



THE TAX INSTITUTE

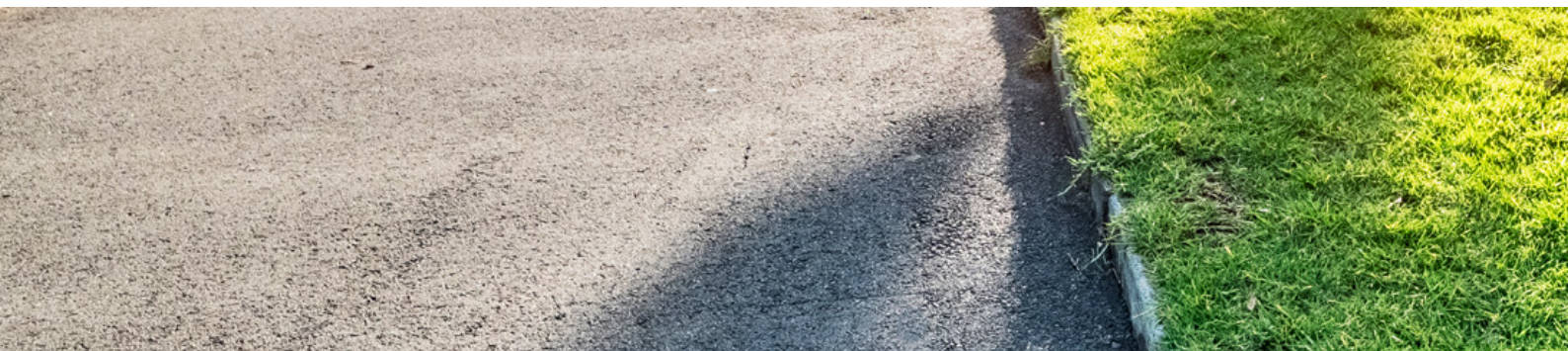


# 2019 National Transfer Pricing Conference

14 August 2019 | InterContinental, Sydney

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7 CPD hours



# Welcome

On behalf of the Organising Committee, we would like to welcome you to The Tax Institute's National Transfer Pricing Conference, which will be held at InterContinental Sydney on 14 August 2019.

The transfer pricing landscape globally and in Australia is continuing to evolve, leaving it increasingly complex for multinational corporations to keep abreast of legislative changes within international tax and transfer pricing. The conference will include addresses from thought leaders within the profession and the ATO, covering complicated technical issues on hybrid mismatch rules and the interaction of IFRIC 23 with reportable tax positions on transfer pricing. It will also highlight current transfer pricing matters triggering the ATO's focus.

Networking drinks at the conclusion of the conference will give delegates and speakers an opportunity to share thoughts and catch up with fellow tax colleagues from the professional firms, corporates and the Australian Taxation Office.

We look forward to seeing you in Sydney in August.



A handwritten signature in black ink, reading 'Mariana von-Lucken'.

**Mariana von-Lucken, CTA**  
Chair, Professional Development Committee

## Thank you

The Tax Institute gratefully acknowledges the generous assistance of members of the Conference Organising Committee:

**Fiona Craig**, Deloitte

**Glen Hutchings, FTI**, KPMG

**Sophie Lewis**, ATO

**Aileen O'Carroll**, Pitcher Partners

**Zara Ritchie, CTA**, BDO

**Jason Vella**, EY

**Mariana Von Lucken, CTA**, HLB Mann Judd

**Bianca Wood**, PwC

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## *Early bird offer*

*Register on or before Friday 12 July 2019 to save!*

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# Technical program

Wednesday, 14 August 2019

Time	Session	Presenter
8.15 – 8.45am	Registration	
8.45 – 9.00am	Welcome and opening address	Jeremy Hirschhorn, CTA ATO
9.00 – 10.30am	<b>Session 1: Transfer Pricing Panel</b> <p>The ATO is increasingly looking to drive taxpayer behaviour by publishing guidance and its approach to risk assessment rather than its views on the application of the law. This combined with Country by Country (CbC) reporting obligations has led to a significant change in the tax landscape and the issues that practitioners and tax managers need to tackle.</p> <p>This panel session will bring together advisors and ATO to discuss the changing environment and specifically:</p> <ul style="list-style-type: none"> <li>— How is the tax community responding to the greater guidance and publications from the ATO, both governance and tax technical?</li> <li>— What are the implications of the most recent PCG in relation to inbound distributors?</li> <li>— How do you respond to “medium” and “high” risk zones from ATO guidance?</li> <li>— Is the impact of the Practical Compliance Guidelines different for the small to medium sized market compared to large taxpayers?</li> <li>— Implications of CbC reporting moving forward?</li> </ul>	<b>Sophie Lewis</b> ATO <b>Glen Hutchings, FTI</b> KPMG <b>Zara Ritchie, CTA</b> BDO <b>Jason Vella</b> EY
10.30 – 11.00am	Morning tea	
11.00 – 12.00pm	<b>Session 2: Cross-Border Financing Arrangements</b> <p>Cross-border financing arrangements continue to represent some of the most material international related party dealings for multinationals. This session will cover the latest developments in the application of the arm's length principle to financial transactions, including:</p> <ul style="list-style-type: none"> <li>— Trends in global financial markets that are impacting the pricing of debt in Australia</li> <li>— The OECD's discussion draft on financial transactions</li> <li>— The revised guidance on the application of the arm's length debt test, and its interaction with the transfer pricing rules and</li> <li>— Developing and implementing global policies for intra-group financing</li> </ul>	Ockie Olivier Deloitte
12.00 – 1.00pm	<b>Session 3A: SME and Private Clients: Transfer Pricing Outside of the Top 1000</b> <p>Approximately 1.3 million companies operate in Australia. The ATO's current transfer pricing focus has been on the top 1000 large and foreign owned companies on this list.</p> <p>Significant ATO guidance and review activity have been rolled out focusing on the largest taxpayers in Australia.</p> <p>This session will cover the impact of the ATO's current transfer pricing focus areas on those entities who fall outside the top 100 (justified trust) and top 1000 (streamlined assurance review) programs, including:</p> <ul style="list-style-type: none"> <li>— What type of transfer pricing issues are faced by these small to medium and private group taxpayers?</li> <li>— How have the ATO's transfer pricing risk assessment tools impact these taxpayers?</li> <li>— How do small to medium taxpayers and private groups deal with and resolve complex cross border issues?</li> </ul>	<b>Christine Cornish</b> Pitcher Partners <b>Aileen O'Connell</b> Pitcher Partners

OR



# Technical program continued

Wednesday, 14 August 2019

Time	Session	Presenter
	<b>Session 3B: The New Intangibles Chapter of the 2017 OECD Transfer Pricing Guidelines</b> The 2017 amendments to the chapter on intangibles in the OECD's Transfer Pricing Guidelines introduced a number of new concepts into transfer pricing analyses including that of DEMPE (development, enhancement, maintenance, protection and exploitation) and HTVI (hard-to-value-intangibles) in evaluating the entitlement to returns from intangibles. The 2017 amendments also sanctioned certain transfer pricing outcomes in particular situations (eg no more than a risk-adjusted return on funding provided by an entity that does not perform any functions relating to an intangible). In doing so, the 2017 amendments leveraged from the concurrent amendments made to Chapter I of the OECD's Transfer Pricing Guidelines relating to the new guidance on accurately delineating the transaction and the analysis of risks. This session will examine whether the new concepts and sanctioned outcomes relating to intangibles sit comfortably with Australia's transfer pricing rules in Subdivision 815-B.	<b>Damian Preshaw, CTA</b> Damian Preshaw Consulting Pty Ltd
1.00–2.00pm	Lunch	
2.00–3.00pm	<b>Session 4A: Anti-Hybrid/Mismatch Rules</b> The new hybrid mismatch rules became effective on 1 January 2019. These rules are both broad in scope and deep in complexity. This session will consider some of the challenges these new rules present for both taxpayers and the ATO. They include the intricacies of the drafting, the complex facts and interactions with foreign law. This session will also consider the policy intent, practical examples as well as ATO guidance issued in respect of the application of the rules to date.	<b>Jonathan Malone, CTA</b> PwC <b>Jayde Thompson</b> PwC
OR	<b>Session 4B: Accounting for Transfer Pricing Uncertainty Following the Introduction of IFRIC 23</b> Since 1 January 2019, a new approach to accounting for tax uncertainties applies, which effectively forces a re-evaluation of each and every uncertain tax position. There is no question transfer pricing matters will be front and centre for multinational groups. This session will highlight the changes, consider the interaction between the audit requirements and the reportable tax position schedule and use case studies to provide practical guidance on how you can best manage the game-changing impact of IFRIC 23.	<b>Michael Smith</b> BDO <b>Aletta Boshoff</b> BDO <b>Lorena Sosa</b> Grant Thornton
3.00–4.00pm	<b>Session 5: TP Evidence for Litigation Insights from TP Litigation</b> Transfer pricing represents the largest source of controversy in international tax and we are expecting more cases to hit the courts in the near future. It is important to understand how the courts are viewing transfer pricing, what we have learnt to date and how this will shape our future. This session will cover: <ul style="list-style-type: none"> <li>— Where the judiciary is at with transfer pricing</li> <li>— What can tax practitioners take away around collecting and documenting facts and evidence</li> <li>— Potential future focus areas</li> <li>— The “should” and “should not” issues when planning, documenting and defending transfer pricing arrangements</li> </ul>	<b>Tamara Phillips</b> Sixth Floor
4.00–4.30pm	Afternoon tea	
4.30–5.30pm	<b>Session 6: APAs - What Exactly Are You Signing Up To?</b> Advanced pricing arrangements (APAs) have historically been a popular option for taxpayers seeking to manage or mitigate their tax risk on cross-border dealings. However, the APA process has become significantly more complex and resource intensive with new guidelines released in 2015 (PS LA 2015/4) and the transition to the era of ‘justified trust’. Further, given the increasing availability of ATO guidelines on its risk assessment framework and compliance approach on key compliance risks, including transfer pricing issues, the decision to pursue an APA is becoming increasingly difficult to make. Our panel members will share their experiences and perspectives on some of the key questions when considering an APA versus other transfer pricing compliance options.	<b>Keir Cornish</b> ATO <b>Jason Vella</b> EY <b>Harry Bernfield, CTA</b> Brambles Industries Ltd
5.30pm	Networking drinks	



# Presenter profiles

**Harry Bernfield, CTA**, is currently the Vice President Taxation for APAC and IMETA (India, Middle East, Turkey and Africa) for Brambles Limited and also the group leader for Transfer Pricing. He has been at Brambles for around 28 years and held a number of roles within the tax function. Harry has extensive experience in dealing with the US IRS, UK HMRC, Chinese SAT and ATO in relation to unilateral, bilateral and multilateral APAs and has assisted managing a number of tax audits around the world relating to transfer pricing.

**Aletta Boshoff** is an IFRS advisory specialist with over 25 years' experience in financial reporting and accounting, including IFRS. Aletta has lectured on financial accounting and reporting, auditing and assurance and taxation at various Australian and South African universities. As an Associate Professor, she has authored various financial reporting and accounting text books. Prior to joining BDO, Aletta was the Technical Director at two large national networks. Aletta also spent a number of years as a project manager at the Australian Accounting Standards Board (AASB).

**Christine Cornish** is a Director in the Tax Consulting division of Pitcher Partners Melbourne. Christine has over 13 years' experience as a transfer pricing adviser and as an in house specialist at NAB and ANZ. Christine's career started as a transfer pricing specialist and expanded to include tax governance during her role at NAB. Christine now has significant experience in tax governance reviews, gap analysis and tax control framework implementation. She has experience with the ATO in the governance and transfer pricing aspects of justified trust reviews and streamlined assurance reviews.

**Jeremy Hirschhorn, CTA**, joined the ATO in August 2014, and since March 2015 has been the Deputy Commissioner for Public Groups in the Public Groups and International business line. In this role he is responsible for overseeing tax administration and compliance for all public entities. Before taking on this role, he was the ATO's Chief Tax Counsel with responsibility for the Tax Counsel Network. Prior to joining the ATO, Jeremy was a senior partner in KPMG's Tax practice.

**Glen Hutchings, FTI**, is a Partner in KPMG's International Tax Advisory group based in Sydney. Glen specialises in transfer pricing and tax structuring into Australia and has over 18 years' of international tax experience. Glen recently joined KPMG from the ATO where he held the position of Assistant Commissioner, International Compliance, International Structuring and Profit Shifting (ISAPS) & Transfer Pricing Strategy. As an Assistant Commissioner, he was also responsible for leading three international strategic risk areas: e-commerce, pharmaceuticals and leasing. Prior to joining the ATO, Glen was an adviser with Big 4 accounting firms as a transfer pricing specialist with key focus areas being energy and natural resources and Asian business development.

**Sophie Lewis** is an Assistant Commissioner with the ATO's Public Groups and International business line and has been at the ATO for over five years. Sophie currently leads the ATO's Economist Practice with a focus on key strategic and technically complex transfer pricing matters and capability build within her organisation. Prior to joining the ATO, Sophie worked in the private sector, both in Australia and Switzerland, where much of her work was focused on transfer pricing controversy, Advance Pricing Agreements (APAs) and tax effective supply chain structures for large multinational companies. Sophie is also an Australian delegate to the OECD's Working Party 6 on transfer pricing matters.

**Jonathan Malone, CTA**, is a Partner in PwC's Global Tax Practice with over 18 years' experience as a corporate tax adviser, specialising in international tax, M&A, cross-border related party arrangements and tax policy considerations. Jonathan advises global technology companies on their operations in Australia, along with the tax implications arising from cross-border transactions

**Ockie Olivier**, is a Partner in Deloitte's transfer pricing team in Perth. Ockie advises multinationals on all aspects of transfer pricing, including negotiating Advance Pricing Agreements and Mutual Agreement Procedures with the ATO and foreign tax authorities in various jurisdictions, including the USA, the UK, Japan and Indonesia. Ockie specialises in the transfer pricing aspects

of financing arrangements and has extensive experience in advising clients in the energy and resources industry on financing arrangements and the application of the arm's-length debt test.

**Aileen O'Carroll** is Partner/Executive Director in the Tax Consulting division of Pitcher Partners Melbourne and heads up the firm's transfer pricing service offering. Aileen has over 12 years' consulting experience providing advice on a broad range of transfer pricing matters to clients across a range of different industries. Prior to joining Pitcher Partners in 2016, Aileen worked with the National Australia Bank in assisting them to implement OECD Action 13 – Country by Country (“CbC”) Reporting. During this time, Aileen worked extensively with a wide range of stakeholders globally and domestically. She established an Action 13 working group with industry peers and also consulted regularly with the ATO on CbC, which included development of the Australian Local File. She has also worked with KPMG UK and Australia for 10 years' in the transfer pricing practice, advising clients on transfer pricing matters, including financing arrangements, business restructures, risk review, audit defense assistance, implementation and operationalisation of transfer pricing policies and putting in place transfer pricing documentation.

“*Transfer pricing affects businesses large and small. The unique program brings together experts from the profession and the ATO for a comprehensive, practical look at compliance and risk issues.*”

## Presenter profiles continued

**Tamara Phillips** is briefed in a wide range of commercial and public law matters, with a focus on revenue law including international tax, local government/environmental law and judicial review. She regularly acts for and against major corporations, Commonwealth and State agencies and regulatory bodies. She has appeared in the High Court, Federal Court, NSW Court of Appeal, NSW Supreme Court and in tribunals and inquiries. In addition to advocacy work, Tamara's practice involves opinion and advisory work for both private and government clients.

**Damian Preshaw, CTA**, is a transfer pricing specialist with more than 25 years' experience in both the private sector and with the ATO, and consults to accounting firms and law firms. Prior to establishing Damian Preshaw Consulting Pty Ltd in October 2015, Damian was a director in KPMG's Transfer Pricing Services Group in Melbourne for 12 years. In this capacity, Damian advised a wide variety of multinational clients on transfer pricing and profit attribution issues with a special focus on dispute resolution, financial services, financial transactions and business restructuring.

**Zara Ritchie** is the Global Leader for BDO's Transfer Pricing Practice and the Australian Practice Leader. Zara has over 24 years' full time transfer

pricing experience covering the areas of controversy/dispute resolution, planning and restructuring, compliance, developing transfer pricing policies and structuring legal agreements in relation to various related party dealings across a variety of industries. Zara is highly experienced in dispute resolution and controversy and her strong negotiation skills have resulted in successful settlements and outcomes for clients. Zara is a regular speaker on transfer pricing, both for the Tax Institute and various forums in Australia and internationally.

**Michael Smith** advises multinational clients in respect of transfer pricing matters. Services he provides include planning, audit support, restructuring and compliance projects. Michael also assists clients in respect of their domestic and overseas engagements with tax authorities. Michael provides a commercial approach to solving transfer pricing issues, helping clients to balance their competing priorities by cutting through to the key issues at hand and suggesting clear and concise strategies to effect a quick resolution. Michael has a wealth of transfer pricing experience gained from 19 years with Big 4 firms working across a range of industries. Michael also has deep international experience gained from practising for a number of years in New York, London and Australia.

**Lorena Sosa** has over thirteen year's professional experience with global firms in both Australia and Latin America. Her experience includes assisting Grant Thornton International with the coordination of the Transfer Pricing practice, globally. Lorena is a Partner heading the Sydney and Brisbane transfer pricing practices for Grant Thornton, advising clients on Transfer Pricing issues and international tax planning. She has extensive experience in assisting corporates involved in the technology, retail and e-commerce sectors, plan their transfer pricing and tax optimisation strategies, particularly in scenarios where corporates are looking to expand into overseas markets in the US, China, Europe and the Asia-Pacific regions.

**Jayde Thompson** is a Director in PwC's Global Tax Practice with over 10 years experience as a corporate tax adviser, specialising in international tax, M&A, cross-border related party arrangements and tax policy considerations. Jayde advises foreign investors structuring their Australian investments and Australian multinational companies expanding offshore. Jayde spent two years in New York advising US multinational companies and has also worked with the Board of Taxation on various policy considerations such as the recently legislated hybrid mismatch rules.






# Event information

## Registration inclusions

	Online access to presentations and technical papers	Morning/ Afternoon tea/ Conference lunches	Conference networking drinks	How to register
<b>Full conference registration</b> This registration option entitles one delegate to attend the entire event.	✓	✓	✓	Register online or complete the form included in this brochure.

 **Register online at** [taxinstitute.com.au/TP2019](http://taxinstitute.com.au/TP2019)

## Discounts

### Early bird registration

All full conference registrations received and paid for on or before 12 July 2019 will be entitled to an early bird discount.

### Group discounts

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

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

### The Tax Institute CPD app

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

### Dress code

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

### Enquiries

For further information regarding this event, please email [nationalevents@taxinstitute.com.au](mailto:nationalevents@taxinstitute.com.au). For registration enquiries, please contact [customeradmin@taxinstitute.com.au](mailto:customeradmin@taxinstitute.com.au).

### Confirmation of registration

A confirmation letter and tax invoice will be sent via email.

### CPD accreditation

Attendance at the conference counts for 7 structured hours of Continuing Professional Development.

## Delegate list

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

## 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 2019 National Transfer Pricing Conference. 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.

**For further information regarding this event, please contact the National Events Team on 1300 733 842 or email [nationalevents@taxinstitute.com.au](mailto:nationalevents@taxinstitute.com.au)**

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





## Venue and accommodation

### **InterContinental Sydney** 117 Macquarie St, Sydney

The National Transfer Pricing Conference will be hosted at the stunning InterContinental Sydney nestled in the renowned dress circle of Circular Quay.

#### **Accommodation**

Favourable room rates have been negotiated for conference delegates staying at InterContinental Sydney. To book, visit [www.conferencenational.com.au/pricingtransfer](http://www.conferencenational.com.au/pricingtransfer)

#### **Getting there**

InterContinental Sydney is located at 117 Macquarie Street, Sydney and is one of the best located 5-star hotels in Sydney.

The Sydney Kingsford Smith Airport is a 20-minute drive from the hotel and serves major airlines.

Circular Quay station is the closest railway station to InterContinental, which is approximately a two-minute walk from the station.

## Lead the way in tax

*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 discounts.

### **Become a member**

See registration form for details.





THE TAX INSTITUTE

# National Transfer Pricing Conference Registration form

2019 National Transfer Pricing Conference 14 August 2019

40141 | 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

### Full conference registration

	Member	New member	Non-member*
<b>Early bird registration</b> (register on or before 12 July 2019)	<input type="checkbox"/> \$725	<input type="checkbox"/> \$1,065	<input type="checkbox"/> \$1,025
<b>Standard registration</b> (register after 12 July 2019)	<input type="checkbox"/> \$875	<input type="checkbox"/> \$1,215	<input type="checkbox"/> \$1,175

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

Dietary requirements:

### \*SPECIAL NEW MEMBER OFFER

The new member registration fee includes fees for Affiliate level membership of The Tax Institute so that you can take advantage of the many benefits membership affords. Membership is extended until 30 June 2020. Please read and sign below to take up membership.

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

Signature:

Date of signature:

DD/MM/YYYY

## 2 Delegate contact details

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

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

First name:  Last name:

Position:  Company:

Address:

Suburb:  State:  Postcode:

Telephone:  Fax:

Mobile:  Email:

☐ 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 Breakout session selection

Please tick the breakout sessions you would like to attend during the conference:

### Wednesday 14 August

- |              |   |             |   |
|--------------|---|-------------|---|
| 12.00–1.00pm | <input type="checkbox"/> Session 3A: SME and Private Clients: Transfer Pricing Outside of the Top 1000        | 2.00–3.00pm | <input type="checkbox"/> Session 4A: Anti-Hybrid/Mismatch Rules   |
|              | <input type="checkbox"/> Session 3B: The New Intangibles Chapter of the 2017 OECD Transfer Pricing Guidelines |             | <input type="checkbox"/> Session 4B: Accounting for Transfer Pricing Uncertainty Following the Introduction of IFRIC 23 |

## 4 Networking function

The networking function is INCLUDED in the registration fee for delegates attending the full conference.

Wednesday 14 August at InterContinental Sydney

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

For further information regarding this event, please contact the Events Team on 02 8223 0040 or email [nationalevents@taxinstitute.com.au](mailto:nationalevents@taxinstitute.com.au).  
For registration enquiries, please contact [customeradmin@taxinstitute.com.au](mailto:customeradmin@taxinstitute.com.au).

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

## 5 Payment method

Total payable

\$

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

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

Name on card:

Card no.:

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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).

## 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

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