



THE TAX INSTITUTE



NSW 11th Annual Tax Forum

24–25 May 2018 | Sofitel Sydney Wentworth

14 CPD hours

Program at a glance

SME

- Practical Issues with Division 7A
- Practical Issues with Trusts – Part A
- Practical Issues with Trusts – Part B
- Myth-busting SMSF Reforms Implementation and ATO SMSF Review Activities
- Effectively Managing Tax Disputes – Perspectives from the Coalface
- Tax Implications with Partitioning of Property
- How to Get a Business Ready for Sale
- The Other CGT Concessions
- Superannuation and Estate Planning
- Lower Company Tax Rate; Bigger Tax Problem?
- Small Business CGT Concessions – Eligibility Issues
- Sale Shares vs Business Assets
- Tax Residency Issues
- Part IVA

Corporate

- Financing in a Post-Chevron World – A Debate
- Obligations of SGEs
- Panel Session: Part IVA – Perspectives & observations on the GAAR Panel
- Burden of Proof in Tax Matters and Why it is Important
- Dissecting Share Sale and Purchase Agreements (SPA)
- M&A Update for Corporates
- Non-residents and CGT – A Refresher and an Update
- Residency and Central Management and Control Issues
- Consolidations Update
- The Taxation of Cryptocurrencies
- ATO Current Focus on Taxation of Corporates
- Economics Update
- Tax Implications of Accounting Developments
- Investing in an Evolving environment

Hot topics

- Have Your Client's Assets Suddenly (and Unexpectedly) Been Frozen/Restrained Under a POC Freezing Order?
- Capital Gains Withholding – Navigating the Transactional Maze
- Directors' Duties and Tax Obligations
- GST Turns 18, Is It Old Enough to Go Out On Its Own?
- What's Hot in State Taxes
- The Global World of Superannuation
- Sharing economy – What's a Business, What's a Hobby?
- SMSF Contribution and Pension Strategies Post-Super Reform World
- GST Cross Border – Levelling the Playing Field?
- Case Update

Emerging leaders

- Current Issues and Challenges for Revenue vs Capital
- Tips and Traps in relation to structuring for business or investments
- Update on Trusts
- How to Make the Most of Your Career in Tax

Find out more
about our new
Emerging
Leaders Stream
on page 7.

Early bird offer
Register before Friday 13 April 2018 to save!

Technical program

Day 1 – Thursday, 24 May 2018

Time	SME stream	Corporate stream	Hot topics stream
8.00–8.30am	Registration		
8.30–9.25am	<p>Session 1A: Practical Issues with Division 7A Speaker: Greg Travers, CTA, William Buck</p> <p>Division 7A is a risky and complex tax issue for private companies to navigate. This session will discuss and provide an update on the most important Division 7A issues, including:</p> <ul style="list-style-type: none"> – The ongoing use of corporate beneficiaries – Managing the conclusion of sub-trust arrangements – How to approach resolving historical Division 7A issues – The announced rewrite of key elements of Division 7A – Areas of focus for ATO audit activity, including interposed entity rules and the interaction with FBT – The latest cases, ATO rulings and guidance. 	<p>Session 1B: Financing in a Post-Chevron World – A Debate Speakers: Graeme Cooper, CTA, University of Sydney and Shahzeb Panhwar, Australian Taxation Office</p> <p>The Chevron Case has caused a major re-think of how to deal with cross-border financing.</p> <p>In this debate-style session, the presenters will consider the different perspectives on cross-border financing post-<i>Chevron</i>, including:</p> <ul style="list-style-type: none"> – Structuring, pricing and documenting loans – Guarantee arrangements – Related derivatives – Impact of BEPS – Relevance to FIRB applications – Impact and likely future development of ATO practical compliance guideline(s) on related party financing. 	<p>Session 1C: Have Your Client's Assets Suddenly (and Unexpectedly) Been Frozen/Restrained Under a POC Freezing Order? Speaker: Christopher Catt, 5 Selborne Chambers</p> <p>Assuming freezing orders will not affect you or your clients can prove to be a mistake, as they can be much broader than many advisers expect. But what should you do if it happens to a client? Waiting is often the worst thing to do.</p> <p>This session is directed towards advisers faced with a recipient of a freezing order that is unconnected (e.g. estranged spouse or partner or child) or less connected. Using a number of tax-related examples, we will explore:</p> <ul style="list-style-type: none"> – What orders can be made under the POC legislation and how do they operate? – To whom can a court issue a freezing and restraining order? – What steps need to be taken immediately the orders are served?
9.30–10.25am	<p>Session 2A: Practical Issues with Trusts – Part A Speaker: Andrew Noolan, CTA, Brown Wright Stein Lawyers</p> <p>Staying on top of all the issues connected to advising trustees and clients in relation to taxation is difficult. Many areas where recent or not so recent changes in law or the ATO approach can cause concern. This session will be an update on some areas and a more detailed consideration of the issues in others. The issues covered will include:</p> <ul style="list-style-type: none"> – The proposed Division 6 rewrite – Division 7A and UPEs and the ATO's focus on arrangements to circumvent the law – The renewed ATO activity on the application of s 100A to reimbursement agreements – Trustee resolutions and the current state of play – <i>Bamford</i> amendments and the need (or not) for them – Trust resettlements. 	<p>Session 2B: Obligations of SGEs Speakers: Patrice Farmer, Deloitte and Melanie Earl, Deloitte</p> <p>The concept of a significant global entity (SGE) was introduced in 2015. The purpose of this session is to consider the impact of the broad suite of measures and reporting obligations that SGEs face, with a focus on:</p> <ul style="list-style-type: none"> – Provision of general purpose financial reports – Multinational anti-avoidance law – Diverted profits tax – Country-by-country reporting – Increased administrative penalties. 	<p>Session 2C: Capital Gains Withholding – Navigating the Transactional Maze Speaker: Craig Milner, CTA, Allens</p> <p>Every transaction involving the sale and purchase of a CGT asset requires an understanding of CGT withholding rules, which can result in withholding of 12.5% of the purchase price. With the rules having been in place now for almost two years, this session will explain, through examples and case studies, key learnings from practice for residential land sales and business sales through to public mergers and acquisitions. It will cover:</p> <ul style="list-style-type: none"> – When do I have to withhold as purchaser? – What declarations and/or certificates can be provided as seller? – What clauses do I include in my sale agreement? – What transactions are not subject to withholding? – What happens if I fail to withhold?

Technical program continued

Day 1 – Thursday, 24 May 2018 continued

Time	SME stream	Corporate stream	Hot topics stream
10.30–10.55am	Morning tea		
11.00–11.55am	<p>Session 3A: Practical Issues with Trusts – Part B Speaker: Dung Lam, CTA, Argyle Lawyers</p> <p>In light of recent cases, this session will address where we are at with the following:</p> <ul style="list-style-type: none"> – Franking credits flowing through trusts – <i>Thomas</i> – The effectiveness of conditional resolutions involving the distribution of income – <i>Lewski</i> – Disclaimer or renunciation of trust interests and/or trust income – <i>Lewski</i> and <i>Smeaton Grange</i> – <i>Quistclose</i> trusts – <i>Rambaldi</i> – Division 126-A and the transfer of shares to a family discretionary trust – <i>Sandini</i> – Fixed trusts for land tax purposes – Fixed trusts for income tax purposes – Can the expiry date of a trust be extended? – Ending the perpetuity period. 	<p>Session 3B: Panel Session: Part IVA – Perspectives & observations on the GAAR Panel Facilitator: Prof. Michael Walpole, CTA, University of NSW</p> <p>Speakers: Jonathan Woodger, PwC, Fiona Knight, CTA, Australian Taxation Office and Kristen Deards, Banco Chambers</p> <p>In this session, hear from our experienced panel members to get an understanding of:</p> <ul style="list-style-type: none"> – The role of the GAAR panel – How to best present your case to the panel – The pros and cons of attendance – How the panel makes decisions. 	<p>Session 3C: Directors' Duties and Tax Obligations Speaker: Nick Gangemi, CTA, Second Floor Selborne Chambers</p> <p>There are a number of statutory duties and obligations placed on directors of companies, and personal liability can arise in many instances.</p> <p>In the context of various tax laws, directors could assume personal liability for obligations of the company far easier than many people think. This session will consider:</p> <ul style="list-style-type: none"> – Directors' duties and their application to tax – Insolvent trading provisions – Mechanisms to make a director obligated – Other avenues for liability – director penalty notices.
12.00–12.55pm	<p>Session 4A: Myth-busting SMSF Reforms Implementation and ATO SMSF Review Activities Speakers: Kasey Macfarlane, Australian Taxation Office and Mark Wilkinson, CTA, BDO</p> <p>The SMSF Reforms have commenced and there has been wide misconception in the industry about the following:</p> <ul style="list-style-type: none"> – CGT Relief, actuarial certificates and reporting – Time based reporting – Annual returns – What resources will the ATO dedicate to SMSF reviews – Update on LRBAs <p>This session will provide practical information directly from the ATO of what all SMSF advisers, trustees and clients need to know in reporting CGT relief in the annual return.</p>	<p>Session 4B: Burden of Proof in Tax Matters and Why it is Important Speakers: Eddy Moussa, CTA, PwC and Madeleine Keys, PwC</p> <p>Our speakers will outline why the burden of proof in tax matters is so heavy and what forms of evidence a taxpayer can use to satisfy its burden of proof. This session will explain why it is important to capture contemporaneous documentation in real time during the implementation of a transaction or dealing and outline some tips for practitioners.</p>	<p>Session 4C: GST Turns 18, Is It Old Enough to Go Out On Its Own? Speaker: Heydon Miller, CTA, Orange Chambers</p> <p>This session will discuss the following:</p> <ul style="list-style-type: none"> – How has GST adapted to the emerging borderless economy? An examination of measures to deal with cross border transactions. – How well does GST cope with avoidance and evasion? An examination of measure to deal with avoidance and evasion including the changes to counter Phoenix activity in the property sector. – Are the goal posts shifting? An examination of apparent changes in interpretation.
1.00–1.55pm	Lunch		

Day 1 – Thursday, 24 May 2018 continued

Time	SME stream	Corporate stream	Hot topics stream
2.00–2.55pm	<p>Session 5A: Effectively Managing Tax Disputes – Perspectives from the Coalface</p> <p>Speakers: Sarah Blakelock, CTA, KPMG and Peter Koit, CTA, Australian Taxation Office</p> <p>When a dispute arises with the ATO, it is easy to fall into a process of simply reacting to the next step that the ATO takes. While this may be inevitable, what strategy should you adopt? What is the ATO looking for?</p> <p>By combining the perspectives of an ATO officer and an experienced practitioner, this session will provide practical responses to issues within the context of typical risk reviews and audits of taxpayers in the private groups and high net wealth market segment, including:</p> <ul style="list-style-type: none"> – Steps to ensure transactions are defensible – How do I maximise the prospects of success in a risk review/audit? – Should I make a voluntary disclosure? – What matters can be settled and how to achieve a settlement. 	<p>Session 5B: Dissecting Share Sale and Purchase Agreements (SPA)</p> <p>Speakers: Ellen Thomas, PwC and Peter Hague, PwC</p> <p>The session will provide an overview of the key approaches to determining purchase price in share sale and purchase agreements, recent market trends in negotiating such agreements and hot topics to consider when negotiating the financial and tax aspects of transaction documents from both a buy-side and sell-side perspective.</p>	<p>Session 5C: What's Hot in State Taxes</p> <p>Speaker: Matthew Sealey, Ground Floor Wentworth Chambers</p> <p>Many people focus on income taxes and CGT so state taxes are often forgotten.</p> <p>State taxation can be costly and apply in a number of unanticipated areas. Even though stamp duty has been amended, it can still be costly in a number of different transactions with parties often not even aware that the duty is payable. This session will cover:</p> <ul style="list-style-type: none"> – Current issues in stamp duty – What's new in payroll tax? – Where are we at with land tax?
3.00–3.25pm	Afternoon tea		
3.30–4.25pm	<p>Session 6A: Tax Implications with Partitioning of Property</p> <p>Speaker: Michael Bennett, CTA, 13 Wentworth Selborne Chambers</p> <p>Partitioning of property is a common strategy among developers to divide property ownership between multiple owners. Increasingly it is also being used by family and friends to break into the property market or to achieve “sweat equity”.</p> <p>While the strategy may sound like a good idea, the taxes, duties and costs of doing so can be significant if not properly planned, and may even make the partitioning unviable.</p> <p>This session will explore the relevant tax, duty and GST implications of partitioning, along with the life cycle of a partition process.</p>	<p>Session 6B: M&A Update for Corporates</p> <p>Speakers: Catherine Dean, CTA, KPMG and Len Nicita, KPMG</p> <p>This session will provide an overview of current issues relevant to corporates engaging in M&A transactions, including:</p> <ul style="list-style-type: none"> – Tax treatment of earn-out arrangements – The future of stapled structures – How to protect your deferred tax assets – Taxation of rights and retail premiums under renounceable rights offers – Funding in light of recent ATO guidance in Practical Compliance Guideline PCG 2017/D4 and anti-hybrid measures – Managing your Australian regulatory and compliance obligations, including FIRB approvals, tax conditions and foreign resident withholding tax. 	<p>Session 6C: The Global World of Superannuation</p> <p>Speaker: Chris Balalovski, CTA, BDO</p> <p>With the level of global mobility of capital and labour, practitioners are increasingly faced with questions surrounding the ability to move superannuation/retirement savings between jurisdictions, and the tax consequences.</p> <p>This session examines the Australian rules with respect to inbound and outbound superannuation transfers (as well as those of some other major economies), and also reviews the impact of the residency of its members on SMSFs and strategies for managing potentially negative outcomes.</p>

Technical program continued

Day 1 – Thursday, 24 May 2018 continued

Time	SME stream	Corporate stream	Hot topics stream
4.30–5.25pm	<p>Session 7A: How to Get a Business Ready for Sale Speaker: Kay Do, Grant Thornton</p> <p>This session will cover key tax considerations for a vendor in the sale of a business, including:</p> <ul style="list-style-type: none"> – Structuring the deal: asset sale vs share sale – in particular, the opportunity to more fully evaluate asset sales given changes in stamp duty rules – Potential restructures prior to a sale – Access to the small business CGT concessions – Pre-CGT assets and shares, including the potential application of Division 149 or CGT event K6 – Tax treatment of earn-outs – Shareholder loans and retained earnings balances – Liquidation as an effective means of extracting tax-free reserves. 	<p>Session 7B: Non-residents and CGT – A Refresher and an Update Speaker: Cameron Blackwood, Greenwoods & Herbert Smith Freehills</p> <p>Given the government's increased scrutiny of non-resident taxpayers to ensure that they contribute their share to Australia's revenue base, this session will focus on the income tax obligations arising where a non-resident taxpayer sells a CGT asset, including:</p> <ul style="list-style-type: none"> – An overview of the policy underlying the Division 855 framework, and how the rules operate – CGT non-resident withholding tax – who it impacts, when it applies and types of transactions excluded – Some quirks – does investing offshore via a non-resident trust make a difference? 	<p>Session 7C: Sharing economy – What's a Business, What's a Hobby? Speaker: Spyros Kotsopoulos, CTA, Deloitte</p> <p>This session will look at the implications of participating in sharing economy for Uber and Air BnB (including holiday homes), including:</p> <ul style="list-style-type: none"> – What is the sharing economy? – Example of the sharing economy – Disclosing income and claiming deductions – what is private and what is not – ATO activity and published views – Air BnB tax risks – CGT, land tax, GST and FBT implications – Uber tax considerations

Networking Drinks – Thursday, 24 May 2018

Join your colleagues and conference speakers for an evening of wine tasting, canapes and networking.

We have the pleasure of inviting our successful graduates of the Graduate Diploma of Applied Tax Law in 2017. We also welcome recent new members of the Institute to network with peers and established tax practitioners.

Time: 5.30pm – 7.30pm

Price: Included for full registration delegates, complimentary for graduates and new members (by invitation only). Additional tickets are \$50 per person.

Dress: Business



Day 2 – Friday 25 May 2018

Time	SME stream	Corporate stream	Emerging leaders stream
8.00–8.30am	Registration		
8.30–9.25am	<p>Session 8A: The Other CGT Concessions Speaker: Jo-anne Hotston, CTA, TaxBytes</p> <p>There are many CGT concessions that need to be considered outside the Small Business CGT Concessions.</p> <p>This session will cover other rollovers such as the new provisions for SME's and the "old" rollover provisions. Where the taxpayer has a choice of concessions what are the advantages and disadvantages of each.</p> <p>The session will also touch on CGT and insurance recoveries, or consideration received on compulsory acquisitions – what rollovers are available for replacement assets.</p>	<p>Session 8B: Residency and Central Management and Control Issues Speaker: Sarah Dunn, KPMG</p> <p>In the wake of the High Court decision in <i>Bywater Investments</i> and <i>Hua Wang Bank</i>, companies incorporated overseas need re-examine whether they are considered to be an Australian resident for tax purposes. Highly factual questions of "carrying on a business" and "central management and control" can be difficult to navigate. This session explores the practicalities of these issues, and what the ATO expects to see, particularly in light of the new draft ruling TR 2017/D2.</p>	<p>Session 8C: Current Issues and Challenges for Revenue vs Capital Speaker: Jake Berger, Pitcher Partners</p> <p>While an old favourite, the revenue/capital distinction is an important part of every practitioner's knowledge base. Recent issues in practice and matters arising in ATO audit activity keep the issue at the forefront of our minds.</p> <p>In this session we will revisit the core concepts of the revenue/capital distinction. Just as importantly, we will look at the practical actions and behaviours of clients which will influence whether something gives rise to a revenue gain or a capital gain.</p>

Emerging leaders stream

To help nurture the future of the tax profession, the emerging leaders stream is a specially developed 4-hour program designed for people who:

- ✓ Have less than 5 years' experience in tax
- ✓ Want to mix with like-minded professionals
- ✓ Need to build technical skills
- ✓ Have not attended NSW Tax Forum before

If this is you or any of your colleagues make sure they don't miss out.
 Register by completing the Individual Registration Form on page 19.

NEW
FOR 2018

Technical program continued

Day 2 – Friday 25 May 2018 continued

Time	SME stream	Corporate stream	Emerging leaders stream
9.30–10.25am	<p>Session 9A: Superannuation and Estate Planning Speaker: Daniel Butler, CTA, DBA Lawyers</p> <p>This session will cover the latest super and estate planning strategies following the major reforms. To ensure you are able to give the best advice to your client's, advisers need to ensure opportunities are not missed and more tax is not inadvertently paid. Areas to be covered include:</p> <ul style="list-style-type: none"> – When will super be covered by a member's estate in respect of death? – What advisers really need to know in respect of different strategies, for example: <ul style="list-style-type: none"> – Can members rely on a binding death benefit nomination (BDBN)? – What's the difference between SMSFs and large funds in relation to BDBNs? <ul style="list-style-type: none"> – Can members rely on SMSF wills? – Reversionary pensions and impact on transfer balance caps etc. – Important succession steps for every fund member. 	<p>Session 9B: Consolidations Update Speaker: Wayne Plummer, PwC</p> <p>The long-awaited tax consolidation changes are finally with us. With little government appetite for any broader reform in this area, we are now left to navigate through the remaining uncertainties as we apply these rules. This session will review the recent consolidation changes and highlight some of the practical considerations for M&A transactions and tax consolidation entry/exit calculations.</p>	<p>Session 9C: Tips and Traps in relation to structuring for business or investments Speaker: Robert Campbell, CTA, McLeod Campbell & Associates</p> <p>Potential tax outcomes often mean, when giving structuring advice to clients, we need to know what the different outcomes can be depending on structure, and how to match those with client objectives so you can give clients timely and relevant advice. This session will provide:</p> <ul style="list-style-type: none"> – Overview of structuring and why you would use certain entities – Case study with examples of why you would use a particular structure over another focusing on the more tax effective options – Issues that arise due to certain structures e.g. possible section 100A reimbursement agreement, Division 7A or UPE issues, stamp duty if you need to move property to another entity etc. – How can you change your structure once you set it up.
10.30–10.55am	Morning tea		



Day 2 – Friday 25 May 2018 continued

Time	SME stream	Corporate stream	Emerging leaders stream
11.00–11.55am	<p>Session 10A: Lower Company Tax Rate; Bigger Tax Problem?</p> <p>Speakers: Danielle Constantine, William Buck and Todd Want, CTA, William Buck</p> <p>The recent reduction in the company tax rate has been welcomed by many small-to-medium businesses, but is causing headaches for practitioners. The legislation has a number of hidden complexities, which present both opportunities and significant challenges.</p> <p>Through the use of real-life examples, this session will explore how to make the most of the changes, including:</p> <ul style="list-style-type: none"> – A practical overview of the new laws for 2018 – How the changes may impact your approach to trust distributions and the use of corporate beneficiaries – Opportunities to structure the timing of large one-off gains to maximise tax effectiveness – How to avoid the franking credit trap – Impact on holding companies – Key strategies to implement before 30 June 2018. 	<p>Session 10B: The Taxation of Cryptocurrencies</p> <p>Speakers: Peter Murray, CTA (Life), Hall & Wilcox and Joni Pirovich, Hall & Wilcox</p> <p>The rapid growth of cryptocurrencies has attracted a great deal of media attention, but what does this mean for the tax industry?</p> <p>This session will explore:</p> <ul style="list-style-type: none"> – What are cryptocurrencies? – What is the blockchain and why is it important? – Currency versus utility tokens – Do traditional tax principles interact with cryptocurrencies? – What tax risks arise for the Australian tax system? – What strategies should be in place to address these risks? 	<p>Session 10C: Update on Trusts</p> <p>Speaker: Jay Prasad, Allens</p> <p>The income tax treatment of trusts can be complex and is often misunderstood. This session will explain some of the confusing aspects of trust taxation and is designed to give emerging leaders some context and background to some of the common issues that they might need to consider in practice. The key topics covered by this session will include:</p> <ul style="list-style-type: none"> – An overview of the nature “of trusts” – “Distributable income” and “taxable income” – The concept of “present entitlement” (and specific entitlement) – A brief overview of widely held trusts.
12.00–12.55pm	<p>Session 11A: Small Business CGT Concessions – Eligibility Issues</p> <p>Speaker: Michelle Hartman, CTA, Deloitte Private</p> <p>Do not pass go and do not collect \$200 ... The criteria to qualify for the small business CGT concessions are bright-line tests that need to be satisfied in order to access the concessions. It is therefore surprising to see the number of court decisions on matters where taxpayers have applied the concessions without even meeting the basic conditions.</p> <p>This session will dive into the detail of the eligibility criteria and will highlight recent developments and decisions in this area.</p>	<p>Session 11B: ATO Current Focus on Taxation of Corporates</p> <p>Speakers: Anthony Marvello, Australian Taxation Office and Judy Morris, Australian Taxation Office</p> <p>The ATO's focus on the taxation of corporates has never been as wide-ranging as it currently is. Hear first-hand from the ATO about their work on initiatives like the corporate tax governance guide, the justified trust initiatives, taxpayer alerts, practical compliance guides and the reportable tax position schedule. The ATO will also discuss the work it has undertaken in relation to identifying the tax gap and its strategy to reshape the corporate tax administration landscape.</p>	<p>Session 11C: How to Make the Most of Your Career in Tax</p> <p>Facilitator: Jake Berger, Pitcher Partners</p> <p>Speakers: Antoinette Elias, CTA, EY, Gavin Favelle, CTA, Australian Taxation Office and Jennifer Yeo, Evora Legal</p> <p>The early stages of your career in tax can be a daunting time. There are so many pathways and opportunities you do not want to miss.</p> <p>Our panellists come from all corners of the industry and this is your chance to ask them how they got to where they are, and the choices that lead them on the path to success. This interactive session will cover areas such as:</p> <ul style="list-style-type: none"> – Training and development goals – Becoming a successful leader in your industry – How to network and build your personal brand – Dealing with work–life balance. <p>Make sure you bring them your burning career questions.</p>

Technical program continued

Day 2 – Friday 25 May 2018 continued

Time	SME stream	Corporate stream	Hot topics stream
1.00–1.55pm	Lunch		
2.00–2.55pm	<p>Session 12A: Sale Shares vs Business Assets Speaker: Stuart Le Cornu, Fordham Group</p> <p>This old chestnut is still the first and most important question to consider on a sale of a business and the one that creates the most angst. While generally more beneficial for the seller, it is not willingly accepted by the buyer in all cases.</p> <p>This session will outline the issues to be considered from each of the buyer and seller viewpoints and ways the disconnect between them can be overcome.</p>	<p>Session 12B: Economics Update Speaker: Gareth Aird, Commonwealth Bank</p> <p>How is the Australian economy going?</p> <p>This session will take an in-depth look at the current and future state of the Australian economy. Emphasis will be placed on developments in the labour market, the growth outlook, and the housing market and risks. Key themes from the 2018/19 Federal Budget will also be covered.</p>	<p>Session 12C: SMSF Contribution and Pension Strategies Post-Super Reform World Speaker: Craig Day, Colonial First State</p> <p>Contribution limits have been lowered and caps have been introduced on amounts that can be transferred into pension phase. Given these substantial changes, what new contribution and pension strategies have emerged to enable SMSF members, trustees and advisers to make best use of the post-super reform world?</p>
3.00–3.25pm	Afternoon tea		
3.30–4.25pm	<p>Session 13A: Tax Residency Issues Speaker: Zubair Bangash, CTA, Henderson Edelstein</p> <p>Tax residency is one of the cornerstones of our tax system (for that matter any tax system). In that regard, an understanding of the key items is vital. This session will cover the current state of play for tax residency to bring attendees up to date. It will examine:</p> <ul style="list-style-type: none"> – What has changed – What has been tested – The new measures levied on foreign owners of Australian residential property. 	<p>Session 13B: Tax Implications of Accounting Developments Speakers: Melissa Sim, EY and Michelle Mori, EY</p> <p>Numerous changes to accounting standards are scheduled to be implemented over the next few years, in relation to financial instruments, leasing and revenue recognition.</p> <p>In addition, there are other recent accounting and legislative developments that require attention. These include matters relating to indefinite life intangibles, uncertain tax positions, changes in tax rates and significant global entity reporting. It is important for tax professionals to understand these changes and the implications for tax adjustments. This session will explain:</p> <ul style="list-style-type: none"> – What the accounting changes are – Why these matter for tax – Tax accounting issues that need careful attention. 	<p>Session 13C: GST Cross Border – Levelling the Playing Field? Speakers: Andrew Howe, CTA and Rebecca Lawrence, Greenwoods & Herbert Smith Freehills</p> <p>The purpose of the GST amendments over the last couple of years was to “simplify” GST and cross-border transactions, and level the playing field for providers whether located in Australia or overseas.</p> <p>This session will give you practical guidance to help you navigate through the GST implications of:</p> <ul style="list-style-type: none"> – Cross-border supplies of services and intangibles – Cross-border supplies of goods – Dealing with non-residents.

Day 2 – Friday 25 May 2018 continued

Time	SME stream	Corporate stream	Hot topics stream
4.30–5.25pm	<p>Session 14A: Part IVA Facilitator: Graeme Cooper, CTA, University of Sydney Speakers: Speakers: Chris Ardagna, CTA, Brown Wright Stein, Scott McGill, CTA, Pitcher Partners, Rashelle Seiden, CTA, Ground Floor Wentworth Chambers and Peter Walmsley, Australian Taxation Office</p> <p>This panel session will be focussed on key SME and large private group tax issues that may give rise to potential Part IVA risk, including the interaction of Part IVA with the small business concessions and how the “dominant purpose” test is being applied in practice.</p>	<p>Session 14B: Investing in an Evolving Environment Speaker: Sean Keegan, EY</p> <p>The Australian tax system is changing rapidly as the Australian and foreign governments, OECD, media and the public focus more on the Australian and global taxation system.</p> <p>This session will explore some of the key tax and commercial issues that must be considered when making investments (or restructuring) in an evolving and complex tax environment.</p>	<p>Session 14C: Case Update Speaker: Professor Robert Deutsch, CTA, The Tax Institute</p> <p>This session will look a variety of cases and disseminate key aspects and what the cases mean in practice. Cases to be examined include:</p> <ul style="list-style-type: none"> – <i>FCT v Primary Health Care</i> [2017] FCAFC 131 – <i>Shord v FCT</i> [2017] FCAFC 167 – <i>FCT v Hacon Pty Ltd and FCS</i> [2017] FCAFC 181 – <i>Decleah Investments for the PRS Unit Trust and FCT</i> [2017] AATA 2418 – <i>FCT v Miley</i> [2017] FCA 1396 – <i>Aussiegolfa Pty Ltd v FCT</i> 2017 ATC.

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Presenter profiles

Gareth Aird is a Senior Economist at the Commonwealth Bank. His extensive experience reflects work in economic policy and financial markets in both the public and private sectors. Gareth has worked in the Global Markets division of the CBA for five years. His work primarily involves developing and communicating views on the Australian economy and financial markets. Prior to Gareth joining the bank, he spent four years in London as a Senior Policy Advisor with HM Treasury. Before working in London, Gareth was with the NSW Treasury for six years.

Chris Ardagna, CTA, is a Partner at Brown Wright Stein Lawyers specialising in all areas of taxation. He acts primarily for high-wealth individuals and large private groups, and has a particular focus on the property industry, advising clients on all aspects of property transactions, both in Australia and internationally. Chris also has expertise in dealing with the revenue authorities in terms of ruling applications, the conduct of audits, objections, litigation and settlement negotiations.

Chris Balalovski, CTA, has over 26 years of experience developing strategies for clients with complex legal, tax and commercial needs. Chris focuses on providing his clients with the competitive advantage they need to succeed in local and international business. As a Partner for Business Services at BDO Sydney, Chris specialises in the high net worth individual and superannuation advisory market.

Zubair Bangash, CTA, is a Director of Henderson Edelstein, Chartered Accountants, which provides professional accounting and tax services to a diverse range of clients in Australia and overseas. With close to 24 years' tax experience, Zubair has provided tax services to numerous clients, including large multinational companies as well as key clients with overseas operations. In his current role, he assists private and overseas clients with their business activities/tax affairs, ensuring they are compliant for tax and regulatory purposes.

Michael Bennett, CTA, is barrister practising from 13 Wentworth Selborne Chambers in Sydney. He practises in tax planning (including superannuation, estate planning and structuring), federal and state tax litigation, commercial litigation, and bankruptcy and insolvency litigation. From 2006 to 2011, before coming to the Bar, Michael was a solicitor in two boutique SME tax and commercial practices.

Jake Berger is a senior manager with the Pitcher Partners Private Clients group. Jake's focus is on the provision of tax advisory services to his clients and other clients of the Private Clients group, in particular regarding income tax and business restructures. Jake is a Chartered Accountant with a Masters of Tax from the University of Sydney.

Cameron Blackwood brings more than a decade of transactional tax expertise to his role as Director in Greenwoods & Herbert Smith Freehills' Sydney office. He specialises in advising clients on the tax complexities of mergers, acquisitions and restructures, including capital management and cross-border issues, and all aspects of employee share schemes, and regularly works in close collaboration with Herbert Smith Freehills.

Sarah Blakelock, CTA, is a Partner in KPMG Law's Tax Dispute and Controversy practice. Sarah has more than 17 years' experience focusing on the prevention, management and resolution of tax disputes. She specialises in risk reviews and audit management, evidence gathering, tax risk and corporate governance as well as alternate dispute resolution and litigation across all taxes, including state taxes. Sarah acts for multinational enterprises, ASX-listed companies, large corporates, leading financial institutions, private groups and high net wealth individuals as well as previously for the Commissioner of Taxation across all industries.

Daniel Butler, CTA, of DBA Lawyers is recognised as one of Australia's leading SMSF lawyers complemented by his taxation and commercial expertise. He has worked predominantly in the fields of tax and superannuation over the past 30 years.

Robert Campbell, CTA, is a Director of McLeod Campbell & Associates, a specialist advisory firm which focuses on providing taxation advice to SMEs and high net worth individuals. Robert has always taken an active stance in relation to tax training and is a regular facilitator for The Tax Institute's CTA1 and CTA2 courses. Robert is also a member of the NSW State Council and the NSW Technical Committee.

Christopher Catt is a Barrister at 5 Selborne Chambers, specialising in all aspects of taxation law. At the Bar, Chris has represented taxpayer clients at all stages of their disputes with the Commissioner, starting with collating and preparing voluntary disclosures, responding to position papers, then challenging amended assessments and debt recovery proceedings brought by the Commissioner through mediation and appeals to the Administrative Appeals Tribunal and Federal Court; and defending claims in the District Court and Supreme Court and negotiating stays of execution of judgments and settlements.

Danielle Constantine joined William Buck in 2014 and is a Manager in the specialist Tax Services team. Prior to joining William Buck, Danielle's background was in corporate tax. Danielle provides practical and technical solutions to a variety of clients and other practitioners, specialising in the mid-market. Her particular experience ranges from CGT matters, business structuring and tax consolidation through to residency, and managing ATO reviews or audits.

Presenter profiles continued

Graeme Cooper, CTA, is Professor of Taxation Law at the University of Sydney and a consultant to Greenwoods & Herbert Smith Freehills. He has worked as a consultant to the ATO, Treasury, Board of Taxation, United Nations, OECD, World Bank, the International Monetary Fund and several foreign governments. He was admitted to legal practice in New South Wales and Victoria, and practised commercial law and tax in Sydney before entering teaching.

Craig Day is the Executive Manager of Colonial First State's technical services team, FirstTech, and has over 19 years experience in the financial services industry. In his role, Craig is responsible for providing specialist technical support to the Commonwealth Bank of Australia's investment, superannuation and advice businesses and to act as a media spokesman for Colonial First State on superannuation and retirement planning issues.

Catherine Dean, CTA, is a director in the KPMG Deals, Tax & Legal practice based in Sydney and has over 16 years of experience in corporate tax. Catherine provides M&A transactional, advisory and tax compliance services to clients, particularly in the energy and resources, and corporate sector. Catherine also advises on the strategic management of tax disputes, including client risk reviews, objections and audits with the ATO.

Kristen Deards, has an extensive taxation practice and appears for taxpayers and the Commissioner of Taxation in income tax and GST cases in the Administrative Appeals Tribunal, the Federal Court and the High Court of Australia. She has appeared in a large range of tax cases, led and unled, from complex Part IVA and transfer pricing cases, to disputes concerning CGT, the consolidation regime, international tax, superannuation, insurance, trusts and charities. An income tax practitioner for fifteen years, Ms Deards has an extensive opinion practice advising corporate taxpayers and high wealth individuals, and she regularly advises taxpayers on the conduct of audits undertaken by the Commissioner of Taxation.

Professor Robert Deutsch, CTA, is Senior Tax Counsel at The Tax Institute. Bob was until very recently the Deputy President of the Administrative Appeals Tribunal (AAT), and for over 20 years was a Professor in Taxation Law with the University of New South Wales. Bob specialises in taxation matters, with a special emphasis on international tax. His time with the AAT required extensive involvement in corporate law, social security and immigration matters. He also has experience as a solicitor with a major national law firm, as an independent barrister and as a director with a major accounting firm. He has written widely in his fields of specialisation as well as in the area of financial statements, and is an ongoing contributor to the highly successful Thomson Reuters *Australian Tax Handbook*.

Kay Do is a Senior Manager in Grant Thornton's Private Clients – Tax Advisory team. Kay has extensive experience advising clients in the SME market on a broad range of tax matters with a particular focus on restructures, acquisitions and divestments. Kay also regularly provides taxation advice to other accounting and legal practices in respect of their clients.

Sarah Dunn leads KPMG Law's Sydney Tax Dispute Resolution and Controversy practice. Sarah has extensive experience in dealing with revenue authorities and advising clients across a broad range of industries at all stages of tax disputes including audits and risk reviews, through to alternative dispute resolution and contested proceedings in the Supreme Court, Federal Court and the AAT. Sarah has enjoyed considerable success in resolving a large number of significant and complex revenue disputes without the need for litigation, including transfer pricing and Part IVA matters.

Melanie Earl is a Director in the Business Tax Advisory team at Deloitte. Melanie has worked for Deloitte Sydney and Deloitte London and has over 16 years of corporate and international tax experience with a focus on M&A and large multinational groups. Melanie has coordinated and worked on a number of transactions in the Australian, Asia-Pacific and European markets.

Antoinette Elias, CTA, is the Oceania Sector Leader for Wealth & Asset Management and is a Tax Partner in EY's Financial Services Group with over 33 years' experience as a tax adviser. Antoinette has extensive experience in advising on the tax issues facing custodians, managed investment trusts, fund managers, superannuation funds and hedge funds. In particular, Antoinette has been and continues to be heavily involved in the consultation process regarding the unprecedented level of policy changes and proposed tax rules facing the financial services industry such as the development of the IMR Rules, the AMIT Rules and the proposed ARFP and CCIV rules.

Patrice Farmer is a Partner with Deloitte specialising in corporate and international taxation matters. Patrice has over 15 years experience, particularly in the consumer business and technology, media and telecommunications industries. She advises a range of Australian and foreign multinational corporations on all major areas of Australian tax including divestments and restructures, loss management and integrity issues and tax consolidation.

Gavin Favelle, CTA, is a Corporate Tax Advisor and Client Engagement Director with the ATO in the Private Groups and High Wealth Individuals segment. Gavin has significant experience in tax consolidations, thin capitalisation, Div 7A and capital gains tax, focusing on both the SME market and large businesses.

Presenter profiles continued

Nick Gangemi, CTA, is a Barrister on Second Floor Selborne Chambers. He works in tax and commercial litigation, tax disputes and the provision of tax and legal advice. Nick's areas of expertise include corporate tax, international tax, high net worth individuals, trust law, and mergers and acquisitions.

Peter Hague is a Partner in the PwC Deals practice and leads PwC Australia's work providing advice on the financial and accounting aspects of transaction agreements. Peter is a recognised expert on purchase price mechanisms, value negotiations regarding working capital and net debt adjustments and locked box transactions.

Michelle Hartman, CTA, is a Tax Partner at Deloitte Private with many years of experience in providing practical tax advice to clients. Michelle advises SME clients across a broad range of issues and taxes, including tax structuring, and exit and succession planning.

Jo-anne Hotston, CTA, is a director of TaxBytes, a Knowledge Shop Company, which is a specialised in house tax training business. Jo-anne has been providing tax training to accounting and legal firms since 1994 from first tier firms down to smaller firms. She provides monthly tax training to a number of accounting firms throughout Australia.

Andrew Howe, CTA, heads Greenwoods & Herbert Smith Freehills' GST practice, bringing 20 years of experience to his role advising clients on GST issues, ATO audits and major corporate transactions. A prominent GST expert with a solid legal background, he joined Greenwoods in 2002 and became a Director in 2004. Andrew's expertise and in-depth knowledge of GST matters spans a range of industries, with a focus on real estate and financial services.

Sean Keegan is a partner in EY's Transaction Tax team, with over 16 years' experience in corporate and international tax gained both in Sydney and New York. Sean has particular experience providing tax advice to corporate multinationals and private equity managers in relation to domestic and cross border mergers, acquisitions and divestments which includes advice on offshore and onshore tax structuring and cross border financing.

Madeleine Keys is a Director in the PwC Tax Controversy team with over eight years' experience in providing legal advice on taxation matters. Madeleine specialises in managing the resolution of disputes with tax and revenue authorities. This work involves the provision of legal advice to mainly multinational clients on taxation matters, including the application of the anti-avoidance rules.

Fiona Knight, CTA, is an Assistant Commissioner at the ATO. She has over 20 years' experience in taxation law and currently works in the Tax Counsel Network providing advice on the most complex tax technical issues with a focus on anti-avoidance provisions. She is a member of the ATO's General Anti-Avoidance Rules (GAAR) Panel. Previously she has worked in the Large Business & International and Litigation areas of the ATO.

Peter Koit, CTA, is an Assistant Commissioner at the ATO in Private Groups and High Wealth Individuals. Bringing over 20 years of tax experience, Peter is currently responsible for providing case leadership and technical leadership to the ATO's Private Groups business line. His primary focus is on domestic structuring, commercial deals/private equity issues and property and construction. Peter has also worked on many tax reform measures including TOFA and debt/equity rules.

Spyros Kotsopoulos, CTA, is a Tax Advisory Partner at Deloitte Touche Tohmatsu in Sydney. Spyros is involved with clients in the middle market area that extend from high wealth family groups thorough to small cap listed entities. The emphasis of Spyros's advisory work is on tax structuring, M&A (including tax due diligence) strategic tax planning and tax controversy/audit. This involves taking a proactive approach when assisting clients in dealing with their tax affairs.

Dung Lam, CTA, is a Senior Associate at Argyle Lawyers with close to 20 years' experience in advising on a wide variety of taxes, including income tax, capital gains tax, GST and state taxes such as duty, payroll tax and land tax. Dung also has extensive experience advising on taxation trusts, superannuation issues in the self-managed superannuation funds arena and tax issues related to estate planning. Dung advises a broad range of clients ranging from corporates, small-to-medium enterprises, high net worth individuals, professional firms, accountants and their clients.

Rebecca Lawrence is a Senior Associate in the Sydney office of Greenwoods & Herbert Smith Freehills. Rebecca provides GST advice to clients operating across a wide range of sectors and industries. Prior to joining Greenwoods, she spent almost 15 years working in leading accounting firms in both Sydney and London and, more recently, almost two years in-house as an indirect tax specialist.

Presenter profiles continued

Stuart LeCornu is a Partner at Fordham Group with more than 20 years' experience providing complex tax advice to clients. He works with a diverse client base that includes high net wealth individuals, trusts, large public and private companies, and foreign-controlled entities. Stuart helps clients with all areas of income tax, Goods and Services Tax, Fringe Benefits Tax and superannuation. He can also provide specialist advice in applying Capital Gains Tax concessions for small businesses, Australian Taxation Office audits and risk reviews, creating tax-effective business structures, international taxation, tax consolidation, and trusts.

Kasey Macfarlane is the ATO's Assistant Commissioner responsible for self-managed superannuation funds. During her time at the ATO, Kasey has undertaken a number of technical leadership roles and her responsibilities across various tax products have included technical leadership and input into policy and law development; leading the development of ATO public rulings and guidance products; and leading the management and resolution of tax-related strategic litigation matters.

Anthony Marvello is an Assistant Commissioner in the Public Groups and International area of the ATO – he co-leads Sydney Operations and leads the Banking and Finance Strategy. Anthony has significant experience in providing rulings and guidance to a broad range of taxpayers and has assisted Treasury on a number of legislative initiatives.

Heydon Miller, CTA, of Orange Chambers has worked mainly as a tax consultant or a barrister. Since being called to the bar in 2009 Heydon has acted for the ATO and for taxpayers in the Administrative Appeals Tribunal or the Federal Court. He also presents the GST Law subject at the University of NSW from time to time. His move to Orange presents Heydon with an opportunity to better serve regional areas while maintaining a commitment to traditional city based clients.

Scott McGill, CTA, is a Partner at Pitcher Partners Sydney where he focuses on taxation, business, structuring and succession issues for a wide range of clients including high net worth and large private SME's. He is closely engaged in the property industry across income tax, GST and state taxes and actively involved number of technical forums including the Property Council, Retirement Living Council and CAANZ taxation working groups. Scott does not shy away from complex issues or disputes and has a reputation for achieving commercial outcomes. He is active in The Tax Institute as former New South Wales State Chair, remaining active in State Council and the Professional Development committees. He has presented a number of papers for the TTIA and other bodies and is always willing to have a robust discussion.

Craig Milner, CTA is a Partner in the Allens Tax group, with more than 20 years of experience in providing tax advice. He is a lead taxation lawyer in transactions and projects for clients including in the funds, real estate, finance and energy sectors. He advises on mergers and acquisitions, group restructures, inbound and outbound investment and exit tax issues, fund creation and managed funds structures, property development structures, workouts and insolvency transactions, securitisation programmes and associated note issues, financing arrangements and general corporate tax issues.

Michelle Mori is a tax partner at EY and has over 18 years experience providing specialist tax and tax accounting advisory services to local and multinational organisations across the number of industries including retail and consumer products. She has extensive experience in relation to providing corporate advisory and tax compliance services to clients as well as in assisting Australian and multinational companies in the preparation of their ongoing tax accounting disclosures.

Judy Morris is an Assistant Commissioner in the Public Groups and International area of the ATO and leads the Justified Trust initiative and Top 1000 Tax Performance program. Judy joined the ATO in 2009. Prior to joining the ATO, she was a Corporate Tax Partner with a large advisory firm. Judy also has experience as Head of Tax for a large Australian listed group.

Eddy Moussa, CTA, is a practising tax lawyer with over 18 years experience in providing legal advice on taxation matters such as financing, international and domestic restructuring and merger and acquisition transactions. Eddy is a partner in the PwC Tax Controversy team. He provides legal advice to mainly multinational clients on taxation matters (including anti-avoidance), and supports clients in resolving disputes with the ATO. This work involves assisting clients under audit or investigation. Eddy also leads alternative dispute resolution processes, briefs counsel and provides anti-avoidance opinions. Eddy has also advised a number of multinational organisations on international tax issues, including cash repatriation, investment structuring, withholding tax and treaty issues.

Peter Murray, CTA (Life), is the leader of the Tax division at Hall & Wilcox. Peter specialises in corporate tax issues impacting listed and privately owned corporate groups and high net wealth individuals, and managing tax disputes. His specific areas of specialisation include corporate group reorganisations, mergers and acquisitions, including domestic, inbound and outbound investment, thin capitalisation and debt/equity, capital/revenue characterisation, tax consolidation, repatriation of profits, trusts, application of the general anti-avoidance rules (GAAR), and tax risk management and dispute resolution. More recently, Peter has been advising on the tax implications of investing in cryptocurrencies and initial coin offerings.

Presenter profiles continued

Len Nicita is a tax partner in the KPMG Deals, Tax & Legal group. Len has specialised during his career on the corporate M&A, capital markets and private equity industries. Len spent five years in the Sydney and London offices of Macquarie Group where he was responsible for structuring international financing and M&A transactions, as well as three years at Morgan Stanley.

Andrew Noolan, CTA, is a Partner in the Sydney law firm Brown Wright Stein Lawyers. His clients are accountants and lawyers in public practice that require advice on tax issues impacting on their clients. Andrew specialises in tax issues common to the SME and high-wealth individual sectors.

Shahzeb Panhwar is an Assistant Commissioner in the Public Groups and International area of the ATO and has responsibility for issues relating to related party financing and thin capitalisation. Previously, Shahzeb spent two years as a Director in the ATO's International Structuring and Profit Shifting area.

Joni Pirovich is an experienced tax adviser with particular experience in structuring for corporate clients, private family groups and investment funds, and disputes with federal and state taxation authorities. More recently, Joni has become significantly involved with blockchain and cryptocurrency matters. Joni has advised on various issues related to blockchain and cryptocurrency including initial coin offerings, disputes and applying the ASIC guidance to determine whether a coin constitutes a security or financial product and a managed investment scheme.

Wayne Plummer is a Tax Partner at PwC with over 30 years of corporate tax experience. He advises a range of multinational companies in relation to their Australian tax affairs. Wayne specialises in the tax consolidation rules, capital management and M&A.

Jay Prasad is a Senior Associate in the tax group at Allens. Jay routinely advises on the income tax aspects of transactions and on tax disputes. He is particularly experienced in advising clients on large infrastructure projects and cross border investments.

Matthew Sealey is a Barrister at Ground Floor Wentworth Chambers. He came to the New South Wales Bar in 2011 following many years as a tax lawyer at leading firms. His practice is focused on acting and appearing for taxpayers and revenue authorities in federal and state tax disputes, and providing tax and duties advice. In addition to his appearance and advisory work, he has extensive experience in resolving federal and state tax disputes prior to litigation.

Rashelle Seiden, CTA, from Group Floor Wentworth Chambers is a revenue law specialist, focusing on tax litigation, including tax appeals, administrative review, recovery proceedings and tax-related criminal proceedings. In addition, she advises and represents clients in matters concerning administrative law, trusts, corporate and commercial law, bankruptcy and insolvency. Rashelle has appeared in many high-profile cases in the High Court of Australia, the Federal Court of Australia and the NSW Court of Appeal.

Melissa Sim is a Partner in the Financial Accounting Advisory Services practice at EY. Melissa has 25 years experience in a number of accounting and auditing-related roles in Melbourne, Sydney and Paris. A financial reporting specialist with deep knowledge of accounting standards and financial reporting aspects of the *Corporations Act 2001*, Melissa has extensive experience in practically interpreting and applying IFRS to complex accounting-related issues.

Ellen Thomas of PwC, is a tax lawyer based in Sydney. She focuses on the tax aspects of M&A and finance transactions, as well as tax audits and dispute resolution. She advises on a range of domestic and international M&A transactions, corporate restructures, post-acquisition integrations, international tax planning, distressed debt transactions, infrastructure investments and financial arrangements. Ellen also has extensive experience in dealing with the Australian Taxation Office, including in relation to ruling applications, audits and dispute resolution.

Greg Travers, CTA, is the Director in charge of the Tax Services division of William Buck in Sydney. His clients are predominantly large private businesses, both Australian and foreign-owned, as well as higher wealth individuals and families.

Presenter profiles continued

Peter Walmsley is one of three Deputy Chief Tax Counsels at the ATO. In Peter's current role, he provides technical and strategic guidance on many of the ATO's highest profile and most complex technical issues, legislative amendments and Federal and High Court litigation matters. Peter also chairs the ATO's Sydney General Anti-Avoidance Rules Panel and has previously chaired the Public Rulings Panel.

Prof. Michael Walpole, CTA, is Head of the School of Taxation and Business Law (including Atax) at UNSW Business School. Michael has authored and co-authored several books, including *Proposals for the Reform of the Taxation of Goodwill*, *Understanding Taxation Law*, and *Compliance Cost Control*. He is the editor of the *Australian Tax Forum* and is an International Research Fellow at the Oxford University Centre for Business Tax in the Said Business School, University of Oxford.

Todd Want, CTA, is a Director at William Buck and brings over 15 years of experience to his role in the Tax Services division. Todd specialises in small-to-medium enterprise tax matters and advises clients on a broad range of tax issues such as CGT, advice relating to structuring and restructuring, the tax consequences of acquisitions and divestments, small business CGT concessions, Div 7A, property matters, taxation of trusts and tax risk management.

Mark Wilkinson, CTA, is a Director at BDO and has narrowed his focus and now provides technical support and training to advisers who administer and advise self-managed superannuation funds. Many of these advisers consult with Mark on how to implement strategies that will grow a client's wealth, enable them to enjoy it during retirement, protect it from creditors and direct to the right beneficiary on death.

Jonathan Woodger is a partner in PwC Australia's tax controversy and dispute resolution team. From 2011 to joining PwC, he was Deputy Chief Tax Counsel, one of the most senior positions in the ATO. In this role he chaired the ATO's General Anti Avoidance Rules Panel and its Public Rulings Panel. He led the ATO's technical input into major tax legislative initiatives including the Diverted Profits Tax, the Multinational Anti Avoidance Law (or 'MAAL'), and the 2013 rewrites of Australia's general anti-avoidance rules and transfer pricing regimes.

Jennifer Yeo is the founding director of Evora Legal, a boutique tax and private client practice which is inspired by a desire to provide top-tier tax and legal expertise that clients need and trust without the constraints of a large law firm. Jennifer specialises in providing tax advice in relation to all aspects of federal and state taxes and international tax matters. Jennifer has expertise in advising on tax-effective business and family planning strategies associated with succession, asset protection and wealth management with respect to Australian and worldwide assets.

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

Become a member

See registration form for details.

Venue



Sofitel Sydney Wentworth
61–101 Phillip Street, Sydney
www.sofitelsydney.com.au

Getting there

Wynyard and Martin Place train stations are within close walking proximity of the venue. Please contact us if you require a map with further details.

Parking

Parking at the Sofitel Sydney Wentworth hotel is accessible via Bligh Street. There is a daily conference rate of \$53 available to delegates – please let the parking attendant know that you are attending The Tax Institute's 11th Annual Tax Forum to obtain this rate. To view standard car parking rates, visit www.wilsonparking.com.au.

Event information

Registration options and inclusions

	Online access to presentations and technical papers	Morning/ Afternoon tea/ event lunches	Networking function	How to register
A Full registration This registration option entitles one delegate to attend the entire event.	✓	✓	✓	Register online or complete the form included in this brochure.
B Day registration This registration option entitles one delegate to attend a full day of technical sessions.	✓	✓		Register by completing the form included in this brochure.
C Emerging leaders stream ticket This registration option entitles one delegate to attend the Emerging leaders streams.	✓		✓	Register by completing the form included in this brochure.
D Employer registration This registration option allows one registration to be shared between multiple attendees from the same firm.	✓			Register by completing the form included in this brochure.

 **Register online at** taxinstitute.com.au/tf

Discounts

Early bird registration

All full conference registrations received and paid for on or before Friday 13 April 2018 will be entitled to an early bird discount.

Group discounts

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

Confirmation of registration

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

CPD accreditation

Full forum attendance counts for 14 hours of Structured Continuing Professional Development Accreditation with The Tax Institute. Single-day attendance counts for 7 hours and employer ticket attendance will be allocated accordingly to each attendee.

Please turn to page 23 for further event information.

Individual 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.

1 Registration

☐ Full registration (14 CPD hours)

	Member	New member*	Non-member
Early bird registration Received on or before 13 April 2018	<input type="checkbox"/> \$1,595	<input type="checkbox"/> \$1,915	<input type="checkbox"/> \$1,995
Standard registration Received after 13 April 2018	<input type="checkbox"/> \$1,795	<input type="checkbox"/> \$2,115	<input type="checkbox"/> \$2,195

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

Networking wine tasting function

Networking function on Thursday 24 May 2018 is included in the full registration fee.

☐ I confirm **I WILL** be attending the networking function

☐ Yes, I require additional tickets No. x tickets at \$50 each: \$

☐ Single-day registration (7 CPD hours)

Please select: <input type="checkbox"/> Thursday <input type="checkbox"/> Friday	Member	New member*	Non-member
Early bird registration Received on or before 13 April 2018	<input type="checkbox"/> \$995	<input type="checkbox"/> \$1,315	<input type="checkbox"/> \$1,395
Standard registration Received after 13 April 2018	<input type="checkbox"/> \$1,095	<input type="checkbox"/> \$1,415	<input type="checkbox"/> \$1,495

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

*EVENT AND MEMBERSHIP OFFER

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:

2 Delegate contact details

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

Title: ☐ Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other (please specify)

Date of birth:

First name:

Last name:

Position:

Company:

Address:

Suburb:

State:

Postcode:

Telephone:

Fax:

Mobile:

Email:

Dietary requirements:

☐ 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.

Emerging leaders stream

To help nurture the future of the tax profession, the emerging leaders stream is a specially developed 4-hour program designed for people who:

- Have less than 5 years' experience in tax
- Need to build technical skills
- Want to mix with like-minded professionals
- Have not attended NSW Tax Forum before

If this is
you or any of
your colleagues
make sure they
don't miss out.

☐ Emerging leaders ticket \$195

Please select attending session/s:

Session 8: 8.30–9.25am

☐ Session 8C

Session 9: 9.30–10.25am

☐ Session 9C

Session 10: 11.00–11.55am

☐ Session 10C

Session 11: 12.00–12.55pm

☐ Session 11C

3 Technical sessions options

Day 1 – Thursday 24 May 2018

Session 1: 8.30–9.25am	<input type="checkbox"/> Session 1A	<input type="checkbox"/> Session 1B	<input type="checkbox"/> Session 1C
Session 2: 9.30–10.25am	<input type="checkbox"/> Session 2A	<input type="checkbox"/> Session 2B	<input type="checkbox"/> Session 2C
Session 3: 11.00–11.55am	<input type="checkbox"/> Session 3A	<input type="checkbox"/> Session 3B	<input type="checkbox"/> Session 3C
Session 4: 12.00–12.55pm	<input type="checkbox"/> Session 4A	<input type="checkbox"/> Session 4B	<input type="checkbox"/> Session 4C
Session 5: 2.00–2.55pm	<input type="checkbox"/> Session 5A	<input type="checkbox"/> Session 5B	<input type="checkbox"/> Session 5C
Session 6: 3.30–4.25pm	<input type="checkbox"/> Session 6A	<input type="checkbox"/> Session 6B	<input type="checkbox"/> Session 6C
Session 7: 4.30–5.25pm	<input type="checkbox"/> Session 7A	<input type="checkbox"/> Session 7B	<input type="checkbox"/> Session 7C

Friday 25 May 2018

Session 8: 8.30–9.25am	<input type="checkbox"/> Session 8A	<input type="checkbox"/> Session 8B	<input type="checkbox"/> Session 8C
Session 9: 9.30–10.25am	<input type="checkbox"/> Session 9A	<input type="checkbox"/> Session 9B	<input type="checkbox"/> Session 9C
Session 10: 11.00–11.55am	<input type="checkbox"/> Session 10A	<input type="checkbox"/> Session 10B	<input type="checkbox"/> Session 10C
Session 11: 12.00–12.55pm	<input type="checkbox"/> Session 11A	<input type="checkbox"/> Session 11B	<input type="checkbox"/> Session 11C
Session 12: 2.00–2.55pm	<input type="checkbox"/> Session 12A	<input type="checkbox"/> Session 12B	<input type="checkbox"/> Session 12C
Session 13: 3.30–4.25pm	<input type="checkbox"/> Session 13A	<input type="checkbox"/> Session 13B	<input type="checkbox"/> Session 13C
Session 14: 4.30–5.25pm	<input type="checkbox"/> Session 14A	<input type="checkbox"/> Session 14B	<input type="checkbox"/> Session 14C

4 Payment summary

Registration	\$	<input type="text"/>
Additional guest tickets – networking function	\$	<input type="text"/>
Total payable	\$	<input type="text"/>

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

5 Payment method

Please note: all registration payments must be made prior to the event, unless other arrangements have been made with The Tax Institute.

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

☐ **Credit card** \$ Card type: ☐ AMEX ☐ Visa ☐ MasterCard ☐ Diners

Name on card:

Card no.:

Expiry date:

Cardholder's
signature:

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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.

For event enquiries, please contact the New South Wales Team on 02 8223 0040 or nsw@taxinstitute.com.au.

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

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 TTI's Privacy Policy and you consent to your personal information being collected, used and held by TTI and disclosed to third parties as set out in this notice and in accordance with TTI's Privacy Policy. If you do not want your personal information to be used by TTI or disclosed to third parties, for the purpose of direct marketing, please contact us in writing at membership@taxinstitute.com.au.

TO REGISTER

➤ **Online**
taxinstitute.com.au/tf

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

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

☎ **Fax**
02 8223 0077

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.

Registration information

Employer registration

- Multi-user registration (register up to 14 delegates from the same organisation)
- Attendance at any session of your choice (total 14 technical sessions)
- Electronic access to download available technical papers and presentations
- 14 CPD hours to be allocated accordingly between attendees

Session selection

Please complete the form overleaf indicating the sessions that each person is attending. Please note that sessions will be allocated on a first-come, first-served basis, so please make your selections as soon as possible to avoid disappointment. Please ensure the form is correct as CPD hours will be allocated accordingly.

Note: Employer tickets do not include attendance at the networking lunches.

Access to materials will be electronic.

Once you have registered

You will receive a tax invoice and confirmation letter including details of your session selections. Please check your session details and contact The Tax Institute on 02 8223 0040 if any details are incorrect.

Early bird offer

Register on or before 13 April 2018 to save.

1 Registration options

Early bird registration Received on or before 13 April 2018

☐ \$2,195

Standard registration Received after 13 April 2018

☐ \$2,395

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

☐ Networking wine tasting function attendance*

No. x tickets at \$50 each: \$

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

Total payable \$

2 Employer ticket co-ordinator details

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

Title: ☐ Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other (please specify)

Date of birth:

First name:

Last name:

Position:

Company:

Address:

Suburb:

State: Postcode: Telephone:

Fax: Mobile:

Email:

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

3 Payment method

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

☐ **Credit card** \$ Card type: ☐ AMEX ☐ Visa ☐ MasterCard ☐ Diners

Name on card:

Card no.: Expiry date:

Cardholder's
signature:

For our refund, cancellation and replacement policy visit taxinstitute.com.au/professional-development/event-policy

5 Session selection

Please note sessions are subject to availability.

	Session number (1st choice)	Session number (2nd choice)	Attendees' preferred full name (for name badge)	Tax Institute member/ non-member number (if known)	Attendee's email address (required)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					

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☎ Fax
02 8223 0077

Event information continued

Delegate list

A delegate list will be included in 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 forum.

CPD Accreditation

Full Forum attendance counts for 14 hours of Structured Continuing Professional Development Accreditation with The Tax Institute. Single-day attendance counts for 7 hours and employer ticket attendance and emerging leader tickets will be allocated accordingly to each attendee.

Paperless materials

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 only to all participating delegates approximately five days before the event. Once these are available, an email will be sent to delegates with access details.

The Tax Institute CPD app

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

Discounts

Early bird registration

All registrations received and paid for on or before Friday 13 April 2018 will be entitled to an early bird discount.

Group

Purchase four registrations and receive the fifth free. All attendees must be from the same firm and all must register at the same time. This offer cannot be redeemed in conjunction with any other offer, promotional code or discount and excludes single-day registrations.

Alteration and cancellation policy (including changing or transferring session)

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 registration that an administration fee of 20% of the registration fee will be charged for cancellation by delegates. Cancellations must be received in writing by The Tax Institute at least five working days prior to the event. No refund will be given for cancellations received within five working days of the event; however, 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.

For further information regarding this event, please contact the New South Wales division on 02 8223 0040 or email nsw@taxinstitute.com.au

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





THE TAX INSTITUTE

Level 10, 175 Pitt Street
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ABN 45 008 392 372

Tel 02 8223 0000

Fax 02 8223 0077

Email nsw@taxinstitute.com.au