable to The Tax Institute.

**Session selection**

Please advise below which sessions you would like to attend during the forum. Please note sessions are subject to availability.

**Day one – Thursday 8 October****Session 1: 9.45am–10.30am** An Inside Perspective on the Tax White Paper**Session 2: 11.00am–11.55am** Session 2A: What Does Tax Mean for Boards, C-Suite and In-House Tax Functions?\* Session 2B: M&A Activity in the Private Group Sector\* Session 2C: ATO Views on Professional Services Practices**Session 3: 12.00pm–12.55pm** Session 3A: Latest Developments in Capital Management\* Session 3B: Business Succession – Involuntary Events\* Session 3C: Free Trade Agreements\***Session 4: 2.00pm–2.55pm** Current Perspectives and Insights from the Board of Taxation**Session 5: 3.25pm–4.20pm** Session 5A: The Current Tax Reporting Landscape\* Session 5B: Division 7A and Winding Up Structures\* Session 5C: Life and Taxes ...**Session 6: 4.25pm–5.20pm** Part IVA and Profit Shifting

\*Denotes a session potentially suitable for "Bring a Client" offer

**Day two – Friday 9 October****Session 7: 8.35am–8.55am** TTI Tax Policy Update**Session 8: 9.00am–9.55am** Session 8A: Topical Tax Cases and Rulings for Corporates Session 8B: Cases Update for Private Groups Session 8C: The Role of Technology in the Evolving Finance and Tax Team**Session 9: 10.25am–11.20am** Session 9A: Current Issues in Cross-Border Financing\* Session 9B: Superannuation – Tax Perspectives from Both Sides of the Fence\* Session 9C: GST and Property – Mistakes Made and Opportunities Lost!\***Session 10: 11.25am–12.20pm** Session 10A: Lessons from Taxation of Infrastructure\* Session 10B: Succession and Estate Planning – Money, Family and Fights\* Session 10C: Towards Smarter Data: Reinventing ATO's Data and Analytics Program\***Session 11: 1.20pm–2.15pm** Session 11A: Consolidations\* Session 11B: ATO Dispute Resolution\* Session 11C: Employee Share Plans\***Session 12: 2.20pm–3.15pm** Session 12A: BEPS – The Past, the Present and the Future\* Session 12B: Transfer Pricing – Current Practical Issues and Opportunities for Private Groups\* Session 12C: Getting it Right – Lessons from an Insurer**Session 13: 3.35pm–4.35pm** The Need for Genuine Tax Reform in Australia (A Social, Political and Economic Perspective)**THE TAX INSTITUTE**

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# EMPLOYER TICKET REGISTRATION FORM

A tax invoice and confirmation letter will be sent on receipt of your registration. All prices quoted include GST. ABN 45 009 392 372

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## Employer registration

- Multi-user registration (register up to 13 delegates from the same organisation)
- Attendance at any session of your choice (total 13 technical sessions)
- Electronic access to download-available technical papers and presentations
- Morning and afternoon refreshments
- 11.5 CPD hours

## Session selection

Please complete the form on Page 18 to indicate who will be attending each session. Sessions will be allocated on a first-come, first-serve basis. Please indicate your selections as soon as possible to secure your place. CPD hours will be allocated according to session selection.

**Employer tickets do not include lunch on Day 1 or Day 2.**

## Confirmation of employer registration

A tax invoice and confirmation letters, including details of your session selection will be sent on receipt of your registration. Please check your session details are correct and contact The Tax Institute on 03 9603 2000 if any information is incorrect.

## Printed materials

To assist in reducing the environmental impact, the standard registration option will provide only electronic access to materials. For an additional fee of \$100, delegates may choose to receive all available technical papers and presentations in hard-copy format at the forum. Refer to the registration options and indicate your preference.

## Advance registration

Register on or before 31 July 2015 to save on the early bird and standard registration price.

## Early bird registration

Register on or before 28 August 2015 to save on the standard registration price.

## Register

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

 **Fax** 02 8223 0077

 **Email** eventregistrations@taxinstitute.com.au

 **Online** taxinstitute.com.au/victaxforum

## Registration options (all prices include GST)

|                                  |         |
|----------------------------------|---------|
| <b>Advanced ticket*</b>          | \$1,745 |
| <b>Early bird ticket*</b>        | \$1,845 |
| <b>Standard ticket</b>           | \$1,945 |
| <b>Add full technical papers</b> | \$100   |

## Material options

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

Add full technical papers \$100

**Total registration fee** \$

\*on or before 31 July 2015

\*on or before 28 August 2015

## Employer ticket co-ordinator details

Title: (Dr/Mr/Miss/Ms/Mr/Other)

First name:

Last name:

Member no: Company:

Postal address:

Suburb:

State: Postcode:

Tel: Fax:

Email:

Dietary requirements:

Please tick this box if you do not wish your name to be included on the delegate list provided to all delegates

## Payment method

Employer ticket registration total \$

**Total payable** \$

I enclose a cheque~ for \$

OR

Please charge my credit card \$

AMEX  Visa  MasterCard  Diners

~Please make cheque payable to The Tax Institute.

Card no. □□□□/□□□□/□□□□/□□□□

Expiry date:

Cardholder's signature:

Cardholder's name:

## Membership and education program promotion

I am interested in becoming a member of the 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.

**Session selection**

Please note sessions are subject to availability

|    | Session number<br>(First choice) | Session number<br>(Second choice) | Attendees' preferred full name<br>(for name badge) | Tax Institute member/<br>non-member number<br>(if known) | Attendee's email address (required) | Attending the<br>cocktail function<br>on Thursday<br>8 October |
|----|----------------------------------|-----------------------------------|--|--|-------------------------------------|--|
| 1  |                                  |                                   |  |  |                                     | <input type="checkbox"/> YES <input type="checkbox"/> NO       |
| 2  |                                  |                                   |  |  |                                     | <input type="checkbox"/> YES <input type="checkbox"/> NO       |
| 3  |                                  |                                   |  |  |                                     | <input type="checkbox"/> YES <input type="checkbox"/> NO       |
| 4  |                                  |                                   |  |  |                                     | <input type="checkbox"/> YES <input type="checkbox"/> NO       |
| 5  |                                  |                                   |  |  |                                     | <input type="checkbox"/> YES <input type="checkbox"/> NO       |
| 6  |                                  |                                   |  |  |                                     | <input type="checkbox"/> YES <input type="checkbox"/> NO       |
| 7  |                                  |                                   |  |  |                                     | <input type="checkbox"/> YES <input type="checkbox"/> NO       |
| 8  |                                  |                                   |  |  |                                     | <input type="checkbox"/> YES <input type="checkbox"/> NO       |
| 9  |                                  |                                   |  |  |                                     | <input type="checkbox"/> YES <input type="checkbox"/> NO       |
| 10 |                                  |                                   |  |  |                                     | <input type="checkbox"/> YES <input type="checkbox"/> NO       |
| 11 |                                  |                                   |  |  |                                     | <input type="checkbox"/> YES <input type="checkbox"/> NO       |
| 12 |                                  |                                   |  |  |                                     | <input type="checkbox"/> YES <input type="checkbox"/> NO       |
| 13 |                                  |                                   |  |  |                                     | <input type="checkbox"/> YES <input type="checkbox"/> NO       |



**THE TAX INSTITUTE**  
THE MARK OF EXPERTISE

# FURTHER INFORMATION

What, when and *how to*

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## Employer ticket administration

For employer tickets, the names of all attendees and the sessions they will be attending must be submitted on the employer ticket registration form. A confirmation letter for each attendee will be emailed to the employer ticket coordinator. If any amendments need to be made, please call 03 9603 2000.

## Special dietary requirements

Please indicate any special dietary requirements on the registration form.

## Paperless option

The Tax Institute understands the impact that an event of this nature has on the environment, especially when printing delegate materials. Full technical papers and PowerPoint presentations will be available online to all participating delegates to download approximately five days before the event. Once these are available, an email will be sent to delegates with access details.

## Delegate list

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

## Tax Forum app

The Tax Forum app will be available for download one week prior to the event. The app will contain session and speaker information, the delegate list and available technical materials. You will receive instructions via email detailing how to download the app.

## Confirmation of registration

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

## CPD Accreditation

Full forum attendance counts for 11.5 hours of Structured Continuing Professional Development Accreditation with The Tax Institute. Single-day attendance counts for 5.35 hours on day one and 6 hours on day two. Employer ticket attendance will be allocated accordingly to each attendee.

## The venue

The forum will be held at Park Hyatt, 1 Parliament Place, East Melbourne, VIC, 3002.

## Getting there

The Park Hyatt Melbourne is situated 21 kilometres from Melbourne Airport which is approximately a 30-minute drive. Parliament Station is the closest train station to the Park Hyatt. It is 500 metres from the station which is approximately a three-minute walk.

## Parking

Parking is available below the Park Hyatt Melbourne and is operated by Wilson Parking Australia. The parking rate is \$22 per day for those attending functions at the Park Hyatt. Alternative parking is available at Park Hyatt Melbourne at a rate of \$50 per day.

## Dress code

Business casual attire is suitable for the duration of the forum.

## Changing or transferring sessions

Attendance at the forum is fully transferable. Replacements can be nominated at any time; however, please email ALL changes to [vic@taxinstitute.com.au](mailto:vic@taxinstitute.com.au) to ensure that your data is updated, name tags are accurate and CPD hours are allocated to the correct attendee.

If your changes are received more than three working days prior to the commencement of the forum, a revised confirmation letter will be sent.

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

## 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. 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.

## Discounts

### Advance registration

All registrations received and paid for on or before Friday 31 July 2015 will be entitled to an advance discount.

## Early bird registration

All registrations received and paid for on or before Friday 28 August 2015 will be entitled to an early bird discount.

## Bring a Client offer

Complimentary "Bring a Client" offerings for all registrants of a two-day or single-day registration. Please refer to pages 15 for more information.

## Young Tax Professionals subscription

Complimentary sessions for registered participants of the Young Tax Professionals program. Please contact the Victorian team on 03 9603 2000 for more information.

## Group discount

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

## Become a member

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

Save \$200 on the non-member price and become a member of The Tax Institute today.

The new member registration fee includes fees for Affiliate level membership of The Tax Institute so that you can take advantage of the many benefits membership affords. Membership is extended until 30 June 2016.

## Member benefits include:

- *Taxation in Australia* Journal
- *TaxVine* e-newsletter
- TaxLine Research Service – free to members
- CPD event discounts
- Publications and tax product discounts
- Association with Australia's leading professional tax body.

## Privacy

We take your privacy seriously, and our policy can be viewed at: [www.taxinstitute.com.au/go/footer/privacy](http://www.taxinstitute.com.au/go/footer/privacy).

## Enquiries

If you have any enquiries, please contact the Victorian division on 03 9603 2000 or email [vic@taxinstitute.com.au](mailto:vic@taxinstitute.com.au).



## THE TAX INSTITUTE

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