

Tax Disputes Online Series

6 CPD hours | Online

The Tax Disputes Online Series offers an impressive line-up of speakers with intimate knowledge of taxpayer disputes with the ATO.

The program offers strong technical content as well as insights into the ATO's current practice for engaging with SME and large corporate taxpayers. The issues covered range from the unique aspects of GST and transfer pricing disputes to the challenges and strategies involved in seeking to resolve disputes remotely.

Topics

1. Topical tax disputes: Transfer pricing and GST
2. ATO Private Wealth Compliance Activity
3. ATO debt recovery practices during and post COVID-19
4. Running a Tax Case
5. Conducting Litigation & Dispute Resolution Virtually
6. Key Observations in Tax Disputes

Who should attend?

The seminar has been designed specifically for practitioners such as accountants, auditors, lawyers and financial planners with an interest in taxation disputes.

Presenters

Tom Arnold, CTA	Wentworth Chambers
Chris Atkinson	Deloitte Legal
Damien Browne	Australian Taxation Office
Kate Carnell AO	ASBFEO
Vivek Chaudhary	Australian Taxation Office
Michael Cosgrove	New Chambers
Kristen Deards SC	Banco Chambers
Tim Dyce	Australian Taxation Office
Jeremy Geale, CTA	Australian Taxation Office
Chris Kinsella, CTA	Minter Ellison
Chris Peadon	New Chambers
Renata Saini	Deloitte Legal
Andrew Sommer, CTA	Clayton Utz
Sarah Taylor	Australian Taxation Office
The Hon Thomas Thawley	Federal Court of Australia
Andrew Watson	Australian Taxation Office


Webinar schedule

Wednesday, 26 August
Wednesday, 2 September
Wednesday, 9 September
Wednesday, 16 September
Wednesday, 23 September
Wednesday, 30 September

Session details

Time: 12.30pm–1:30pm AEST
Location: Online

CPD proficiency level:

Proficient/
advanced 

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For event queries please contact:

@ rose-marielinke@taxinstitute.com.au

📞 +61 07 3225 5203

Technical program

Date	Topic	Presenter
<i>Wednesday, 26 August</i>	Part 1: Topical tax disputes: Transfer pricing and GST	Kristen Deards SC Banco Chambers
	Whilst there are common legislative and administrative frameworks for tax disputes across different areas of the tax law, there are particular nuances that arise in some of the common areas of dispute. This session will look at the topical areas of transfer pricing and GST. Both issues are the subject of current ATO scrutiny and disputes.	Chris Kinsella, CTA Minter Ellison
	Kristen Deards SC and Chris Kinsella will discuss;	
	<ul style="list-style-type: none"> – The particular features of a transfer pricing audit and dispute – The role of expert evidence – The availability of the ATO's Independent Review process and other options available. <p>Andrew will provide his insights on the bespoke nature of a GST audit or dispute and the options for resolving these matters.</p>	Andrew Sommer, CTA Clayton Utz
<i>Wednesday, 2 September</i>	Part 2: ATO Private Wealth Compliance Activity	Tim Dyce Australian Taxation Office
	Deputy Commissioner for Private Wealth, Tim Dyce and Assistant Commissioner, Sarah Taylor will discuss the ATO's current approach to engaging with private wealth taxpayers.	
	<p>This will include a discussion of the Top 500, Next 5,000 and medium and emerging private groups, and how the Justified Trust approach will be tailored to the private wealth segment.</p> <p>In addition to providing an update on the progress of these programs, Tim and Sarah will provide some insights to some of the issues that are expected to arise as well as the steps that can be taken to prepare for these reviews.</p>	Sarah Taylor Australian Taxation Office
<i>Wednesday, 9 September</i>	Part 3: ATO debt recovery practices during and post COVID-19	Kate Carnell AO ASBFEO
	This panel will explore and discuss the below topical issues in relation to debt recovery:	
	<ul style="list-style-type: none"> – Current ATO policies on the collection of existing debts by those businesses affected by coronavirus – How effective debt and interest deferral requests have been – Policies on varying PAYG instalments and effectiveness of cash flow boost policies. – The way forward post coronavirus in relation to debt and small business issues 	Vivek Chaudhary Australian Taxation Office
		Damien Browne Australian Taxation Office
		Andrew Watson Australian Taxation Office

Date	Topic	Presenter
Wednesday, 16 September	Part 4: Running a Tax Case <p>When running a tax case, there are a number of issues which need to be considered from preparation through to litigation. This session will cover the key aspects that need to be considered at each point in the process and prepare you for running a tax case.</p> <p>Topics to be covered:</p> <ul style="list-style-type: none"> – Initial considerations prior to commencing litigation – Choice of forum – Evidentiary requirements – Tips and tricks 	Renata Saini Deloitte Legal Chris Atkinson Deloitte Legal
Wednesday, 23 September	Part 5: Conducting Litigation & Dispute Resolution Virtually <p>The COVID-19 pandemic has forced many disputes at various stages to be managed or even resolved virtually. Courts and litigants have had to adjust rapidly to using technology as a substitute for court room hearings. Alternative dispute resolution processes with the ATO have been undertaken over telephone and video conference.</p> <p>This session will cover the lessons learned from this experience and the challenges and opportunities for greater use of technology post-COVID.</p> <p>Topics to be covered:</p> <ul style="list-style-type: none"> – Issues encountered in running trials by video conference and practical recommendations to overcome these issues – Is a telephone or video conference a viable alternative to face to face meetings for alternative dispute resolution processes – The potential for using technology in resolving disputes going forward. 	The Hon Thomas Thawley Federal Court of Australia Thomas Arnold, CTA Wentworth Chambers Jeremy Geale, CTA Australian Taxation Office
Wednesday, 30 September	Part 6: Key Observations in Tax Disputes <p>This session will cover a variety of miscellaneous issues, including:</p> <ul style="list-style-type: none"> – The state of play for disputes – observations about the level of audit, objection and appeal activity, as well as settlements. – Topical issues in relation to tax disputes. – Observations in relation to strategies for achieving commercial objectives in resolving tax disputes. 	Chris Peadon New Chambers Michael Cosgrove New Chambers



Presenter profiles

Thomas Arnold, CTA is a commercial barrister who specialises in tax law. He is regularly retained by taxpayers, professional advisors, the Commissioner of Taxation and the Tax Practitioner's Board. He has been briefed to advise and appear in a broad range of tax matters. His advisory practice involves assisting taxpayers with developing audit strategies, responding to requests for information, claims for legal professional privilege and challenges to compulsive notices. He holds a Masters of Tax Law from the University of Sydney and a Chartered Tax Advisor qualification from the Tax Institute. He is a member of the Tax Institute's Dispute Resolution Committee.

Chris Atkinson is a Partner of Deloitte Australia and Legal Practitioner Director of Deloitte Legal. Chris specialises in tax controversy where he has successfully acted for a range of high-profile clients in respect of ATO audit activity and formal taxation disputes. This includes helping clients to navigate the challenges of tax audits and risk reviews, objecting against assessments, pursuing alternative dispute resolution, negotiating settlements, right through to appealing to the AAT, Federal Court and Full Federal Court. Chris also has significant experience advising clients on the taxation implications of a range of transactions for some of Australia's wealthiest groups, inbound investors and ASX 20, 50 and 100 entities.

Damien Browne is an Assistant Commissioner in ATO Review and Dispute Resolution, which is responsible for ATO dispute resolution policy and practices, including running the Independent Review service, handling all objections and managing ATO litigation. Increasingly, the ATO is using alternative dispute resolution to better resolve and manage disputes. Damien joined the ATO in 2007 from the Commonwealth Ombudsman's office, where he was variously responsible for information technology, public and international affairs, public contact, and the Taxation and Defence Force Ombudsman roles. He was responsible for the ATO's public advice policy, National Practice Manager for legal services, and the ATO's Individuals Objections teams prior to taking on his current role.

Kate Carnell AO is the Australian Small Business and Family Enterprise Ombudsman (ASBFEO). The role of the

ASBFEO is to advocate for small businesses and family enterprises, to provide access to alternate dispute resolution services to assist in avoiding expensive legal proceedings, and to ensure that government policies and regulations take into account the needs of small businesses and family enterprises. Kate is well known and respected in the not-for-profit and business communities having served as CEO of the Australian Chamber of Commerce and Industry, beyondblue and the Australian Food and Grocery Council. Kate also served as Chief Minister of the ACT from 1995 to 2000 and was appointed Officer of the Order of Australia in 2006.

Vivek Chaudhary is the Deputy Commissioner of Debt and Lodgment at the Australian Taxation Office. Vivek has 20 years of global financial services experience transforming and growing business teams into highly productive operations. He previously worked at NAB and was responsible for transforming its collections function into NAB Assist making NAB the first Australian company to make the Fortune's Change the world list in 2016. Prior to joining the ATO, Vivek partnered in NAB's Financial Crime Operations to establish a world-class capability across NAB's entire network to reduce exposure from money laundering, terrorist financing, tax evasion, bribery and corruption. Vivek is also a founding director and board member of 'Way Forward Debt Solutions', which is a not-for-profit organisation that provides a free service to clients who are in financial difficulty, assisting them on a path to financial stability.

Michael Cosgrove is a barrister at the New South Wales Bar. Michael primarily practises in taxation law, particularly federal taxation law. Michael has around 12 and a half years of experience that is primarily in tax, including almost 5 years as a barrister practising from New Chambers. Michael has experience in relation to a wide range of federal income tax issues, including international tax issues. Michael has acted for taxpayers and the Commissioner of Taxation.

Kristen Deards SC 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.

Tim Dyce is the Deputy Commissioner for Private Wealth. Tim was appointed as a Deputy Commissioner in 2006 following a long and established career in the ATO. Having held senior leadership roles in a number of business lines including Income Tax, Aggressive Tax Planning and Indirect Taxes (GST and Excise) Tim has extensive experience in taxation administration. Drawing on this experience Tim is an active and influential contributor to various internal and external committees and forums that shape the Client Experience for Not for Profit entities, Excise entities and Private Groups. Ultimately, Tim has national responsibility for the willing participation and voluntary compliance of private groups and high wealth individuals in Australia. To achieve this outcome, he is focused on implementing contemporary client engagement strategies, which seek to provide tailored, real time services.

Jeremy Geale, CTA, is the Deputy Commissioner for Review and Dispute Resolution, an independent area within the ATO responsible for the ATO's approach to dispute resolution for all taxpayers. This includes responsibility for Independent Review of large corporate and small business audits, all objections and litigation, the ATO in-house facilitation service, other ADR approaches, the Independent Assurance of Settlements service, the Test Case Litigation Panel and Dispute Assist. Jeremy joined the ATO in January 2016, as the Deputy Chief Tax Counsel.

Chris Kinsella, CTA is a tax partner with Minter Ellison with a focus on tax controversy matters. Chris has over 30 years' experience advising in relation to tax matters. The Minter Ellison tax

controversy team represents both taxpayers and the Commissioner in tax disputes in both the Federal Court and the AAT. Chris has extensive experience in advising taxpayers in relation to tax audits and reviews and their relationship with the Commissioner of Taxation. Recently Chris was heavily involved with the Chevron transfer pricing case having represented the Commissioner in that case. Chris is the co-chair of the Tax Institute's Dispute Resolution Committee and the chair of the Number One Tax Discussion Group. Chris is accredited in dispute resolution with the NSW Law Society.

Chris Peadon has practised at the NSW Bar since 2011 and previously worked as a solicitor for a decade. He regularly advises and appears for taxpayers and the Commissioner.

Renata Saini is a Managing Associate of Deloitte Legal. Renata specialises in tax controversy where she provides legal and strategic advice in relation to the resolution of taxation disputes at various stages, ranging from commencement of risk reviews and audits by the ATO, Objecting against Assessments, discussing settlement options or alternative dispute resolution, through to appealing to the AAT, Federal Court and Full Federal Court. Renata has over 18 years' experience advising multinationals and private clients on taxation matters across a broad range of industries. Early in her career Renata spent 5 years with the Australian Government Solicitor litigating on behalf of the Commissioner of Taxation.

Andrew Sommer, CTA, is the national practice group leader for tax at Clayton Utz and has been working in tax for over 25 years. Andrew specialises in GST, providing advice across all industry sectors and levels of government as well as 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. Andrew lectures in GST for the University of Sydney as part of the Master of Laws program and has previously taught GST subjects for the University of New South Wales. Andrew serves on the Public Advice and Guidance Panel and The Tax Institute's Education Quality Assurance Board and is a co-author of the book, Tax and Insolvency.

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

Andrew Watson is currently the Assistant Commissioner, Small Business Experience. In this role he is responsible for understanding how small businesses engage with the tax and super systems; collaborating with small businesses, industry groups and government agencies to shape the client experience and drive improved digital services; helping small businesses manage cash-flow so sustainable and viable businesses can thrive, and advocating for small businesses within the ATO. Andrew has over 25 years of experience in the Australian Taxation Office and in that time he has held a number of key leadership positions in the ATO with a focus in recent years on leading technology change.



THE TAX INSTITUTE

Tax Disputes Online Series

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Dietary requirements:

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2 Delegate contact details

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