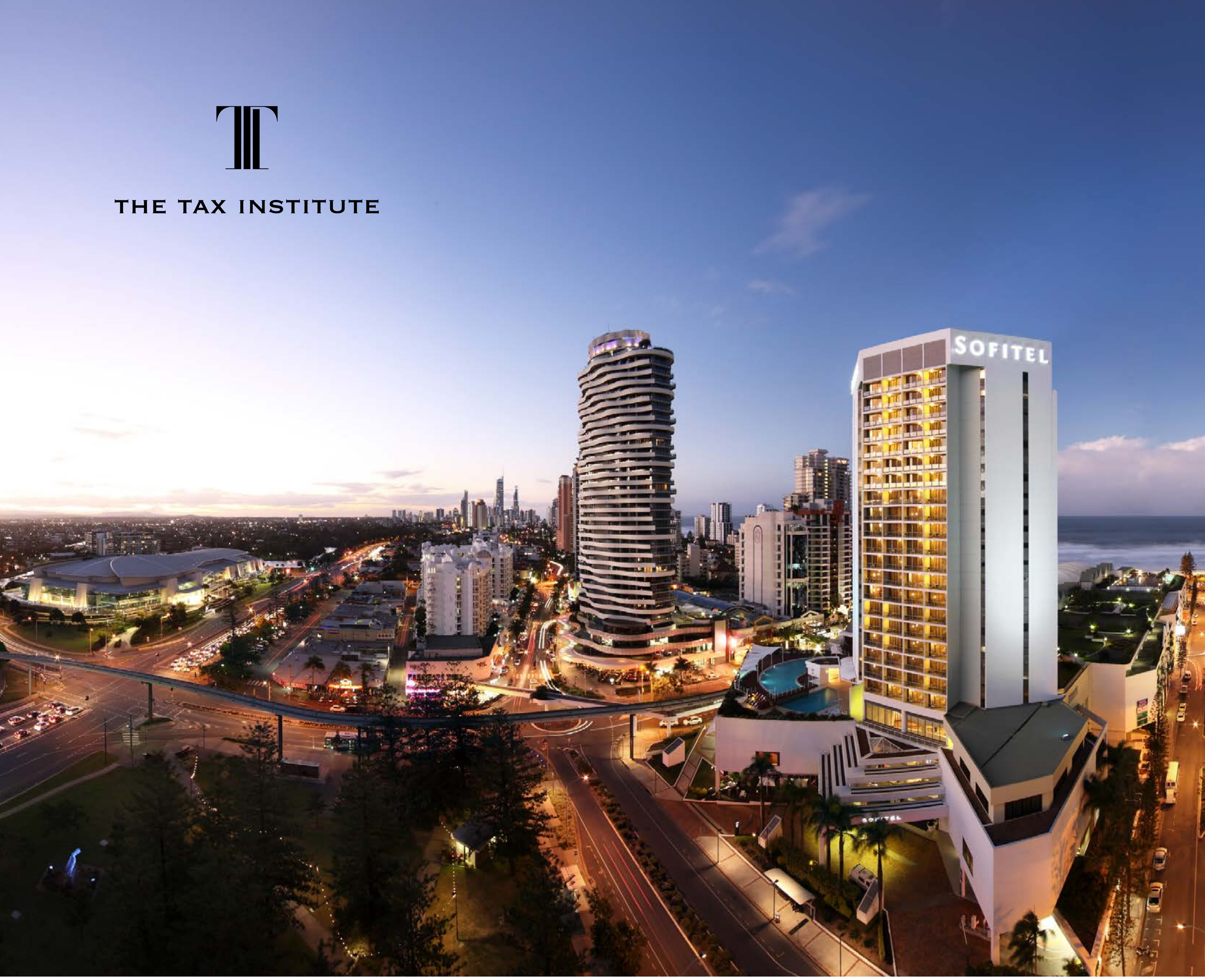
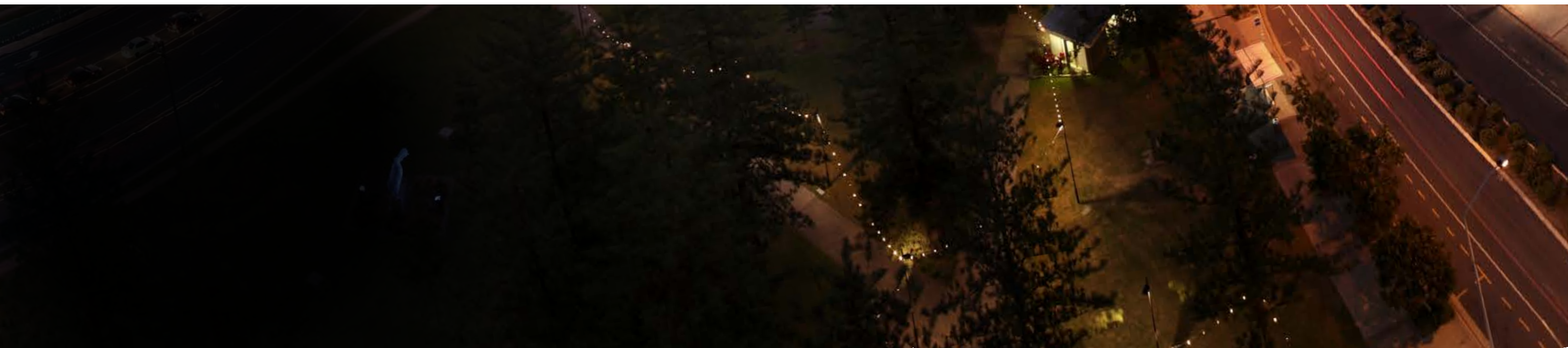
THE TAX INSTITUTE



2018 Death … and Taxes Symposium

19–20 July 2018 | Sofitel Gold Coast, Broadbeach

12.5 CPD hours



Welcome

Welcome to The Tax Institute's second dedicated symposium on the important topic of taxation issues arising in the event of death and through the administration of an estate. This two-day event will give you practical guidance to employ as an adviser in these situations.

With an ageing population and increasing wealth held personally and via superannuation funds and trusts, the practical matters in the event of incapacity or death have increasing importance. This is your opportunity to learn what you need to know. You will hear from senior advisers and ATO personnel about your obligations and how administration might be best managed.

You will also be informed about other practical issues such as liaising with other advisers and the risks associated with being named as an executor or legal personal representative.

All of this will be combined with cutting-edge technical sessions on topics such as dealing with death benefits under superannuation, complex CGT rules and the challenges of running a business in an estate.

In addition to question time at the end of each session, there is a dedicated workshop involving many of our speakers. You can raise and discuss issues arising from your experiences.

This is a unique opportunity to hear from some of Australia's best estate and tax advisers and to help ensure your practice is prepared for the great transition in wealth in Australia.

Why you should attend

It is well documented that Australia is facing a monumental intergenerational wealth transfer. As a trusted adviser to their ageing clients, tax advisers are well positioned to help clients and their families deal with the administration burden caused by incapacity and death. In fact, clients are expecting you to have the skills to help.

There are plenty of events that are focused on broader estate planning issues. This symposium is focused on the "how to" – that is, the practical things that advisers have to deal with. This event will be delivered by highly regarded tax, accounting and legal speakers in the wonderful surroundings of the Sofitel Gold Coast, Broadbeach, where you will have the opportunity to make or renew friendships with experts and other like-minded advisers.

Thank you

Thank you to the organising committee for the time, energy and support they have contributed to the 2018 Death … and Taxes Symposium to ensure that the symposium maintains the high standards of similar events over the years in Queensland.

I look forward to meeting you on the Gold Coast.

Peter Godber, CTA
Chair, Symposium Organising Committee

The Tax Institute gratefully acknowledges the generous assistance of members of the 2018 Death … and Taxes Symposium Organising Committee:

Peter Godber, CTA, Grant Thornton
(Chair – Symposium Organising Committee)

Michael Flynn, CTA (Life), Owen Dixon Chambers West

Peter McKnoulty, CTA, McCullough Robertson

Bernie O'Sullivan, CTA, Bernie O'Sullivan Lawyers

Mercia Stoltz, CTA, Stoltz Law Firm

Todd Want, CTA, William Buck Chartered Accountants

Early bird offer
Register on or before Friday 1 June 2018 to save!

Technical program

Day 1 – Thursday, 19 July 2018

Time	Session	Presenter/s
8.30am	**Registration**	
9.00–9.15am	**Official opening by chair**	**Peter Godber, CTA** Chair, Symposium Organising Committee
9.15–10.15am	**Session 1: Keynote address – Practical legal ethics for the adviser** All advisers are potentially faced with issues of conflict and potential liabilities when taking on roles, such as executor, thinking that they are assisting their clients. In what will be an eye-opening start to our event, the keynote address will highlight the risks for all advisers (accountants, lawyers or otherwise). This session will cover: — Acting as attorney/executor/trustee/appointor — Ethical pitfalls and best practice when asked to assume roles — Guarding against adviser liability — Taking instructions and gaining meaningful consent — Managing conflicts between spouses/family members — Potential conflicts between adviser and client — Knowing your role. Giving of legal advice? Scope of insurance?	**David W Marks QC, CTA** Queensland Bar
10.15–11.15am	**Session 2: Tax liabilities – Who is responsible?** Our authoritative presenter will speak with experience on some of the most important current interpretative issues for the ATO, including: — Who has the tax liability? — The progress of PCG 2017/D12 — Tax liabilities of personal representatives — Other current interpretative issues.	**Lyn Freshwater** ATO <u>Commentator:</u> **David W Marks QC, CTA** Queensland Bar
11.15–11.30am	**Morning tea**	
11.30am–1.00pm	**Session 3: Income tax, CGT current topics and other relevant litigation** This session will take a closer look at some of the more common practical tax problems advisers face in the administration of an estate, including: — Tracking income paid to beneficiaries during the administration period — Determining when beneficiaries are presently entitled — Income splitting in the final year of administration — Franking credits and the family trust election — Two-year window in the CGT rules post-death, small business CGT and main residence exemption – actions which may be tax-effective — Testamentary trusts.	**Adele Townsend, CTA** BDO <u>Commentator:</u> **Lyn Freshwater** ATO
1.00–2.00pm	**Lunch**	

Technical program continued

Day 1 – Thursday, 19 July 2018 continued

Time	Session	Presenter/s
2.00–3.30pm	**Session 4: Death in the new world, post-superannuation reform** While for many, the most immediate impact of the 1 July 2017 superannuation reforms was a need to review existing pension arrangements, the longer term impact, particularly upon the death of a member, is only now being fully considered. Advisers are now grappling with the challenge of realigning their own and their clients' thinking around the consequences of the death of a superannuation fund member. With that in mind, this session will cover: — The immediate impact of death post-superannuation reform, and in particular what has changed — Understanding and managing the transfer balance account issues, whether in anticipation or as a consequence of a member's death — What has changed with respect to establishing and maintaining pensions, and the interplay with binding nominations and broader estate planning arrangements — Whether superannuation has lost any of its appeal as a concessionally taxed investment vehicle.	**Neal Dallas, CTA** McInnes Wilson Lawyers **Chris Wyeth, CTA** Tynans
3.30–3.45pm	**Afternoon tea**	
3.45–4.45pm	**Session 5: Helping my client make the best decisions with home, retirement and residential care** Whether your clients (or their parents) are aged or disabled, in their homes or transitioning through the ageing and caring process, this session on home care, retirement living and residential care will provide informative solutions for you. Topics that will be discussed include: — My client is in need of care – what questions do I ask and what are the key considerations? — What care and accommodation options are there? — When is assessment necessary and how is this done? — How can I as an adviser assist? — What resources are available? — Case studies showing strategies and solutions.	**Greg Roberts** Aged Care Specialists
4.45–5.00pm	**Day one close**	
5.00–6.30pm	**Networking drinks**	

Technical program continued

Day 2 – Friday, 20 July 2018

Time	Session	Presenter/s
8.30–9.30am	**Session 6: Issues with life estates** Creating life and remainder estates continues to be a popular option for many will makers. But after death, family members often wish to terminate their life or remainder interests early. This session explains the consequences of terminating life and remainder estates prematurely and explores the options available for minimising the tax payable when doing so. It will cover: — Treatment of equitable life and remainder estates under TR 2006/14 — CGT consequences of surrender of life and remainder estates — CGT consequences of varying life and remainder estates — CGT consequences of assigning life and remainder estates — Main residence exemption.	**Michael Flynn, CTA (Life)** Owen Dixon Chambers West
9.30–10.15am	**Session 7: Incapacity issues – Powers of attorney, wills, super and binding nominations** Baby boomers are ageing, and with greater longevity you can expect more of your clients to experience the challenges of incapacity. This session will delve into the current challenges which are likely to present to accountants and advisers, including: — Identifying incapacity – an issue for all professional advisers — The different capacity tests for wills, enduring powers of attorney and superannuation — When is a medical assessment required? — Intersecting with undue influence – presumptions for attorneys — Practical issues with capacity – challenging wills, enduring powers of attorney and binding nominations — Can attorneys make or renew superannuation binding death benefit nominations for a principal? — Disasters – what can happen when it is all messed up?	**Caite Brewer** Callinan Chambers
10.15–10.30am	**Morning tea**	
10.30–11.30am	**Session 8: International issues in situations where assets are located overseas, beneficiaries are residing overseas, or even your client dies overseas** In today's global community, it is not only high net worth individuals and families that have interests or connections outside Australia, but seemingly average clients are more likely than ever before to have an international aspect to their estate. Personal representatives are often subjected to more than one taxation system in the administration of an estate. This session will explore cross-border issues such as: — Residency of the estate — Selling foreign assets — Impact for domestic beneficiaries — New guidance on s 99B of the ITAA 36 — What specialist advice do I need?	**Denise Honey, CTA** Pitcher Partners
11.30am–12.30pm	**Session 9: Focusing on loans** As we start looking more closely at the typical issues for an adviser in the administration of an estate, managing or repaying outstanding debts is a common problem. To be clear on the tax consequences of dealing with loans, we will look at the following: — The consequences of debt forgiveness generally — Commercial debt forgiveness – the impact on capital losses — The effect of death on Div 7A loans — Understanding the CGT issues for the trust where it is given a benefit for no return — Navigating the hurdles – use of private rulings, internal audits and other practical solutions.	**Thomas Tulley, CTA** EY
12.30–1.30pm	**Lunch**	

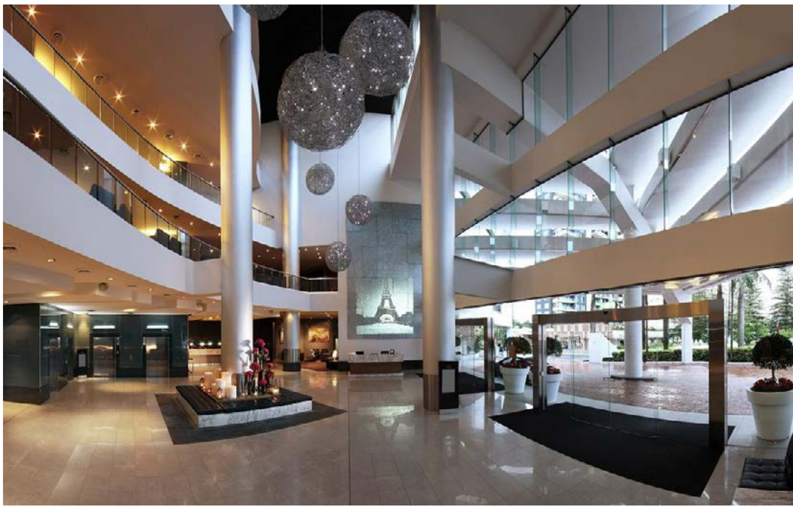
Technical program continued

Day 2 – Friday, 20 July 2018 continued

Time	Session	Presenter/s

1.30–3.45pm	**Workshop: Dealing with the business of estate administration**
	This workshop, featuring presenters from some of the earlier sessions, will cover many areas raised in the conference plenaries. You will have the opportunity to raise practical tax problems that you see arising in estate administration.
	Advisers are increasingly called upon to provide solutions to issues associated with estates with one or more levels of complexity. This session is a deeper dive into complex issues of estate administration in relation to:
	— Existing structures: Preserve them for future generations or bring in the bulldozers?
	  – Changing control of companies and trusts
	  – Tax-effective estate administration methods – CGT, income tax, company tax and franking credits
	— Beneficiaries with different needs
	  – Strategies for dividing the inheritance
	  – Splitting assets between beneficiaries – is the will the final word on beneficiary proportions?
	  – Who wants the business assets?
	  – Who will own the real property and how can that be divided?
	  – Jointly owned assets and entities – governance arrangements
	  – Who receives the superannuation benefits?
	  – Non-resident beneficiaries
	  – Tools to assist in splitting estate assets
	— Assets located overseas
	— Dealing with loans to and by the deceased
	— Administration issues
	  – Dealing with appointers
	  – Appointment of new directors
	  – Options for assistance – trustee companies.
		Facilitator:
		Peter McKnoulty, CTA
		McCullough Robertson
		
		Panel members:
		Denise Honey, CTA
		Pitcher Partners
		Thomas Tulley, CTA
		EY
		Adele Townsend, CTA
		BDO
		
		Specialist input from:
		Michael Pollard
		Perpetual

3.45–4.00pm	**Symposium close**	**Peter Godber, CTA** Chair, Symposium Organising Committee



Presenter profiles

An overview of our experts

Caite Brewer of Callinan Chambers has been a Barrister and a Solicitor for more than 24 years. She is one of only four Queensland Law Society (QLS) accredited specialists in succession law at the Queensland Bar and was the highest achiever in her graduating year. Caite was named one of Australia's "preeminent" junior counsel in Estate Litigation in the 2017 Doyle's List. She is a member of Hemmant's List and a regular presenter at seminars on wills, estates and trust law issues. Her particular interests are in contentious probate matters, will construction and rectification cases and informal will applications.

Neal Dallas, CTA, is a Principal in McInnes Wilson Lawyers' Superannuation and Revenue Group. He has extensive experience advising clients in the areas of superannuation, tax, estate planning and asset protection. He has advised corporate, industry and self-managed funds and their employers across a range of superannuation-related matters including fund establishment, fund mergers and transfers, benefit payment issues, superannuation borrowing arrangements, taxation of contributions and earnings, fund wind-ups and trustee training.

Michael Flynn, CTA (Life), is a Barrister at Owen Dixon Chambers West, specialising in taxation and was National President of The Tax Institute in 2014. He is the author, with Miranda Steward, of *Death and Taxes*, and with James Kessler, QC, of *Drafting Trusts and Will Trusts in Australia*, the second edition of which was recently published. Michael has appeared before the Federal Court and the High Court in many cases on behalf of both taxpayers and the Commissioner. Michael has been a member of various committees of The Tax Institute for over 20 years, including Victorian State Council (he is a past State Chair) and National Council. He lectures in the postgraduate program at Melbourne University and is President of the Tax Bar Association.

Lyn Freshwater is a member of the Tax Counsel Network in the Australian Taxation Office in Brisbane. Her work in recent years has focused on trust-related issues including litigation (such as *EISS, Lewski, Sandini*) and various public advice and guidance products. She led the development of, and authored, draft Practical Compliance Guideline PCG 2017/D12 (liability of a legal personal representative of a deceased person).

Denise Honey, CTA, is an International Tax Partner/Executive Director with Pitcher Partners. She has many years of experience providing tax and structuring advice to corporate and trust groups and their key stakeholders. Denise also helps such taxpayers deal with internationally focused ATO reviews. Denise is an Accredited Tax Law Specialist with the Law Institute of Victoria, a member of the Treasury BEPS Tax Advisory Group, a member of The Tax Institute's Corporate and International Tax Committee and a regular presenter at the Institute's events.

David W Marks, QC, CTA, is a commercial Silk at the Queensland Bar practising principally in tax. He has a broader practice in commercial litigation, trusts and estates, and administrative law. He contributes to the life of the profession through his committee work for The Tax Institute and other professional bodies. He is a Chartered Tax Adviser and a registered Trust and Estates Practitioner. He received The Tax Institute's Meritorious Service Award in 2013. David serves on the disciplinary panel of an international practitioner association.

Peter McKnoulty, CTA, is a Consultant at McCullough Robertson, having been a partner with the firm from July 1986 to December 2011. His practice focuses on tax and commercial law with an emphasis on estate planning, taxation, tax planning, business structuring, business succession and family business intergenerational transfer. He is also the Founder of Transition Planning Australia, which helps business owners, professionals and others plan the transition from business or full-time work to the next phase of their lives. Its programs help to develop work-life balance at all stages of a career. TPA's belief is that everyone is entitled to a happy and healthy life both during and after full-time work. Peter has degrees in Commerce and Law (with Honours) from the University of Queensland.

Michael Pollard, is the senior manager of the Taxation and Accounting team at Perpetual Trustees for Trusts and Estates. He has worked in the trustee industry for over 20 years and specialises in the taxation of high net worth retirees, deceased estates, trusts and philanthropic entities. Before working in the trustee industry, he gained experience in commerce and chartered accounting.

> *"Excellent courses with exceptional speakers."*
>
> Feedback from 2017 Death... and Taxes Symposium attendee

Greg Roberts is Director of Aged Care Specialists. He is well known in SMSF, disability and aged care training circles, having been intricately involved for over 14 years in advice and investment solutions for aged and disabled clients. As well as training, there are also marketing solutions for advisers seeking to do good work for people in need, and to diversify and grow their advice practices. As an SMSF Specialist Advisor™ for over 11 years (Member 0052), Greg understands the service and market expectations of SMSF Association members very well, and delivers on these expectations in these workshops.

Adele Townsend, CTA, is a Tax Partner at BDO. She is an experienced domestic and international taxation adviser with both listed and private clients in a wide range of industries, including mining services, transport, manufacturing, biotechnology and property. She also has significant experience advising individuals on a range of complex taxation matters such as divorce, death and international residency.

Thomas Tulley, CTA, has over 20 years' experience in advising on trusts including opportunities and pitfalls. He is a partner in EY, leading the Brisbane Tax Private Clients team. He focuses on providing families and businesses with tax, accounting, asset and estate structuring and succession advice.

Chris Wyeth, CTA, is an adviser at Tynans with over 20 years practical experience in designing and implementing superannuation strategies and succession planning for SME owners. He also focuses on retirement planning for senior employees in listed companies, government and the universities, and he regularly advises both Australians and expats on managing and transitioning their wealth.

Event information

Venue

Sofitel Gold Coast, Broadbeach
81 Surf Parade, Broadbeach

Breeze into Sofitel Gold Coast Broadbeach and revel in gorgeous year-round weather and revitalising sea breezes radiating from the Pacific Ocean to the scenic hinterlands. The 5-star hotel is within easy walking distance to Broadbeach's high-end boutiques and restaurants, steps away from beautiful beaches, parks and across the street from the Pacific Fair Shopping Centre.

Accommodation

Favourable room rates have been negotiated and secured at the Sofitel Gold Coast Broadbeach. Accommodation bookings can be made through our accommodation and travel provider, ConferenceNational by following the link on the event web page (taxinstitute.com.au/DNT).

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

Getting there

The Sofitel Gold Coast, Broadbeach is located 19 kilometres north of Gold Coast Airport, an approximate 35-minute drive. For those travelling from Brisbane, it is 85 kilometres, an approximate 1¼ hour drive.

Delegates arriving by air should fly into either Brisbane or Gold Coast airports. While Gold Coast is the closest airport to the hotel, not all airlines service this airport.

Parking

On-site parking is available at the Sofitel Gold Coast, Broadbeach from $15 per day for residential conference guests or from $40 per day for non-residential conference guests. Spaces are subject to availability.

Registration inclusions

Full event registration includes participation in the full two-day technical program, electronic access to all materials via the event app, attendance to the networking drinks on Thursday night, and all lunches and refreshments during event hours. Registration fees do not include hard copy materials, travel, accommodation, hotel breakfasts or hotel incidentals.

Discounts

Early bird registration

All full symposium registrations received and paid for on or before Friday 1 June 2018 will be entitled to an early bird discount.

Group discounts

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

Confirmation of registration

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

CPD accreditation

Attendance at the symposium counts for 12.5 hours of Continuing Professional Development accreditation (CPD) with The Tax Institute.

Delegate list

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

Dress code

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

The Tax Institute CPD app

Program information, materials (technical papers and slides), evaluation forms and more will be available via The Tax Institute's event app. All delegates are encouraged to download the app on their phone or tablet prior to the event. Materials will be made available for download approximately five days before the event. At this time, an email will be sent to delegates with access details.

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 2018 Death ... and Taxes Symposium. 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 Queensland Team on (07) 3225 5200 or email **qld@taxinstitute.com.au.**

For registration enquiries, please contact **eventregistrations@taxinstitute.com.au.**

THE TAX INSTITUTE

2018 Death ... and Taxes Symposium
Registration form

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

Date of issue: April 2018

1 Registration (Please see page 8 for registration inclusions.)

Individual registration

Please register me for the full symposium. The registration fee includes participation in the full two-day technical program, electronic access to all materials via the event app, attendance to the networking drinks on Thursday night, and all lunches and refreshments during event hours.

	Early bird registration Received on or before 1 June 2018	Standard registration Received after 1 June 2018
Member	☐ $1,295	☐ $1,495
New member*	☐ $1,615	☐ $1,815
Non-member	☐ $1,545	☐ $1,795

Group registration

Purchase four full symposium registrations and receive the fifth registration free.†
Email eventregistrations@taxinstitute.com.au with your attendee names.
Please note: A Tax Institute member will be the fifth qualifying free ticket.

† All attendees must be from the same firm and all must register at the same time.

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

Dietary requirements:

Promotional code:

***EVENT AND MEMBERSHIP OFFER**

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

Signature:

Date of signature: DD/MM/YYYY

2 Delegate contact details

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

Title: ☐ Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other (please specify) Date of birth: DD/MM/YYYY

First name: Last name:

Position: Company:

Address:

Suburb: State: Postcode:

Telephone: Fax:

Mobile: Email:

☐ Please tick this box if you do not wish your name to be included on the delegate list provided to all attendees for networking purposes.

3 Networking drinks

The networking drinks are INCLUDED in the registration fee for delegates.

Thursday 19 July: Sofitel Gold Coast, Broadbeach

☐ Yes, **I WILL** be attending the networking drinks **OR**

☐ No, **I WILL NOT** be attending the networking drinks

4 Payment summary

Registration fee $

Total payable $

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

Replacements

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

Cancellations

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

5 Payment method

☐ **Cheque payable to The Tax Institute** (in Australian dollars)

☐ **Credit card** $ Card type: ☐ AMEX ☐ Visa ☐ MasterCard ☐ Diners Expiry date: MM/YY

Name on card:

Card no.:

Cardholder's signature:

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.

Collection notice

The Tax Institute (TTI) complies with its obligations under the Privacy Act 1988 (Cth) with respect to how it handles personal information. TTI collects, uses, holds and discloses your personal information (including sensitive information, such as health information) for a range of purposes, such as administrative purposes relating to membership of TTI and TTI's courses (including assessment of eligibility and providing courses), compliance with Government and statutory requirements, provision of information relating to TTI's services and member benefits and to conduct market research. If you do not provide the personal information requested by TTI, it may not be able to provide its services to you, such as assessment of your course enrolment application. TTI does not disclose criminal record information to third parties. TTI usually discloses your personal information to entities such as your sponsoring employer (with respect to your course records and results), The Tax Practitioners Board, TTI's business partners for marketing purposes, IT companies and other companies who provide administrative and other services to TTI and government bodies, such as the Tertiary Education and Quality Standards Agency. TTI may disclose personal information to overseas recipients in countries such as the United States of America and India. For further information on how TTI collects, uses, holds and discloses personal information, please see its privacy policy at www.taxinstitute.com.au. The Privacy Policy also contains information on how to request access to or correction of your personal information and how to make a complaint about a breach of privacy. By submitting your application to TTI, you confirm that you have read TTIs Privacy Policy and you consent to your personal information being collected, used and held by TTI and disclosed to third parties as set out in this notice and in accordance with TTI's Privacy Policy. If you do not want your personal information to be used by TTI or disclosed to third parties, for the purpose of direct marketing, please contact us in writing at membership@taxinstitute.com.au.

TO REGISTER

Online taxinstitute.com.au/DNT

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Email eventregistrations@taxinstitute.com.au

Fax 07 3225 5222

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THE TAX INSTITUTE

Level 11, 167 Eagle Street
Brisbane, QLD 4000

ABN 45 008 392 372

Tel 07 3225 5200
Fax 07 3225 5222
Email katieredhead@taxinstitute.com.au