



THE TAX INSTITUTE

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# NSW 9<sup>TH</sup> ANNUAL TAX FORUM

2-3 June 2016  
Sofitel Sydney Wentworth

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# 2016

# PROGRAM AT A GLANCE

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## SME

- Practical Issues with Trusts
- Division 7A
- Superannuation: Structure and Uses in Estate Planning
- Tax Practitioners Board: Will You Survive an Investigation?
- How Do Tax Considerations Shape The Legal Structure And Activities of Social Enterprises?
- New Employee Share Scheme Rules: SME Start-ups
- The Keys to the Kingdom
- Practical strategies with Business Succession
- How to Safeguard Assets Outside of Your Will
- Does the ATO think your Client Is Risky?
- Current Tax Issues in Business Sales
- Expansion offshore: Key Tax Issues
- Property Development and Joint Ventures
- Practical Strategies To Acquire And Transfer Property to SMSFs

## CORPORATE

- Transfer Pricing Update
- Using Data & Analytics to support Public Group and International Client Compliance
- Consolidation Updates: Still Grappling With These Rules?
- Extracting Value Out Of Business Acquisitions
- Tax Governance and Tax Risk Management
- Update on State Taxes
- Revenue v Capital
- How To Get Your Issue Dealt With At the ATO
- How Is The Private Sector Responding To The Use Of Technology?
- Cross Border-Financing In The Current BEPS Environment
- Business Models In the Current BEPS Environment: Do You Need to Change?
- Burden of Proof In Transfer Pricing Matters
- Capital Management Update
- Mastering Your Employment Taxes

## HOT TOPICS

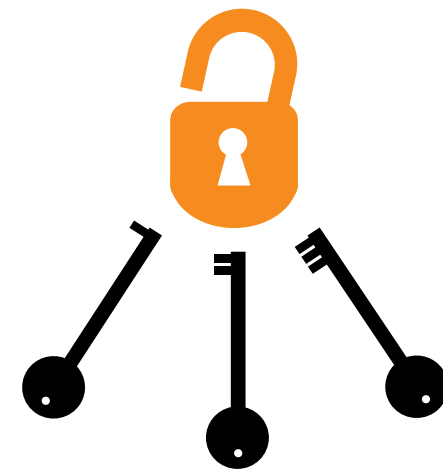
- Is Tax Reform Dead? Or Alive and Kicking?
- Transfer Pricing and CBC Reporting: A Practical Guide to Documentation for Large and Small Businesses
- Expat Issues and Complications
- GST Update
- M&A Activity In the Private Sector Group
- Global Trends In Tax Transparency
- SMSF Advice – To Be Or Not To Be Licensed
- SMSF Update
- Tax Issues in Franchising
- Does Land You Own Qualify for Primary Production Exemption
- Unhappy with an Assessment?
- The New MIT Regime
- Is Your Tax Planning At Odds With Your Asset Protection?
- Case Update

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# TECHNICAL PROGRAM

## Day one – Thursday 2 June 2016

Time	SME stream	Corporate stream	Hot topics stream
8.00am–8.30am	<b>Registration</b>		
8.30am–9.25am	<p><b>Session 1A: Practical Issues with Trusts: Important Updates</b>  <b>Speaker:</b> Ken Schurgott, CTA (Life), Schurgott &amp; Co Lawyers</p> <p>Trusts are notoriously complicated. Steering your clients through this mess is becoming increasingly difficult. The focus of this presentation is on the practical problems of compliance with the tax laws and a “where are we now” update with some speculation as to where the legislature might take us.</p> <p>The discussion will include the following:</p> <ul style="list-style-type: none"> <li>▪ Preparation of effective trust resolutions</li> <li>▪ Streaming issues</li> <li>▪ Disclaiming and renouncing trust interests</li> <li>▪ Varying the Trust terms in particular extending the vesting date</li> <li>▪ CGT events A1 and E1 – why is the difference important?</li> <li>▪ Absolute entitlements and bare trusts.</li> </ul>	<p><b>Session 1B: Transfer Pricing Update</b>  <b>Speaker:</b> Fiona Craig, ATI, Deloitte</p> <p>A lot has happened in Transfer Pricing over the last couple of years. This session will cover the following:</p> <ul style="list-style-type: none"> <li>▪ Actions 8, 9 and 10 guidance: What does it mean in practice?</li> <li>▪ Action 13 requirements: How are taxpayers responding and revenue authorities preparing?</li> <li>▪ ATO priorities in administrating transfer pricing law and guidance.</li> </ul>	<p><b>Session 1C: Is Tax Reform Dead? Or Alive and Kicking?</b>  <b>Speaker:</b> Rob Heferen, Treasury</p> <p><b>Post Budget, Pre-Election: Where is Tax Reform At?</b></p> <p>We have just had the federal budget and we are not far off an election. Is this a good time for Tax reform?</p> <p>Hear straight from Treasury on where the Tax Reform White Paper process is at. Issues covered will include:</p> <ul style="list-style-type: none"> <li>▪ What are the “options” for reform? There will be an outline of the main options suggested for reform in the Options Paper and highlights from submissions provided by stakeholders</li> <li>▪ Where to next for the tax reform process? What to expect from the White Paper.</li> </ul>
9.30am–10.25am	<p><b>Session 2A: Division 7A</b>  <b>Speaker:</b> Professor Gordon Cooper, AM, CTA (Life), Cooper &amp; Co</p> <p>Effectively dealing with Division 7A is an ongoing concern for SME practitioners. Many Division 7A problems are persistent issues that have been around since the provisions were introduced, while others have only arisen in more recent times. This session will take you through many of these recurring and new issues, including:</p> <ul style="list-style-type: none"> <li>▪ What to do about pre-December 1997 loans that are still on the balance sheet</li> <li>▪ When is a loan statute-barred and what should you do with it?</li> <li>▪ How does Division 7A interact with trusts, UPEs and forgiveness?</li> <li>▪ What structuring opportunities are available to minimise the impact of Division 7A?</li> <li>▪ What does the post-implementation review of Division 7A mean for practitioners?</li> </ul>	<p><b>Session 2B: Using Data &amp; Analytics to Support Public Group And International Client Compliance</b>  <b>Speaker:</b> Bruce Collins, CTA, Australian Taxation Office</p> <p>In an increasingly globalised economy, the role of tax and, in turn, tax administrators, has never been more topical. The community is also calling for greater transparency and the veil of secrecy around tax is slowly being lifted in certain areas. There is a sense in the community that the public have a “right to know” if large corporates are paying their fair share.</p> <p>To manage these issues, more data isn’t the answer; it is about making better use of the data to allow the ATO to tailor client engagement to make it easier for clients who want to comply and harder for those who don’t want to comply.</p> <p>This session highlights the key issues for public group and international clients about the ATO use of data and analytics to better respond to the risks that the ATO is seeing as tax administrators in our globalised economy, and to cover the emerging priority risks for such clients.</p>	<p><b>Session 2C: Transfer pricing and CbC reporting: A practical guide to documentation for large and small businesses</b>  <b>Speaker:</b> Jeremy Capes, KPMG</p> <p>Transfer pricing documentation is changing, and is changing for all entities large and small. This session will provide guidance on all aspects of transfer pricing documentation from the simplified regime to documentation for the significant global entity.</p> <ul style="list-style-type: none"> <li>▪ Understand the CbC reporting, masterfile and local file documentation requirements</li> <li>▪ What are the updated simplification measures</li> <li>▪ How will the local documentation rules evolve?</li> </ul>

# TECHNICAL PROGRAM

## Day one – Thursday 2 June 2016 (cont)

Time	SME stream	Corporate stream	Hot topics stream
10.30am–10.55am	Morning tea		
11.00am–11.55am	<p><b>Session 3A: Superannuation: Structure and Uses in Estate Planning</b>  <b>Speaker:</b> Graeme Colley, SMSF Association</p> <p>The use of superannuation as a wealth-building tool in Australia has grown exponentially, and with it issues dealing with the wealth on death. The issues become even more complex where there are blended marriages or second relationships.</p> <p>This session will examine two key areas of dealing with superannuation in estate planning:</p> <ul style="list-style-type: none"> <li>▪ Strategies for maximising the tax- free amount on death if paid to a non-death benefit dependant</li> <li>▪ Ensuring that the funds end up with the right beneficiary.</li> </ul> <p>In exploring these areas Graeme will examine recent cases which show that unless the documents are drafted correctly the results can be catastrophic for the clients.</p>	<p><b>Session 3B: Consolidation Updates: Still Grappling With These Rules?</b>  <b>Speaker:</b> Wayne Plummer, ATI, PwC</p> <p>The tax consolidation landscape remains in a state of flux, to the great frustration of taxpayers.</p> <p>This session will provide an update and analysis of recent and proposed consolidation changes, including consideration of the practical implications for:</p> <ul style="list-style-type: none"> <li>▪ M&amp;A transactions</li> <li>▪ Tax consolidation entry calculations</li> <li>▪ Tax consolidation exit calculations</li> <li>▪ Further tax consolidation changes which have been speculated as part of the broader tax reform process.</li> </ul>	<p><b>Session 3C: Expat Issues and Complications: The Long Arm of the US and UK</b>  <b>Speakers:</b> Jake Berger, Pitcher Partners and Daniel Sparks, CTA, Pitcher Partners</p> <p>Australian tax issues are complicated enough for those who are born here, but the situation becomes more complicated for our expat friends, especially those that hail from the US and UK. In this session, two experienced practitioners who regularly deal with expat tax issues will discuss:</p> <ul style="list-style-type: none"> <li>▪ Tax residence issues for individuals – commencement, cessation and consequences</li> <li>▪ ATO hot spots and activity, including offshore payments of school fees</li> <li>▪ Sobering issues for US expats, their children and Green Card holders – ongoing US obligations</li> <li>▪ Changes in the UK for expats – residence, resident/“non-doms” and issues in practice.</li> </ul>
12.00pm–12.55pm	<p><b>Session 4A: Tax Practitioners Board: Will You Survive An Investigation?</b>  <b>Speaker:</b> Elizabeth Burnheim, N.Panos &amp; Associates</p> <p>A client has emailed you through a summary of their records. Is that enough for you to rely on when doing their tax work?</p> <p>Part of the Tax Practitioners Board’s role is to ensure that tax agents are doing the right thing. The problem is that many tax agents may be unknowingly and inadvertently breaching the Tax Agents Services laws and regulations. This session will cover such issues as:</p> <ul style="list-style-type: none"> <li>▪ To what extent must a tax agent act as the “gatekeeper” for the ATO?</li> <li>▪ How have the Board and the courts interpreted the fit and proper person test?</li> <li>▪ Use of contractors, lodging returns for other non-registered practitioners, operating from more than one office and outsourcing work</li> <li>▪ Recklessness versus exercise of reasonable care – where do you draw the line?</li> <li>▪ How far do you need to go to properly identify the client and substantiate their instructions/information?</li> </ul>	<p><b>Session 4B: Extracting Value Out Of Business Acquisitions and Avoiding Unnecessary Costs</b>  <b>Speakers:</b> Julian Cheng, ATI, Deloitte and Michael Jeffreys, Deloitte</p> <p>The acquisition of businesses continues to represent an important linchpin of corporate growth strategies. However, the complexity of the existing legislative framework, combined with the wide-ranging impact of proposed changes, means that taxpayers and their advisers need to exercise great care when approaching such acquisitions from an Australian tax perspective.</p> <p>This session will focus on issues which affect value in the context of business acquisitions and will include discussion on the following:</p> <ul style="list-style-type: none"> <li>▪ Financing considerations – impact of changes to thin capitalisation, transfer pricing and the regulatory view on s 974-80</li> <li>▪ Transaction costs – maximising recoverability through appropriate structuring</li> <li>▪ An update on the impact of recent developments in the selection of an appropriate acquisition structure.</li> </ul>	<p><b>Session 4C: GST Update</b>  <b>Speaker:</b> Matthew Cridland, CTA, DLA Piper</p> <p>The government continues to focus on GST as a potential area of tax reform. This session will provide an update on what has happened in GST over the last 12 months with a review of GST cases, GST rulings and legislative amendments.</p> <p>This session will also consider the impact on Australian business of the draft legislation that was recently introduced in relation to GST and cross-border transactions including the so called “Netflix Tax”.</p>

# TECHNICAL PROGRAM

## Day one – Thursday 2 June 2016 (cont)

Time	SME stream	Corporate stream	Hot topics stream
1.00pm–1.55pm	Lunch		
2.00pm–2.55pm	<p><b>Session 5A: How do Tax Considerations shape the Legal Structure and Activities of Social Enterprises?</b></p> <p>Speaker: John King and Danielle Mawer, Prolegis Lawyers</p> <p>This session will provide an overview of how the tax system affects social enterprises and key issues for advisers. In this session we will explore:</p> <ul style="list-style-type: none"> <li>Can charities engage in commercial activity? The significance of <i>Word Investments (2008)</i>, tax concessions and how the ATO got it wrong</li> <li>What are the typical legal structures of social enterprises, and tax and cash flow considerations?</li> <li>What is social enterprise? What are the typical models? What is the competitive disadvantage of charities?</li> <li>A closer look at some case studies and other practical and day-to-day issues</li> </ul>	<p><b>Session 5B: Tax Governance and Tax Risk Management – what the Board Needs to Know</b></p> <p>Speakers: David Morris, KPMG, Stephen Callahan, KPMG, Duncan McCarthy ATO and Jeff Stevenson, ATO</p> <p>In recent years, there has been an increasing public focus on tax paid by companies as well as a growing recognition of the need for boards to understand and effectively manage tax risks as part of good corporate governance. In this session we will cover:</p> <ul style="list-style-type: none"> <li>Directors duties in respect of tax risk – what does the board need to know?</li> <li>Tax transparency disclosures – what has been the impact?</li> <li>The ATO's tax risk management and governance guide – what does the Commissioner want to see?</li> <li>How can companies assess the effectiveness of their tax function and tax risk management processes?</li> </ul>	<p><b>Session 5C: M&amp;A Activity In The Private Sector Group</b></p> <p>Speaker: Paul Lyon, CTA, EY</p> <p>We have seen an active mergers and acquisitions market in FY16, principally because of, a favourable lending environment, historically low interest rates, increased corporate/ private equity cash and a large number of companies owned by private equity firms. With all M&amp;A activity comes tax opportunities and risks. This session will explore some of those opportunities and risks including:</p> <ul style="list-style-type: none"> <li>Inheriting tax risks</li> <li>Structuring</li> <li>Re-setting tax cost bases</li> <li>Debt or equity funding</li> <li>Minimising duties</li> </ul>
3.00pm–3.25pm	Afternoon tea		
3.30pm–4.25pm	<p><b>Session 6A: New Employee Share Scheme Rules: SME Start-ups</b></p> <p>Speaker: Cameron Blackwood, Greenwoods Herbert Smith Freehills Pty Ltd</p> <p>The recent government announcements and the change of rules as at 1 July 2015 have prompted many to reconsider employee share schemes (ESS). It is worth remembering that traditional ESS have never really suited private businesses. This session will cover the alternatives that are likely to continue to be relevant:</p> <ul style="list-style-type: none"> <li>Trends in ESS and applications to private companies</li> <li>Making the “start-up” concession work for private business – ESS with deferral and CGT discount</li> <li>Issues for businesses which do not qualify for the start-up concessions</li> <li>Alternative employee incentive arrangements.</li> </ul>	<p><b>Session 6B: Update On State Taxes: Changes and Issues You Need To Be Aware Of</b></p> <p>Speakers: David Tucker, NSW Office of State Revenue and Ankur Dhar, NSW Office of State Revenue</p> <p>State taxes are often overlooked until an audit knocks on the door. What issues do you need to be aware of and what issues do you need to be putting in front of clients so that they are not saying “Why didn't you make me aware of this?” These issues include:</p> <ul style="list-style-type: none"> <li>Current duty issues the NSW Office of State Revenue (OSR) is focusing on</li> <li>Current payroll tax issues the OSR is focusing on</li> <li>Other areas the OSR is currently looking at</li> <li>How corporates can obtain greater certainty on the treatment of particular issues.</li> </ul>	<p><b>Session 6C: Global Trends In Tax Transparency</b></p> <p>Speaker: Craig Marston, CTA, Greenwoods &amp; Herbert Smith Freehills Pty Ltd</p> <p>Never before has tax information been so widely discussed and publicised. The trend toward greater transparency will cause once private tax data to be made public. Australia is not alone in adopting this course of action. During this session you will hear about:</p> <ul style="list-style-type: none"> <li>What measures Australia has adopted</li> <li>Learnings from the experience so far</li> <li>How different taxpayers are dealing with publication of their sensitive tax data</li> <li>Trends emerging globally around greater tax transparency.</li> </ul>

# TECHNICAL PROGRAM

## Day one – Thursday 2 June 2016 (cont)

Time	SME stream	Corporate stream	Hot topics stream
4.30pm–5.25pm	<p><b>Session 7A: The Keys To the Kingdom: Ensuring the right property ends under the control of the right beneficiaries</b></p> <p><b>Speaker:</b> Mark West, CTA, McCullough Robertson</p> <p>Estate planning nowadays can be complicated. Gone are the days when you had a husband and wife nuclear family who personally owned all their assets. In these times it is more likely that your sophisticated client will have a mix of companies and trusts in their family group, and also a blended family with children from a number of relationships.</p> <p>This session explores a case study of estate planning for a client in a blended family with assets held both personally and in a combination of company and trust structures.</p> <p>In particular:</p> <ul style="list-style-type: none"> <li>▪ How the competing interests of different family members can be satisfied through the establishment of testamentary trusts</li> <li>▪ Restructuring of existing entities.</li> <li>▪ Different ways a testamentary trust can be structured and restructuring an existing trust</li> <li>▪ the mechanisms that can be implemented to control the trustee of any testamentary trust that may be established.</li> </ul>	<p><b>Session 7B: Revenue v Capital: Review of Recent Cases and What They Mean for Your Business</b></p> <p><b>Speaker:</b> Eddy Moussa, CTA, PwC</p> <p>Recent cases show that the “divide” between the fruit and the tree remains a difficult one.</p> <p>By considering High Court and Full Federal Court decisions, this session will explore the vexed issue of characterisation. This survey of cases will include coverage of the <i>Ausnet Transmission</i> High Court decision (expenditure side) and the Full Federal Court decision in <i>Blank</i> (on the income side), and a discussion on how these cases may have broader application to other items of business expenses and business income.</p>	<p><b>Session 7C: SMSF Advice – To Be Or Not To Be Licensed: What This Means For You</b></p> <p><b>Panel:</b> Gordon Mackenzie, UNSW and Hugh Elvy, ICAA, ASIC Representative</p> <p><b>Moderator:</b> Nidal Danoun, CTA, Prosperity Financial Services</p> <p>A mixture of expert views from accountants, lawyers and academics discussing key and topical issues related to SMSF advice and the new licensing framework. This session will cover the following:</p> <ul style="list-style-type: none"> <li>▪ The end of the accountants’ exemption on 30 June 2016</li> <li>▪ The new limited licensing framework – your options, tips and traps</li> <li>▪ Practical post-licensing compliance considerations and how to deal with them effectively</li> <li>▪ Regulatory view on SMSF advice and the SMSF industry.</li> </ul>



### Wine Tasting and Networking Drinks – Thursday 2 June 2016

Join your colleagues and conference speakers for an evening of wine tasting and networking – come along to sample wines and matching canapes and learn about delightful wines from some beautiful areas of Australia.

**Time:** 5.30pm – 7.30pm  
**Price:** Inclusive for all full registration delegates  
**Additional tickets:** \$50  
**Dress:** Business

# TECHNICAL PROGRAM

## Day two – Friday 3 June 2016

Time	SME stream	Corporate stream	Hot topics stream
8.00am–8.30am	<b>Registration</b>		
8.30am–9.25am	<p><b>Session 8A: Practical Strategies With Business Succession</b>  <b>Speaker:</b> Greg Travers, CTA, William Buck</p> <p>With a large number of private business owners nearing retirement, how do we pass control to the next generation, or prepare for exit? This session will look at:</p> <ul style="list-style-type: none"> <li>▪ The key tax consequences to be aware of when advising in this challenging area</li> <li>▪ Strategies for family succession and for management buy-outs</li> <li>▪ Financing the entry and exit of shareholders</li> <li>▪ Other consequences that you need to consider.</li> </ul>	<p><b>Session 8B: How To Get Your Issue Dealt With at the Australian Taxation Office</b>  <b>Speaker:</b> Tim Dyce, ATO</p> <p>This session will cover feedback from the ATO on its recent review of “guidance products”. Hear directly from the ATO on when a ruling might be a good idea, and what other options are available if a ruling isn’t appropriate or available.</p> <p>The session will also cover the recent trend of ATO “safe harbours” and administrative guidance, and how reliable they might be as a way to get issues dealt with. Also covered in this session is the ATO “test case program” which is not widely known. This is another, more formal way to deal with broader issues.</p>	<p><b>Session 8C: SMSF Update</b>  <b>Speaker:</b> Chris Balalovski, CTA, EY</p> <p>SMSF’s are constantly mentioned in the media, but much of the press is surrounding suggestions rather than actual changes.</p> <p>This session will provide an update, as well as insights and practical strategies relating to the key superannuation changes that have occurred during the last 12 months, including:</p> <ul style="list-style-type: none"> <li>▪ New superannuation legislation changes</li> <li>▪ Recent case law related to SMSFs</li> <li>▪ SMSF tax rulings</li> <li>▪ Current ATO activities in the SMSF space.</li> </ul>
9.30am–10.25am	<p><b>Session 9A: Family Provision Claims: How to Safeguard Assets Outside of Your Will</b>  <b>Speaker:</b> Lisa Oddo, CTA, N.Panos &amp; Associates</p> <p>The focus of this session will be to explore cutting-edge strategies in relation to protecting assets that do not form part of the deceased’s actual estate from family provision claims.</p> <p>Disgruntled family members may use the NSW estate provisions to bring a family provision claim (or the threat of such a claim) against the deceased estate. These estate provisions are wide reaching, and can form a dangerous weapon to with which claimants can dismantle an estate plan. The <i>Succession Act (NSW) 2006</i> enables a court to treat certain property such as trusts and superannuation death benefits that is not actually part of a deceased estate as being notionally part of their estate. This means that for a family provision claim, a court not only looks at the assets that were actually part of the deceased’s estate on death but also the assets of the estate.</p>	<p><b>Session 9B: How Is The Private Sector Responding To The Use Of Technology?</b>  <b>Panel:</b> Robert Zalud, CTA, ResMed, Zennia Csikos CTA, Schneider Electric and Bruce Collins CTA, ATO</p> <p>This session will be a private sector perspective, round-table panel, discussing how corporate taxpayers are responding to the increasing use of technology (including by the Australian Taxation Office) in developing their own processes, controls, and tax risk frameworks within their group tax function and will include a discussion of:</p> <ul style="list-style-type: none"> <li>▪ using analytical software and processes to identify areas requiring further investigation;</li> <li>▪ reliance on automated processes in the design of the tax compliance function and tax risk framework;</li> <li>▪ responding to legislative change requiring additional data the evolving role of a group function with increased automation; and</li> <li>▪ dealing with different internal and external stakeholders in responding to the evolving tax data landscape.</li> </ul>	<p><b>Session 9C: Tax Issues In Franchising</b>  <b>Speaker:</b> Peter Murray, CTA (Life), Hall &amp; Wilcox Lawyers</p> <p>The franchising industry has been the subject of intense regulatory scrutiny over the last 12 months, including from the ATO. This session will cover some key areas of tax risk for both franchisors and franchisees and how best to minimise that risk, including:</p> <ul style="list-style-type: none"> <li>▪ For franchisors: managing intellectual property, dealing with goodwill, the availability of tax losses and restructuring into a “franchisor-ready” structure</li> <li>▪ For franchisees: revenue/capital concerns, arrangements regarding depreciation, tax issues when paying franchise fees offshore, royalty withholding taxes and Div 155 issues</li> <li>▪ The session will also review payroll tax grouping and employee/employer issues specific to franchising arrangements.</li> </ul>

# TECHNICAL PROGRAM

## Day two – Friday 3 June 2016 (cont)

Time	SME stream	Corporate stream	Hot topics stream
10.30am–10.55am	Morning tea		
11.00am–11.55am	<p><b>Session 10A: Does the ATO think your Client is Risky?</b>  <b>Speakers:</b> Michael Cranston, Australian Taxation Office and Adrian Abbott, CTA, Crowe Horwath</p> <p>Are you and the ATO looking at your client in the same way?</p> <p>For many years the big end of town have been subject to more rigorous profiling and disclosure by the ATO, but now it's the turn of SMEs.</p> <p>Michael Cranston, Deputy Commissioner, Private Groups &amp; High Wealth Individuals and experienced practitioner Adrian Abbott will examine some of the key issues in this area, including:</p> <ul style="list-style-type: none"> <li>▪ What does the ATO's new risk differentiation framework mean to an SME?</li> <li>▪ Is it really too much disclosure of information?</li> <li>▪ How do taxpayers know, change or address disputed risk profiles – what's next for high-risk taxpayers?</li> <li>▪ How are taxpayers' rights protected?</li> <li>▪ How do we get clients on board with the new approach?</li> </ul>	<p><b>Session 10B: Cross Border-Financing In The Current BEPS Environment – the Hidden Hike in Cost of Capital</b>  <b>Speaker:</b> KaSen Wong, CTA, Allen &amp; Overy</p> <p>The combination of BEPS and increased action by the ATO has changed the landscape for cross-border financing arrangements. Not least the introduction of anti-hybrid rules that will place a novel burden on tax managers and advisors to understand foreign tax laws.</p> <p>This session will examine the practical implications of the new rules and related developments for multinationals operating in Australia.</p> <p>Topics covered will include:</p> <ul style="list-style-type: none"> <li>▪ Determining when a transaction will be considered "structured"</li> <li>▪ The relevance of foreign tax laws</li> <li>▪ Restructuring existing arrangements</li> <li>▪ Designing current arrangements with appropriate flexibility</li> <li>▪ Other recent developments that impact financing arrangements such as the <i>Chevron</i> case.</li> </ul>	<p><b>Session 10C: Does Land You Own Qualify for Primary Production Exemption from Land Tax?</b>  <b>Speaker:</b> Andrew Rider, CTA, NSW Bar</p> <p>Over the past decade there has been a constant stream of land tax disputes involving the proper application of the primary production exemption. This session will focus on:</p> <ul style="list-style-type: none"> <li>▪ What the law actually provides</li> <li>▪ How the OSR is currently seeking to apply the law</li> <li>▪ How the courts have drawn dividing lines</li> <li>▪ Traps to be wary of, particularly where land is used by persons other than the owner</li> <li>▪ Evolving from primary production to land development – when does the exemption cease?</li> <li>▪ Ways to seek early certainty, OSR private rulings and OSR approval of exemption applications.</li> </ul>
12.00pm–12.55pm	<p><b>Session 11A: Big Headaches or Big Opportunities? Current Tax Issues in Business Sales</b>  <b>Speaker:</b> Todd Want, CTA, William Buck</p> <p>Does the sale of a business result in a big opportunity or a big mess? With appropriate planning and execution, there may be no tax payable on the sale (and a very happy client!). However poor planning, or the wrong choices, might see half the sale proceeds disappear in tax. How do you ensure your client takes up the opportunities and avoids the mess?</p> <p>This session will consider some of the recent developments and current thinking in relation to tax issues on business sales, including:</p> <ul style="list-style-type: none"> <li>▪ Can the new small business rollover measures be useful to restructure prior to sale?</li> <li>▪ Clever ways to maximise the potential use of the small business CGT concessions</li> <li>▪ Are the new earnout provisions a bad idea for SMEs?</li> <li>▪ Some important considerations in the share sale versus asset sale dilemma.</li> </ul>	<p><b>Session 11B: Business Models in the Current BEPS Environment: Do You Need to Change?</b>  <b>Speakers:</b> Rebecca Cohen, PwC and Lyndon James, ATI, PwC</p> <p>While revenue authorities are concerned about a relative minority of "sharp" business practices, law changes implemented to deal with these practices can often affect a majority of businesses, sometimes in unforeseen ways. The introduction of the multinational anti-avoidance law (MAAL) and the release by the ATO of guidance on its interpretation of the law, are further examples of the broad-reaching impact of the changes.</p> <p>This session will look at:</p> <ul style="list-style-type: none"> <li>▪ The impact of the MAAL provisions on all businesses not just technology companies</li> <li>▪ The potential for future law change in light of current policy debate, and in particular law change required to adopt BEPS measures</li> <li>▪ What companies should focus on</li> <li>▪ How to deal with the changes and what is coming in the future.</li> </ul>	<p><b>Session 11C: Unhappy with an Assessment? Have A Fresh Look At The Decision Tree That Faces You</b>  <b>Speakers:</b> Sarah Dunn, KPMG Law and Annemarie Wilmore, KPMG Law</p> <p>Object, appeal and ultimately win or lose, it seems simple. This session looks a little deeper at ways that might improve the chances of ultimately winning rather than losing in a tax dispute assessment and of improving your position. This session covers:</p> <ul style="list-style-type: none"> <li>▪ What does the matter involve and who should have the primary responsibility for handling the matter, and does that change at a point?</li> <li>▪ What resources do you devote at objection stage?</li> <li>▪ What implications and consequences flow from the decisions you make?</li> <li>▪ The objection is disallowed: AAT or FC or do nothing?</li> <li>▪ What are the time frames and likely costs?</li> <li>▪ Opportunities of independent review and ADR.</li> </ul>

# TECHNICAL PROGRAM

## Day two – Friday 3 June 2016 (cont)

Time	SME stream	Corporate stream	Hot topics stream
1.00pm–1.55pm	Lunch		
2.00pm–2.55pm	<p><b>Session 12A: Expansion offshore: Key Tax Issues</b>  <b>Speaker: Simon Thorp, ATI, KPMG</b></p> <p>Offshore expansion is something many businesses are undertaking. Increasingly SME's are having dealings offshore either physically or online. Tax efficiency and avoiding pitfalls such as double tax mean careful consideration of tax issues is warranted. This session will examine key tax issues arising in respect of:</p> <ul style="list-style-type: none"> <li>▪ The establishment of foreign operations including the consequences of various levels of foreign presence or different types of foreign entities</li> <li>▪ Funding and profit repatriation issues</li> <li>▪ Australian integrity measures</li> <li>▪ De minimis rules and other simplification measures available to SMEs</li> <li>▪ Potential law changes</li> </ul>	<p><b>Session 12B: Burden of Proof In Transfer Pricing Matters</b>  <b>Speaker: Daniel McInerney, Barrister</b></p> <p>The Federal Court's decision in <i>Chevron</i> highlighted the range of evidential issues that arise in litigating transfer pricing matters. This session will address issues regarding onus, expertise and the importance of lay evidence in the context of transfer pricing disputes. The session will cover:</p> <ul style="list-style-type: none"> <li>▪ Who qualifies as an expert</li> <li>▪ What constitutes admissible opinion evidence</li> <li>▪ Managing evidence from audit through to litigation</li> <li>▪ Where to from here for litigating future transfer pricing matters.</li> </ul>	<p><b>Session 12C: The New AMIT Regime</b>  <b>Speaker: Karen Rooke, CTA, King &amp; Wood Mallesons</b></p> <p>The attribution taxation regime for managed investment trusts is the most significant tax reform affecting the managed funds industry for some time. This session will cover the issues arising for funds in the implementation of the new regime, including:</p> <ul style="list-style-type: none"> <li>▪ Planning for entry into the new regime, including eligibility for, and the decision to elect into, the attribution regime</li> <li>▪ Practical implications of entry into the regime – the process of attribution</li> <li>▪ Withholding obligations under the new regime – there are some important changes responsible entities need to be aware of</li> <li>▪ Benefits and opportunities created by the new regime</li> <li>▪ The new rules in relation to “non-arm's income” for managed investment trusts.</li> </ul>
3.00pm–3.25pm	Afternoon tea		



# TECHNICAL PROGRAM

## Day two – Friday 3 June 2016 (cont)

Time	SME stream	Corporate stream	Hot topics stream
3.30pm–4.25pm	<p><b>Session 13A: Property Development and Joint Ventures</b>  <b>Speaker: Andrew Sommer, CTA, Clayton Utz</b></p> <p>There is increasing desire and opportunity for home and landowners to enter into agreements with developers to best realise their passive landholding. This session will go beyond the revenue/capital distinction on entering such an agreement and look at the practical issues, structure considerations and traps to avoid from a taxation and legal perspective.</p> <ul style="list-style-type: none"> <li>▪ Structuring for Property development – joint venture v developer agreement v partnership</li> <li>▪ The issues with partnerships ... GST, tax, finance and liability</li> <li>▪ Tax law v real partnerships?</li> <li>▪ Is the joint venture really a partnership? Might the ATO treat it that way?</li> <li>▪ How you can and can't protect yourself from liability – a trade-off to profit?</li> <li>▪ Real joint ventures? Duty &amp; taxation issues on the division and/or partitioning of the completed units between the stakeholders.</li> </ul>	<p><b>Session 13B: Capital Management Update</b>  <b>Speaker: Tim Kyle, CTA, Greenwoods &amp; Herbert Smith Freehills Pty Ltd</b></p> <p>Capital management initiatives naturally respond to the business cycle. There is an increasing focus on maintaining distributions and raising capital in these challenging times.</p> <p>Current issues include:</p> <ul style="list-style-type: none"> <li>▪ The impact of asset impairments on the ability to pay and frank dividends</li> <li>▪ Capital reductions (as opposed to capital returns) in order to improve the dividend position</li> <li>▪ Capital returns and developments in the ATO's practice on s 45B.</li> </ul>	<p><b>Session 13C: Is Your Tax Planning At Odds With Your Asset Protection?</b>  <b>Speaker: Geoffrey Stein, CTA, Brown Wright Stein Lawyers</b></p> <p>"Asset protection" is the usual answer when asked why a trust structure has been established. This supposedly trumps any tax planning purpose, and prevents the application of the anti-avoidance rules. But is this correct? Are trusts able to be used effectively to protect assets and, if so, will this impact on the tax planning purposes of the trust? This session will focus on:</p> <ul style="list-style-type: none"> <li>▪ How effective are trusts in protecting assets in bankruptcy?</li> <li>▪ What is needed to claim a purpose of "asset protection"?</li> <li>▪ Will the intention to protect assets expose assets in bankruptcy?</li> <li>▪ What is needed in a trust's deed and structure to protect assets?</li> <li>▪ Can tax planning and asset protection purposes conflict?</li> </ul>
4.30pm–5.25pm	<p><b>Session 14A: Practical Strategies To Acquire And Transfer Property to SMSFs</b>  <b>Speaker: Liz Westover, PwC</b></p> <p>With the increasing popularity of real property as an investment in SMSFs, advisers now, more than ever need to be across the rules and regulations and the latest strategies for this asset class.</p> <p>During this session, Liz will discuss the latest trends, options available for property ownership with an SMSF, common mistakes and strategies to maximise opportunities. She will also cover off on property development within an SMSF and the use of Limited Recourse Borrowing Arrangements.</p>	<p><b>Session 14B: Mastering your Employment Taxes</b>  <b>Speakers: Paul Ellis, CTA, EY and Melissa Hohnen, EY</b></p> <p>The range and impact of employment taxes on your business is significant. From dealing with PAYG withholding to super guarantee or FBT to payroll tax. As this area continually evolves and the employees and authorities have more information at their fingertips, important that you are ahead of the game. This session will cover:</p> <ul style="list-style-type: none"> <li>▪ Current developments and issues relating to the reporting and taxation of employment taxes</li> <li>▪ Understanding all the new rules and changes for FBT, including the government's overhaul of meal entertainment</li> <li>▪ New strategies to remodel your fringe benefits and save money!</li> <li>▪ Common errors and traps for PAYG withholding, FBT, SG and PRT</li> <li>▪ Mastering your ESS reporting.</li> </ul>	<p><b>Session 14C: Case Update</b>  <b>Speaker: Michael Bennett, CTA, NSW Bar</b></p> <p>This session will provide an overview of significant cases and rulings of interest to practitioners advising in the private groups sector. This session will include discussion on any material developments in relation to:</p> <ul style="list-style-type: none"> <li>▪ Division 7A</li> <li>▪ Trust issues</li> <li>▪ Small business concessions</li> <li>▪ The employee/contractor distinction</li> <li>▪ Different capacities of individuals within a structure.</li> </ul>

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An *overview* of our experts

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**Adrian Abbott, CTA**, is a consultant to Crowe Horwath, who brings 35 years of experience in accounting, tax and business management to his client base. He has focused on high net worth reviews and benchmarking. Adrian works in conjunction with the ATO on alternative dispute resolutions. Adrian is on the Institute's dispute resolutions committee.

**Michael Bennett, CTA**, is a barrister practising from 13 Wentworth Selborne Chambers in Sydney. His practice areas include commercial, equity revenue, insolvency, property and corporations. Previously he was a solicitor at SBN Lawyers, a specialist legal practice in Sydney, where he provided advice on tax planning, superannuation, estate planning, commercial litigation and commercial business advising.

**Jake Berger**, is a manager at Pitcher Partners Sydney in the private clients team. Jake specifically works in the Small to Medium Enterprises Taxation Advisory section of the private clients team. Jake has recently completed his Masters of Taxation and focuses on providing commercially viable tax strategies for clients. Jake's primary area of focus is income tax; however, he also has a significant understanding of GST, FBT and a variety of state taxes.

**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 cross-border issues and all aspects of employee share schemes. After joining the firm as a graduate in 2004, Cameron built his corporate experience advising companies and on a wide range of advisory and compliance matters, including a secondment with BHP Billiton. His industry knowledge is broad and includes the mining, real estate and financial services sectors.

**Elizabeth Burnheim**, is a Solicitor at N. Panos & Associates, a boutique law firm specialising in tax, superannuation, commercial law, and estate and business succession planning matters. Elizabeth has assisted clients with the management of their tax audits, objections and appeals and has achieved many successful outcomes, specifically in the areas of payroll tax and superannuation guarantee charge. Elizabeth also provide advice to clients in relation to property matters including assisting clients with the implementation of the SMSF gearing strategy.

**Stephen Callahan**, is Lead Director of KPMG's Tax Management consulting practice in Australia. Stephen has over 25 years' experience working in tax at KPMG, including including five years spent in KPMG

Lisbon heading up their tax risk management and over 20 years in UK. Stephen has a wealth of experience in assisting both large and small multi-nationals create sustainable improvements in global tax processes. Stephen has a strong and diverse network of contacts having led tax governance and tax performance improvement projects all over the world not only for businesses but also for the European Commission and the governments of Bahrain, Armenia, Macau and the People's Republic of China. Stephen is a Fellow of the Association of Chartered Certified Accountants in the UK.

**Jeremy Capes** joined KPMG as a transfer pricing partner in 2013. Prior to that, he worked at PwC for 13 years, in Australia and the US. Jeremy has worked with a wide range of clients across many industries companies in planning, documenting and defending their global transfer pricing. Throughout his career, Jeremy has specialised in value chain analysis and business transformation issues but more recently, has focused on the evolving BEPS landscape and tax developments in Australia, particularly in transfer pricing and permanent establishments, and helping clients manage the introduction of the new Multilateral Anti Avoidance Law ("MAAL") this year.

**Julian Cheng, ATI**, is a Partner in Deloitte's M&A tax practice. He has over 19 years of experience, including two years as a client service executive on Deloitte's international tax desk in New York, advising multinationals and investment funds on Australian and international tax issues with a focus on mergers and acquisitions, divestments, financing and corporate reorganisations.

**Rebecca Cohen** is a Partner in PwC's Corporate Tax team in Sydney. Rebecca typically works with multinational and Australian groups, helping them to manage their Australian tax affairs. This includes working with clients to ensure their tax compliance and reporting obligations are met, and in managing stakeholder relationships. Rebecca has extensive experience in providing taxation advice on financing and international tax structuring, including cash repatriation, withholding tax and treaty issues. Other areas of expertise include managing ATO rulings processes and ATO audits.

**Graeme Colley** is the Director of Technical and Professional Standards at the SMSF Association where he is responsible for the technical, advocacy and compliance. He supports members in providing high-quality advice on all aspects of self-managed superannuation funds. Graeme has over 30 years experience in the superannuation industry and had been involved in many of the changes to the government's

superannuation policy during that time. He was previously the National Technical Manager for OnePath Australia, which involved providing technical advice on superannuation, social security and aged care to its adviser network. Prior to that, he was responsible for the coordination of superannuation litigation within the ATO.

**Bruce Collins, CTA**, is the Assistant Commissioner in the Public Groups & Internationals (PG&I) line in the ATO. Bruce leads the Risk & Strategy area in PG&I to understand the characteristics of over 31,000 PG&I client groups and oversee strategies to tailor engagement with them based on their complexity, transparency, choices and behaviours. Bruce has been heavily involved in transforming ATO approaches to rebalance the PG&I compliance direction and investment as part of the Reinventing the ATO. Bruce has had an extensive career in the ATO spanning 34 years, mostly in national technical, compliance and risk leadership roles. Prior to joining the PG&I area in July 2015, Bruce spent six years leading the ATO's aggressive tax planning strategy and three years providing technical and case leadership in the Private Groups & High Wealth Individuals area.

**Professor Gordon Cooper, AM, CTA (Life)**, is a Chartered Accountant in sole practice at Cooper & Co. He is an Adjunct Professor in the School of Taxation and Business Law (incorporating the Australian School of Taxation) at the University of New South Wales. In June 2003, he was awarded an AM in the Queen's birthday honours for "Services to the tax profession and to the community as an adviser on national taxation and legislative reform, and through education and professional organisations". Together with Chris Evans and Kirk Wilson, he is an author of the Australian CGT Handbook, now in its seventh edition.

**Fiona Craig, ATI**, leads Deloitte's Australian Transfer Pricing practice – a team with over 60 full time specialist practitioners. Fiona has over 20 years' experience with Deloitte in Australia and the UK, including 16 years specialising in transfer pricing. Her impressive track record includes advising on sustainable business models and supporting the related transfer pricing policies for large listed and privately owned MNCs. Fiona's experience in negotiating and settling transfer pricing cases with Revenue Authorities in Australia and overseas has resulted in an impressive list of successful outcomes for her clients – involving both transfer pricing reviews and transfer pricing audits, as well as the negotiation of more than 30 Advance Pricing Arrangements.

**Michael Cranston** joined the ATO in 1977. He moved to his current role as Deputy Commissioner Private Groups and High Wealth Individuals in October 2011. His responsibilities include supporting increased

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willing participation and ensuring voluntary compliance of taxpayers in the privately owned groups and high wealth individuals population, focusing on serious abuses of the tax system (including through the Serious Financial Crime Taskforce) along with addressing aggressive tax planning. Michael is also the client experience owner for privately owned wealthy groups for the ATO. He has represented the ATO on a number of Australian and international forums including chairing the OECD Taskforce on Tax Crimes.

**Matthew Cridland, CTA**, is a Partner in the Tax team of DLA Piper in Sydney. He has specialised in GST for more than 15 years and also advises on customs matters. He regularly publishes papers and articles on GST developments. He is a member of the GST committees for the Property Council of Australia and the Financial Services Council.

**Zennia Csikos CTA**, is the Head of Tax at Schneider Electric responsible for the Pacific Zone. She has over 20 years corporate experience working in inbound and outbound multinational companies focussing on tax strategy, governance and systems in the Technology, Engineering and Pharma sectors.

**Ankur Dhar** works in the Technical and Advisory Services Business Unit of the Office of State Revenue (OSR). He is a Client Account Manager for new Payroll Tax clients. Ankur's responsibilities include developing and delivering seminars and webinars on payroll tax to new clients and professional advisers. Prior to working in the Technical and Advisory Services business unit, Ankur worked in the OSR Operations Division as a payroll tax auditor.

**Sarah Dunn**, joined KPMG Law as a Tax Controversy Partner in 2013 and heads their Sydney Practice. She has advised and acted for clients on a wide range of disputes and in respect of various regulatory reviews and investigations, her principal focus being on revenue disputes. Sarah has extensive experience in dealing with revenue authorities and advising clients at all stages of tax disputes, including risk reviews, audits, objections, General Anti-Avoidance Rule (GAAR) Panel, alternative dispute resolution and contested proceedings in the Federal Court, Supreme Court and Administrative Appeals Tribunal.

**Tim Dyce** has national responsibility on behalf of the Commissioner of Taxation for the ATO's administration of the Goods and Services Tax and the relationship with the States and Territories in accordance with the obligations under the Intergovernmental Agreement between Commonwealth government and the State and Territory governments. As the Deputy Commissioner Indirect Tax, Tim has national

management responsibility for approximately 1400 ATO staff who deal directly with GST, Excise, Luxury Car Tax, Wine Equalisation Tax and a range of other taxes across areas of client advice, technical advice and compliance programs for all segments of the business sector.

**Paul Ellis, CTA**, is the national leader of EY's Employment Taxes group, a market leader in providing innovative solutions to enable employers to effectively manage their employer obligations. Paul has over 25 years' experience assisting public and private sector employers to reduce costs and develop risk strategies in relation to their remuneration-related tax obligations. He advises a large range of Australian and foreign companies on domestic and international employment-related tax issues, including remuneration packaging, employment taxes and charges (FBT, payroll tax, workers compensation and superannuation), identification and assessment of contractor issues and the structuring and implementation of equity and other employee incentive plans.

**Rob Heferen**, has been the Executive Director, Revenue Group, at The Treasury since March 2011. He has overall responsibility for tax policy advice, tax legislation, revenue forecasting and other tax quantitative work at the Federal level. In 1994 he joined the Australian Tax Office before transferring to Treasury in 1997 to work on tax reform. He was promoted to the Senior Executive Service in 2001 and over the next six years led divisions responsible for business tax, corporate governance, commonwealth state relations and social policy. In 2008 Mr Heferen led the secretariat to Australia's Future Tax System Review, before being promoted to a Deputy Secretary in Department of Families, Housing, Community Services and Indigenous Affairs in January 2010.

**Melissa Hohnen**, is an experienced Senior Manager and has been with EY for over 13 years. During this time, she has developed specific skills and technical expertise in all areas of employment taxes, and most specifically FBT, focusing on the preparation and review of FBT returns, provision of technical advice, assisting with FBT and employment tax audits, as well as delivering FBT training. Melissa thoroughly enjoys working with businesses to improve their compliance, as well as developing employment tax solutions that provide the most favourable outcome for their business.

**Lyndon James, ATI**, is a partner in PwC Australia's transfer pricing practice based in Sydney. He has specialised in transfer pricing since 1996 and in that time has conducted a wide variety of complex transfer pricing assignments for some of the world's leading multinational

companies across industries in Australia and Asia. Lyndon's particular area of focus is transfer pricing controversy, where he advises clients on appropriate strategies to avoid and resolve transfer pricing disputes. Recently, Lyndon has been working with a number of multinational clients assisting them in considering the impact of the multinational anti-avoidance law (MAAL) on their respective business structures. Lyndon has also provided assistance to a number of multinationals with the management of the ATO's Base Erosion and Profit Shifting reviews and audits.

**Michael Jeffreys**, is a Director in Deloitte's M&A tax practice with a focus on mergers and acquisitions and public markets transactions. Michael frequently advises on inbound tax due diligence and tax structuring projects, and has developed particular expertise in relation to strategic acquisitions and private equity investments.

**John King**, is a Consultant at Prolegis Lawyers in Sydney. Prolegis is a 10 lawyer boutique firm that specialises in advising clients throughout Australia in relation to the charities and not-for-profits sector (including structuring, establishment, tax, regulatory, governance and other compliance, fundraising, grant making, employment law, mergers & other restructures, and disputes). Prior to joining Prolegis in 2011, John was a Tax Partner at Mallesons Stephen Jaques (now King&Wood Mallesons) in Sydney and New York for more than 31 years.

**Tim Kyle, CTA**, is a Director of Greenwoods & Herbert Smith Freehills, based in the Sydney office. He focuses on the financial services and resources industries, advising clients on a wide range of income tax matters, including mergers and acquisitions, capital raisings, innovative financial products, cross-border dealings, audits and tax litigation. Tim has worked on a range of matters involving Part IVA advice, rulings and disputes.

**Paul Lyon, CTA**, is a Tax Partner with EY in Sydney. His main practice area is in corporate and he advises a number of private and public companies on their tax affairs. Paul has been part of an expert panel providing assistance to the Board of Taxation and has sat on a number of ATO sub-committees. In terms of technical development, Paul has presented at The Tax Institute and other professional institute seminars on a wide range of tax topics.

**Craig Marston, CTA**, is a Senior Associate at Greenwoods & Herbert Smith Freehills with more than a decade of tax experience. Craig advises private and ASX-listed companies and trusts on a broad range of income tax issues: from the consolidation regime to TOFA to general

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corporate/M&A matters and managing ATO engagements. Craig's clients include several Australian banks and life/funds management groups as well as various listed and foreign private property trusts. He also assists high net worth individuals and family groups with managing their tax affairs.

**Danielle Mawer** is an Associate at Prolegis Lawyers in Sydney, specialising in tax, structuring and governance for charities, foundations and other not-for-profits. Danielle graduated with first class honours in law from Sydney University and prior to joining Prolegis in 2012, worked in the Commercial Disputes Group at Henry Davis York.

**Duncan McCarthy, ATO**, Director – Audit & Accounting Specialist Group, Public Groups & International. Duncan joined the ATO in 2014, previously being a manager in the Financial Services Assurance practice at PwC. The Audit & Accounting Specialist Group provides technical accounting and audit assistance to the ATO's operations teams. Duncan's experience auditing large corporates and assessing their control frameworks has played a key role in the development of the current ATO – Tax Risk Management and Governance Review Guide.

**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. Scott also heads the property industry speciality in the Sydney practice working with small and large developers, retirement villages/aged care and investors. Scott has extensive experience in income tax, GST and state taxes from both his time in public practice as well as the ATO, and has a reputation for achieving commercial outcomes on complex issues.

**Daniel McInerney** was called to the Bar in 2007 after a decade in practice, and has since appeared in a number of leading taxation cases, including Commissioner of Taxation v SNF (Australia) Pty Ltd, one of the few Australian authorities on transfer pricing, and Commissioner of Taxation v Noza Holdings Pty Ltd, a leading authority on cross-border financing. Daniel has an extensive practice, advising and appearing for taxpayers and the Commissioner of Taxation in taxation disputes across Australia. Daniel is a member of Ground Floor Wentworth Chambers in Sydney and List A Barristers in Melbourne.

**Fiona Moore, CTA**, is a Director in the Tax Controversy group of EY's Tax Practice. She has over 14 years experience with EY, servicing clients in a range of industries, including financial services, media and entertainment, real estate and healthcare. Fiona's primary role is assisting clients in managing tax audits from both a technical

and strategic perspective. This includes preparation of advice and correspondence concerning not only the technical issues, but also administrative law aspects.

**Eddy Moussa, CTA**, has over 15 years experience as a tax adviser to large listed and unlisted businesses in Australia. He is an experienced Corporate Tax Partner and legal practitioner in PwC's Sydney tax practice. He holds an unrestricted practising certificate and provides legal advice on tax matters. In January 2012, Eddy joined PwC's Tax Disputes team, providing legal advice to clients on tax matters and supporting clients in disputes with the ATO. This includes clients under audit or investigation, tax controversy, anti-avoidance opinions, tax litigation and alternative dispute resolution methods in tax disputes. Eddy also advises clients on tax risk management strategies and how to best prepare evidence of transactions to support the commercial and tax outcomes of a transaction.

**David Morris** is the Leader of KPMG's Australian legal practice. David advises his clients on all aspects of their businesses including corporate governance, mergers and acquisitions, capital raisings, strategic structuring and Corporations Act 2001 (Cth), ASX Listing Rules compliance and foreign investment review board (FIRB) approvals. David advises the boards of a number of companies on their directors' duties and general governance obligations and has a deep understanding of governance issues in the taxation context due to his close working relationship with his colleagues in KPMG's Tax practice. Prior to joining KPMG, David co lead the Asia Pacific Corporate Practice of one of the world's largest law firms. David is a solicitor of the Supreme Court of NSW and a solicitor of the Senior Courts of England and Wales and is a member of the Australian Institute of Company Directors.

**Peter Murray, CTA (Life)**, is the Head of Tax at Hall & Wilcox Lawyers, and a past President of The Tax Institute. Peter specialises in advising clients on a broad range of corporate tax issues and has experience in domestic and international tax matters, including advising on mergers and acquisitions, business tax reform, capital structures and restructuring international corporate groups. Peter also focuses on managing tax disputes and providing legal tax advice. He was previously a Senior Partner at KPMG and KPMG Legal, and is currently a member of the ATO General Anti-Avoidance Rule (GAAR) Panel.

**Lisa Oddo, CTA**, is a Solicitor at N.Panos & Associates, a boutique law firm specialising in tax, superannuation, commercial law, and estate and business succession planning matters. Lisa has provided clients

with superannuation and estate planning advice including representing clients in family provision claims.

**Wayne Plummer, ATI**, is an Australian Corporate Tax Partner and advises a range of multinational companies in relation to their Australian tax affairs. Wayne joined PriceWaterhouse in 1986 and became a Partner at PwC in 1999. He frequently speaks on taxation matters and has authored numerous tax-related papers and articles. Wayne is PwC's National Technical Leader in the area of tax consolidations.

**Wayne Plummer, ATI**, is an Australian Corporate Tax Partner and advises a range of multinational companies in relation to their Australian tax affairs. Wayne joined PriceWaterhouse in 1986, became a Partner of PwC in 1999. He frequently speaks on taxation matters and has authored numerous tax related papers and articles. Wayne is PwC's National Technical Leader in the area of tax consolidations. He is the chair of the Corporate Tax Advisory Panel of the Australian Tax Institute and is frequently involved in consultation to the ATO, Board of Taxation and Treasury.

**Andrew Rider, CTA**, is a Member of the New South Wales Bar specialising in taxation laws, including Australia-wide stamp duties, land tax and payroll tax. He regularly appears for the revenue and taxpayers in the various federal and state courts and tribunals. In addition to his appearance work, Andrew advises extensively on Commonwealth and state and territory taxation laws.

**Karen Rooke, CTA**, is an Adjunct Professor of Taxation Law at the University of Sydney and a legal consultant at King & Wood Mallesons. Karen's particular interest at the university and in practice involves the taxation of trusts and the funds management industry. Karen has presented many papers at Tax Institute functions and widely consults with various stakeholders, including the Board of Taxation.

**Ken Schurgott, CTA (Life)**, is a Tax and Commercial Law Director of Schurgott & Co Lawyers and Special Counsel with Brown Wright Stein Lawyers, Sydney. He has extensive experience in all aspects of tax (including state taxes and litigation), as well as business structuring, business sales and acquisitions, asset protection, succession planning and trust and estate law. Ken has been, until recently, a member of the Advisory Panel to the Board of Taxation and heavily engaged in ongoing consultation in relation to the reform of the taxation of trusts and trust issues generally.

# PRESENTER PROFILES

An *overview* of our experts

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**Andrew Sommer, CTA**, is the national practice group leader for tax at Clayton Utz and has been working in tax for over 20 years. Andrew specialises in GST, providing advice across all industry sectors and levels of government as well advising on other tax issues, including land tax, payroll tax, FBT and State based royalty regimes. Andrew has also acted for clients in relation to various litigious tax matters at all levels of review, including the High Court.

**Geoffrey Stein** is a partner of Brown Wright Stein Lawyers. Geoff has been a lawyer in Sydney for over 20 years, specialising in commercial and tax law. He is one of only a few New South Wales Law Society Accredited Specialists in taxation law and he works extensively with a number of leading accounting firms to assist their clients and gains great satisfaction knowing he is also helping them build their practices. Geoff advises clients on tax, commercial, trust, estate planning, wealth management and ancillary legal issues. He has developed an in-depth understanding of the legal challenges faced by business owners.

**Jeff Stevenson**, is Assistant Commissioner Reform and Practice, Public Groups and International. Jeff leads the Reform and Practice branch which is responsible for providing operational practice and business improvement support for the ATO's Public Groups and International active compliance and advice areas. Jeff also leads the Reinvention Program for Public Groups and International and is the client experience lead for publicly listed businesses. Jeff has 30 years' experience at the ATO. During this time, he has worked with individual, small and large business taxpayers across income tax and indirect taxes. He has also had experience working with law enforcement and other agencies as part of joint taskforces examining serious non-compliance and criminal behaviours.

**Daniel Sparks, CTA**, is a Client Director at Pitcher Partners Sydney. Daniel focuses on personal tax, and has extensive experience in cross-border issues for internationally mobile executives, including tax residency issues, employee share scheme arrangements, foreign exchange and planning around the taxation of international assets. He also provides advice and planning for high wealth individuals in the use of available structures to build personal wealth, protect assets and facilitate family/business succession, and has a particular focus on planning for individuals with a US background.

**Simon Thorp, ATI**, is a Partner at KPMG and leads their Technology, Media and Telecommunications tax practice. He has over 22

years' experience working with a variety of inbound and outbound businesses. Simon regularly liaises with Treasury and the ATO in respect of industry and policy issues.

**Greg Travers, CTA**, is the Director in charge of the Tax Services division of William Buck in Sydney. His clients are predominantly private businesses, both Australian and foreign-owned, as well as higher wealth individuals and families. The work undertaken by Greg is primarily advising on issues and transactions such as restructuring, exit strategies, business acquisitions and international expansion, along with referrals from accountants, lawyers and other advisers. Greg is the author of *The Tax Adviser's Guide to Part IVA*, published by The Tax Institute.

**David Tucker** is a Technical Education Officer in the Technical and Advisory Services Business Unit of the Office of State Revenue (OSR). David has specialised in duties at OSR for over 15 years. David is part of the Technical Education Team and is responsible for developing and delivering internal technical training for staff, as well as seminars and webinars for OSR clients, on duties, grants and first home benefits. He is also a guest lecturer at universities and the College of Law.

**Todd Want, CTA**, brings over 10 years of experience to his role as a Director in the Tax Services division at William Buck. Todd specialises in small-to-medium enterprise tax matters and advises clients on a broad range of tax issues such as capital gains tax, structuring and restructuring, the tax consequences of acquisitions and divestments, small business CGT concessions, Div 7A, taxation of trusts and tax risk management. Todd also provides specialist tax consulting and training services to accountants in public practice, lawyers, financial planners and other professionals to assist them in advising their clients.

**Mark West, CTA**, is a Partner at McCullough Robertson Lawyers and is qualified both in law and as a Chartered Accountant. Mark regularly advises clients on trust related matters. He advises clients generally on income tax, CGT, GST, land tax and payroll tax matters and has acted in appeals to the AAT and Federal Court.

**Liz Westover**, joined PwC as a Director in the Private Clients division of the firm in November, 2015. She is responsible for developing and growing the organisation's presence and capabilities in the SMSF market and providing technical support for the firm and its clients in superannuation and related tax matters. She has extensive experience in superannuation, having previously held the position as Head of

Superannuation at Chartered Accountants Australia and New Zealand as well as senior positions with KPMG and Nexia Australia Chartered Accountants. Liz has been heavily involved in superannuation policy development and advocacy as well as development of legislation and support services for the superannuation industry and accounting profession. Liz regularly liaised and consulted with Government, regulators and stakeholders on technical, legislative and policy matters and was a member of the Australian Taxation Office's Superannuation Industry Advisory Group, the superannuation industry's peak consultative forum. Liz has strong capabilities on the technical application of superannuation and associated tax laws. She is a regular commentator on superannuation issues with mainstream and social media and has authored blogs on superannuation and related matters for many years. She is a Fellow Chartered Accountant, CA SMSF specialist and holds a Master of Legal Studies from the University of New South Wales and a Bachelor of Business from the University of South Australia.

**Annemarie Wilmore**, joined KPMG Law in 2015 with 10 years experience in tax after working at PwC and the ATO. She has extensive experience with assisting clients achieve the best outcomes in negotiations and settlements with revenue authorities. Annemarie's expertise includes assisting clients in assessing their tax risk in potential transactions through to successful resolution of disputes, with experience across state and federal taxes across the spectrum of disputes, including audits, objections and litigation, and alternative dispute resolution, concerning, for example, deductions, FBT, CGT, Part IVA, transfer pricing, GST, stamp duty, mineral royalties and payroll taxes.

**KaSen Wong, CTA**, heads the Australian tax group at global law firm Allen and Overy. Ka Sen advises on cross border financing and investment across a range of fields, including infrastructure, property, private and public M&A, structured finance, securitisation and funds management. Clients appreciate his commercial outlook and common-sense approach to complex tax matters.

**Robert Zalud, CTA**, is the Director of Asia Pacific Tax at ResMed. Over the last six years, he has provided taxation advice in respect to ResMed's business operations, including intellectual property creation, ownership and licensing. Prior to joining ResMed, Robert worked in the Corporate Tax division at PwC for six years, specialising in technology and entertainment-based companies.

# INDIVIDUAL REGISTRATION FORM

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

NSW 9th Annual Tax Forum | 2-3 June 2016

2160602M1/WD

## Two-day registration

- Attendance at any session of your choice (maximum 14 sessions)
- Electronic access to download available technical papers and presentations
- Morning and afternoon refreshments
- Lunch
- 14 CPD hours

## Single-day registration

- Attendance at any session of your choice (maximum 7 sessions)
- Electronic access to download available technical papers and presentations
  - Morning and afternoon refreshments (Day 1 or Day 2)
  - Lunch (Day 1 or Day 2)
  - 7 CPD hours

## Printed materials

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

## Employer ticket

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

## Early-bird offer

Register on or before 21 April 2016 to save.

## Register



Save time, register online  
at [taxinstitute.com.au/NSWTaxForum](http://taxinstitute.com.au/NSWTaxForum)



eventregistrations@taxinstitute.com.au



02 8223 0077

## Registration options (all prices include GST)

### Two-day registration – 14 CPD hours

	Early bird*	Standard
Member	<input type="checkbox"/> \$1,495	<input type="checkbox"/> \$1,645
Non-member	<input type="checkbox"/> \$1,695	<input type="checkbox"/> \$1,845
New member^	<input type="checkbox"/> \$1,545	<input type="checkbox"/> \$1,695

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

Add printed materials (Add \$100)

### Wine tasting networking function

- I will be attending the wine tasting networking function on Thursday 2 June 2016 (Included in price)
- Additional networking wine tasting function ticket \$50

Total registration fee \$ \_\_\_\_\_

### Single-day registration – 7 CPD hours

	Early bird*	Standard
Thursday Member	<input type="checkbox"/> \$795	<input type="checkbox"/> \$895
Thursday Non-member	<input type="checkbox"/> \$895	<input type="checkbox"/> \$995
Friday Member	<input type="checkbox"/> \$795	<input type="checkbox"/> \$895
Friday Non-member	<input type="checkbox"/> \$895	<input type="checkbox"/> \$995

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

Add printed materials (Add \$100)

Total registration fee \$ \_\_\_\_\_

\*On or before 21 April 2016

### \*SPECIAL NEW MEMBER OFFER

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

### DECLARATION

I hereby apply for membership of The Tax Institute. I declare I am a person of good fame, integrity and character and agree to be bound by the Constitution of The Tax Institute. For more information on membership visit [www.taxinstitute.com.au](http://www.taxinstitute.com.au).

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

## Personal details

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

First name: \_\_\_\_\_

Last name: \_\_\_\_\_

Member no: \_\_\_\_\_ Company: \_\_\_\_\_

Postal address: \_\_\_\_\_

Suburb: \_\_\_\_\_

State: \_\_\_\_\_ Postcode: \_\_\_\_\_

Tel: \_\_\_\_\_ Fax: \_\_\_\_\_

Email: \_\_\_\_\_

Dietary requirements: \_\_\_\_\_

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

## Payment method

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

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

Total payable \$ \_\_\_\_\_

I enclose a cheque\* for \$ \_\_\_\_\_

OR

Please charge my credit card \$ \_\_\_\_\_

AMEX  Visa  MasterCard  Diners

Card no.     /     /     /

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

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

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

\*Please make cheque payable to The Tax Institute.

## Session selection

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

### Day one – Thursday 2 June 2016

#### Session 1: 8.30am–9.25am

- Session 1A: Practical Issues with Trusts: Important Updates
- Session 1B: Transfer Pricing Update
- Session 1C: Is Tax Reform Dead? Or alive and kicking?

#### Session 2: 9.30am–10.25am

- Session 2A: Division 7A
- Session 2B: Using Data & Analytics to Support Public Group and International Client Compliance
- Session 2C: Transfer Pricing and CBC Reporting: A Practical Guide to Documentation for Large and Small Businesses

#### Session 3: 11.00am–11.55am

- Session 3A: Superannuation: Structure and Uses in Estate Planning
- Session 3B: Consolidation Updates: Still Grappling With These Rules?
- Session 3C: Expat Issues and Complications: The Long Arm of the US and UK

#### Session 4: 12.00pm–12.55pm

- Session 4A: Tax Practitioners Board: Will You Survive an Investigation?
- Session 4B: Extracting Value Out Of Business Acquisitions and Avoiding Unnecessary Costs
- Session 4C: GST Update

#### Session 5: 2.00pm–2.55pm

- Session 5A: How do tax considerations shape the legal structure and activities of social enterprises?
- Session 5B: Tax Governance and Tax Risk Management – What The Board Needs to Know
- Session 5C: M&A Activity in the Private Sector Group

#### Session 6: 3.30pm–4.25pm

- Session 6A: New Employee Share Scheme Rules: SME Start-ups
- Session 6B: Update On State Taxes: Changes and Issues You Need To Be Aware Of
- Session 6C: Global Trends in Tax Transparency

#### Session 7: 4.30pm–5.25pm

- Session 7A: The Keys to the Kingdom: Ensuring the Right Property Ends Under the Control of the Right Beneficiaries
- Session 7B: Revenue v Capital: Review of Recent Cases and What They Mean for Your Business
- Session 7C: SMSF Advice: To Be or Not To Be Licensed: What This Means for You

### Day 2 – Friday 3 June 2016

#### Session 8: 8.30am–9.25am

- Session 8A: Practical strategies with business succession
- Session 8B: How To Get Your Issue Dealt With At the Australian Taxation Office
- Session 8C: SMSF Update

#### Session 9: 9.30am–10.25am

- Session 9A: Family Provision Claims: How to Safeguard Assets Outside of Your Will
- Session 9B: How Is The Private Sector Responding To The Use Of Technology?
- Session 9C: Tax Issues in Franchising

#### Session 10: 11.00am–11.55am

- Session 10A: Does the ATO think your client is risky?
- Session 10B: Cross Border-Financing In The Current BEPS Environment – the Hidden Hike in Cost of Capital
- Session 10C: Does Land You Own Qualify for Primary Production Exemption From Land Tax?

#### Session 11: 12.00pm–12.55pm

- Session 11A: Big headaches or big opportunities? Current Tax Issues in Business Sales
- Session 11B: Business Models in the Current BEPS Environment: Do You Need to Change?
- Session 11C: Unhappy with an Assessment? Have a Fresh Look at the Decision Tree That Faces You

#### Session 12: 2.00pm–2.55pm

- Session 12A: Expansion offshore: key tax issues
- Session 12B: Burden Of Proof in Transfer Pricing Matters
- Session 12C: The New AMIT Regime

#### Session 13: 3.30pm–4.25pm

- Session 13A: Property Development and Joint Ventures
- Session 13B: Capital Management Update
- Session 13C: Is Your Tax Planning At Odds With Your Asset Protection?

#### Session 14: 4.30pm–5.25pm

- Session 14A: Practical Strategies to Acquire and Transfer Property to SMSFs
- Session 14B: Mastering Your Employment Taxes
- Session 14C: Case Update



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# EMPLOYER TICKET REGISTRATION FORM

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

Register

 **Online**

Save time, register online  
at [taxinstitute.com.au/NSWTaxForum](http://taxinstitute.com.au/NSWTaxForum)

 **Email**

[eventregistrations@taxinstitute.com.au](mailto:eventregistrations@taxinstitute.com.au)

 **Fax**

02 8223 0077

NSW 9th Annual Tax Forum | 2-3 June 2016

2160602M1/WD

## 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
- Morning and afternoon refreshments
- 14 CPD hours

## 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.

Employer ticket registrations will not receive printed papers. 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 21 April 2016 to save.

## Registration options (all prices include GST)

- Early bird ticket\*** \$1,895
- Standard ticket** \$2,095

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

- Add printed materials (Add \$100)

### Wine tasting networking function

- Networking wine tasting function attendance

\_\_\_\_\_ tickets x \$ \_\_\_\_\_

**Total registration fee \$** \_\_\_\_\_

\*On or before 21 April 2016

## Employer ticket co-ordinator details

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

First name: \_\_\_\_\_

Last name: \_\_\_\_\_

Member no: \_\_\_\_\_ Company: \_\_\_\_\_

Postal address: \_\_\_\_\_

Suburb: \_\_\_\_\_

State: \_\_\_\_\_ Postcode: \_\_\_\_\_

Tel: \_\_\_\_\_ Fax: \_\_\_\_\_

Email: \_\_\_\_\_

Dietary requirements: \_\_\_\_\_

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

## Payment method

Employer ticket registration total \$ \_\_\_\_\_

**Total payable \$** \_\_\_\_\_

I enclose a cheque\* for \$ \_\_\_\_\_  
OR

Please charge my credit card \$ \_\_\_\_\_

AMEX  Visa  MasterCard  Diners

\*Please make cheque payable to The Tax Institute.

Card no.     /     /     /

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

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

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

## Membership and education program promotion

I am interested in becoming a member of the The Tax Institute.  
Please send me further details.

I am interested in learning more about The Tax Institute's education program. Please contact me.

## Marketing and business alliance partner exclusions

I no longer wish to provide my contact details to The Tax Institute's contracted business partners.

I no longer wish to receive marketing correspondence from The Tax Institute.

**Session selection**

Please note sessions are subject to availability.

	Session number (First choice)	Session number (Second 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					



**THE TAX INSTITUTE**  
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# FURTHER INFORMATION

What, when and *how to*

## Employer ticket administration

For employer tickets, the names of all attendees and the sessions they will be attending must be submitted on the employer ticket registration form. A confirmation letter for each attendee will be emailed to the employer ticket coordinator. If any amendments need to be made, please call (02) 8223 0040.

## Special dietary requirements

Please indicate any special dietary requirements on the registration form.

## Paperless event

The Tax Institute understands the impact that an event of this nature has on the environment, especially when printing delegate materials. Full technical papers and PowerPoint presentations will be available online to all participating delegates to download approximately five days before the event. Once these are available an email will be sent to delegates with access details. Delegates can purchase paper materials for \$100.

## Tax Forum Event app

The Tax Forum app will be available for download 1 week prior to the event. The app will contain session and speaker information, the delegate list and available technical materials. You will receive instructions via email detailing how to download the app.

## Delegate list

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

## Confirmation of registration

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

## CPD Accreditation

Full forum attendance counts for 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.

## The venue

The forum will be held at Sofitel Sydney Wentworth, 61–101 Phillip Street, Sydney, NSW, 2000.

## Getting there

Bus services run along Phillip Street, and both Wynyard and Martin Place train stations are within close proximity of the venue. Please contact us if you require a map with further details.

## Parking

Parking at the Sofitel Sydney Wentworth is accessible via Bligh Street. There is a daily conference rate of \$43.20 available to delegates – please advise the parking attendant that you are attending The Tax Institute's 9th Annual Tax Forum to obtain this rate. To view standard car parking rates, visit [www.secureparking.com.au](http://www.secureparking.com.au).

## Dress code

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

## Changing or transferring sessions

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

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

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

## Alteration and cancellation policy

The Tax Institute reserves the right to alter, amend or cancel all or any of the arrangements contained in the program.

It is a condition of acceptance of registration that an administration fee of 20% of the registration fee will be charged for cancellation. No refund will be given for cancellations received within five working days of the event. A replacement may be nominated. If the replacement is not a member, the non-member registration fee will apply. CPD hours will be allocated to the designated attendee.

The Tax Institute cannot accept responsibility for delegates' late transport arrivals or non-arrivals due to delays.

## Join Australia's leading professional tax body

Take advantage of the special new member introductory offer. For an additional \$50, receive membership (valid to 30 June 2015) and a two-week trial of Tax Knowledge eXchange, the Institute's electronic information resource, upon application.

### Member benefits include:

- *Taxation in Australia* Journal
- *TaxVine* e-newsletter
- TaxLine Research Service – free to members
- CPD event discounts
- Publications and tax product discounts

## Group discount

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

## Privacy

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

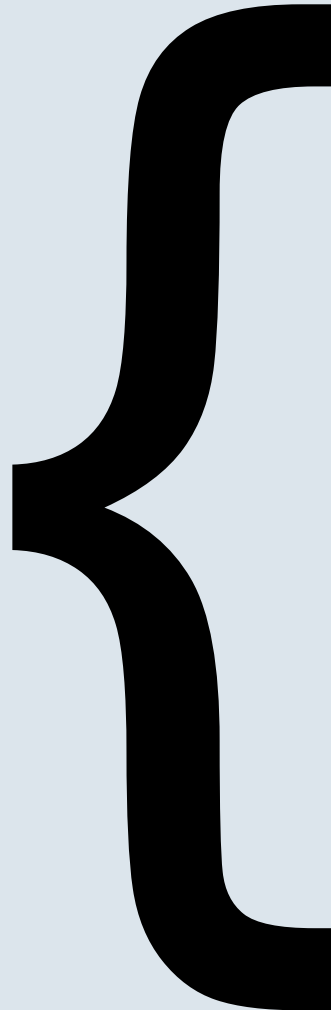
## Enquiries

If you have any enquiries, please contact the New South Wales division on 02 8223 0040 or email [nsw@taxinstitute.com.au](mailto:nsw@taxinstitute.com.au).

# OUR SUPPORTERS

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