



THE TAX INSTITUTE



# NSW 13<sup>th</sup> Annual Tax Forum

20 – 21 May 2021 | Hyatt Regency Sydney

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14 CPD hours



# Program at a glance

## SME

- The dark corners of Div 7A
- Trust hot topics
- Family trust elections – why bother making one?
- Broader issues of trust distributions – it is not all about the tax
- Estate Planning – tax implications and other considerations
- Superannuation and Estate Planning
- SMSFs and property development – where are we at?
- Small business CGT concessions
- The shift to corporate entities is there still hope for the trust?
- Turnover – what is there to consider?
- Using rollovers to restructure
- Expanded powers to recover debts from Directors – does your client really want to be a Director?
- Guarantee of a superannuation audit?
- Payroll taxes

## Corporate

- Tax issues in a difficult environment
- Demergers and capital management update
- ATO's new top 1000 combined assurance program
- Heads of Tax panel
- Economic update
- R&D/Evidence/Case Law RE: Record Keeping
- Employment as a tax base
- Temporary full expensing and loss carry back – what will attract the ATO's attention?
- State Taxes for Corporates – stamp duty
- Tax Reform panel – the tax system as a stimulus measure
- Foreign Investment Review Board reforms – what do you need to know?
- Transfer pricing in a COVID world
- What's current in tax governance and tax technology compliance – panel session
- Corporate residency

## Hot Topics

- Current battlegrounds in GST
- Insolvency and ATO debt collection post COVID
- R&D is back and alive
- Don't lose your losses
- Enforcing JobKeeper and cash flow boost – dealing with audits and issues arising from accessing the stimulus payments
- Navigating legacy issues in the SMSF minefield – impacts, options and consequences
- International issues related to SMSFs
- Cases update
- Hybrids 101
- Issues with real estate

## Emerging Leaders

- The virtual environment – how to communicate, network and build a personal brand effectively
- Tax issues in M&A
- So you think they're a contractor?
- TASA and the life cycle of a tax agent.

Find out more  
about our  
Emerging  
Leaders Stream  
on page 21

## Early bird offer

Register on or before Friday, 23 April 2021 to save.

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# Technical program

*Day 1 – Thursday, 20 May 2021*

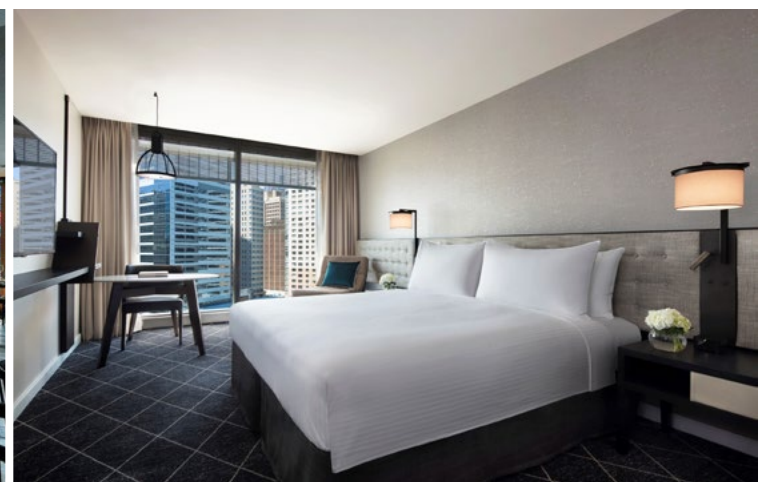
Time	SME stream	Corporate stream	Hot topics stream
8:00 – 8:30am	Registration		
8:30 – 9:25am	<p><b>Session 1A: The dark corners of Division 7A</b>  <b>Speaker:</b> Andrew Noolan, CTA, Brown Wright Stein Lawyers</p> <p>Tectonic amendments to Division 7A have been proposed for around three years, with little detail and a possible 1 July 2021 start date, making it extremely difficult for practitioners to properly advise their clients. This session recaps the amendments and highlights issues in the existing Division 7A provisions to assist you in advising clients:</p> <ul style="list-style-type: none"> <li>– What we know of the proposed changes from the consultation paper and how to plan for them, including: <ul style="list-style-type: none"> <li>– Loan terms</li> <li>– Sub-trusts</li> <li>– Statute barred amounts and pre-4/12/97 loans</li> <li>– Pre 16/12/09 UPEs.</li> </ul> </li> <li>– Issues with the existing Division 7A terms, including: <ul style="list-style-type: none"> <li>– Repayment that get disregarded</li> <li>– Interposed entity rules</li> <li>– Unitisation arrangements.</li> </ul> </li> </ul>	<p><b>Session 1B: Tax issues in a difficult environment</b>  <b>Speakers:</b> Neil Pereira, CTA, Deloitte; Sushma Narayanan, Deloitte</p> <p>The international community continues to be in grip of a significant health challenge with COVID-19. The outbreak has created serious impacts on Australian communities and businesses causing a great deal of uncertainty that required thoughtful, people-first responses. In Australia we have seen community transmission down and borders open as well as business and general confidence lift. However, the recovery road ahead is not an easy one.</p> <p>Businesses have been considering the potential economic impact of the current outbreak, in addition to managing supply chain risks. As business leaders continue to assess their BAU plans, this session will outline the following:</p> <ul style="list-style-type: none"> <li>– Key priorities that resilient tax leaders need to focus in 2021</li> <li>– Tax Policy updates</li> <li>– Practical tax issues and advice to help manage the potential impacts during these unprecedented times.</li> </ul>	<p><b>Session 1C: Current battlegrounds in GST</b>  <b>Speakers:</b> Andrew Howe, CTA, Greenwoods &amp; Herbert Smith Freehills; Helena Papapostolou, Greenwoods &amp; Herbert Smith Freehills</p> <p>This session will traverse the battleground that is GST, exploring arising issues such as:</p> <ul style="list-style-type: none"> <li>– Expanding anti-avoidance;</li> <li>– Advantageous arbitrages;</li> <li>– Filling loopholes; and</li> <li>– Lessons for everyone from recent GST disputes.</li> </ul>



# Technical program

Day 1 – Thursday, 20 May 2021 continued

Time	SME stream	Corporate stream	Hot topics stream
9:30–10:25am	<p><b>Session 2A: Trust hot topics</b>  <b>Speaker:</b> Ken Schurgott, CTA (Life), Schurgott &amp; Co Lawyers</p> <p>The view of the Tax Office and tax practitioners is constantly evolving in relation to trusts. The purpose of this session is to update the audience on recent relevant cases and developments which have shifted or cemented the understanding of the application of tax law in respect of trusts.</p> <p>This session will include a consideration of:</p> <ul style="list-style-type: none"> <li>– The <i>Greensill</i> and <i>N&amp;M Martin</i> cases, including TD 2019 D6 and D7</li> <li>– Trust vesting and TR 2018/6</li> <li>– Trust splitting and TD 2019/14</li> <li>– Land tax amendment wild card</li> <li>– Circular trust distributions and Division 6D.</li> </ul>	<p><b>Session 2B: Demergers and capital management update</b>  <b>Speakers:</b> Simon Jenner, CTA, EY; Andrew Sharp, EY</p> <p>After more than a year of COVID-19 ramifications impacting taxpayers, whether they have been materially adversely affected and reliant on JobKeeper, or managed to navigate the pandemic, emerging with strong balance sheets and cash surplus to requirements, a great many corporate taxpayers are monitoring their capital management strategies with a view to undertaking an impactful corporate transaction. This session will provide an overview of some key tax issues observed on recent and anticipated capital management transactions, with a particular emphasis on:</p> <ul style="list-style-type: none"> <li>– Demergers – the current state of play, and what does the “and nothing else” requirement mean for other areas of the tax law?</li> <li>– The ongoing interplay between tax consolidation and M&amp;A;</li> <li>– Approaching the ATO for guidance in the cut and thrust of a corporate transaction;</li> <li>– Scrip-for-scrip emerging issues; and</li> <li>– Can that dividend be franked?</li> </ul>	<p><b>Session 2C: Insolvency and ATO debt collection post COVID – tax and the distressed entity</b>  <b>Panel Members:</b> Vivek Chaudhary, Australian Taxation Office; Andrew Sallway, BDO</p> <p>The economic pressures of COVID-19 have taken many businesses to the brink – and some over the edge.</p> <p>This session covers some of the practical aspects of tax on insolvencies, including:</p> <ul style="list-style-type: none"> <li>– Retention obligations under section 254 and the impact of Australian Business Systems</li> <li>– The Commissioner’s priority with respect to tax debts</li> <li>– Sales by a receiver or mortgagee in possession – what’s the GST difference?</li> <li>– Liquidator distributions – tips and traps</li> <li>– Recent insolvency reforms for small business.</li> </ul>
10:30–10:55am	Morning tea		



# Technical program

Day 1 – Thursday, 20 May 2021 continued

Time	SME stream	Corporate stream	Hot topics stream
11:00–11:55am	<p><b>Session 3A: Family trust elections – why bother making one?</b>  <b>Speakers:</b> Danielle Constantine, William Buck; Todd Want, CTA, William Buck</p> <p>Whether or not to make a Family Trust Election (FTE) or an Interposed Entity Election (IEE) is a crucial decision in tax effectively operating most private groups. Despite the importance of the decision, many practitioners and clients grapple with clearly understanding what factors they should weigh up in making the decision, and the consequences of their choice.</p> <p>This session aims to provide a practical explanation of the main situations in which an FTE or IEE may be required and sets out some of the pitfalls and planning opportunities associated with making an FTE. Areas addressed during the session include:</p> <ul style="list-style-type: none"> <li>– When should you consider making an FTE or an IEE? Should you make one to err on the side of caution?</li> <li>– Who should be the test individual?</li> <li>– How do FTEs interact with the trust deed?</li> <li>– Are FTEs and IEEs a useful tool as part of estate planning, succession planning or exiting a business?</li> </ul>	<p><b>Session 3B: ATO's new top 1000 combined assurance program</b>  <b>Speakers:</b> Judy Morris, Australian Taxation Office; Karen Price, CTA, Australian Taxation Office</p> <p>The Top 1000 tax performance program finished in 2020 and has been replaced by the new Top 1000 combined assurance reviews covering income tax and GST. This session will address:</p> <ul style="list-style-type: none"> <li>– What trends the ATO are seeing</li> <li>– What's new in the new program</li> <li>– Who is covered under the new program?</li> <li>– What's involved in a combined assurance review and how best to prepare.</li> </ul>	<p><b>Session 3C: R&amp;D is back and alive</b>  <b>Speaker:</b> Mariana von Lucken, CTA, HLB Mann Judd</p> <p>The R&amp;D tax incentive was introduced to encourage R&amp;D activities, hence the outcome of the last federal budget was a win for the R&amp;D tax incentive. This session will cover what this means for businesses in Australia and will address:</p> <ul style="list-style-type: none"> <li>– Changes from 1 July 2021</li> <li>– Changes to the AusIndustry guidance</li> <li>– Recent cases.</li> </ul>
12:00–12:55pm	<p><b>Session 4A: Broader issues of trust distributions – it is not all about the tax</b>  <b>Speaker:</b> Mark Richmond SC, CTA, Eleven Wentworth</p> <p>This session will explore some issues arising from trust distributions including:</p> <ul style="list-style-type: none"> <li>– Trust stripping (Section 100A)</li> <li>– Reimbursement agreements</li> <li>– Ordinary family/commercial dealings</li> <li>– The broadening scope of section 100A</li> <li>– Examples showing the broad reach and uncertainty surrounding section 100A</li> <li>– Family dealings and minors</li> <li>– Private use of assets in trusts – breach of trustee duties</li> <li>– Gifting with trust resolutions</li> <li>– <i>Carter</i> case – guardian clause and disclaimers</li> <li>– Integrity issues/rules to be aware of with trust distributions.</li> </ul>	<p><b>Session 4B: Heads of Tax panel</b>  <b>Panel Members:</b> Rebecca Roberts, Cochlear; Steve Southon, ATI, National Australia Bank; Robert Zalud, CTA, ResMed</p> <p><b>Facilitator:</b> Ronen Vexler, PwC</p> <p>In the wake of COVID-19, tax functions are increasingly facing pressure to do more with less, from their organisations and by revenue authorities.</p> <p>Join our panel discussion for their insights into the issues, challenges and opportunities Tax Functions must manage and the role that tax technology can play in navigating these challenges.</p>	<p><b>Session 4C: Don't lose your losses</b>  <b>Speaker:</b> Sarah Saville, PwC</p> <p>In tough economic times, it provides some (albeit small) comfort to know that any losses incurred by businesses can be used to offset income in other periods. However, with business restructures and changes of ownership, many companies and other entities will find themselves unable to claim the losses. Care needs to be taken when planning changes to businesses, to ensure the losses are maintained. This session will consider how a business utilises the losses, and in particular will consider:</p> <ul style="list-style-type: none"> <li>– The COT and BCT rules</li> <li>– Interplay with consolidation rules</li> <li>– The new loss carry back rules</li> <li>– Valid strategies to maintain and utilise losses.</li> </ul>

# Technical program

Day 1 – Thursday, 20 May 2021 continued

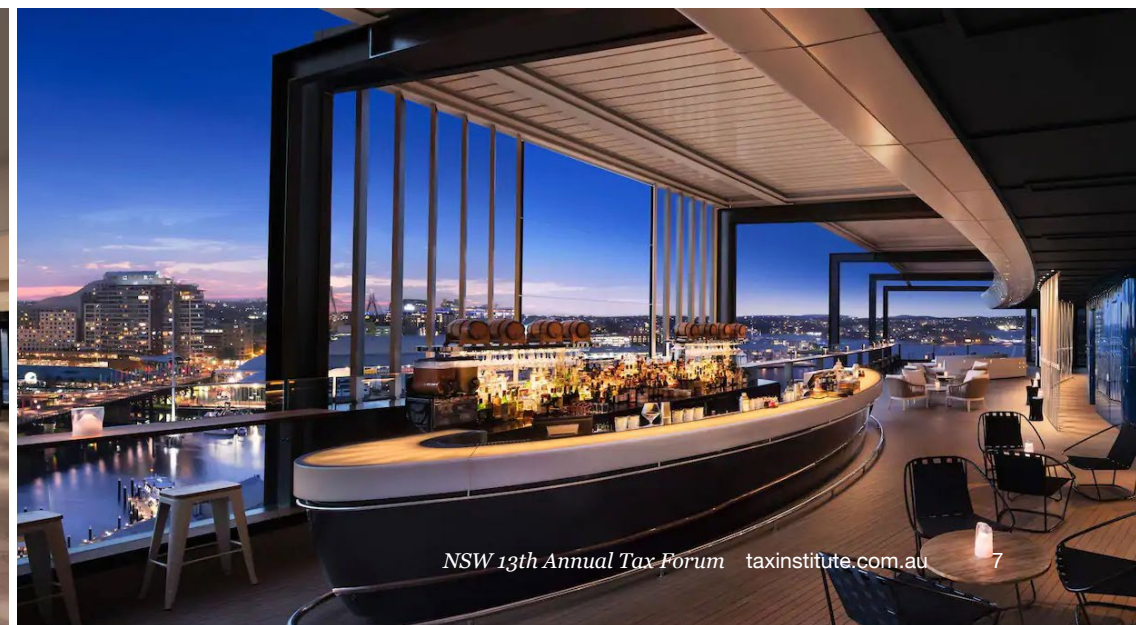
Time	SME stream	Corporate stream	Hot topics stream
1:00–1:55pm	Lunch		
2:00–2:55pm	<p><b>Session 5A: Estate Planning – tax implications and other considerations</b></p> <p>Speaker: Chanmony Om, BNR Partners</p> <p>Individuals, especially those with considerable wealth, are often torn between providing for their heirs and loved ones before death (and being subject to some taxes) or upon/post-death (with considerable tax relief). The trade-off is often certainty, with much left to the will, the executors and the law to give effect to the wishes of the deceased.</p> <p>This session will cover the key estate planning issues and considerations for testators and advisers, including:</p> <ul style="list-style-type: none"> <li>– What's in and outside the Estate?</li> <li>– Tax implications on death</li> <li>– Tax Implications post-death (e.g. Testamentary Trusts)</li> <li>– Gifts during life</li> <li>– Tax and duties issues or considerations concerning deeds of family arrangement.</li> </ul>	<p><b>Session 5B: Economic update</b></p> <p>Speaker: Kristian Kolding, Deloitte Access Economics</p> <p>We've experienced a tremendous level of economic disruption and transformation over the past 12 months. The economy fell into recession for the first time in three decades, but the recovery is now well under way. The government rule book has been rewritten and the fiscal toolbox has grown with the success of JobKeeper and other initiatives. While some companies are reporting record profits, others are struggling – particularly as government support is unwound.</p> <p>In this session, Kristian will reflect on the year that was, and what's to come as we start to put COVID-19 behind us and embrace a new normal.</p>	<p><b>Session 5C: Enforcing JobKeeper and cash flow boost – dealing with audits and issues arising from accessing the stimulus payments</b></p> <p>Speakers: Chris Ardagna, CTA, Pitcher Partners; Robyn Jacobson, CTA, The Tax Institute</p> <p>The JobKeeper scheme was one of the major strategies employed by the Government to support the economy and maintain employment rates. Even though both schemes are wrapped up, it is expected that the ATO will continue to review JobKeeper and cash flow boost recipients through enforcement and compliance activities to ensure they were eligible for the stimulus payments.</p> <p>This session will cover:</p> <ul style="list-style-type: none"> <li>– What are the risk areas and key issues arising from JobKeeper and cash flow boost audits that you should be aware of?</li> <li>– What are the consequences of getting it wrong, and what is the likelihood the ATO will recoup payments?</li> <li>– Contrived schemes and the exposure of joint and several liability of taxpayers with their advisers</li> <li>– What is the income tax treatment of stimulus payments?</li> <li>– Taking care with 2021 trustee resolutions – liberating the cash flow boost and other non-assessable amounts</li> <li>– Distributing stimulus payments out of companies – before and on liquidation.</li> </ul>
3:00–3:25pm	Afternoon tea		



# Technical program

*Day 1 – Thursday, 20 May 2021* continued

Time	SME stream	Corporate stream	Emerging Leaders stream
3:30–4:25pm	<p><b>Session 6A: Superannuation and Estate Planning</b>  <b>Speaker: Julie Dolan, KPMG</b></p> <p>For most people, apart from their home, superannuation is their biggest asset. Therefore, it is important that superannuation is taken into account when undertaking estate planning.</p> <p>This session will examine:</p> <ul style="list-style-type: none"> <li>– Implications of recent cases</li> <li>– Importance of valid BDBNs</li> <li>– Transfer balance cap strategies and solutions</li> <li>– Dealing with lumpy assets such as property when paying death benefits</li> <li>– Death benefits paid as a lump sum or pension – What are the advantages and disadvantages of each?</li> </ul>	<p><b>Session 6B: R&amp;D/Evidence/Case Law – Record Keeping</b>  <b>Speakers: Sandie Boswell, Grant Thornton; Bec Iwanuscha, Grant Thornton</b></p> <p>R&amp;D disputes are factually intensive and time consuming to run. This session will consider:</p> <ul style="list-style-type: none"> <li>– What do you need to consider in order to evidence your position in the event of a review of the R&amp;D Tax Incentive by the authorities?</li> <li>– Do you have a defensible position?</li> <li>– What are the key insights from recent case decisions?</li> <li>– What does the R&amp;D Tax Incentive landscape look like post Oct 2020 Budget changes?</li> </ul>	<p><b>Session 6C: The virtual environment – how to communicate, network and build a personal brand effectively in the digital age</b>  <b>Speaker: David Smith, Smithink</b></p> <p>This session will highlight:</p> <ul style="list-style-type: none"> <li>– How professionals can build their personal brand and win new business in the digital age</li> <li>– How to leverage your intellectual property to build your brand.</li> <li>– How to build personal networks in a digital age.</li> <li>– How to build trust online with new prospects.</li> </ul> <p>The tools available will be highlighted along with the skills that need to be honed to achieve success. Google, social media and other digital marketing platforms will be considered to assist you understanding their application to you and your business.</p>



# Technical program

*Day 1 – Thursday, 20 May 2021* continued

Time	SME stream	Corporate stream	Emerging Leaders stream
4:30–5:25pm	<p><b>Session 7A: SMSFs and property development – where are we at?</b>  <b>Speaker:</b> Phil Broderick, CTA, Sladen Legal</p> <p>SMSFs conducting property development type activities have been in the ATO spotlight for some time now.</p> <p>This session will examine:</p> <ul style="list-style-type: none"> <li>– What is the current state of play?</li> <li>– The ATO's view in SMSFRB 2020/1</li> <li>– How can SMSFs safely undertake property development?</li> <li>– SMSF property development structures</li> </ul>	<p><b>Session 7B: Employment as a tax base</b>  <b>Speaker:</b> Paul Nghi, PwC</p> <p>Meeting employment tax obligations is more important than ever particularly given the reputational issues corporates can face. This session will cover:</p> <ul style="list-style-type: none"> <li>– FBT</li> <li>– Payroll Tax</li> <li>– Superannuation issues</li> </ul>	<p><b>Session 7C: Tax issues in M&amp;A</b>  <b>Speaker:</b> Victoria Lanyon, King &amp; Wood Mallesons</p> <p>This presentation will consider some key tax issues associated with M&amp;A transactions.</p> <p>It will cover topics including:</p> <ul style="list-style-type: none"> <li>– Scope and structure of the tax warranty and indemnity regime;</li> <li>– Interaction of tax provisions in sale agreements with W&amp;I insurance; and</li> <li>– Scrip-for-scrip rollover</li> </ul>
5:30–7:30pm	<b>Networking function</b>		

## *Networking function – Thursday, 20 May 2021 | Hyatt Regency Sydney*

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

**Time:** 5:30–7:30pm

**Price:** Included for full registration delegates. Additional tickets are \$50 per person.

**Dress:** Business casual





# Technical program

Day 2 – Friday, 21 May 2021

Time	SME stream	Corporate stream	Emerging Leaders stream
8:00–8:30am	Registration		
8:30–9:25am	<p><b>Session 8A: Small business CGT concessions</b>  <b>Speaker:</b> Adrian Bailey, CTA, Cleary Hoare</p> <p>The Small Business CGT concessions can be a very powerful concession however they are far from simple to apply and sometimes the biggest issues arise in applying the basic criteria.</p> <p>This session will focus on the basic criteria and how to apply them and will consider recent cases and changes, including:</p> <ul style="list-style-type: none"> <li>– Active asset case</li> <li>– Other recent cases</li> <li>– Defining issues like affiliates</li> <li>– Changes to the concession when shares are sold in an entity</li> <li>– Maximum net asset test and affiliates.</li> </ul>	<p><b>Session 8B: Temporary full expensing and loss carry back – what will attract the ATO's attention</b>  <b>Speakers:</b> Tim Dyce, Australian Taxation Office; Amy James-Velagic, FTI, Australian Taxation Office</p> <p>The ATO administers the tax incentives under the JobMaker plan. Temporary full expensing and the loss carry back refundable tax offset are two of these incentives which can be claimed for the first time in 2020–21 tax returns.</p> <p>This session will provide an overview of our compliance approach and what will attract the ATO's attention if you make a claim.</p>	<p><b>Session 8C: So you think they're a contractor?</b>  <b>Speaker:</b> Matthew McKee, FTI, Brown Wright Stein Lawyers</p> <p>In the modern movable employment environment we're in, the employee-contractor distinction has become blurred. As a result, there can be considerable uncertainty as to whether a worker is an employee or contractor.</p> <p>This session will look at how to determine whether a worker is an employee or contractor in the modern economy. It will also consider why the distinction matters outside of an employer's tax and superannuation obligations.</p> <p>This session will cover:</p> <ul style="list-style-type: none"> <li>– The meaning of employee at common law, with a consideration of recent cases in the "gig" economy;</li> <li>– The expanded meaning of employee for superannuation and the impact of the approach adopted in <i>Dental Corporation Pty Ltd v Moffet</i> [2020] FCAFC 118; and</li> <li>– The expanded meaning of "employee" for payroll tax;</li> <li>– Who owns the IP created by a worker?</li> </ul>

## Join the conversation



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# Technical program

Day 2 – Friday, 21 May 2021 continued

Time	SME stream	Corporate stream	Emerging Leaders stream
9:30–10:25am	<p><b>Session 9A: The shift to corporate entities is there still hope for the trust</b>  <b>Speaker:</b> Annelise Jeromela, FTI, Coleman Greig Lawyers; Dung Lam, CTA, Coleman Greig Lawyers</p> <p>The spectre of entity taxation in the early 2000s and then consolidations probably started it, but the issues with Division 7A and UPEs have accelerated the move away from trusts as a business vehicle due to the problems with corporate beneficiaries and UPEs, amongst other concerns.</p> <p>This session compares the tax advantages and disadvantages of a corporate entity versus a trust in this current tax climate, and practical issues which each structure may raise in relation to distributions from the structure during its working life and taxation on exit from the structure. Real practical tax issues can arise within each structure depending on the circumstances.</p> <p>There is still a place in the world for a trust depending on a client's situation and preferences, but if there is a desire to migrate to a corporate structure then possible tax effective restructures are canvassed.</p>	<p><b>Session 9B: State taxes for corporates – stamp duty</b>  <b>Speaker:</b> Matthew Cridland, CTA, K&amp;L Gates</p> <p>This session will consider the State Taxes landscape, and in particular, current tax issues that should be on the radar of taxpayers such as:</p> <ul style="list-style-type: none"> <li>– The potential application of duty and land tax surcharges to 'foreign' corporate taxpayers;</li> <li>– Payroll tax and the implications of the Optical Superstore case; and</li> <li>– An update on the NSW proposal to replace duty and land tax with an annual property tax.</li> </ul>	<p><b>Session 9C: TASA and the life cycle of a tax agent</b>  <b>Speaker:</b> Prof Robin Woellner, CTA, University of New South Wales</p> <p>Throughout this discussion, revisit what you should do and what you should not do as far as Tax Practitioner's Board requirements and obligations are concerned.</p> <p>Discussion points will include:</p> <ul style="list-style-type: none"> <li>– What and why of TASA</li> <li>– Elements of the TASA Code</li> <li>– The "fit and proper" requirement</li> <li>– Personal vs professional obligations</li> <li>– Recent cases illustrating the principles</li> </ul>
10:30–10:55am	Morning tea		

**“** *The NSW Tax Forum is always a key event inked into my calendar – it never fails to deliver with an impressive line up of speakers, well thought out practical, challenging and thought provoking sessions, and excellent resources to refer back to long after the event has finished.* **”**

Vanessa Priest, FTI, Co-Chair of NSW Professional Development Committee

# Technical program

Day 2 – Friday, 21 May 2021 continued

Time	SME stream	Corporate stream	Hot topics stream
11:00–11:55am	<p><b>Session 10A: Turnover – what is there to consider?</b>  <b>Speaker:</b> Vanessa Priest, FTI, Baskin Clarke Priest</p> <p>Testing an entity's turnover is becoming more and more important when accessing some many tax concessions, such as small business CGT, 328-G rollover, the instant asset write off, determining the company tax rate, eligibility to JobKeeper, and the small business concessions dealing with trading stock, cash accounting for GST etc. This session will:</p> <ul style="list-style-type: none"> <li>– Identify all the thresholds and their relevance for accessing the various concessions;</li> <li>– Determine what is meant by aggregated turnover, who is connected or an affiliate, who isn't;</li> <li>– Clarify how capital gains are treated?</li> <li>– Confirm how related party dealings, such as sales and management fees are treated; and</li> <li>– Identify the difference between projected and actual turnover.</li> </ul>	<p><b>Session 10B: Tax Reform panel – the tax system as a stimulus measure</b>  <b>Panel Members:</b> Steve Brown, EY; Kamlee Coorey, CTA, Deloitte; Andrew Mills, CTA (Life), The Tax Institute; Grant Wardell-Johnson, CTA, KPMG</p> <p><b>Facilitator:</b> Prof Michael Walpole, CTA, University of New South Wales</p> <p>Tax reform continues to be a rallying cry for many Australian tax professionals. What does this mean for companies other than a desire for a lower corporate tax rate? The panel will explore:</p> <ul style="list-style-type: none"> <li>– Rules specific to companies in need of modernisation</li> <li>– Whether principles-based law helps or hinders compliance simplification</li> <li>– Automation of tax returns and calculations to reduce compliance cost</li> <li>– New collection and compliance mechanisms – revenue instead of taxable profit?</li> </ul>	<p><b>Session 10C: Navigating legacy issues in the SMSF minefield – impacts, options and consequences</b>  <b>Speaker:</b> Leigh Mansell, Heffron Consulting</p> <p>This session covers dealing with unique and legacy issues in the SMSF space including:</p> <ul style="list-style-type: none"> <li>– investments in controlled entities (eg “13.22” entities)</li> <li>– legacy pensions (eg complying lifetime/life expectancy and market linked pensions)</li> <li>– dealing with Reserves and</li> <li>– member benefits vs death benefits.</li> </ul> <p>The session addresses the key issues and considers the impacts on members and beneficiaries.</p>
12:00–12:55pm	<p><b>Session 11A: Using rollovers to restructure</b>  <b>Speakers:</b> Richard Son, PwC; Kaajri Vaughan, PwC</p> <p>When restructuring your business, the rollover concessions are considered, to ensure no capital gains are paid on the restructure but a point in time when there is an actual sale. This presentation will consider some pitfalls and hints with using some of the well-known and popular rollovers, such as:</p> <ul style="list-style-type: none"> <li>– S122-A</li> <li>– S122-B</li> <li>– S328-G</li> <li>– S615</li> <li>– S124-M</li> <li>– S152-E</li> </ul> <p>Discussion will also cover the Board of Taxation report.</p>	<p><b>Session 11B: Foreign investment review board reforms – what do you need to know?</b>  <b>Speakers:</b> Peter Feros, CTA, Clayton Utz; Geoff Hoffman, Clayton Utz</p> <p>This session will cover an overview of the foreign investment reforms that commenced on 1 January 2021, including:</p> <ul style="list-style-type: none"> <li>– Tax conditions;</li> <li>– Screening of notifiable national security actions and the new concepts of national security business and national security land;</li> <li>– New powers of the Treasurer – the call-in power and the last resort power;</li> <li>– New enforcement powers and increased penalties for non-compliance;</li> <li>– Limiting the moneylending exemption;</li> <li>– New application fee regime.</li> </ul>	<p><b>Session 11C: International issues related to SMSFs</b>  <b>Speaker:</b> Chris Balalovski, CTA, BDO</p> <p>The session covers important topical international issues relevant to SMSF clients and practitioners, including issues related to:</p> <ul style="list-style-type: none"> <li>– Dealing with foreign assets transactions and transfers</li> <li>– Payment of a death benefit related to an asset located in a foreign jurisdictions and risks</li> <li>– Strategies covering these issues.</li> </ul>



# Technical program

Day 2 – Friday, 21 May 2021 continued

Time	SME stream	Corporate stream	Hot topics stream
1:00–1:55pm	Lunch		
2:00–2:55pm	<p><b>Session 12A: Expanded powers to recover debts from Directors – does your client really want to be a Director?</b></p> <p><b>Speaker:</b> Dr Greg O’Mahoney, New Chambers</p> <p>The Commissioner of Taxation’s powers to issue Director Penalty Notices (DPNs) has recently been expanded to encapsulate other taxes.</p> <p>With the recent superannuation guarantee amnesty ending we are likely to see an increase in DPNs being issues – what exactly are the Commissioner’s powers in this area and what other mechanisms can he use?</p> <p>This session will go on to explore the question of: How confident are you that your clients actually understand what it means to be a Director of a Company and what they might be exposing themselves to by becoming one?</p> <p>Regulators and insolvency practitioners are becoming more active in pursuing directors personally, and with the introduction of the Director Identification Number system their ability to do so will only become more efficient.</p> <p>What do your clients need to know before they agree?</p>	<p><b>Session 12B: Transfer pricing in a COVID world</b></p> <p><b>Speakers:</b> Tim Keeling, KPMG; Keith Swan, KPMG</p> <p>This session will cover recent Transfer Pricing developments including:</p> <ul style="list-style-type: none"> <li>— Key takeaways from the decision of the Full Federal Court in Glencore Investment Pty Ltd v Commissioner of Taxation [2019] FCA 1432;</li> <li>— Key transfer pricing issues emerging in the COVID environment;</li> <li>— ATO administrative approaches including Advance Pricing Arrangements; and</li> <li>— ATO focus areas of review relating to transfer pricing.</li> </ul>	<p><b>Session 12C: Cases update</b></p> <p><b>Speaker:</b> Professor Robert (Bob) Deutsch, CTA, The Tax Institute</p> <p>This session will highlight the significant federal tax case law from the past year.</p> <p>Discussion will shed light on trends in case outcomes and focus areas for audit and compliance activity.</p>
3:00–3:25pm	Afternoon tea		

# Technical program

Day 2 – Friday, 21 May 2021 continued

Time	SME stream	Corporate stream	Hot topics stream
3:30–4:25pm	<p><b>Session 13A: Guarantee of a superannuation audit?</b>  <b>Speaker:</b> Emma Munro, CTA, Munro Lawyers</p> <p>The recent closure of the Superannuation Guarantee Amnesty and the release of PSLA 2020/4 suggests an increased likelihood that the Commissioner is about to take a firmer approach to applying the significant penalties available under the Superannuation Guarantee Charge regime.</p> <p>The increased rhetoric from the Commissioner in conjunction with the improved tracking arising from Single Touch Payroll should make all employers take notice.</p> <p>The purpose of this session is to ensure practitioners are aware of the significant penalties which can arise and assist in identifying issues, such as employee vs contractor considerations, before they arise.</p>	<p><b>Session 13B: What's current in tax governance and tax technology compliance – panel session</b>  <b>Panel Members:</b> Rebecca Lawrence, CTA, Greenwoods &amp; Herbert Smith Freehills, Fiona Moore, CTA, EY; Judy Morris, Australian Taxation Office</p> <p>This session will discuss:</p> <ul style="list-style-type: none"> <li>– Preparing for a tax governance review – tips and tricks</li> <li>– ATO's approach to undertaking these reviews</li> <li>– How the ATO's approach to reviews is changing including the use of data analytics</li> <li>– Use of tax technology to automate tax processes and enhance organisational tax governance.</li> </ul>	<p><b>Session 13C: Hybrids 101 and where to next?</b>  <b>Speaker:</b> Amelia Teng, Deloitte</p> <p>This session will give a practical overview for practitioners on when to consider the hybrid mismatch rules and some common pathways to pitfalls to be aware of in practice. There will be a focus on:</p> <ul style="list-style-type: none"> <li>– Practical approach for US investors</li> <li>– Tips for structuring outbound investment</li> <li>– Inbound debt funding</li> <li>– Contrasts between impact for SME and MNE groups.</li> </ul>
4:30–5:25pm	<p><b>Session 14A: Payroll taxes</b>  <b>Speaker:</b> Andrew Rider, CTA, Level 22 Chambers</p> <p>With payroll tax continuing to challenge taxpayers and their advisers in understanding primary tax liabilities and managing exposures to penalty tax and interest when things go wrong, this session examines some current "hotspots" where significant difficulties consistently arise:</p> <ul style="list-style-type: none"> <li>– Application of "relevant contract" provisions to financial planners and AFSL arrangements?</li> <li>– Grouping through discretionary trusts and partnerships – how far does it go?</li> <li>– Objections and reviews – where taxpayers keep getting it wrong</li> <li>– Interest and penalty tax – what is "reasonable care"?</li> </ul>	<p><b>Session 14B: Corporate residency</b>  <b>Speakers:</b> Prof Richard Vann, CTA, Sydney University; Julian Pinson, FTI, Greenwoods &amp; Herbert Smith Freehills</p> <p>Following the delivery of the 2020 budget announcing the revision of the corporate residence test for taxation in Australia, the government has released the Board of Taxation's report on which this announcement was based.</p> <p>This session will explore:</p> <ul style="list-style-type: none"> <li>– Some of the effects of the changes and continuing uncertainties in the corporate residence area (particularly for offshore holding companies and SPVs); and</li> <li>– Corporate residency during COVID-19 in light of the ATO's guidance.</li> </ul>	<p><b>Session 14C: Issues with real estate</b>  <b>Speaker:</b> Scott McGill, CTA, Pitcher Partners and Paul Marino, Pitcher Partners</p> <p>The global pandemic has impacted several industries, some positive, some negative. The real estate investment and property development sectors are no exception, with the long term implications still being uncertain. The government response to the pandemic, with tax changes touted and the tightening of the FIRB thresholds, makes the future of this sector even more uncertain.</p> <p>This session will consider issues that affect real property, and in particular will cover:</p> <ul style="list-style-type: none"> <li>– New issues with FIRB, how to obtain approval</li> <li>– Property development in a COVID and post COVID world</li> <li>– Tax issues arising from vacant land</li> <li>– Tax implications of stalled developments, change of use, financial difficulty and other complications.</li> </ul>



# Presenter profiles

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

**Adrian Bailey, CTA**, joined Cleary Hoare in 2007 and became a Principal on 1 July 2011. Adrian's strong investigative background allows him to quickly identify the core issues and objectives for clients and efficiently provide solutions. His experience in dealing with people from all walks of life allows him to easily relate to all manner of clients. During his time at Cleary Hoare, Adrian has refined his knowledge and experience in taxation law, estate planning, succession planning, structuring and commercial law. Adrian has also completed his Masters of Taxation and is a Chartered Tax Adviser with the Tax Institute.

**Chris Balalovski, CTA**, has a career spanning more than 33 years and provides complex commercial as well as legal advice to a broad spectrum of high net wealth individuals and their associated entities. As a taxation and superannuation law specialist, Chris provides high-level accounting and taxation compliance services as well as strategic legal and commercial advice on matters including acquisition, holding and disposal of various assets, derivation of

income and incurring of expenses. Chris is the Chairman of the Self-Managed Independent Superannuation Funds Association, which represents the interests of self-managed superannuation funds to Government and authorities.

**Sandie Boswell** is a partner at Grant Thornton. She has worked in the Innovation Incentives industry for almost 25 years as a trusted business adviser in R&D Tax Services and Grants. She joined Grant Thornton in May 2020 after the IP centric consulting firm Glasshouse Advisory was acquired. During her time at the IP firm she and her team of R&D specialists focussed not just on the compliance process but also on the IP lifecycle of innovation specifically on how to identify, manage, support and protect IP within a business in the Australian economic environment. This unique offering has now been integrated into the Grant Thornton service offering. As an authority on Australian innovation, Sandie helped draft the law when the R&D program was relaunched in 2011 and she regularly liaises with all policy stakeholders including the Crossbench in Federal Parliament on Tax Reform relating to innovation incentives. In this capacity she has provided insights and modifications to the R&D Tax Incentive legislation. Sandie is an active participant in the debate on the importance of innovation support to Australian business.

**Phil Broderick, CTA**, is a Principal of Sladen Legal and heads its superannuation team. He is a member of a number of superannuation related committees. This includes being the co-chair of The Tax Institute's superannuation committee and the chair of SISFA's technical and policy committee. He is also a member

of a number of the ATO's superannuation liaison groups including the Superannuation Industry Relationship Network (SIRN) and the Superannuation Industry Stewardship Group (SISG). Phil is also heavily involved in liaising with Treasury and ATO in relation to the implementation of new super laws and administrative practices. Phil's areas of practice include superannuation, duties and state taxes, estate planning and succession, trusts, federal tax and business structuring. Phil was listed in the 2020 and 2021 Best Lawyers Australia for superannuation law and was the winner of the SMSF Association's SMSF Specialist Advisor (SSA) Top Achiever Award in 2019. His articles have featured in The Tax Institute's Taxation in Australia Journal and CCH's Super News. He has presented at seminars and conferences conducted by The Tax Institute, the SMSF Association, the Television Education Network, Legalwise and various accounting bodies.

**Steve Brown** is a highly experienced economic consultant who has worked in both the public and private sectors over his career. He has extensive experience in applied quantitative economic analysis and public policy advice, and is an expert in the field of computable general equilibrium modelling. He worked across a range of sectors including mining, energy, infrastructure, telecommunications, agriculture for both public and private sector clients. A focus of Steve's work has been in complex policy issues such as tax and regulatory reform, trade and climate change policy. Steve has led several projects centred on the issue of taxation reform for organisations such as the Business Council

of Australia, Master Builders Australia, the Australian Hoteliers Association and the Insurance Council of Australia. Steve has a Bachelor of Economics from the Australian National University and a Masters of Business Administration from Melbourne University.

**Kamlee Coorey, CTA**, is a Tax Partner at Deloitte with over 25 years' experience in providing commercial tax advice to Australian subsidiaries of multinationals, listed Australian corporations and large family owned organisations. She is known for distilling the application of complex legislation into an easy to understand form to help her clients address intricate tax matters. Kamlee has extensive experience in all areas of corporate taxation including structuring, acquisitions and divestments, financing and cash repatriation strategies, tax consolidations and loss recoupment testing.

**Danielle Constantine** is a Senior Manager in the Tax Services division at William Buck. Danielle provides practical and technical solutions to a variety of clients and other practitioners, specialising in the mid-market. Her experience ranges from CGT matters, business structuring and tax consolidation through to residency and managing ATO reviews or audits.

**Matthew Cridland, CTA** is a Partner in the Tax Team at K&L Gates and based in Sydney. Matthew focuses on indirect taxes and advises on matters relating to GST and all State Taxes. Matthew has been in practice for more than 20 years and he advises clients across a broad range of industry sectors on a national basis. In addition to assisting clients with deals advice and revenue office reviews, he also has experience advising on litigation matters.



## Presenter profiles continued

Matthew is involved with the indirect tax committees of industry groups including the Property Council of Australia and the Financial Services Council. He is a Chartered Tax Adviser.

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

**Julie Dolan** is the National Head of Superannuation and Estate Planning as well as the Sector Lead 'Asset & Wealth Management – Financial Services' for KPMG Enterprise. She is well recognised in the industry as a regular author & presenter as well as being involved in a number of technical committees. Julie has decades of experience in advising clients and industry in the areas of superannuation structuring and advice, taxation, succession and estate planning. When it comes to superannuation, her clients range from large APRA funds right through to SMSFs.

**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.

**Peter Feros, CTA**, is Partner at Clayton Utz specialising in providing front-end strategic income tax advice to significant Australian and foreign corporates and domestic and foreign funds. As one of the leading M&A tax lawyers in Australia, he has broad industry expertise, including the extractive industries, telecommunications, technology and financial services sectors as well as having a broad base of private equity, hedge fund and property fund clients. Peter is recognised for his Tax expertise in leading directories and guides including Chambers Asia-Pacific, was a finalist in the Tax Institute's 2020 Tax Adviser of the Year awards (Chartered Tax Adviser Category) and was also a finalist in the 2020 Tax Partner of the Year Category (which was run by Lawyers Weekly).

**Geoff Hoffman** is a Partner at Clayton Utz with 20 years experience, advising clients on corporate and commercial matters, including mergers and acquisitions, equity fund raising, joint ventures, general corporate

advice and ASX rules compliance. Geoff has a particular focus on transactions in the telecommunications, media and technology sectors. This focus is reflected by Geoff's work as President of the Communications and Media Law Association. Geoff has advised many clients on investments in Australia under Australia's foreign investment laws, through the significant reforms of 2015 and then again in 2020. These have included foreign government investors, private equity funds and multinational corporate investors and covered investments in securities, business assets and land, in both sensitive and non-sensitive sectors. Geoff is appreciated by his clients for his breadth of knowledge and commercial acumen. He holds an MBA (with Distinction) from the London Business School.

**Andrew Howe, CTA**, is a Partner at Greenwoods & Herbert Smith Freehills and responsible for its GST practice. Andrew advises clients across a range of industries on major transactions, GST compliance and interactions with the ATO. Andrew is a longstanding member of GST sub-committees at The Tax Institute and the Property Council of Australia and is currently the external co-chair of the ATO's GST Stewardship Group.

**Bec Iwanuscha** is the R&D Tax lead at Grant Thornton. Bec has a background in law and business and over 10 years' experience working across a broad range of industries and companies assisting with accessing the R&D Tax Incentive to support their innovation and R&D strategic plans. Bec advises on a wide range of R&D Tax matters including identification of R&D activities, R&D based consulting advice including cross border implications,

R&D Tax Incentive compliance procedures as well as ATO and AusIndustry reviews. With a deep passion for innovation, Bec is constantly looking for better ways to deliver effective and efficient services and really enjoys understanding how new products and processes are developed and technical issues are resolved.

**Robyn Jacobson, CTA**, is the Senior Advocate at The Tax Institute. She has nearly three decades in the profession, including a public practice background which preceded her various training roles over 23 years. Robyn continues to be a regular conference and webinar presenter, and is an avid advocate, social media commentator, columnist, blogger and podcaster. She is also regularly quoted in the media. Robyn is a Fellow of both CA ANZ and CPA Australia, and a Registered Tax Agent. She regularly consults with The Treasury, ATO and professional bodies including as a member of the ATO's Tax Practitioner Stewardship Group. Robyn was recognised in the Women In Finance Awards 2019 as the Winner of Thought Leader of the Year and was named in the global Top 50 Women in Accounting 2019. She was also recognised in the Australian Accounting Awards 2020 as the Winner of both Thought Leader of the Year and the Accountants Daily Excellence Award.

**Amy James-Velagic, FTI**, started her career in a large advisory firm in corporate tax. She then joined the Australian Taxation Office in 2010 and has worked in Large Business and Internationals business, Indirect Tax and Private Wealth (PW). In her current role, Amy has responsibilities for PW engagement and assurance (Western

## Presenter profiles continued

Australia and South Australia), PW National GST and delivery of the Next 5000 program. Amy is the ATO lead for Loss Carry Back.

**Simon Jenner, CTA** is a Partner in the Financial Services Tax practice at EY, specialising in banking and capital markets. Simon has over 24 years' experience advising large corporates on a variety of tax issues, including capital management, capital raisings, mergers, acquisitions, disposals and the application of the tax consolidation regime. He has also advised extensively on the application of the taxation of financial arrangements rules.

**Annelise Jeromela, FTI**, is a lawyer within the Coleman Greig Sydney CBD tax team. Annelise has developed a high level of experience and knowledge in the area of Capital Gains Tax and International tax. She has worked with many clients in the accounting industry and assisted multiple companies in the area of business operations and taxation advice. Having this specific exposure and hands on experience has allowed her to gain valuable insights into how tax matters work from a practical and alternative perspective.

**Tim Keeling** is a Partner in KPMG's International Tax Advisory practice. He has over 15 years of international tax experience, specialising in transfer pricing and other 'arm's length' areas. During Tim's career, Tim has worked for both the Australian Taxation Office and professional advisory firms. His experience includes managing controversy, planning and compliance matters in a wide range of industries (such as financial services, E-commerce, fast-moving consumer goods and pharmaceuticals) and transactions (including

intellectual property, financial transactions, services and tangible goods).

**Kristian Kolding** leads Deloitte Access Economics' Macroeconomic Forecasting and Policy team. He specialises in the application of economic analysis and forecasting to support corporate strategy and planning, public policy development and transaction due diligence. He's passionate about creating innovative and practical solutions to challenging macroeconomic, policy or firm level problems that will help Australia to continue to prosper. In his spare time, Kristian is busy chasing around his two young sons and the backyard chickens.

**Mariana von Lucken, CTA** is a Tax Partner with HLB Mann Judd, and has advised a wide range of clients on a wide range of income tax, GST, FBT, international issues, payroll and R&D issues. It is important to her to give back to the profession – she is involved in The Tax Institute's Professional Development and Women in Tax committees.

**Dung Lam, CTA**, is a Special Counsel at Coleman Greig Lawyers with more than 20 years experience in advising on a wide variety of taxes including income tax, capital gains tax, GST and state taxes such as duty, payroll tax and land tax. Dung also has extensive experience advising on taxation trusts, superannuation issues in the self-managed superannuation funds arena and tax issues related to estate planning. Dung is a Chartered Tax Adviser, full member of the Society of Trusts and Estate Practitioners, an accredited Specialist in Business and Personal Tax with the NSW Law Society, a member of the Business Law Section Taxation Committee of the Law

Council of Australia and a member of the NSW Law Society Liaison Committee with the Revenue NSW. Dung advises a broad range of clients ranging from corporates, small to medium enterprises, high net worth individuals, professional firms, accountants, financial planners and their clients.

**Victoria Lanyon** is a Senior Associate in the taxation team at King & Wood Mallesons where she advises on all aspects of Australian taxation law for large multinational corporations. She has a particular focus on private equity, corporate, and resource clients. She also advises on matters involving the taxation of not-for-profits. Victoria has been awarded a Master of Laws from Columbia University and is licensed to practice law in the state of New York.

**Rebecca Lawrence, CTA**, is an Associate Director in the Sydney office of Greenwoods & Herbert Smith Freehills, specialising in providing GST and employment taxes advice. Rebecca has more than twenty years of indirect tax experience having worked for leading professional services firms in the UK, US and Australia. Prior to joining Greenwoods, Rebecca spent almost two years leading the in-house indirect tax team at an ASX 100 listed entity. Rebecca is a Chartered Tax Adviser with the Tax Institute of Australia and the UK's Chartered Institute of Taxation, and a member of the PCA capital markets sub-committee for indirect tax and the NSW taxation committee.

**Leigh Mansell** is a Director, SMSF Technical & Education Services at Heffron SMSF Solutions, and she is intimately involved in developing the firm's range of products and services for clients (including technical and

educational materials) and the provision of technical support to SMSF practitioners and their clients. She regularly delivers presentations to SMSF practitioners around Australia and one of Leigh's greatest attributes is her ability to make complex concepts appear simple through the use of real life scenarios. Participants in previous training events have valued this practical approach highly. She is a Chartered Accountant with over 25 years of superannuation experience and has specialised in SMSF technical support, advice and administration for over 20 years. This gives her a unique ability to advise not only on the technical issues faced by SMSF practitioners but also the practical solutions she has developed and implemented.

**Paul Marino** has more than 13 years of experience throughout Big-4 and mid-tier accounting firms, providing taxation advisory and tax compliance services to privately owned groups, listed companies and multinational businesses. His experience extends across a wide range of industries including property and construction, where he has advised various key players in the industry on large property developments across the country.

**Matthew McKee, FTI**, is a Partner of the Sydney law firm Brown Wright Stein Lawyers. Matthew assists accountants and lawyers in advising their clients on all aspects of tax and superannuation for SMEs and high net wealth individuals and family groups.

**Scott McGill, CTA**, is a Partner at Pitcher Partners Sydney where he focuses on taxation, business, structuring and succession issues for a wide range of clients including high net worth and large

## Presenter profiles continued

private SME's. He is closely engaged in the property industry across income tax, GST and state taxes and actively involved number of technical forums including the Property Council, Retirement Living Council and CAANZ taxation working groups. Scott does not shy away from complex issues or disputes and has a reputation for achieving commercial outcomes. He is active in The Tax Institute as former New South Wales State Chair, remaining active in State Council and the Professional Development committees. He has presented a number of papers for The Tax Institute and other bodies and is always willing to have a robust discussion.

**Andrew Mills, CTA (Life)**, is the Director, Tax Policy & Technical at The Tax Institute, a Senior Fellow at Melbourne University Law School and a member of the Tax and Transfer Policy Institute Advisory Board. Previously, Andrew was the Second Commissioner, Law Design & Practice, at the Australian Taxation Office from 2013 – 2019. Andrew has 40 years' experience in taxation, including periods in the ATO, commerce and the tax profession. Andrew was a Director at Greenwoods & Freehills for more than 20 years and managing director of the firm from 2006 to 2011. Andrew was President of The Tax Institute in 2006–2007 and is a former Governor of the Taxation Research Foundation. In practice, Andrew was an active participant and representative of a number of industry bodies and a lecturer in the taxation in the Masters program at Sydney Law School. Andrew holds a Bachelor of Business, a Master of Laws and a Graduate Diploma in Tax Law. Andrew is a Chartered Taxation Adviser (Life), a member

of the Australian Executive Committee of the International Fiscal Association and a graduate of the Australian Institute of Company Directors.

**Fiona Moore, CTA**, is a partner in the EY Tax Controversy practice, with a focus on tax corporate governance and risk management. A background in corporate tax compliance and understanding of tax functions provides Fiona with a sound foundation for working with clients to develop bespoke tax corporate governance frameworks. With over 20 years experience, Fiona is well versed in taxpayer rights and responsibilities, and has a wealth of experience advising clients in relation to the entire tax audit life cycle and dispute resolution.

**Judy Morris** is an Assistant Commissioner in the Public Groups and International area of the ATO and leads the Top 1000 program. Prior to joining the ATO, Judy was a Corporate Tax Partner with a large advisory firm and also has experience as head of tax for a large Australian listed group.

**Sushma Narayanan** is a Director in Deloitte's Tax team, specialising in tax structuring of cross-border transactions, including acquisitions, disposals, corporate restructuring and refinancing. Sushma has significant Australian and International Tax experience assisting inbound groups with their Australian investments, particularly in the Infrastructure, Energy, Retail, Consumer Electronics, Technology sectors. Sushma is a Chartered Accountant and has more than sixteen years of work experience in International and M&A tax in Big 4 firms in Asia/Sydney prior to joining Deloitte's Western Sydney tax practice.

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

**Paul Nghi** is a Director within the PwC Employment Tax practice advising businesses across a range of industries on the tax related aspects of employment and remuneration. Paul has a background across various tax disciplines and has previously worked in commercial roles to implement and improve internal employment tax strategies covering policies, processes and risk management. Paul's experience includes assisting businesses to understand and improve their policies, functions and compliance relating to Fringe Benefits Tax, Payroll Tax, Superannuation Guarantee and PAYG Withholding obligations.

**Dr Greg O'Mahoney** is a Barrister in New Chambers. His principal areas of practice include corporate, commercial, transport and taxation law. He has recently appeared in the Arrium proceedings for the former Treasurer of the Arrium Group. He appeared for ASIC in the BBSW proceedings against ANZ – one of the largest cases ever brought by the corporate regulator. He has appeared widely in taxation cases across Australia for and against the Commissioner of Taxation as well as other revenue authorities. He appeared for the Northern Territory in the Royal Commission into the Detention and Protection of Children and is currently representing Carnival in the class action brought concerning the Ruby Princess. Dr O'Mahoney was Associate to Chief

Justice Murray Gleeson at the High Court of Australia. Prior to commencing at the Bar, he studied as a Rhodes Scholar at the University of Oxford, where he completed the BCL and DPhil in law.

**Chanmony Om** is a Tax Consultant at BNR Partners. She is passionate about assisting her clients with the tax issues of a deceased estate and ensuring the estate is administered in the most tax effective manner. Chanmony has extensive experience in the main residence exemption provisions including the partial main residence exemptions, calculation of capital gains on investment properties and preparation of private ruling requests for deceased estates. Chanmony also has experience in advising small businesses in the areas of small business capital gains tax concessions, fringe benefits tax and year-end tax planning and business structuring. Chanmony has a degree in Commerce and Law, is also a qualified Chartered Accountant and a member of both The Tax Institute and CAANZ.

**Helena Papapostolou** is an Associate at Greenwoods & Herbert Smith Freehills in Sydney. Helena is part of the firm's specialist GST team, providing clients operating in various industry sectors advice in relation to corporate and M&A transactions, detailed GST due diligence, real estate transactions and investment structures and GST compliance. Helena is admitted to practice as a lawyer in New South Wales, is a Member of The Law Society of New South Wales, Tax Institute of Australia and NSW Young Lawyers and was the winner of the 2020 Lawyers Weekly 30 under 30 Award for Taxation, recognising technical expertise and innovation in the profession.



## Presenter profiles continued

**Neil Pereira, CTA**, is a Tax and Legal Partner at Deloitte with more than 20 years of international tax advisory and structuring experience for multinational clients across a range of industries. Neil's extensive experience includes leading multidisciplinary teams on tax planning and due diligence for corporate reorganisations, legal entity reduction and consolidation of Australian operations for tax and broader business model and supply chain optimisation. Neil has advised clients on the Australian tax and legal implications of setting up business structures, share and business transfers, IP migration, foreign investment review board as well as regulatory and tax compliance for multinational groups. Neil is a Solicitor of the Supreme Court of NSW and a Company Director of Deloitte Lawyers, and has a Masters of Law from the University of Sydney and Bachelors of Law and Commerce from Macquarie University. Neil is also a Chartered Tax Advisor with the Taxation Institute of Australia and a member of the Institute of Chartered Accountants in Australia.

**Julian Pinson, FTI**, is a Partner at Greenwoods & Herbert Smith Freehills Pty Limited. Julian advises on a wide range of tax matters, with a focus on banking and financial services, property, M&A and funds management. Julian has particular expertise in cross-border finance, TOFA, corporate restructures, debt and equity raisings and M&A.

**Karen Price, CTA**, joined the ATO in 2016 and is a Senior Director for the Top 1000 Program in the Public Groups and International business line. Prior to joining the ATO Karen worked for many years as an adviser in the Big 4 and also

as a tax manager/head of tax in a number of large business organisations in the retail, energy and e-commerce industries.

**Vanessa Priest, FTI**, of Baskin Clarke Priest has more than 20 years experience as a tax specialist and has a particular interest in the tax and succession issues faced by privately owned enterprises and family groups. She has extensive knowledge in areas such as tax structuring, cross border issues for individuals and their investments, asset acquisitions and divestments, successions issues, and tax issues arising for trusts.

**Mark Richmond SC, CTA**, is a tax Barrister practising in Sydney in all areas of revenue law, having taken silk in 2009. Prior to joining the Sydney Bar, he was a Partner of Allens Arthur Robinson for 10 years practising in revenue law. He appears for both taxpayers and the revenue authorities in both Federal and State tax matters.

**Andrew Rider, CTA**, is a recognised Doyle's Guide leading Australian tax barrister, specialising in land tax, payroll tax and stamp duty litigation and dispute resolution. Prior to coming to the Bar, Andrew was a solicitor and Associate to Justice Michael Kirby. Andrew lectures in taxation law at the University of Sydney Law School and previously lectured at the University of Technology, Sydney. Andrew edits the leading stamp duty publication Australian Stamp Duties Law and authors the national stamp duty section of the leading online service Practical Guidance – Property Law. Andrew is an examiner with The Tax Institute and a member of The Tax Institute/Office of State Revenue Liaison Committee and Dispute Resolution Technical Committee.

**Rebecca Roberts** is the Group Tax Manager for Cochlear Limited where her role encompasses group tax statutory reporting, tax compliance and advisory, transfer pricing, R&D tax incentive, and tax risk management and governance. Rebecca has over 17 years experience in corporate tax and joined Cochlear in 2019, previously working at PwC.

**Andrew Sallway** is a Partner in the Advisory team of BDO Sydney with more than 20 years' experience. Andrew assists financial institutions when one of their borrowers is experiencing underperformance. He works with all of the major Australian banks and also with a range of local and international non-bank lenders. Andrew assists regulatory authorities, shareholders and company directors when businesses are going through change or are financially stressed. In these situations, Andrew works with all stakeholders to identify the financial and operational issues impacting the business and to prepare a plan to restructure the company and turnaround its financial performance. In the most extreme circumstances Andrew will act as the appointed insolvency practitioner. Andrew is the liquidator of Max Brenner coffee shop chain and the liquidator of the Jamie Oliver Italian restaurant chain.

**Sarah Saville** is a Corporate Tax Partner at PwC and has over 20 years Australian income tax experience in the international tax, M&A and corporate income tax areas. Sarah is currently a Partner in the Tax Reporting & Strategy (TRS) team which specialises in tax function effectiveness, governance and technology. Sarah has extensive experience providing corporate tax, TRS, international tax and M&A tax

advice to a wide variety of inbound and outbound clients such as Australian listed companies, multinational corporations and privately held companies.

**Ken Schurgott, CTA (Life)**, is a Solicitor and Director of Schurgott & Co Lawyers specialising in taxation matters (including State Taxes, stamp duty, payroll tax and land tax) and with extensive experience in business structuring, business sales and acquisitions, asset protection, succession planning and trust and estate law. Ken is very experienced in tax dispute matters, negotiations for settlements, mediations and conciliations and litigation. He regularly appears before the AAT and NCAT and instructs counsel in matters before the Courts. Ken was National President of the Institute in 2012.

**Andrew Sharp** is a Partner in the Transaction Tax team at EY, focused on M&A, as well as fund establishment and design. Andrew has over 14 years' experience advising domestic fund managers on the raising of funds, as well as assisting foreign and domestic investors on the tax implications of transacting in Australia.

**David Smith** is a founding director of Smithink which since 2001 has been assisting professional service firms with strategy, marketing, team management, process innovation and enablement through technology. He is an independent chairman or director of a variety of businesses. He was the creator of the major ATSA technology event for the accounting industry which was sold to National Media in 2017. Previously, for over 16 years David was a partner at chartered accounting firm PKF (now BDO) Sydney. At PKF he created one of the earliest Self Managed Super admin

## Presenter profiles continued

platforms. The PKF Technology business David created comprising 3 software products was sold to MYOB in 1999. He is a regular speaking on topics relating to the future of business, business strategy, digital marketing, process improvement, technology and innovation.

**Steve Southon, ATI**, has been NAB's Chief Tax Officer since March 2013. He has more than 27 years' experience in taxation across many business sectors ranging from small business to international banking. Steve has Bachelor degrees in Finance and Law and Masters degrees in Taxation and Law. Steve is a member of the Advisory Panel of the Board of Taxation and is the current President of the Corporate Taxpayers Association.

**Keith Swan** is a Partner in KPMG Law's Tax Dispute Resolution & Controversy team. Keith has over 17 years' experience specialising in tax disputes and litigation, previously having worked at a Big 4 firm and with the Australian Taxation Office (ATO) in its internal litigation team. Keith's experience includes managing ATO reviews and audits, negotiating favourable settlements, and liaising with the courts and a range of leading tax counsel in litigating matters against the Commissioner of Taxation and State revenue authorities. Keith has also resolved disputes by way of the various Alternative Dispute Resolution mechanisms that are available in tax matters. His clients have included multinationals, small to medium enterprises and high net wealth individuals. Keith was admitted as a solicitor in NSW in May 2005 and holds a Masters of Taxation from Sydney University.

**Amelia Teng** is an international Tax Partner at Deloitte who specialises in cross-border

tax structuring issues and has a focus on tax policy initiatives and BEPS reforms. In her past roles she was closely involved in the development and implementation of the hybrid mismatch rules.

**Todd Want, CTA**, is a Director in the Tax Services division at William Buck in Sydney, where he specialises in private client tax matters. Todd advises his clients on a broad range of tax issues, while he also provides specialist consulting services to accountants, lawyers, financial planners and other professionals in public practice to assist them in advising their clients. Todd is also a regular presenter for The Tax Institute at various conferences and events.

**Richard Vann, CTA**, is Challis Professor of Law at the University of Sydney and has taught at Harvard and NYU Law Schools and the Universities of Amsterdam, London and Oxford. Richard has worked in the past at the IMF and OECD and held many Government consultancies in Australia and elsewhere. He has been a consultant for specialist tax firm Greenwoods & Herbert Smith Freehills since 1985. Richard specialises in corporate and international taxation on which he has published widely both in Australia and internationally.

**Ronen Vexler** is a Partner in PwC's Tax Reporting & Strategy practice. He has significant experience advising clients on all aspects of tax management, from developing and embedding Tax Strategies, Policies and Technology through to reviews of specific tax processes and controls. He has a deep knowledge of the Australian Taxation Office's (ATO's) compliance strategies, and in particular, the ATO's

expectations for tax risk management and governance. He has worked extensively with a broad range of clients to develop and document the systems and processes necessary to meet these expectations.

**Prof Michael Walpole, CTA**, is a Professor of Taxation Law in the School of Accounting, Auditing and Taxation (including Atax) at UNSW Business School. Prior to academic life, Michael was variously a Tax Consultant with Ernst & Young, and was in private practice as a legal practitioner. Michael has authored and co-authored several books, including *Proposals for the Reform of the Taxation of Goodwill*, *Understanding Taxation Law*, and *Compliance Cost Control*. Michael has also written and presented many papers on his research topics to practitioner and academic audiences in Australia and overseas. He is the editor of the Australian Tax Forum and is an International Research Fellow at the Oxford University Centre for Business Tax in the Said Business School, University of Oxford. He has been a visiting Professor at the OECD's Centre for Tax Policy and Administration and remains involved in its work on GST/VAT.

**Grant Wardell-Johnson, CTA**, is the Lead Tax Partner of the Economics and Tax Centre at KPMG. Grant has a background in providing tax advice relating to international and domestic tax structuring, international cross-border acquisitions and initial public offerings. Grant now leads the thought leadership on tax policy and consultation on new law, including KPMG's response to base erosion and profit shifting (BEPS) and the OECD Action

Plan. He is Co-Chair of the National Tax Liaison Group, an Adviser to the Board of Taxation, a member of the KPMG Global BEPS Steering Group and the KPMG Responsible Tax Group. He is KPMG Global Partner Champion for Geopolitics & Tax. He is an Adjunct Professor in Taxation and Business Law at the UNSW and an Honorary Fellow of the University of Western Australia.

**Prof Robin Woellner, CTA**, is an Adjunct Professor in the School of Law at James Cook University and the School of Tax and Business Law at UNSW. Robin had previously been Foundation Dean of the Faculty of Law at WSU (then UWS), Foundation Dean of the College of Law and Business at WSU, and Pro-Vice Chancellor of Law, Business and the Creative Arts at JCU. Robin has co-authored several books, presented numerous national/international conference papers and articles, as well as teaching at undergraduate and postgraduate level on a wide range of topics. Robin has served on various editorial panels, and held executive positions in universities, Business and Law Deans Councils, ALTA and similar bodies.

**Robert Zalud, CTA**, is the Senior Tax Counsel at ResMed, leading a team of Tax Counsel to deliver tax advisory, audit defence, M&A and legal entity structuring services for the ResMed business. Prior to joining ResMed in 2005, Robert worked in the Corporate Tax division at PricewaterhouseCoopers, specialising in technology and entertainment based companies. He is also a practicing Solicitor, Chartered Accountant and Chartered Tax Advisor.



# Event information

 **Register online at** [taxinstitute.com.au/NSWTaxForum](https://taxinstitute.com.au/NSWTaxForum)

## Full registration

This registration option includes participation in the full technical program, electronic access to technical materials and all meals and refreshments during conference hours including the networking function on the first day of the event. Registration fees do not include travel, accommodation or hotel incidentals.

To assist in lowering the environmental impact of the NSW 13th Annual Tax Forum, the standard registration option will provide only electronic access to materials. PowerPoint presentations and technical papers will be available online for all participating delegates to download. Information on how to access these materials will be sent to all registrants by email a week prior to the event.

Please note: These tickets are not transferable between delegates on the day. For a transferable ticket, please fill out the employer ticket registration form.

## Early bird offer

Register on or before **Friday, 23 April 2021** to save. Refer to the registration form for the relevant discount.

## Day registration

This registration option entitles one delegate to attend a full day of technical sessions, including refreshments during conference hours and electronic access to technical materials. Select your session choices on the registration form.

## Employer ticket

Want to send your team to the event? We have multiple options for employers to consider. Email [nsw@taxinstitute.com.au](mailto:nsw@taxinstitute.com.au) to register your firm's interest.

## 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.

## Hybrid event

As a hybrid face-to-face and online event, this event will be accessible to all delegates via our dedicated Delegate Portal.

Program information, materials (technical papers and presentations), evaluation forms and more will be available via The Tax Institute's virtual event platform. All delegates are encouraged to access the platform prior to the event.

Technical papers and PowerPoint presentations will be available on the portal to all participating delegates approximately five days before the event. Delegates will receive instructions on accessing the portal by email.

## Delegate list

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

## Dress code

For delegates joining us face-to-face, business casual attire is suitable for the duration of the conference.

## Changing or transferring sessions





Attendance at the event 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 and CPD hours are allocated to the correct attendee.

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

## Emerging leaders stream

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

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

If this is you or any of your colleagues make sure they don't miss out. Register by completing the [Individual Registration Form](#).

BACK  
IN 2021



## Event information continued

### COVID-19 Event Guidelines

At The Tax Institute, the health and wellbeing of our members, delegates and employees is our top priority. Whilst returning to face-to-face events, we continue to actively monitor the situation regarding COVID-19 and follow the latest advice and guidelines issued by the Department of Health, the World Health Organisation and relevant State authorities.

Please click [here](#) for a summary of the measures The Tax Institute has put in place to ensure the safety of attendees at our face-to-face events, along with helpful links to assist you in preparing for your attendance at them.

Please note, final implementation of any of these measures is subject to Federal and State Government requirements at the time of each event.

### Contact tracing

We will keep a record of attendance for all meetings and events of The Tax Institute and will use this data for contact tracing purposes if necessary. For more information on how we will use the data that will be collected, and your rights in relation to that information, please see our [Privacy Policy](#).

### Cancellation policy

The Tax Institute reserves the right to alter, amend or cancel all or any of the arrangements contained in the program. Should a face-to-face event be cancelled due to an event beyond The Tax Institute's reasonable control including "an act of god", "pandemic", "health-related event" or "government requirements", we will endeavour to transition to an online format to deliver the event.

If there is a difference in price, a credit will be provided to delegates to be used at a future event. If a registered delegate is unable to attend as a result of a diagnosis of COVID-19 or they are experiencing symptoms of COVID-19, a full refund

will be offered with the provision that a medical certificate is produced explaining the diagnosis or a summary of the appropriate action to be taken i.e. a COVID-19 test and medical advice.

If a registered delegate is unable to attend a face-to-face event as a result of interstate border closures or they reside in or visited a COVID-19 hotspot, we will endeavour to transition the registration to an online registration for the event. If there is a difference in price a credit will be provided to delegates to be used at a future event. If a delegate does not wish to transition their registration to the alternate online event, a full refund/credit will be provided.

It is a condition of acceptance of registration that an administration fee of 20% of the registration fee be charged for cancellation if you can no longer attend the event. Cancellations must be received in writing by The Tax Institute five working days prior to the event. 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.

### 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).

**For further information regarding this event, please contact the NSW Events team on 02 8223 0040 or email [nsw@taxinstitute.com.au](mailto:nsw@taxinstitute.com.au)**

**For registration enquiries, please contact [customeradmin@taxinstitute.com.au](mailto:customeradmin@taxinstitute.com.au)**

## Venue



### Hyatt Regency Sydney

161 Sussex St, Sydney 2000

[Visit the website](#)

### Getting there

Hyatt Regency is centrally located for delegates who will have a number of public transport options available with buses along Sussex St, and Town Hall station nearby. Please contact us if you require a map or further details.

### Parking

There is a Wilson Secure Car Park ([link: https://www.wilsonparking.com.au/find-a-park/NSW/Sydney%20CBD](https://www.wilsonparking.com.au/find-a-park/NSW/Sydney%20CBD)) directly opposite the hotel (please note there are two entrances at 383 Kent Street or 168 Sussex Street, Sydney).



THE TAX INSTITUTE

# Individual Registration form

NSW 13th Annual Tax Forum

41618 | WD

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

## 1 Registration

### A Full conference registration – 14 CPD hours

Face-to-face registration	Member	New member*	Non-member
<b>Early bird registration</b> Received on or before 23 April 2021	<input type="checkbox"/> \$1,500	<input type="checkbox"/> \$1,840	<input type="checkbox"/> \$1,800
<b>Standard registration</b> Received after 23 April 2021	<input type="checkbox"/> \$1,700	<input type="checkbox"/> \$2,040	<input type="checkbox"/> \$2,000

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

Virtual registration	Member	New member*	Non-member
<b>Early bird registration</b> Received on or before 23 April 2021	<input type="checkbox"/> \$1,350	<input type="checkbox"/> \$1,690	<input type="checkbox"/> \$1,650
<b>Standard registration</b> Received after 23 April 2021	<input type="checkbox"/> \$1,550	<input type="checkbox"/> \$1,890	<input type="checkbox"/> \$1,850

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

### Networking function

☐ I **WILL BE** attending the networking function on Thursday, 20 May 2021

☐ Networking function additional guest ticket No.  x tickets at \$50 each: \$

### B Day registration face-to-face – 7 CPD hours

Please select: <input type="checkbox"/> Thursday <input type="checkbox"/> Friday	Member	New member*	Non-member
<b>Early bird registration</b> Received on or before 23 April 2021	<input type="checkbox"/> \$950	<input type="checkbox"/> \$1,290	<input type="checkbox"/> \$1,250
<b>Standard registration</b> Received after 23 April 2021	<input type="checkbox"/> \$1,150	<input type="checkbox"/> \$1,490	<input type="checkbox"/> \$1,450

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

Virtual registration	Member	New member*	Non-member
<b>Early bird registration</b> Received on or before 23 April 2021	<input type="checkbox"/> \$800	<input type="checkbox"/> \$1,140	<input type="checkbox"/> \$1,100
<b>Standard registration</b> Received after 23 April 2021	<input type="checkbox"/> \$1,000	<input type="checkbox"/> \$1,340	<input type="checkbox"/> \$1,300

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

### \*Become a member and save!

Not a member of The Tax Institute yet? Sign up for membership along with your event registration and save with:

- up to 50% off membership to 30 June 2022
- member-only prices to this and future events
- free access to member-only technical resources.

Find out more about membership at [info.taxinstitute.com.au/membership](http://info.taxinstitute.com.au/membership).

I hereby apply for membership of The Tax Institute and declare that I am a person of good fame, integrity and character. I agree to be bound by the Constitution of The Tax Institute.

Signature:

Date of signature:

## 2 Delegate contact details

Member no.:

If your member details are up-to-date, you can skip this section.

Title: ☐ Mr ☐ Mrs ☐ Miss ☐ Ms

Date of birth:

First name:

Last name:

Position:

Company:

Address:

Suburb:

State:

Postcode:

Telephone:

Mobile:

Email:

Dietary requirements:

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

Want to send  
your team?  
More information on the  
Employer Ticket registration  
coming soon.  
Contact us to register  
your firms interest:  
[nsw@taxinstitute.com.au](mailto:nsw@taxinstitute.com.au)

### 3 Technical sessions options

Thursday, 20 May 2021

Session 1: 8:30–9:25am	<input type="checkbox"/> Session 1A	<input type="checkbox"/> Session 1B	<input type="checkbox"/> Session 1C
Session 2: 9:30–10:25am	<input type="checkbox"/> Session 2A	<input type="checkbox"/> Session 2B	<input type="checkbox"/> Session 2C
Session 3: 11:00–11:55am	<input type="checkbox"/> Session 3A	<input type="checkbox"/> Session 3B	<input type="checkbox"/> Session 3C
Session 4: 12:00–12:55pm	<input type="checkbox"/> Session 4A	<input type="checkbox"/> Session 4B	<input type="checkbox"/> Session 4C
Session 5: 2:00–2:55pm	<input type="checkbox"/> Session 5A	<input type="checkbox"/> Session 5B	<input type="checkbox"/> Session 5C
Session 6: 3:30–4:25pm	<input type="checkbox"/> Session 6A	<input type="checkbox"/> Session 6B	<input checked="" type="checkbox"/> Session 6C
Session 7: 4:30–5:25pm	<input type="checkbox"/> Session 7A	<input type="checkbox"/> Session 7B	<input checked="" type="checkbox"/> Session 7C

Friday, 21 May 2021

Session 8: 8:30–9:25am	<input type="checkbox"/> Session 8A	<input type="checkbox"/> Session 8B	<input checked="" type="checkbox"/> Session 8C
Session 9: 9:30–10:25am	<input type="checkbox"/> Session 9A	<input type="checkbox"/> Session 9B	<input checked="" type="checkbox"/> Session 9C
Session 10: 11:00–11:55am	<input type="checkbox"/> Session 10A	<input type="checkbox"/> Session 10B	<input type="checkbox"/> Session 10C
Session 11: 12:00–12:55pm	<input type="checkbox"/> Session 11A	<input type="checkbox"/> Session 11B	<input type="checkbox"/> Session 11C
Session 12: 2:00–2:55pm	<input type="checkbox"/> Session 12A	<input type="checkbox"/> Session 12B	<input type="checkbox"/> Session 12C
Session 13: 3:30–4:25pm	<input type="checkbox"/> Session 13A	<input type="checkbox"/> Session 13B	<input type="checkbox"/> Session 13C
Session 14: 4:30–5:25pm	<input type="checkbox"/> Session 14A	<input type="checkbox"/> Session 14B	<input type="checkbox"/> Session 14C

### 7 Payment summary

Registration fees

\$

Additional guest tickets – networking function (\$50 each)

\$

**Total payable**

\$

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

### 8 Payment method

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

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

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

Name on card:

Card no.:

Expiry date:

 MM/Y Y

Cardholder's signature:

For our refund, cancellation and replacement policy visit [taxinstitute.com.au/professional-development/event-policy](http://taxinstitute.com.au/professional-development/event-policy).

For event enquiries, please contact the NSW Events Team on 02 8223 0040 or [nsw@taxinstitute.com.au](mailto:nsw@taxinstitute.com.au).

For registration enquiries, please contact [customeradmin@taxinstitute.com.au](mailto:customeradmin@taxinstitute.com.au)

## Emerging leaders stream

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

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

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

Please select attending session/s:

- Session 6: 3:30–4:25pm ☐ Session 6C
- Session 7: 4:30–5:25pm ☐ Session 7C
- Session 8: 8:30–9:25am ☐ Session 8C
- Session 9: 9:30–10:25am ☐ Session 9C

☐ Emerging leaders ticket \$195

### Collection notice

The Tax Institute (TTI) complies with its obligations under the Privacy Act 1988 (Cth) with respect to how it handles personal information. For information on how TTI collects, uses, holds and discloses personal information, please see its privacy policy at [www.taxinstitute.com.au](http://www.taxinstitute.com.au). [You can also request TTI's consultants to provide you with a copy of TTI Privacy Policy.] By submitting your application to TTI, you confirm that you have read TTI's Privacy Policy and you consent to your personal information being collected, used and held by TTI and disclosed to third parties in accordance with TTI's Privacy Policy.

### TO REGISTER

📧 **Online**  
[taxinstitute.com.au/NSWTaxForum](http://taxinstitute.com.au/NSWTaxForum)

✉ **Mail**  
L37, 100 Miller Street, North Sydney NSW 2060

@ **Email**  
[customeradmin@taxinstitute.com.au](mailto:customeradmin@taxinstitute.com.au)

☎ **Fax**  
02 8223 0077



## THE TAX INSTITUTE

### Thank you

The Tax Institute gratefully acknowledges the generous assistance of members of the NSW Tax Forum Program Planning Committees:

#### SME

**Nick Panos, CTA**, N Panos & Associates Solicitors (Chair, SME Stream Sub-Committee)

**Sam Ayoubi**, KPMG

**Adrian Bailey, CTA**, Cleary Hoare

**Jake Berger**, Pitcher Partners

**Spyros Kotsopoulos, CTA**, Deloitte

**Jim Koutsokostas, CTA**, Hall & Wilcox

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**Chris Aboud, CTA**, Greenwoods & Herbert Smith Freehills

**Catherine Dean, CTA**, KPMG

**Sandra Farhat**, Australian Taxation Office

**Simon Jenner, CTA**, EY

**Dragan Misic, CTA**, PwC

**King Tan, FTI**, King & Wood Mallesons

**Annemarie Wilmore**, KPMG

#### Hot Topics

**Nick Gangemi, CTA**, Sparke Helmore  
Lawyers (Chair, Hot Topics Stream  
Sub-Committee)

**Stephanie Barnes, FTI**, Norton Rose  
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**Chris Balalovski, CTA**, BDO

**Nidal Danoun, CTA**, Prosperity Financial  
Services

**Scott McGill, CTA**, Pitcher Partners

**Simon Thorp, ATI**, KPMG

**Prof Michael Walpole, CTA**, University of  
NSW

L37, 100 Miller Street  
North Sydney NSW 2060

Tel 02 8223 0000

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at [nsw@taxinstitute.com.au](mailto:nsw@taxinstitute.com.au)

[taxinstitute.com.au](http://taxinstitute.com.au)