



THE TAX INSTITUTE



# VIC 7th Annual Tax Forum

17–18 October 2019 | Crown Promenade, Melbourne

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12 CPD hours

# Welcome

Welcome to Victoria's 7th Annual Tax Forum.

The global tax landscape continues to evolve and, on the domestic front, proposals for tax reform took centre stage at this year's federal election. In addition, the approach of tax administrators continues to change, keeping taxpayers and advisers busy. Over the past year, the ATO has continued to roll out its justified trust program, presenting new challenges for taxpayers in dealing with tax risk in their organisations.

At this year's forum, we have stuck with some of the perennial favourites such as Division 7A, M&A updates and current issues from the ATO. We have also got plenty of sessions on topical tax issues such as residency (both corporate and individual), estate planning and divorce.

International tax continues to be a key area of focus and developments, with many countries seeking to take a bigger slice of the global tax pie. On this front we have sessions on transfer pricing, the Multilateral Instrument and current cross-border financing issues.

While it is hard to single out particular sessions in the program, some must-see sessions include:

- Justice Davies and Deputy President O'Loughlin discussing the interaction of the Federal Court and the AAT in tax cases
- An esteemed panel comprising former Justice Tony Pagone QC, Peter Walmsley and Greg Davies QC discussing current ATO trends in relation to Part IVA.

As always, the forum would not be possible without all the work of the Organising Committee. With representatives across the tax professional spectrum, they have worked together to assemble another fantastic program.

We look forward to seeing you at the forum, and make sure you take advantage of the early bird registration discount!



**Chris Neil, FTI**  
Chair, VIC 7th Annual Tax Forum Organising Committee

## Forum highlights



**The Hon. Justice Jennifer Davies**  
Federal Court of Australia



**Frank O'Loughlin QC, CTA**  
Victorian Bar



**David Rumbens**  
Deloitte



**David Watkins, CTA**  
Deloitte



**Fiona Dillon, CTA**  
Australian Taxation Office



**The Hon. Tony Pagone QC**  
Victorian Bar



**Peter Walmsley**  
Australian Taxation Office



**Greg Davies QC, CTA**  
Victorian Bar

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*Early bird offer*  
**Register on or before 30 August 2019 to save!**

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# Technical program

*Day 1 – Thursday, 17 October 2019*

Time	Corporate stream	SME stream	Hot topics stream
8.15–8.50am	<b>Registration</b>		
8.50–9.00am	<b>Welcome and Opening Address</b> Speaker: Tim Neilson, CTA, President, The Tax Institute		
9.00–10.00am	<b>Session 1: The Interaction between the AAT and the Federal Court in Tax Cases</b> Speaker: The Hon. Justice Jennifer Davies, Federal Court of Australia; Frank O'Loughlin QC, CTA, Victorian Bar In this session, the presenters will speak about: <ul style="list-style-type: none"> <li>— Some recent developments in the Court and the Tribunal</li> <li>— Some differences between a review of an objection decision in the Tribunal and an appeal to the Court</li> <li>— Some common features in both dispute resolution fora</li> <li>— Concurrent applications to the Court and the Tribunal for related primary tax and penalty tax disputes</li> <li>— The Small Business Tax Division of the Tribunal.</li> </ul>		
10.00–10.55am	<b>Session 2A: Corporates Cases Update</b> Speaker: Claire Nicholson, CTA, Victorian Bar This session will discuss and explore the implications of selected recent court and tribunal decisions, and ATO guidance and rulings on issues that are of particular relevance to corporate taxpayers.	<b>Session 2B: SME Case Update</b> Speaker: Robyn Jacobson, CTA, TaxBanter Pty Ltd This practical session will discuss and explore the implications of selected recent court and tribunal decisions on issues that are of particular relevance to private groups and individuals, and is expected to include: <ul style="list-style-type: none"> <li>— CGT and small business CGT concessions</li> <li>— Division 7A</li> <li>— International tax issues</li> <li>— Superannuation and SMSFs</li> <li>— The Commissioner's administrative powers.</li> </ul>	<b>Session 2C: Professional Firm Guidance Update</b> Speakers: Andrew O'Bryan, CTA, Hall & Wilcox Lawyers; Simon Webster, Australian Taxation Office This session will focus on the latest developments in relation to guidance material explaining how the ATO will apply compliance resources to consider the application of Part IVA to an income-splitting arrangement involving professional firms.

# Technical program

Day 1 – Thursday, 17 October 2019 continued

Time	Corporate stream	SME stream	Hot topics stream
10.55–11.15am	Morning tea		
11.15am–12.10pm	<p><b>Session 3A: M&amp;A: Is it Safe to Go Back in the Water?</b>  <b>Speaker:</b> Enzo Coia, CTA, Deloitte</p> <p>This session will consider developments in tax aspects associated with M&amp;A. It will consider actual transactions and use practical examples to illustrate what has occurred during the year and discuss how developments in case law, administration of the law and guidance that is yet to issue impact transactions.</p>	<p><b>Session 3B: SME M&amp;A Update</b>  <b>Speakers:</b> Stuart Dall, ATI, Pitcher Partners; Daniel Burt, FTI, Pitcher Partners;</p> <p>The mid-market continues to be the driving force behind M&amp;A activity in Australia. Each transaction is unique, and the complexities associated with an M&amp;A transaction can introduce both risks and opportunities from a tax perspective for the vendors and purchasers alike. This session will provide an update on some of the noteworthy tax issues that we are currently encountering in the SME market, as well as matters that are attracting the Commissioner's attention.</p> <p>The topics to be covered include:</p> <ul style="list-style-type: none"> <li>— What to watch out for in pre-sale restructuring</li> <li>— Interaction of the look-through earnout right provisions in Subdiv 118-I with Subdiv 124-M</li> <li>— Apportionment of sale proceeds under an asset sale (including the implications of the <i>Placer Dome</i> decision)</li> <li>— Practical application of PCG 2016/16 in the context of unit-for-unit exchanges under Subdiv 124-M</li> <li>— Availability of carry forward tax losses and the value (if any) to be placed on them.</li> </ul>	<p><b>Session 3C: Legal Professional Privilege</b>  <b>Speakers:</b> Amber Agustin, FTI, Clayton Utz; Fiona Knight, CTA, Australian Taxation Office</p> <p>The ATO and tax professionals do not always agree on the application of the principles of common law legal professional privilege in the context of reviews and audits. The ATO has indicated in recent times that it does not agree with the approach being taken by some advisers, while some advisers have concerns that the ATO's approach is, in some particular aspects, inconsistent with relevant judicial decisions. This session will cover the basic principles of legal professional privilege, touch on the emerging issues yet to be determined by clear judicial authority and identify the key concerns of the ATO and advisers to give attendees a clear, balanced understanding of this complex, topical and evolving area of law.</p>

*Day 1 – Thursday, 17 October 2019* continued

Time	Corporate stream	SME stream	Hot topics stream
12.15–1.10pm	<p><b>Session 4A: ATO and Large Corporates</b>  <b>Speaker:</b> Chris Ferguson, Australian Taxation Office</p> <p>The ATO's focus on large corporate taxpayers continues, and in this session you will hear first-hand about the strategic projects and initiatives, as well as some of the key technical risks and issues that impact the large market.</p>	<p><b>Session 4B: ATO – Current Issues for Private Groups</b>  <b>Speaker:</b> Anna Longley, Australian Taxation Office</p> <p>This session will focus on what issues are attracting the Commissioner's attention for private groups. It will be a practical session providing insights from recent ATO experience.</p>	<p><b>Session 4C: Unintended Consequences: Think Twice about Family Law</b>  <b>Speakers:</b> Tracey Dunn, RSM Australia; Helen Suke, Suke and Associates</p> <p>The presenters will bring their extensive experience in handling family law disputes to this session which will consider the tax implications that arise on a marriage or relationship breakdown.</p> <p>In addition to an analysis of the unique facts and law underpinning the Full Federal Court's decision in <i>Ellison v Sandini Pty Ltd</i> [2018] FCAFC 44, the following three primary tax issues will be specifically addressed in the session:</p> <ul style="list-style-type: none"> <li>— CGT implications, including rollover relief under Subdiv 126-A for marriage or relationship breakdowns</li> <li>— Division 7A implications of asset transfers</li> <li>— The treatment of loan accounts and unpaid present entitlements.</li> </ul>
1.10–2.10pm	Lunch		

**“** *The VIC Tax Forum is unrivalled for the currency and technical quality of its content, both of which are enormously useful when advising my clients in a climate of constant change.*”

Aaron Fitchett, CTA, Baumgartners

# Technical program

Day 1 – Thursday, 17 October 2019 continued

Time	Corporate stream	SME stream	Hot topics stream
2.10–3.05pm	<p><b>Session 5A: Foreign Resident Capital Gains Withholding – Three Years On – Where Are We Now?</b> Speakers: David Earl, FTI, PwC; Lynn Koh, PwC</p> <p>This session will provide a brief technical re-cap of the foreign resident capital gains withholding (FRCGW) rules that have existed now for some three-plus years. It will also focus on the lived experience of practitioners in this area, including in relation to:</p> <ul style="list-style-type: none"> <li>– Practical limitations of the rules</li> <li>– Practical difficulties encountered for corporate schemes of arrangement</li> <li>– ATO compliance activity and Guidance Letter practices</li> <li>– Benign transactions commonly overlooked (related-party cross-border and non-resident to non-resident restructures)</li> <li>– The future of the rules.</li> </ul> <p>While the session focuses on the Corporate Stream, the lessons learnt can apply to every taxpayer type and size.</p>	<p><b>Session 5B: Australian Residents, Foreign Trusts and Foreign Funds – The New Black!</b> Speaker: Neil Brydges, CTA, Sladen Legal</p> <p>The increased global mobility of individuals and online transactions, together with the deregulation of financial markets and exchange controls since the 1980s, mean that Australian residents being entitled to foreign funds is, in many instances, “the new black”. This session will outline the Australian tax issues arising and what you should do, and includes:</p> <ul style="list-style-type: none"> <li>– Receiving a distribution from a foreign trust or deceased estate</li> <li>– Becoming a trustee, controller or beneficiary of a foreign trust</li> <li>– Withdrawing entitlements from foreign pension funds</li> <li>– Distributions from civil law entities – Stiftungen (foundations) and Anstalten (establishments).</li> </ul>	<p><b>Session 5C: Understanding the Reach of the Commissioner’s Collection Powers</b> Speaker: Aris Zafiriou, Waterhouse Lawyers</p> <p>This session examines the tools and tactics the ATO may use to recover unpaid tax liabilities. In explaining how and when the Commissioner wields their extensive recovery powers, Aris will bring his extensive experience of 40 years in his former role as Director of Significant Debt Management at the ATO to discuss the ATO’s use of:</p> <ul style="list-style-type: none"> <li>– Garnishee notices</li> <li>– Legal action including               <ul style="list-style-type: none"> <li>(i) Freezing orders</li> <li>(ii) Declarations proceedings</li> </ul> </li> <li>– Security bonds for high-risk taxpayers</li> <li>– Director penalty notices.</li> </ul>
3.05–3.35pm	Afternoon tea		

## Join the conversation



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## Day 1 – Thursday, 17 October 2019 continued

Time	Corporate stream	SME stream	Hot topics stream
3.35–4.30pm	<p><b>Session 6A: The MLI – Australia's Other Income Treaty</b>  <b>Speaker:</b> Prof. Graeme Cooper, FTI, University of Sydney</p> <p>Australia has 44 comprehensive bilateral agreements affecting income tax. And from 1 January 2019, the Multilateral Instrument (MLI) added another multilateral income tax treaty. It has rewritten chunks of some of our existing bilateral treaties as the means of fast-tracking some of the changes agreed to as part of the BEPS process. This session will give you an overview of the MLI, which of our treaties it affects, which provisions in those treaties will be affected, and how it will change the treaty. Tracking the impacts of the MLI on Australian law will be an arduous process that will plague practitioners for years.</p>	<p><b>Session 6B: Division 7A – A New Frontier</b>  <b>Speaker:</b> Michael Parker, CTA, Hall &amp; Wilcox Lawyers</p> <p>Following publication of a Treasury Consultation Paper in October 2018 outlining the government's proposed implementation of the long-awaited amendments to Div 7A, the new rules are expected to take effect from 1 July 2020. These rules are expected to fundamentally change the way Div 7A is managed for private groups, and it is critical that practitioners are prepared for the changes ahead.</p> <p>This session will consider:</p> <ul style="list-style-type: none"> <li>— Significant changes contained in the proposed/enacted rules</li> <li>— Practical examples highlighting how Div 7A management will be affected</li> <li>— Potential impact of recent ATO views in relation to Div 7A.</li> </ul>	<p><b>Session 6C: State Taxes Update</b>  <b>Speaker:</b> Nicholas Clifton, ATI, Deloitte</p> <p>This session will provide a general state taxes update, including:</p> <ul style="list-style-type: none"> <li>— Foreign ownership surcharges across Australia</li> <li>— Impact of the High Court decision in <i>Placer Dome</i></li> <li>— Western Australian landholder duty and corporate reconstruction relief amendment</li> <li>— Other recent changes that impact corporate taxpayers.</li> </ul>
4.35–5.30pm	<p><b>Session 7: Post-election Economic Outlook and Tax Settings</b>  <b>Speakers:</b> David Rumbens, Deloitte; David Watkins, CTA, Deloitte</p> <p>This session will discuss the post-election economic outlook, including unpacking the influences which will shape tax over the Coalition's next term.</p>		

## Networking drinks

### Thursday, 17 October 2019 | Tonic Bar, Crown Promenade

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 \$80 per person.

**Dress:** Business casual



# Technical program

Day 2 – Friday, 18 October 2019

Time	Corporate stream	SME stream	Hot topics stream
8.30–9.00am	Registration		
9.00–9.55am	<p><b>Session 8: The ATO's International Dealings and What They Mean For You</b>  <b>Speaker:</b> Fiona Dillon, CTA, Australian Taxation Office</p> <p>Having spent two years recently representing Australia on international tax matters at the OECD in Paris, and now appointed as Deputy Chief Tax Counsel at the ATO, responsible for the ATO's view on matters including those with an international focus, Fiona is across the ATO's international dealings. In this session she will break down what this means for the corporate and private streams, as well as taking us through hot topics in this area that are currently attracting the Commissioner's attention.</p>		
9.55–10.25am	Morning tea		
10.25–11.20am	<p><b>Session 9A: Corporate Tax Residency: State of Play</b>  <b>Speaker:</b> Denise Honey, CTA, Pitcher Partners</p> <p>The High Court's decision in <i>Bywater Investments Ltd</i> and subsequent guidance issued by the ATO have fundamentally changed the way in which taxpayers and advisers should be approaching corporate tax residency matters. This session will outline the current state of play in relation to corporate tax residency, and provide some practical insights into the challenges facing companies today and how these challenges can be managed, including:</p> <ul style="list-style-type: none"> <li>— Why tax residency is critical</li> <li>— Residency case law</li> <li>— ATO guidance – TR 2018/5 and PCG 2018/9</li> <li>— Treaty interaction</li> <li>— Governance implications.</li> </ul>	<p><b>Session 9B: Research and Development Tax Incentive (RDTI) Update</b>  <b>Speaker:</b> Chris Vittas, PKF Melbourne</p> <p>The RDTI landscape has changed greatly over the last few years. Changes to laws, tax authority procedures and recent cases have created a great deal of stress among clients seeking to claim the RDTI. Greater pressure has been placed on advisers to assist in identifying eligible claims, assistance for robust recording keeping and audit defence. The session will cover:</p> <ul style="list-style-type: none"> <li>— Update on recent legislative changes</li> <li>— Proposed legislative changes</li> <li>— ATO and AusIndustry guidelines (Rulings)</li> <li>— Recent cases</li> <li>— Audit defence watch-outs.</li> </ul>	<p><b>Session 9C: Super Death Benefits and Conflicts of Interest – The Latest Battleground</b>  <b>Speaker:</b> Phil Broderick, CTA, Sladen Legal</p> <p>There have been many cases involving the challenge of superannuation death benefit decisions over the years. In those cases, aggrieved beneficiaries have used various methods to attempt to overturn death benefit decisions. In recent years, beneficiaries are increasingly challenging such decisions on the basis of breaches of fiduciary duties (in particular, conflicts of interest). This session will include a discussion of a number of those cases, the lessons that can be drawn from those decisions and how to best protect against such claims.</p>



## Day 2 – Friday, 18 October 2019 continued

Time	Corporate stream	SME stream	Hot topics stream
11.25am–12.20pm	<p><b>Session 10A: Directors' Liabilities</b>  Speakers: Tamara Cardan, Rigby Cooke Lawyers;  James Donoghue, Rigby Cooke Lawyers</p> <p>This session will cover the potential personal liability of directors for unsatisfied tax obligations, with particular focus on director penalty notices.</p>	<p><b>Session 10B: Hot Property</b>  Speakers: Joanne Casburn, FTI, Australian Taxation Office; Mark McKinley, Russell Kennedy Lawyers</p> <p>This will be an interactive session exploring the views of the presenters on several property development scenarios and discussing the key tax issues facing property developers in Victoria. Topics covered include:</p> <ul style="list-style-type: none"> <li>– Real-life examples testing the capital/revenue divide</li> <li>– When does property development become a business?</li> <li>– Main residence projects</li> <li>– Latest update on property development in Victoria – state tax issues</li> <li>– What is the ATO focused on?</li> <li>– ATO's use of data to identify property transactions.</li> </ul>	<p><b>Session 10C: Current Issues With Individual Tax Residency</b>  Speaker: Dr Julianne Jaques, CTA, Victorian Bar</p> <p>The tax residency status of an individual is fundamental to how that individual is taxed, and yet determining individual tax residency is becoming increasingly more challenging with the growth in the global workforce and modern technology often allowing individuals to work remotely from anywhere in the world. With the ATO's increased focus on this issue, it is important that all tax advisers stay up to date with recent developments. This session will include a review of:</p> <ul style="list-style-type: none"> <li>– The current law concerning individual tax residency, highlighting some misconceptions</li> <li>– Decisions to date in <i>Harding's</i> case</li> <li>– The current state of play.</li> </ul>
12.20–1.10pm	Lunch		



# Technical program

Day 2 – Friday, 18 October 2019 continued

Time	Corporate stream	SME stream	Hot topics stream
1.10–2.05pm	<p><b>Session 11A: Current Issues in Cross-border Financing</b>  Speakers: Craig Silverwood, FTI, MinterEllison; Rob Yunan, FTI, MinterEllison</p> <p>This session will cover:</p> <ul style="list-style-type: none"> <li>– Overview of the new anti-hybrid regime and of the permissible restructure options</li> <li>– Practical issues of PCG 2017/4 – impacting cross-border related-party financing arrangements</li> <li>– Legislated amendments to thin capitalisation rules from 1 July 2019</li> <li>– Potential changes to thin capitalisation arising from the federal election in May 2019</li> <li>– ATO's updated view on thin capitalisation and the arm's length debt test</li> <li>– The ATO's new and anticipated schedules on non-core procurement, inbound supply chains, derivatives and interest-free loans.</li> </ul>	<p><b>Session 11B: Transfer Pricing Update</b>  Speakers: Michael Jenkins, CTA, EY; Jessica Uchida, EY</p> <p>The ATO maintains a strong compliance focus in the area of transfer pricing. There are specific compliance programs in place for different market segments, and these include processes to address compliance risk in the SME space. In the meantime, the ATO is also placing increasing reliance on “practical compliance guidelines” in transfer pricing, which give limited recognition only to the size and materiality of international related-party dealings. In this session, issues associated with the ATO's current approach to transfer pricing compliance will be discussed. These include:</p> <ul style="list-style-type: none"> <li>– The ATO's reliance on Practical Compliance Guidelines (PCGs)</li> <li>– Current status of the Advance Pricing Arrangement (APA) program</li> <li>– Transfer pricing and the interaction with “justified trust” initiatives</li> <li>– Recent developments involving financing and treatment of intangibles.</li> </ul>	<p><b>Session 11C: How Taxpayers Can Discharge Their Burden of Proof</b>  Speaker: Gareth Redenbach, CTA, Victorian Bar</p> <p>This session will provide a roadmap to limiting factual issues disputed by the Commissioner in audits, reviews, litigation and other processes (e.g. PBRs) both before and after engagement with the Commissioner. The Full Federal Court decision of Steward J (Greenwood J agreeing and Logan J concurring with additional reasons) in Commissioner of Taxation v Cassaniti [2018] FCAFC 212 (<b>Cassaniti</b>) notably clarifies the law in relation to what is necessary for a taxpayer to discharge their burden of proof on review in a Tribunal or Court. The practical effect of this clarification may be that taxpayers are more likely to succeed in meeting their burden of proof on review. For corporations, both large and small, the decision highlights the operation of s 1305 of the Corporations Act 2001 (Cth) (<b>Corporations Act</b>) which may have the effect of practically discharging the burden of proving underlying facts if the matters are recorded in the financial records[1] of a company. This should have the effect of making the process on review quicker, more certain and consequently cheaper for litigants. For individuals and SMEs, the commentary on what is necessary to meet the burden of proof will assist them in preparing matters so as to discharge their burden of proof where record keeping was not flawless (for example, in SMEs, trust and intra-family dealings). For larger taxpayers, there is also an opportunity to utilise elements of the decision to reduce the scope of dispute as to material facts which could also have the effect of greatly reducing the cost and duration of disputed facts in Court.</p> <p>This session will cover real life and practical examples of steps that can be taken before and after interaction with the Commissioner's representatives commences.</p>

*Day 2 – Friday, 18 October 2019* continued

Time	Corporate stream	SME stream	Hot topics stream
2.10–3.05pm	<p><b>Session 12A: Top 100/Top 1000 Reviews – Lessons Learnt</b></p> <p>Speakers: Judy Morris, Australian Taxation Office; Alex Patrick, KPMG; Abdullah Zobaer, Vocus Group Limited</p> <p>This session will cover the following:</p> <ul style="list-style-type: none"> <li>– Background/objectives of the TAR/STAR process and a status update</li> <li>– Overview of the Top 100 and Top 1000 programs, including a summary of key issues/themes identified, key matters that have progressed to review/audit, and some statistics</li> <li>– Effective tax borne: how is it calculated, how the ATO uses this information and taxpayer interactions</li> <li>– Taxpayer observations and reflections</li> <li>– The future landscape: is justified trust ever truly obtained?</li> </ul>	<p><b>Session 12B: Estate Planning: Not an Exercise Just for the Rich and the Famous</b></p> <p>Speaker: Nathan Yii, CTA, Nathan Yii Lawyers</p> <p>Modern estate and succession planning involves ensuring as far as possible that assets are protected for the next generation and taxation issues are properly managed from the outset. Testamentary trusts are now commonplace in an estate plan and beneficiaries of high net worth individuals leaving assets behind would most likely benefit from the inclusion of such structures in the will. Of course, family trusts and superannuation may also be part of the family wealth structure and must also be factored in and properly considered in the estate plan.</p> <p>This session will unpack the estate planning toolbox through a case study that will cover the following:</p> <ul style="list-style-type: none"> <li>– Common types of testamentary trusts and their use in modern estate planning, with a focus on the flexible discretionary testamentary trust</li> <li>– The family home: asset protection and maintaining the Div 118 main residence exemption on death</li> <li>– Taxation issues and testamentary trusts, including the operation of the Div128 rollover, concessional tax treatment on income distributed to minors</li> <li>– Provision for vulnerable beneficiaries and the use of protective trust options</li> <li>– Passing control of discretionary trusts and possible beneficiaries to consider when paying out superannuation death benefits.</li> </ul>	<p><b>Session 12C: Some Unexpected GST Issues that GST Specialists Come Across</b></p> <p>Speaker: Ken Fehily, CTA, Fehily Advisory Pty Ltd</p> <p>Tax practitioners and businesses sometimes wonder why GST issues still seem to arise 20 years after the simple, broad-based, practical business tax called GST was introduced. Ken will share his experience as a specialist GST practitioner to discuss a range of actual GST matters that he has dealt with over the past few years, including:</p> <ul style="list-style-type: none"> <li>– Non-trading enterprises</li> <li>– Pourable yoghurt</li> <li>– Litigation funding</li> <li>– Substantial renovations</li> <li>– Receivers selling new apartments</li> <li>– Charities</li> <li>– Twenty-year-old new residential premises</li> <li>– Insurance underwriting</li> <li>– Foreign entity refunds</li> <li>– Cash cards</li> <li>– Farmland</li> <li>– Taxing the undead.</li> </ul>
3.05–3.35pm	<b>Afternoon tea</b>		
3.35–4.30pm	<p><b>Session 13: Part IVA Panel</b></p> <p>Speakers: The Hon. Tony Pagone QC, Victorian Bar; Peter Walmsley, Australian Taxation Office; Greg Davies QC, CTA, Victorian Bar</p> <p>In this session the expert panel will provide some insights into the application of Part IVA, using case studies to discuss some of the current trends and issues in avoidance matters that are being considered by the ATO and how the “dominant purpose” test is being applied in practice.</p>		
4.30pm	<p><b>Forum close</b></p> <p>Speaker: Chris Neil, FTI, Chair, VIC 7th Annual Tax Forum Organising Committee</p>		



# Presenter profiles

**Amber Agustin, FTI**, is a Partner at Clayton Utz. Amber specialises in revenue litigation and disputes, and has particular expertise in the areas of regulator powers, tax administration and legal professional privilege. She has conducted litigation in the Federal Court, the Administrative Appeals Tribunal, the state Supreme Courts and various state administrative appeal tribunals. Amber is a Fellow of The Tax Institute and holds a Master of Laws by coursework and research.

**Phil Broderick, CTA**, is a principal of Sladen Legal and heads its Superannuation team. He is member of a number of superannuation-related committees. This includes being the chair of The Tax Institute's Superannuation Committee and the chair of SISFA's Technical Committee. He is also a member of number of the ATO's superannuation liaison groups, including the Superannuation Industry Relationship Network (SIRN) and the Superannuation Industry Stewardship Group (SISG). He is also heavily involved in liaising with Treasury and the ATO in relation to the implementation of new superannuation laws and administrative practices. Phil is listed in the 2020 Best Lawyers for Superannuation Law in Australia. Phil's areas of practice include superannuation, estate planning and succession, duties and state taxes, trusts, federal tax and business structuring. He is a regular author and presenter. 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 Television Education Network, Legalwise and various accounting bodies.

**Neil Brydges, CTA**, is a Principal Lawyer in Sladen Legal's Tax group. Neil practises in all areas of direct and indirect tax, with a particular focus on the taxation of trusts, corporate tax, M&A and Div 7A. Neil has also advised extensively on cross-border taxation issues and the GST implications of transactions and dealings in the development of property. Using his technical tax knowledge, Neil works with clients to obtain commercial and practical outcomes. He has particular experience in dealing with the ATO on complex tax issues in a dispute resolution context. Neil is a keen and active member of the tax community. As well as presenting on tax topics at various sessions, he has authored and co-authored several published articles, papers and bulletins, including for The Tax Institute, Legalwise and the Law Institute of Victoria. Neil is an Accredited Specialist in Taxation Law and Chair of the Tax & Revenue Law Committee with the Law Institute of Victoria, and a Chartered Tax Adviser and member of the SME, Dispute Resolution and GST Technical Committees with The Tax Institute.

**Daniel Burt, FTI**, is a Senior Manager in the Tax Consulting team at Pitcher Partners, and has over 16 years of experience across corporate and international taxation issues. Daniel has advised on a number of significant M&A transactions, providing value-add, bespoke advice to his clients, on issues such as pre-sale restructuring, tax consolidation and company tax losses. Daniel's experience also includes advising his clients in relation to the management and

resolution of ATO risk reviews and audits, having previously worked at the ATO prior to joining Pitcher Partners.

**Tamara Cardan** is Tax Counsel at Rigby Cooke Lawyers. Tamara has represented a broad range of clients, including Australian and foreign-based corporates, entities in the financial services industry, high-wealth individuals and non-profit organisations. Tamara's main areas of focus include state-based taxes, GST, CGT and international tax issues. Prior to commencing at Rigby Cooke, Tamara worked for nine years as part of the tax team at K&L Gates and also at the ATO.

**Joanne Casburn, FTI**, is an ATO Assistant Commissioner in the Private Wealth area. In her role, Joanne is implementing contemporary client engagement strategies, which seek to provide tailored real-time services to assist private groups. Joanne also leads the property and construction industry focus across the ATO and chairs the ATO's external Property and Construction Forum. She is a State Councillor for The Tax Institute (Qld), has qualifications in accounting and law, and has over 25 years experience in the tax industry working in the ATO and in private practice.

**Nicholas Clifton, ATI**, is a partner with Deloitte Australia's Indirect Tax practice, and leads a team of state taxes specialists based in Melbourne. Nicholas specialises in stamp duty, land tax and various other state and territory imposts, including foreign owner surcharges, across all

Australian jurisdictions. Nicholas has 18 years experience consulting on stamp duty and other state taxes. During that time, he has helped many large Australian and foreign groups deal with complex state taxes issues. His focus is on achieving optimal state taxes outcomes for his clients, including achieving significant stamp duty and tax savings wherever possible.

**Enzo Coia, CTA**, is a Tax Partner at Deloitte with 20 years experience providing advice on Australian and international taxation matters. Enzo specialises in M&A, financing, capital management and dealing with revenue authorities. He is expertly placed to understand clients' needs, having spent several years in a senior tax leadership position at a multinational oil and gas company.

**Prof. Graeme Cooper, FTI**, is Professor of Taxation Law at the University of Sydney and a consultant to Greenwoods & Herbert Smith Freehills. He is a former Chair of the New South Wales State Council of The Tax Institute and former member of the National Council. He has worked as a consultant to the ATO, Treasury, Board of Taxation, United Nations, OECD, World Bank, the International Monetary Fund and several foreign governments. He was admitted to legal practice in New South Wales and Victoria, and practised commercial law and tax in Sydney before entering teaching. He has taught in law schools in Australia, Europe and the United States, and holds degrees from the University of Sydney, University of Illinois and Columbia University, New York.



**Stuart Dall, ATI**, is a Partner in the Tax Consulting team at Pitcher Partners, and has over 20 years of experience advising clients on Australian business taxation issues. Stuart's clients include private and publicly listed organisations across a wide range of industry sectors, including financial services, property and infrastructure. Stuart has advised on a wide range of M&A transactions, group restructures and initial public offerings, where he has led the delivery of tax services in supporting clients with transaction structuring, funding, due diligence and implementation support.

**Greg Davies QC, CTA**, practises principally in taxation and revenue law, administrative law, commercial law, corporations law and equity and trusts. He has appeared in many long and complex matters in the Federal Court at trial and appellate levels as well as in the High Court. Greg appeared in the following High Court cases: *ElecNet (Aust) Pty Ltd v FCT*, *FCT v Sun Alliance Investments Pty Ltd*, *FCT v McNeil*, *FCT v Scully* and *FCT v Consolidated Press Holdings Ltd*. He also appeared in leading Part IVA cases in the Full Federal Court, including *AXA Asia Pacific Holdings Ltd v FCT*, *FCT v Lenzo*, *FCT v Ashwick*, *Puzey v FCT*, *FCT v Star City Ltd*, *Spassked Pty Ltd v FCT*, *Cumins v FCT*, *Pridecraft Pty Ltd v FCT* and *Eastern Nitrogen Ltd v FCT*.

**The Hon. Justice Jennifer Davies** was appointed to the Federal Court of Australia

in July 2013 and is the national coordinating judge of the Taxation Practice Area. Prior to her appointment, she was a Judge of the Supreme Court of Victoria in the Trial Division. Justice Davies graduated from Monash University with a Bachelor of Jurisprudence and Bachelor of Laws in 1978 and was admitted as a barrister and solicitor to the Supreme Court of Victoria in 1980. She was appointed Senior Counsel for Victoria in 2004, and while at the Bar, Justice Davies practised in corporations, revenue, commercial and administrative law. She is a former President of the Tax Bar Association and Chair of the Ethics Committee of the Victorian Bar. Justice Davies is a Senior Fellow at the University of Melbourne lecturing in postgraduate courses and is on the board of the International Association of Tax Judges.

**Fiona Dillon, CTA**, has a long history of senior tax leadership roles in both the Australian public service and the private sector. Within the ATO, Fiona has led the ATO's Workplace Relations area, helped shape the strategic direction of the ATO's Public Advice and Guidance, and was a longstanding member of the ATO's Public Rulings Panel and a member of the ATO's General Anti-Avoidance Rules Panel. In her current role as Deputy Chief Tax Counsel, Fiona provides technical leadership on corporate transactions and international matters for the ATO. Prior to this role, she served as Minister-Counsellor (Taxation) in the Australian delegation to the OECD based in Paris, where she

chaired the Joint International Taskforce on Information Sharing and Collaboration (JITSIC) on behalf of the Commissioner and represented Australia in other OECD taxation initiatives. Fiona is admitted as a legal practitioner in Australia and holds a Master of Taxation, Bachelor of Laws (with Honours) and Bachelor of Commerce, and in 2017 she was a finalist for The Tax Institute's Corporate Tax Adviser of the Year.

**James Donoghue** is a Partner in Rigby Cooke Lawyers' Corporate & Commercial practice group. He joined Rigby Cooke Lawyers in 2015 after working in Perth, Singapore and Jakarta. James has over 25 years of experience in managing large corporate and project development transactions, from inception to completion, both within Australia and overseas. His specialist expertise extends to M&A, project development transactions and international investment across a range of industries, including mining, energy, finance, hotels and agriculture. James' clients appreciate his in-depth legal and industry knowledge, and his desire to understand their individual needs.

**Tracey Dunn** is a senior manager in the Tax Services division of RSM in Perth. Tracey has a Bachelor of Business (Accounting), a Graduate Certificate in Commercial Law and is currently studying a Bachelor of Laws. Tracey has worked in public practice for over 18 years. Prior to commencing a career in public

practice, Tracey worked in commerce in various roles, including banking, logistics management and international trade. Tracey's expertise lies in providing both simple and complex tax advice to high net worth individuals, small and medium-sized businesses with multiple structures, and corporate entities. She has significant experience in advising on the application of FBT, Div 7A and trusts. Tracey regularly presents on taxation topics. She has provided litigation support in a number of family tax law matters involving high-wealth individuals and groups. She is a regular presenter to legal firms that specialise in family law. Tracey writes extensively on the interpretation of tax legislation for businesses, and has been published in a number of publications, including *Ex Curia*, *Acuity* and *Public Accountant* magazines and Thompson Reuters' *Weekly Tax Bulletin*.

**David Earl, FTI**, is a Partner in the Corporate Tax group of PwC Melbourne and is a member of The Tax Institute's National Council and Victorian State Council. David's focus is on M&A and international tax, and he has 20 years experience servicing both inbound and outbound multinational groups across a broad range of industry sectors. David was previously also seconded to the International Tax Services group of PwC Netherlands where he provided a mix of Dutch, Australian and European tax advice to a broad range of international clients.



## Presenter profiles continued

**Ken Fehily, CTA**, is a GST expert with over 30 years experience in resolving difficult, uncertain and complex indirect tax issues. After 20 years as a senior partner at both PwC and Andersen, Ken founded independent consultancy Fehily Advisory Pty Ltd in 2010, to dedicate himself to achieving prompt and definitive outcomes for clients and advisers facing GST issues or disputes with the ATO. He advises, represents and negotiates on behalf of business owners, investors, CEOs and CFOs across a wide range of matters, including real property, tax audits and tax audit insurance, cross-border transactions, deals and structuring, procedural mistakes, ATO refunds and financier obligations. Ken was one of the architects of the GST, having assisted the federal Treasurer's Committee in the writing of the GST laws, and as a member of the ATO's Public Rulings Panel for eight years. He continues to consult with the ATO and federal Treasury on current and emerging GST issues, ATO administrative practices and legislative changes, and he serves as an external member of the ATO's GST Stewardship Group.

**Chris Ferguson** is an Assistant Commissioner in the Public Groups & International area of the ATO and has responsibility for issues related to arrangements involving the migration of intangible assets. Chris also heads up the Operations area for the Docklands site where he leads the teams responsible for taxpayer engagement including audits,

reviews, APAs and other assurance products.

**Denise Honey, CTA**, is an International Tax Partner/Executive Director with Pitcher Partners. She has many years of experience providing tax and structuring advice to corporate and trust groups and their key stakeholders. Denise also helps such taxpayers deal with internationally focused ATO reviews. Denise is an Accredited Tax Law Specialist with the Law Institute of Victoria, a member of the Treasury BEPS Tax Advisory Group, a member of The Tax Institute's Corporate and International Tax Committee and a regular presenter at the Institute's events.

**Robyn Jacobson, CTA**, a Senior Tax Trainer at TaxBanter Pty Ltd, is well known in tax training circles, having been a professional tax trainer for 22 years and a regular conference presenter. With nearly three decades in the profession, Robyn's public practice background preceded her training roles with Webb Martin and her own business, Cyntax, before its merger with TaxBanter in 2011. Robyn is a Fellow of both Chartered Accountants Australia and New Zealand and CPA Australia, and a Registered Tax Agent. She sits on The Tax Institute's Victorian Professional Development, Victorian Tax Forum and Noosa Tax Intensive committees, and is Chair of CPA Australia's Victorian Public Practice Committee. She regularly consults with the government and professional bodies on

technical issues. She is an avid advocate, social media commentator, blogger, host of the Tax Yak podcast, and is regularly quoted in the media.

**Dr Julianne Jaques, CTA**, is a barrister specialising in taxation law. She has particular expertise in disputes involving complex commercial transactions and was counsel for the Commissioner in the *Bywater* matter in the High Court concerning corporate residency. Prior to coming to the Bar, Julianne spent 10 years in private practice with a major law firm and a major accounting firm. She is a Chartered Tax Adviser and a Chartered Accountant, and her doctoral thesis at the University of Melbourne was on the taxation of corporates. Julianne is a member of the Tax Practitioners Board and the Board of Taxation.

**Michael Jenkins, CTA**, joined the EY Transfer Pricing practice in November 2018 as an Associate Partner. Immediately prior to joining EY, Michael was an Assistant Commissioner in the ATO, holding the position of the ATO's Chief Economist and leader of the ATO's APA/MAP unit, responsible for Australia's Competent Authority Program. He has more than 20 years specialist experience in transfer pricing, and while at the ATO was heavily involved in the rewrite of Australia's transfer pricing rules (enacted 2013). He was also an Australian delegate to the OECD's Working Party 6 on transfer pricing matters between 2010 and 2018.

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

**Lynn Koh** is a Director within PwC's Global Tax practice in Melbourne and has over 12 years professional experience as a corporate tax adviser. Lynn's core expertise is in providing international tax, structuring and M&A tax advice to Australian businesses operating offshore and foreign groups investing into Australia.

**Anna Longley** is an Assistant Commissioner at the ATO, looking after Private Wealth Engagement and Assurance Services for the Victorian/Tasmanian region. Anna's teams undertake client engagement, tax assurance and review work with a significant number of the privately owned and wealthy group's top 320 clients, professional firms and not-for-profit clients. Since joining the ATO, Anna has held a number of roles across the organisation, primarily focusing on case strategy development, case resolution and litigation.

**Mark McKinley** is a Principal in Russell Kennedy Lawyers' Property & Development team. Mark has extensive experience in acting for and advising property developers and landowners, including preparing structuring documentation (JV agreements, project management agreements etc), all pro forma sale contracts, and advising in relation to subdivisions and owners corporations, restrictive covenants and easements. His experience encompasses advice in relation to sales, acquisitions and due diligence in relation to a variety of property types.

**Judy Morris** is an Assistant Commissioner in the Public Groups and International area of the ATO and leads the Top 1000 Tax Performance Program. Prior to joining the ATO, she was a corporate tax partner with a large advisory firm. Judy also has experience as Head of Tax for a large Australian-listed group.

**Claire Nicholson, CTA**, is a barrister practising predominantly in taxation and commercial law. Claire's tax expertise is in providing advice and appearing in matters relating to corporate transactions and structuring, including cross-border arrangements, financing, consolidation, anti-avoidance, Div 7A, corporate reconstruction (income tax, duty and GST), insolvency, trusts and SMSFs. Claire's commercial experience includes class actions, contract, corporations, insolvency, insurance, property, trusts and equity, trade practices and competition.

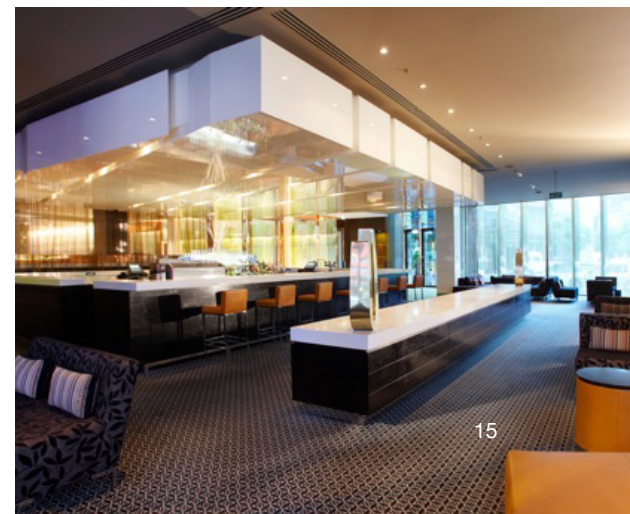
**Andrew O'Bryan, CTA**, is a senior Tax Partner at Hall & Wilcox Lawyers. He has more than 35 years experience giving expert tax advice to private business and family groups. He has particular expertise in the tax aspects of succession planning and in managing complex disputes with the ATO.

**Frank O'Loughlin QC, CTA**, has been a member of Victorian Bar since 2003, practising principally in taxation and commercial law, and is a part-time Deputy President of the Administrative Appeals Tribunal. Before joining the Bar, Frank worked for 12 years with the ATO, and for 16 years at Corrs Chambers Westgarth where he was a Practice Group Leader and a board member when he left the firm to go to the Bar. Frank is also a Senior Fellow at the University of Melbourne, lecturing in the Melbourne Law Masters program.

**Michael Parker, CTA**, is a Partner in the Taxation section of Hall & Wilcox Lawyers. His practice focuses on tax disputes, domestic income tax issues, including CGT and Div 7A, business sales, acquisitions and restructures and GST. Michael has extensive experience handling a broad range of taxpayer disputes, including disputes concerning the small business CGT concessions, having acted for the taxpayers in *White v FCT* [2009] FCA 880, *White v FCT* [2012] FCA 109 and *Altnot v FCT* [2013] AATA 140, among other cases. Michael regularly consults to the Board of Taxation and Treasury, including in respect of Div 7A,

small business impediments and the small business CGT concessions. He is a regular presenter for The Tax Institute.

**The Hon. Tony Pagone QC**, has returned to practice as a barrister after retiring from the Federal Court of Australia where he had been the national co-ordinating judge of the Taxation National Practice Area. Before his appointment to the Federal Court he was a judge of the Trial Division of the Supreme Court of Victoria and had been the judge in charge of the Commercial Court of that court. He graduated from Monash University in 1979 with a Bachelor of Laws and from Cambridge University with a Master of Laws in 1983. In 2014, he was awarded an LLD from the University of Melbourne for his research and published work on anti-tax avoidance provisions. He was admitted in Victoria as a legal practitioner in 1980, signed the roll of counsel in 1985, and was appointed Queen's Counsel for Victoria in 1996. He practised widely in taxation law, commercial law, administrative law, constitution law, and public and human rights law during his career at the Bar. He was also Special Counsel to the ATO between 2002 and 2004. He is a professorial fellow of the Melbourne Law School and lectures in several post-graduate courses at the Melbourne Law School, and from time to time in the Law Faculty at Monash University. He is the President of the International Association of Judges and had been on the board of the International Association of Tax Judges.



**Alex Patrick** is a Senior Associate in KPMG Law's Tax Dispute Resolution and Controversy team. Alex works closely with taxpayers to provide specialist tax dispute management and resolution advice, focusing on the proactive, efficient and early resolution of disputes. Alex's recent experience includes the ongoing management of streamlined assurance review processes and ATO risk review and audit processes.

**Gareth Redenbach, CTA**, is a barrister practising in revenue law and has over 10 years of experience in tax matters. He has advocated in all trial divisions in Victoria as well as in the High Court, Full Federal Court and Victorian Court of Appeal. He has appeared for both taxpayers and the Commissioner and including for the successful taxpayer in the Full Federal Court decision on taxation of trusts in *Lewski v Commissioner of Taxation* (2017) 254 FCR 145 and for the successful Commissioner in the first domicile case decided post-Harding (*Handsley v Commissioner of Taxation* [2019] AATA 917). Prior to joining the bar, Gareth was in-house counsel for the Macquarie Group based in New York responsible for managing transfer pricing and international tax matters across the Americas region. Gareth was previously a Senior Associate at Minter Ellison focussed on tax controversy and began his career in the international tax department of PwC. Gareth is a Senior Fellow at the University of Melbourne teaching in their LLM program and also teaches in the

Victorian Bar's Readers' Course on taxation matters. Gareth is the former Chair of the Corporate Section and Executive Committee member of the US Committee of Banking Institutions on Taxation. Gareth also regularly participates and speaks at TIA, OECD, IFA and other conferences. In 2016, Gareth was one of four tax lawyers under 40 globally invited to present on tax issues in the digital economy at the 70th Annual International Fiscal Association Congress in Madrid and is one of Australia's two joint reporters on issues to do with the Multilateral Instrument to the 74th Annual International Fiscal Association Congress.

**David Rumbens** is a macro economist at Deloitte with extensive experience in applied economic and quantitative analysis of the Australian economy, along with considerable experience in labour market analysis.

**Craig Silverwood, FTI**, is the national leader of MinterEllison's transfer pricing practice and has over 18 years of dedicated transfer pricing and international tax experience. Prior to joining MinterEllison as a Partner in 2017, Craig was a Director at EY Australia's International Tax and Transfer Pricing practice. He also spent several years as an ATO economist in the early 2000s, where he established a focus on transfer pricing and international tax matters. Craig teams closely with MinterEllison's wider corporate and tax controversy practice to advise on significant cross-border M&A deals and resolve complex international tax and

transfer pricing controversy matters. This includes advising clients on transfer pricing documentation and evidentiary requirements, country-by-country reporting, FIRB reporting, unilateral and bilateral advance pricing arrangements, ATO reviews and audits and legal disputes.

**Helen Suke** is the Principal of Suke and Associates, a new boutique family law firm in the Melbourne CBD, with particular emphasis on representing high net worth clients, entrepreneurs and business owners. Helen has extensive family and relationship law experience having previously been a partner and practice leader in both large and medium-sized firms. The firm specialises in complex property settlements involving all aspects of company, trust, superannuation and tax law, strategically focusing on solving matters in a strategic and savvy manner by partnering with clients' trusted tax and accounting advisers and related legal specialists. Helen is commercially focused and is an advocate of a mediated settlement. However, she has well-honed litigation skills when matters require a litigious resolution.

**Jessica Uchida** joined EY in March 2009 and is a senior manager in the transfer pricing practice. She recently returned to Melbourne, having completed a four-year secondment with EY Japan's Tokyo practice. Jessica has almost 10 years professional transfer pricing experience, supporting clients with transfer pricing and BEPS compliance, planning

advice and controversy support. Jessica has worked with a range of clients across different industries in both Australia and Japan, with a focus on the consumer products and retail, technology and life sciences sectors.

**Chris Vittas** is a partner in the Tax Advisory division of the PKF Melbourne office. He has over 20 years' experience in professional services, including 12 years as a Taxation Services partner. Chris specialises in minimising clients' risks by providing strategic planning advice on indirect taxes. He is actively involved in indirect tax controversy matters and dispute resolutions, and has been involved in assisting and managing several GST and R&D cases. Chris has vast knowledge in the property and manufacturing industry, facilitating his clients with specialist advice on matters such as research and development tax incentive, stamp (transfer) duties, GST, land tax and foreign purchasers matters.

**Peter Walmsley** started his career with the ATO in 1977 and is currently one of four Deputy Chief Tax Counsels. In Peter's current role, he provides technical and strategic guidance on many of the ATO's highest profile and most complex technical issues, legislative amendments and Federal and High Court litigation matters. Peter also chairs the ATO's Sydney General Anti-Avoidance Rules Panel and has previously chaired the Public Rulings Panel.



**David Watkins, CTA**, is the partner-in-charge of the Deloitte Australia Tax Insights & Policy group. David has over 30 years experience in corporate income tax and international tax covering a wide range of tax issues across various industry sectors. David has worked in Malaysia, Singapore and New York.

**Simon Webster** is the Director of Professional Firms Compliance within the ATO. He is responsible for the management of the professional firms' risk and is a member of the ATO established Professional Firms Working Group. Simon has a Bachelor of Economics (Accounting), is a Certified Practising Accountant and has worked in the tax field for over 30 years, 21 years within the ATO and over 10 years in private practice.

**Nathan Yii, CTA**, is the Principal Lawyer, a Chartered Tax Adviser and an accredited SMSF Specialist Advisor™ at the Melbourne-based legal practice, Nathan Yii Lawyers. He is a graduate of Melbourne Law School and holds a Bachelor of Commerce (Accounting), a Bachelor of Laws (Hons) and a Master of Laws. Nathan is also recognised in Doyles Guide as a leading Wills, Estates & Succession Planning Lawyer in Victoria. Nathan works with accountants, financial planners and other lawyers to achieve their clients' structuring and estate planning objectives, factoring in taxation, asset protection, SMSF compliance and dispute prevention. He consults to family businesses and family

offices of high net worth individuals around Australia. Nathan also acts for clients in trusts and estate dispute matters. Nathan is a regular presenter in his areas of interest and expertise, and regularly presents for organisations and practitioner discussion groups throughout Australia. He is also an adjunct lecturer and advisory committee board member for the Estate Planning Practice specialisation in the Master of Laws program at the College of Law. Nathan was awarded The Tax Institute's national Dux Award for CTA3 Advisory and the prestigious Justice Graham Hill Scholarship in 2017. Nathan has also been appointed as a member of the Education Quality Assurance Board at The Tax Institute.

**Rob Yunan, FTI**, is a Special Counsel in the Income Tax practice at MinterEllison, providing advice on Australian and international taxation matters. Prior to joining MinterEllison, Rob worked in the Corporate Tax team at KPMG. Rob specialises in mergers and acquisitions, funding issues (including thin capitalisation and withholding taxes), CGT and tax consolidation. Rob's practice is focused on the infrastructure and property development sectors.

**Aris Zafiriou** is a Debt Consultant at Waterhouse Lawyers. He was a Director in the ATO's Service Delivery Group where he had responsibility for the Resolutions area within Significant Debt Management (SDM). SDM has primary responsibility for the collection of debts from clients who are

unwilling to engage with the ATO and often exhibit the most egregious, non-compliant behaviour. This includes taking formal legal recovery against these clients. Aris also had responsibility for the ATO's relationships with insolvency practitioners and government agencies who work in the insolvency industry. He also oversaw portfolios that included subjects such as organised and economic crime, internationals and case management for debt.

**Abdullah Zobaer** is the Head of Tax at Vocus Group Limited, and in this role has worked with the ATO as part of a recent Streamlined Assurance Review engagement.

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*There is no time like the present to join Australia's premier tax body and take advantage of the special new member introductory offer.*

For an additional \$340 on the member registration fee you will receive membership until June 2020.

### Member benefits include:

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

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## Become a member

See registration form for details.

# Venue



## Crown Promenade

### Level 1

Corner of Queensbridge and Whiteman Streets  
Southbank VIC 3006

### Getting there

Crown Promenade is part of the Crown Conference Centre, which is approximately 10 minutes walk from both Flinders Street and Southern Cross railway stations. Tram services also run from Southern Cross Station to Crown Casino.

### Parking


Multi-level parking can be accessed from Kingsway; Haig Street off Clarendon Street; or Clarke Street off City Road. Escalators and elevators link the car park to the complex. An hourly rate applies.

# Event information

## Registration options and inclusions

	Online access to presentations and technical papers	Morning/ Afternoon tea/ Event lunch	Networking drinks	How to register
<b>A Full registration</b> This registration option entitles one delegate to attend the entire event.	✓	✓	✓	Register online or complete the form included in this brochure.
<b>B Day registration</b> This registration option entitles one delegate to attend a full day of technical sessions.	✓	✓ (for your selected day)		Register online or complete the form included in this brochure.
<b>C Employer ticket</b> This registration option allows one registration to be shared between multiple attendees from the same organisation.	✓			Register by completing the form included in this brochure.

\*Additional tickets to the networking drinks can be purchased on the registration form. Registration fee does not include travel, accommodation, hotel breakfast or hotel incidentals.

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

## Discounts

### Early bird registration

All full conference registrations received and paid for on or before Friday 30 August 2019 will be entitled to an early bird discount.

### Group discounts

Purchase four full-paying registrations and receive a fifth full registration for FREE. All attendees must be from the same firm and all registrations must be submitted together. The FREE registration must be of equal or lesser value of the other registrations. This offer cannot be redeemed in conjunction with any other offer, promotional code or discount.

## Confirmation of registration

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

## CPD accreditation

Full forum attendance counts for 12 hours of Structured Continuing Professional Development (CPD) accreditation with The Tax Institute. Attendance on Day 1 of the forum counts for 6.5 hours of Structured CPD and attendance on Day 2 counts for 5.5 hours. Employer ticket attendance will be allocated accordingly to each attendee.





THE TAX INSTITUTE

# Individual Registration form

VIC 7th Annual Tax Forum

40229 | 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 (12 CPD hours)

	Member	New member*	Non-member
<b>Early bird registration</b> Received on or before 30 August 2019	<input type="checkbox"/> \$1,595	<input type="checkbox"/> \$1,935	<input type="checkbox"/> \$1,975
<b>Standard registration</b> Received after 30 August 2019	<input type="checkbox"/> \$1,745	<input type="checkbox"/> \$2,085	<input type="checkbox"/> \$2,125

☐ I acknowledge that I will receive electronic access to the available papers and presentations through The Tax Institute CPD app.

### B Day registration options

Early bird registration – register on or before 30 August 2019	Member	Non-member
<b>Thursday only</b> (6.5 CPD hrs)	<input type="checkbox"/> \$895	<input type="checkbox"/> \$1,095
<b>Friday only</b> (5.5 CPD hrs)	<input type="checkbox"/> \$795	<input type="checkbox"/> \$995
<b>Standard registration – received after 30 August 2019</b>		
<b>Thursday only</b> (6.5 CPD hrs)	<input type="checkbox"/> \$995	<input type="checkbox"/> \$1,195
<b>Friday only</b> (5.5 CPD hrs)	<input type="checkbox"/> \$895	<input type="checkbox"/> \$1,095

\*Thursday registration does not include attendance at the networking drinks. Tickets to the networking drinks can be purchased separately at a cost of \$80.00 per person.

☐ I acknowledge that I will receive electronic access to the available papers and presentations through The Tax Institute CPD app.

Promotional code:

#### \*EVENT AND MEMBERSHIP OFFER

There is no better time than right now for non-members to take up membership! Register at the Member rate + add on \$340 for Membership and receive member benefits through to 30 June 2020. All new members are eligible to 'upgrade' their membership level at no additional cost by providing the appropriate documentation when applying within the initial membership subscription period.

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

Further information available at  
taxinstitute.com.au

Signature:

Date of signature:

## 2 Delegate contact details

Member no.:

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

Title: ☐ Mr ☐ Mrs ☐ Miss ☐ Ms

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.

### 3 Technical sessions options

#### Thursday 17 October 2019

- 10.00–10.55am ☐ Session 2A ☐ Session 2B ☐ Session 2C  
11.15am–12.10pm ☐ Session 3A ☐ Session 3B ☐ Session 3C  
12.15–1.10pm ☐ Session 4A ☐ Session 4B ☐ Session 4C  
2.10–3.05pm ☐ Session 5A ☐ Session 5B ☐ Session 5C  
3.35–4.30pm ☐ Session 6A ☐ Session 6B ☐ Session 6C

#### Friday 18 October 2019

- 10.25–11.20am ☐ Session 9A ☐ Session 9B ☐ Session 9C  
11.25am–12.20pm ☐ Session 10A ☐ Session 10B ☐ Session 10C  
1.10–2.05pm ☐ Session 11A ☐ Session 11B ☐ Session 11C  
2.10–3.05pm ☐ Session 12A ☐ Session 12B ☐ Session 12C

### 4 Social activity options

The networking drinks on Thursday, 17 October 2019 are included in the full forum registration fee.

- ☐ Yes, **I WILL** be attending the networking drinks **OR**  
☐ No, **I WILL NOT** be attending the networking drinks

#### Additional tickets

- ☐ Yes, I require additional tickets for the networking drinks at \$80.00 per person<sup>^</sup>  
No.  x tickets at \$80.00 each: \$

<sup>^</sup>Please supply names of attendees and any dietary requirements as a separate attachment

### 5 Payment method

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

- ☐ **Cheque payable to The Tax Institute** (in Australian dollars)  
☐ **Credit card** Card type: ☐ AMEX ☐ Visa ☐ MasterCard ☐ Diners

Name on card:

Card no.:

Expiry date:

Cardholder's  
signature:

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

#### Membership and education program promotion

- ☐ I am interested in becoming a member of The Tax Institute. Please send me further details.  
☐ I am interested in learning more about The Tax Institute's education program. Please contact me.

#### Marketing and business alliance partner exclusions

- ☐ I no longer wish to provide my contact details to The Tax Institute's contracted business partners.  
☐ I no longer wish to receive marketing correspondence from The Tax Institute.

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

**For event enquiries, please contact the Victoria Team on 03 9603 2000 or  
[vic@taxinstitute.com.au](mailto:vic@taxinstitute.com.au).**

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

### Collection notice

The Tax Institute (TTI) complies with its obligations under the Privacy Act 1988 (Cth) with respect to how it handles personal information. TTI collects, uses, holds and discloses your personal information (including sensitive information, such as health information) for a range of purposes, such as administrative purposes relating to membership of TTI and TTI's courses (including assessment of eligibility and providing courses), compliance with Government and statutory requirements, provision of information relating to TTI's services and member benefits and to conduct market research. If you do not provide the personal information requested by TTI, it may not be able to provide its services to you, such as assessment of your course enrolment application. TTI does not disclose criminal record information to third parties. TTI usually discloses your personal information to entities such as your sponsoring employer (with respect to your course records and results), The Tax Practitioners Board, TTI's business partners for marketing purposes, IT companies and other companies who provide administrative and other services to TTI and government bodies, such as the Tertiary Education and Quality Standards Agency. TTI may disclose personal information to overseas recipients in countries such as the United States of America and India. For further information on how TTI collects, uses, holds and discloses personal information, please see its privacy policy at [www.taxinstitute.com.au](http://www.taxinstitute.com.au). The Privacy Policy also contains information on how to request access to or correction of your personal information and how to make a complaint about a breach of privacy. By submitting your application to TTI, you confirm that you have read TTI's Privacy Policy and you consent to your personal information being collected, used and held by TTI and disclosed to third parties as set out in this notice and in accordance with TTI's Privacy Policy. If you do not want your personal information to be used by TTI or disclosed to third parties, for the purpose of direct marketing, please contact us in writing at [customeradmin@taxinstitute.com.au](mailto:customeradmin@taxinstitute.com.au).

#### TO REGISTER

➤ **Online**  
[taxinstitute.com.au/victaxforum](http://taxinstitute.com.au/victaxforum)

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

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

☎ **Fax**  
02 8223 0077



THE TAX INSTITUTE

# Employer ticket Registration form

VIC 7th Annual Tax Forum

40229 | 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.

## Registration information

### Employer registration

- This registration option will allow multiple attendees (up to 13) from the same firm to attend the forum.
- This ticket option includes 13 session “credits” which can be used by the employer ticket attendees to attend any session/s of their choice (refer to page 18 for session allocation).
- Electronic access to forum materials is also included.
- 12 CPD hours will be allocated accordingly between attendees.

### Session selection

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

Note: Employer tickets do not include attendance at the networking drinks or conference breaks. Employer ticket registrations will not receive printed papers. Access to materials will be electronic.

### Once you have registered

You will receive a confirmation email including details of your session selections. Please check your session details and contact The Tax Institute's Victoria team on 03 9603 2000 or email [vic@taxinstitute.com.au](mailto:vic@taxinstitute.com.au) if any details are incorrect.

### Early bird offer

Register on or before 30 August 2019 to save.

## 1 Registration options

**Early bird registration** Received on or before 30 August 2019

☐ \$2,295

**Standard registration** Received after 30 August 2019

☐ \$2,495

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

## 2 Employer ticket co-ordinator details

Member no.:

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

Title:

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

Date of birth:

First name:

Last name:

Position:

Company:

Address:

Suburb:

State:

Postcode:

Telephone:

Fax:

Mobile:

Email:

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

## 3 Payment method

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

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

Name on card:

Card no.:

Expiry date:

Cardholder's  
signature:

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

## 4 Session selection

Please note sessions are subject to availability.

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

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☎ **Fax**  
02 8223 0077

## Event information continued

### Delegate list

A delegate list will be included in The Tax Institute CPD app to assist with networking. Please indicate on the registration form if you do not want your details included on the list.

### Dress code

Business casual is suitable for the duration of the forum.

### Paperless materials

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

### The Tax Institute CPD app

Program information, materials (technical papers and slides), evaluation forms and more will be available via The Tax Institute's event app. All delegates are encouraged to download the app on their phone or tablet prior to the event. Materials will be made available for download approximately five days before the event. At this time, an email will be sent to delegates with access details.

### Changing or transferring sessions

Attendance at the forum is fully transferable. Replacements can be nominated at any time; however, please email ALL changes to [vic@taxinstitute.com.au](mailto:vic@taxinstitute.com.au) to ensure that your data is updated, name tags are accurate and CPD hours are allocated to the correct attendee. If your changes are received more than three working days prior to the commencement of the forum, a revised confirmation letter will be sent.

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

### Alteration and cancellation policy

The Tax Institute reserves the right to alter, amend or cancel all or any of the arrangements contained in the program. It is a condition of acceptance of registration that an administration fee of 20% of the registration fee will be charged for cancellation. No refund will be given for cancellations received within five working days of the event. A replacement may be nominated; however, the replacement is only valid for the VIC 7th Annual Tax Forum. 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.

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For further information regarding this event, please contact the Victoria team on 03 9603 2000 or email [vic@taxinstitute.com.au](mailto:vic@taxinstitute.com.au)

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







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**Tel** 02 8223 0000

**Fax** 02 8223 0077

For information, please contact Vic team  
at [vic@taxinstitute.com.au](mailto:vic@taxinstitute.com.au)

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

## *Thank you*

The Tax Institute gratefully acknowledges the generous assistance of the VIC 7th Annual Tax Forum Organising Committee:

**Chris Neil, FTI**, Greenwoods & Herbert Smith Freehills  
(Chair, VIC 7th Annual Tax Forum Organising Committee)

**James Alsop, FTI**, Deloitte Legal

**Robyn Jacobson, CTA**, TaxBanter Pty Ltd

**Dr Keith Kendall, CTA**, Administrative Appeals Tribunal

**Chaya Lal, FTI**, PKF Melbourne

**Angela Lee, ATI**, Victorian Bar

**Adrian Lovell, FTI**, Transurban

**Matthew Meng**, Victorian Bar

**Dominic Morello, CTA**, dnm group

**Terry Stramotas, CTA**, DFK Benjamin King Money

**Yina Tang, CTA**, Pitcher Partners

**Adrian Zuccarini**, Australian Taxation Office