

2020 National Transfer Pricing Online

10.5 CPD hours | Online

The 2020 National Transfer Pricing Online series brings together international and Australian transfer pricing specialists to address all the hot transfer pricing topics as the world tries to adjust to COVID-19.

Topics:

- The economic and transfer pricing impacts of COVID-19 on corporate Australia
- Transfer pricing aspects of cross-border transfers of intangibles
- Cross-border financing arrangements - The release of long-awaited consensus guidance
- Litigation: Glencore case and the ATO's appeal
- What is the ATO thinking about/doing re: transfer pricing and COVID-19
- Private groups – ATO ramps up review activity
- Tax Challenges of Digitalisation
- Transfer pricing across the Tasman
- Expert evidence and transfer pricing
- Financial transactions from an Australian perspective

Presenters:

- | | |
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| - Matthew Andrew, OECD | - Aileen O'Carroll, Pitcher Partners |
| - Peter Austin ATI, EY | - Patrick O'Sullivan, MNF Group |
| - Edwin Baghdasarayan ATI, PwC | - Joel Phillips, BDO |
| - Christine Cornish, Pitcher Partners | - Damian Preshaw CTA, Damian Preshaw Consulting |
| - Andrew de Wijn, Victorian Bar | - Robyn Rakete, Inland Revenue New Zealand |
| - Chris Ferguson, Australian Taxation Office | - Zara Ritchie, BDO |
| - Stean Hainsworth ATI, Duff & Phelps | - Pete Rhodes ATI, Aristocrat |
| - Tim Heberden, Deloitte | - Lorena Sosa Carrillo, Grant Thornton |
| - Sophie Lewis, Australian Taxation Office | - Sarah Taylor, Australian Taxation Office |
| - Sean Madden, KPMG | - Jacques van Rhyn ATI, Deloitte |
| - Jo Masters, EY | - Grant Wardell-Johnson CTA, KPMG |
| - Daniel McInerney CTA, Victorian Bar | - Jonathan Woodger ATI, PwC |
| - John Nash, Inland Revenue New Zealand | |

Who should attend and when?

The webinar series should be on the calendar for anyone with a serious interest in transfer pricing. It has been designed for tax directors and managers in both large multinationals and SMEs, transfer pricing practitioners within large and medium-sized accounting firms and law firms involved in transfer pricing disputes.

Please note this is a paperless event, the materials will be emailed to you prior to the webinar.

Webinar schedule

Tuesday, 8 September
Thursday, 10 September
Tuesday, 15 September
Thursday, 17 September
Tuesday, 22 September
Thursday, 24 September
Tuesday, 29 September*
Thursday, 1 October
Tuesday, 6 October
Thursday, 8 October

Session details

Time: 1:00pm – 2:00pm AEST
*Part 7 webinar time: 4:00 – 5:30pm AEST

Location: Online

Register now
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CPD proficiency level:

**Proficient/
advanced** 

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Technical program

Date	Topic	Presenter
Tuesday, 8 September 1:00 – 2:00pm AEST	Part 1: The economic and transfer pricing impacts of COVID-19 on corporate Australia COVID-19 is having an enormous and lasting impact on the Australian economy. New terms such as 'pre-lockdown', 'lockdown' and 'post-lockdown' have entered our vocabulary. Cross-border dealings within multinational groups are on the front line of tax issues being faced by corporate Australia. In this respect, the ATO has flagged that its transfer pricing compliance activities will place emphasis on understanding individual circumstances and gathering evidence to support any changes to, or impacts on, the business as a result of COVID-19. This session will begin by looking at the 'big picture' economic impact of COVID-19 in Australia including its impact on selected Australian industries from an economist's perspective. Our panellists will then share their insights on how COVID-19 has been impacting corporate Australia from a transfer pricing perspective and the uncertainty that lies ahead.	Jo Masters EY (Chief Economist) Panel Members: Patrick O'Sullivan MNF Group Lorena Sosa Carrillo Grant Thornton Pete Rhodes, ATI Aristocrat Aileen O'Carroll Pitcher Partners (Facilitator)
Thursday, 10 September 1:00 – 2:00pm AEST	Part 2: Transfer pricing aspects of cross-border transfers of intangibles Cross-border transactions involving transfers of intangibles are often heavily scrutinised by tax authorities given the potential tax risks associated with them. The valuation of intangibles lies at the heart of the analysis relied on by taxpayers to support these transactions from a tax perspective. But what is required from a taxpayer in order to properly demonstrate that the arm's length conditions from an Australian transfer pricing have been met? Our presenters will explore this question from the perspectives of the valuer, the transfer pricing specialist and the tax authority by considering: <ul style="list-style-type: none">– What is an intangible from a transfer pricing perspective?– Factors that should be considered to determine arm's length conditions.– Is market value equivalent to arm's length conditions?– What valuation methodologies are available to determine arm's length conditions and how to select an appropriate methodology?– An overview of the ATO's risk framework to cross-border transfers of intangibles, including the role of the intangibles migration cluster, Taxpayer Alert TA 2020/1 and upcoming guidance.– What are the risks or red flags the ATO often sees when examining cross-border transfers of intangibles	Chris Ferguson Australian Taxation Office Tim Heberden Deloitte Jacques Van Rhyn, ATI Deloitte
Tuesday, 15 September 1:00 – 2:00pm AEST	Part 3: Cross-border financing arrangements - The release of long-awaited consensus guidance The transfer pricing aspects of cross-border financing arrangements continues to be a hot topic for multinationals and tax authorities worldwide. In February this year, the OECD released its long-awaited final paper on the transfer pricing aspects of financial transactions, which will become Chapter X of the OECD Guidelines. This session will cover the key aspects of the finalised chapter and the implications for multinational groups in their approach to the application of the arm's length principle to financial transactions, including: <ul style="list-style-type: none">– Key aspects and messages within the OECD paper and how this framework links in with the Australian transfer pricing rules– Best practice approaches to analysing and pricing intercompany financing arrangements in accordance with the latest guidance– Key aspects to consider when documenting and evidencing your position in the new world	Ed Baghdasarayan, ATI PwC

Date	Topic	Presenter
<p><i>Thursday, 17 September</i></p> <p><i>1:00 – 2:00pm AEST</i></p>	<p>Part 4: Litigation: Glencore case and ATO's appeal</p> <p>After its resounding victory in Chevron, the ATO's resounding loss at first instance in Glencore has re-focused attention on the legal and practical difficulties of applying Australia's transfer pricing laws. With the ATO's appeal scheduled to be heard in August, this session will remind attendees of the complex facts and issues in the case and critically examine the competing positions of the parties on appeal with reference to the case's potential wider implications.</p> <p>Topics will include: reconciling Chevron with Glencore, the concept of comparability, the concept of reconstruction, and the relationship between conditions and commercial and financial relations. These will be discussed with reference to the legislation and the policy underpinning it, as well as what the appeal might mean in practice for transfer pricing practitioners.</p>	<p>Jonathan Woodger, ATI PwC</p>
<p><i>Tuesday, 22 September</i></p> <p><i>1:00 – 2:00pm AEST</i></p>	<p>Part 5: What is the ATO thinking about/doing re: transfer pricing and COVID-19</p> <p>COVID-19 impacts every business and industry in some way. Whether that be supply chain, work force, cash or overall profitability, businesses need to respond to the commercial effects of COVID-19 in both the short term and longer term. Businesses may need to respond quickly and with little financial wizardry about what the future may hold; so, will these responses withstand the test of time and, importantly, ATO scrutiny from a transfer pricing perspective?</p> <p>This session will address what the ATO is thinking and doing in response to the effects of COVID-19 on transfer pricing arrangements and will commence with an outline of their approach to compliance for MNEs in these uncertain times. The ATO will discuss their expectations when reviewing transfer pricing arrangements affected by COVID-19 and will also address the frequently asked questions and concerns raised by corporate Australia.</p> <p>Following the ATO presentation, the panel will share practical insights and address a series of short and long term issues and concerns for MNEs, for example, dealing with losses, specific intercompany charges (e.g. royalties, funding, provision of services and distribution arrangements), analysis and documentation expectations, benchmarking, transfer pricing adjustments, interaction with stimulus measures and other hot topics.</p> <p>Participants will have the opportunity to ask questions and enjoy an interactive panel forum.</p>	<p>Panel Members:</p> <p>Stean Hainsworth, ATI Duff & Phelps Australia</p> <p>Sophie Lewis Australian Taxation Office</p> <p>Zara Ritchie BDO (Facilitator)</p>

Date	Topic	Presenter
<p>Thursday, 24 September</p> <p>1:00 – 2:00pm AEST</p>	<p>Part 6: Private Groups – ATO ramps up review activity</p> <p>In November 2019, the ATO announced an expansion to its ‘Tax Avoidance Taskforce’, increasing its focus on “supporting and ensuring private groups and high wealth individuals pay the right amount of tax”. This followed the Commonwealth Government’s 2019/20 Budget announcement to provide additional funding of \$1 billion over four years to extend the Taskforce’s operation until the 2022/23 income year.</p> <p>International tax risks including transfer pricing will be a key focus of the taskforce with the ATO engaging with private groups across their programs of work with the aim of helping groups meet their tax compliance obligations in respect of their international dealings.</p> <p>This session is designed as a Q&A session and will begin with the ATO providing an overview of the programs of work focused on private groups followed by a Q&A session exploring the following key transfer pricing areas likely to be focused on during the reviews and engagements undertaken:</p> <ul style="list-style-type: none"> – The transfer pricing questions contained in the Next 5000 program’s ‘Request for Information’ template; – Details of the ATO Private Wealth team’s transfer pricing focussed risk clusters on related party financing; intangible migration and other relevant risk clusters; – Expectations regarding transfer pricing documentation for private groups including the use of Simplified Transfer Pricing Record Keeping Options; – Understanding changes to the definition of SGE’s and its impact on private groups; – The ATO’s focus on Private Groups failing to or incorrectly lodging International Dealing Schedules; and – Expectations regarding transfer pricing disclosures on the Reportable Tax Position schedule currently being rolled out to private groups. 	<p>Christine Cornish Pitcher Partners</p> <p>Aileen O’Carroll Pitcher Partners</p> <p>Sarah Taylor Australian Taxation Office</p> <p>Lorena Sosa Carrillo Grant Thornton (Facilitator)</p>
<p>Tuesday, 29 September*</p> <p>4:00 – 5:30pm AEST</p>	<p>Part 7: Tax Challenges of Digitalisation</p> <p>At the beginning of 2020, the OECD supported by a G20 mandate was well on the way to delivering an international consensus-based solution to the tax challenges posed by increasing digitalisation of the global economy by the end of 2020. The solution in mind at the time had two limbs: Pillar 1 (which focuses on the allocation of taxing rights and reviews existing profit allocation and nexus rules) and Pillar 2 (the global anti-base erosion (or GloBE) proposal). Then came COVID-19. Then came the US Trade Representative announcement that it would be investigating the Digital Services Tax (DST) policies in nine countries and the EU. More recently, the US government sought to pause the work on Pillar 1 until later this year, while remaining committed to bringing negotiations related to Pillar 2 to a successful conclusion in 2020.</p> <p>This session will hear first from the OECD about the latest developments concerning Pillar 1 and Pillar 2. This will be followed by a panel discussion in which our panellists will address a range of matters, including:</p> <ul style="list-style-type: none"> – Is it as simple as A, B, C? – What does the future look like for transfer pricing rules if Pillar 1 is introduced? – What is the likelihood and potential implications for multinationals of countries taking unilateral action on DST if consensus cannot be reached on Pillar 1? – Should multinationals shift their international tax focus to Pillar 2? – How might Pillars 1 and 2 be implemented and what timetable is under consideration? Are we looking at MLI 2.0? 	<p>Matt Andrew OECD</p> <p>Panel Members:</p> <p>Sophie Lewis Australian Taxation Office</p> <p>Joel Phillips BDO</p> <p>Damian Preshaw, CTA Damian Preshaw Consulting</p> <p>Grant Wardell-Johnson, CTA KPMG</p> <p>Fiona Craig Deloitte (Facilitator)</p>

Date	Topic	Presenter
Thursday, 1 October	<p>Part 8: Transfer pricing across the Tasman</p> <p>This session will cover Australian investment in the New Zealand economy and the general approach by Inland Revenue to cross-border tax matters including:</p> <ul style="list-style-type: none"> - The Implementation of anti-BEPS measures; - Impact of COVID-19 and its aftermath; - Focused transfer pricing campaigns; - Tax risks under “special watch” - New Zealand’s MAP/APA programme; and - Additional simplification measures under consideration. 	<p>John Nash Inland Revenue New Zealand</p> <p>Robyn Rakete Inland Revenue New Zealand</p>
1:00 – 2:00pm AEST		
Tuesday, 6 October	<p>Part 9: Expert evidence and transfer pricing</p> <p>Expert evidence plays a central role in transfer pricing disputes. Each transfer pricing decision of the Federal Court (at trial and in the appellate jurisdiction) has added a further dimension and refinement to the appropriate content of an expert opinion and the most appropriate person to provide that evidence in any given case. This session will reflect on the lessons practitioners should draw from the growing body of jurisprudence and consider how those lessons will inform the approach to expert evidence in relation to the as yet untested Subdiv 815-B of the Income Tax Assessment Act 1997.</p>	<p>Daniel McInerney, CTA Victorian Bar</p> <p>Andrew de Wijn Victorian Bar</p>
1:00 – 2:00pm AEDT		
Thursday, 8 October	<p>Part 10: Financial transactions from an Australian perspective</p> <p>Topic 1: Transfer pricing and beyond</p> <p>While critical to ensure that the pricing of an intra-group financing arrangement is arm’s length, in practice ensuring appropriate treatment of financial transactions involves co-ordination and consideration of several internal functions and tax issues. This extends to treasury and legal considerations, as well as various tax considerations which may affect characterisation and deductibility. This session will outline practical considerations and broader context surrounding transfer pricing for intra-group financial transactions, and the need to increasingly adopt a holistic approach to structuring and pricing these arrangements.</p> <p>Topic 2: Guarantee arrangements - Looking back to look forward</p> <p>The ATO’s views on intra-group financing arrangements has changed over the years, with a significant shift in approach marked by the decision in Chevron and the release of PCG 2017/4. While guarantee fees are a niche issue, this session will use guarantee fees as a framework to explore the ATO’s approach to intra-group financial transactions more broadly, how this has changed over the years and compare and contrast the ATO’s views to the international consensus outlined in the OECD’s recently released guidance on financial transactions.</p>	<p>Peter Austin, ATI EY</p> <p>Sean Madden KPMG</p>
1:00 – 2:00pm AEDT		



Presenter profiles

Led by tax practitioners for tax professionals

Matthew Andrew is a Senior Tax Advisor for the OECD (Centre for Tax Policy and Administration), leading the Tax Treaty, Transfer Pricing and Financial Transactions division. He leads the development of tax policy in relation to the digitalization of the economy - specifically in relation to Pillar One. Previously he had been an International Tax and Transfer Pricing Partner for 14 years in a Big Four firm, with 22 years as a transfer pricing specialist. In this time, he worked as a transfer pricing partner for in New Zealand, Australia, Singapore and the US.

Peter Austin, ATI, is a Director in the International Tax & Transaction Services team at EY. He has over 12 years of experience providing Transfer Pricing advice to clients in areas ranging from planning to controversy, and across various industries. He has extensive experience assisting clients in the media & entertainment and life sciences industries with their transfer pricing arrangements, with a focus on tax authority reviews, audits and APAs. He has also authored publications on various transfer pricing issues, specifically including transfer pricing aspects of financing transactions and arrangements regarding intangible property.

Edwin Baghdasarayan, ATI, is a Transfer Pricing Partner within the PwC Australia Global Tax practice, based in Sydney. He has practiced transfer pricing at PwC since 2007 and has been involved in assisting numerous Australian, US and NZ top listed multinationals in their global transfer pricing across the entire lifecycle including consulting, structuring and planning, documentation, managing risk reviews, audits and unilateral/bilateral APAs. His experience ranges across a variety of industries, including financial services, consumer & industrial products, resources, logistics/transport and the technology sector. In particular, he has extensive experience in transfer pricing consulting for financial transactions, including funding across various industries and corporate purposes, financial instruments (e.g., options, swaps & forwards), cash pooling, guarantee fees and thin capitalisation/debt characterisation. As part of this experience, he has actively contributed to financial transactions transfer pricing thought leadership within both the US

and the Asia Pacific region including drafting publications, leading presentations and various other policy initiatives.

Christine Cornish is a Director in the Tax Consulting division of Pitcher Partners Melbourne. Christine has over 15 years' experience as a transfer pricing adviser and as an in-house specialist at NAB and ANZ. Christine's career started as a transfer pricing specialist and expanded to include tax governance during her role at NAB. Christine now has significant experience in tax governance reviews, gap analysis and tax control framework implementation. She has experience with the ATO in the governance and transfer pricing aspects of justified trust reviews, high wealth private client reviews, Top 500 private client reviews and streamlined assurance reviews.

Andrew de Wijn specialises in federal and state tax matters. As well as appearing in courts and tribunals, Andrew provides technical tax advice to clients and assists in dealing with the ATO, particularly in relation to ruling requests and objections as well as settlement negotiations. Recent areas in which Andrew has provided advice include business restructures/acquisitions, various trust issues (eg s 99B, s 100A), consolidation issues, transfer pricing, thin capitalisation, debt forgiveness rules and capital management issues. Before coming to the Bar, Andrew worked for 8 years as a solicitor with Greenwoods & Freehills specialising in income tax for large Australian and multinational businesses. Andrew also teaches in the Masters programme at the Melbourne Law School.

Chris Ferguson is an Assistant Commissioner in the Public Groups & International (PG&I) area of the ATO and has responsibility for issues related to arrangements involving the migration of intangible assets. Chris is also responsible for PG&I Engagement and Assurance teams based out of the Docklands and Dandenong sites. These teams manage a range of taxpayer engagement activities including tax assurance reviews of Top 100 and Top 1000 taxpayers, Advance Pricing Arrangements, audit activity and other assurance products.



Presenter profiles cont.

Stean Hainsworth, ATI, joined Duff & Phelps in May 2017 following its acquisition of Quanterra Global. He is a director in the Transfer Pricing practice based in Brisbane, Australia. Stean has over 25 years of legal and tax experience, specializing in transfer pricing. He has advised numerous clients across a wide range of industries in relation to transfer pricing risk management and compliance strategies, the design of transfer pricing models and has managed transfer pricing reviews, inquiries and audits across a number of different countries.

Tim Heberden is a Partner at Deloitte where he leads the IP Advisory team that specialises in quantifying and optimising the value of intangible assets. He has valued IP assets for purposes as diverse as transfer pricing, litigation, M&A and strategy determination. Tim is listed in the *IAM Strategy 300 – the World's Leading IP Strategists*. He is the technical author of the *Guidance Note on the Valuation of Intellectual Property Rights*, and is author of a chapter on royalty determination for *'International Licensing and Technology Transfer: Practice and the Law'*.

Sophie Lewis is an Assistant Commissioner in the ATO's Public Groups and International business line. Sophie currently leads the ATO's Economist Practice with a focus on key strategic and technically complex transfer pricing matters and capability build within her organisation. Prior to joining the ATO in 2013, Sophie worked in the private sector, both in Australia and Switzerland, where much of her work was focused on transfer pricing controversy, Advance Pricing Agreements (APAs) and tax effective supply chain structures for large multinational companies. Sophie is also an Australian delegate to the OECD's Working Party 6 on transfer pricing matters.

Sean Madden is a Director in KPMG's International Tax Advisory group based in Melbourne. Sean has more than 12 years of experience in international tax issues as a transfer pricing advisor at KPMG and working in the ATO in both Operations and the Economist Practice. He advises multinationals on all aspects of transfer pricing including mergers and

acquisitions, IP structuring, financing arrangements and the application of the arm's-length debt test. Sean has extensive experience in dispute resolution and controversy and regularly engages with the ATO in relation to Advanced Pricing Agreements, reviews and audits.

Joanne Masters joined EY as Chief Economist in 2019 and has been an active part of the economic debate in Australia for the last 20 years. Jo is a well-regarded thought leader across economic and policy issues in Australia and the global economy more broadly. During her time with EY she has provided insights on many of areas of the Australian economy including the housing sector, retail sector, the Federal Budget, and the current China/US trade war. Prior to EY, Jo worked at ANZ and spent over a decade at Macquarie Bank.

Daniel McInerney, CTA, is one of Australia's leading taxation barristers. Since being called to the Bar in 2007 he has appeared in many significant tax cases and is regularly called upon for his advice on complex tax issues by taxpayers and the Australian Taxation Office.

John Nash is the Manager (International Revenue Strategy) at Inland Revenue and a fellow of Chartered Accountants ANZ. He has over 30 years' experience in a full range of international tax matters, including extensive work in administering tax treaties, transfer pricing and countering aggressive tax planning. He is currently Chair of the Co-ordinating Body of the Multilateral Convention on Mutual Administrative Assistance in Tax Matters.

Aileen O'Carroll is a Partner/Executive Director in the Tax Consulting division of Pitcher Partners Melbourne and heads up the firm's transfer pricing service offering. Aileen has over 16 years consulting experience providing advice on a broad range of transfer pricing matters to clients across a range of different industries both in the United Kingdom and Australia. Her career commenced in the UK corporate tax environment but quickly transitioned into transfer pricing in both the United Kingdom and Australia. Prior to joining Pitcher Partners in 2016, she developed her transfer pricing expertise working as an adviser for over a decade at a Big 4 firm, and at NAB leading its global Country by Country reporting project.

She advises clients on transfer pricing matters, including financing arrangements, business restructures, risk reviews, audit defence assistance, implementation and operationalisation of transfer pricing policies and other transfer pricing advisory and compliance matters. Aileen is a committee member on the Cambridge Forum for International Transfer Pricing Law. Recently, she has been assisting clients in their dealings with the ATO through their engagement programs including the Top 1000 program and the private group programs of the Top 500 and most recently the next 5000 programs.

Pat O'Sullivan has 13 years tax experience and is the current Group Tax Manager of MNF Group, a software and telecommunications company headquartered in Sydney. The company is currently expanding its geographic footprint and is presently in 7 jurisdictions and expanding. Pat leads their tax operations and partners with the business through this growth phase. Previously Pat has been Head of Tax & Treasury for Danone Oceania, and had various other tax roles in large multinational companies. Pat began his career working with PWC Tax team in Ireland where he spent five years advising large multinationals on tax planning and compliance.

Joel Phillips is the Leader for BDO's Transfer Pricing Practice in Sydney. Joel has a track record of developing successful business practices as well as building strong relationships with stakeholders, employees and tax administrations across the world. Joel has over 20 years' full time Transfer Pricing and international tax experience obtained in both the advisory and commercial sector. He has a strong commercial acumen and has specialised in the areas of controversy/dispute resolution, value chain planning, business restructuring and governance/compliance. Prior to joining BDO in 2018, Joel spent 10 years working with Unilever in transfer pricing roles around the world and most recently as Transfer Pricing Director based in Sydney. Prior to this, he has held various Australian based "Head of Tax" positions in ASX listed and Multinational entities.



Presenter profiles cont.

Damian Preshaw, CTA, is a transfer pricing specialist with more than 25 years' experience in both the private sector and with the ATO and provides specialist transfer pricing services to accounting firms and law firms. Prior to establishing Damian Preshaw Consulting Pty Ltd, Damian was a transfer pricing director with KPMG for 12 years. In this capacity, Damian advised a wide variety of multinational clients on transfer pricing and profit attribution issues with a special focus on dispute resolution, financial services, financial transactions and business restructuring. Before joining KPMG, Damian was an international tax counsel in the ATO's Transfer Pricing Practice in Canberra and was an Australian delegate to the OECD's Working Party No.6 (Taxation of Multinational Enterprises) from 1994 to 2003. Damian represented The Tax Institute on the ATO's Division 815 Technical Working Group.

Robyn Rakete is a Compliance Strategist at Inland Revenue. She has extensive transfer pricing experience both from a tax administration and advisory perspective. Robyn is currently responsible for negotiating bilateral APA and MAP cases, providing expert advice within IR and implementing IR's transfer pricing strategy. Robyn is also New Zealand's delegate to OECD's Working Party No 6 on the Taxation of Multinational Enterprises.

Zara Ritchie is the Leader of BDO's Australian Transfer Pricing Practice based in Melbourne. Zara has over 25 years' full time Transfer Pricing experience covering the areas of controversy/dispute resolution, planning and restructuring, compliance, developing transfer pricing policies and structuring legal agreements in relation to various related party dealings. Zara is highly experienced in dispute resolution and controversy and her strong negotiation skills have resulted in successful settlements and outcomes for clients. Zara is a regular speaker on transfer pricing, both for the Tax Institute and various forums in Australia and internationally.

Pete Rhodes, ATI, is the Global Head of Tax at Aristocrat Leisure Limited. Pete began his career at PwC in 2004 where he spent time in their London, New York and Sydney offices advising corporate clients on their international tax affairs. In March 2019 Pete joined Aristocrat as a Director of International Tax, before being promoted to his current position in August 2019. Pete has a Bachelor of Laws degree from Cardiff University, is a Fellow of the Institute of Chartered Accountants in England & Wales, and an Associate of The Tax Institute.

Lorena Sosa Carrillo is a Partner heading the Sydney and Brisbane transfer pricing practices for Grant Thornton, advising clients on Transfer Pricing issues and international tax planning. She has extensive experience in assisting corporates involved in the technology, retail and e-commerce sectors, plan their transfer pricing and tax optimisation strategies, particularly in scenarios where corporates are looking to expand into overseas markets in the US, China, Europe and the Asia-Pacific regions.

Sarah Taylor is an Assistant Commissioner within Private Wealth at the Australian Taxation Office. Sarah leads teams working with private groups and high wealth individuals to address tax risks, encourage early engagement and provide review and assurance services. Sarah is a highly experienced taxation professional with almost 20 years' experience and with special focus on private group structures and international tax. Sarah has significant experience in the private sector working in leadership roles with some of Australia's top professional firms and has also lectured with the University of NSW.

Jacques van Rhyn, ATI, is an International Tax and Transfer Pricing partner with more than 30 years' experience dealing with complex tax and legal matters arising from intangibles. He started his career as a commercial attorney dealing with various aspects of intangibles before pursuing a full-time tax career. He has assisted clients with the

international legal structuring and tax and transfer pricing implications of sale and purchase of intangible assets in Australia and abroad. These included the relocation of strategic intangibles in offshore jurisdictions, licensing to subsidiaries and developing key pricing models. He has worked extensively on Intangible matters relating to various mining and oil and gas companies developing technical processes and know-how. This included issues such as the differences in legal vs economic ownership, process optimization for extraction industries, arm's length pricing of know-how and show-how etc. He has developed the Deloitte IP360 analysis process to assist clients in identifying their intangibles with specificity.

Grant Wardell-Johnson, CTA, is the Lead Tax Partner of the Economics and Tax Centre at KPMG. Grant has a background in providing tax advice relating to international and domestic tax structuring, international cross-border acquisitions and initial public offerings. Grant now leads the thought leadership on tax policy and consultation on new law, including KPMG's response to base erosion and profit shifting (BEPS) and the OECD Action Plan. He is Co-Chair of the National Tax Liaison Group, an Adviser to the Board of Taxation, a member of the KPMG Global BEPS Steering Group and the KPMG Responsible Tax Group.

Jonathan Woodger, ATI, is a partner in PwC's Tax Controversy team. Much of his practice involves anti-avoidance rules and other complex interpretive issues and ATO disputes. Before joining PwC in 2017, Jonathan was a senior lawyer in the Tax Counsel Network at the ATO, where he had carriage of the SNF transfer pricing case and, in the wake of that case, led the ATO's input into the design of the new transfer pricing legislation in Division 815. As Deputy Chief Tax Counsel of the ATO, Jonathan also chaired the ATO's General Anti Avoidance Rules Panel and the Public Rulings Panel.



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