2020 Financial Services Taxation Conference

5–7 February 2020 | Grand Hyatt Melbourne

14 CPD hours
On behalf of The Tax Institute and the 2020 Financial Services Taxation Conference Organising Committee, it gives me great pleasure to invite you to Australia’s leading financial services tax conference.

This conference, held over three days in Melbourne, is the only one of its kind focusing on tax issues in financial services and attracts practitioners and in-house tax advisers from across Australia. The 2020 program will once again offer an array of plenary and breakout sessions, allowing you to choose sessions relevant to your specific interests.

Among many highlights of the conference is the keynote session from The Hon. Justice Davies on Thursday 6 February. The opening Keynote address on Wednesday 5 February will provide delegates with the opportunity to hear a panel discussion on retirement income policy and the tax and transfer system led by Craig Emerson, Matt Linden and Grant Wardell-Johnson.

Once again, the technical program is delivered by leading financial services tax experts covering topics including:

- Legal professional privilege
- The OECD’s reform program
- Customer remediation
- Insurance
- Superannuation
- Residence
- RCF litigation and much more

I trust that you will enjoy the 2020 Financial Services Taxation Conference and we look forward to seeing you there.

Matthew Hartshorn, CTA
Chair, Conference Organising Committee

Thank you

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

Matthew Hartshorn, CTA, Macquarie Group (Chair, Conference Organising Committee)
Anthony Bradica, CTA, Hall & Wilcox Lawyers
Siew-Kee Chen, CTA, Deloitte
Rob Colquhoun, AFMA
Kos Dimitriou, CTA, MLC
Joanne Dunne, CTA, PwC
Peter Godber, CTA, Grant Thornton
Andrew Hirst, CTA, Greenwoods & Herbert Smith Freehills
Monica Jordan, FTI, ANZ Banking Group
Ian Kellock, CTA, Ashurst
Alice Lam, JPMorgan
Kate Locke, Suncorp
Peter Nearhos, CTA, QIC
Matt Osmond, PwC
Grant Peters, CTA, Ernst & Young
Natalie Raju, CTA, KPMG

Early bird offer
Register on or before Friday 13 December 2019 to save!
# Technical program

## Day 1 – Wednesday, 5 February 2020

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<tr>
<th>Time</th>
<th>Session</th>
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<tr>
<td>12.00 –1.00pm</td>
<td>Registration and lunch on arrival</td>
<td>Matthew Hartshorn, CTA Chair, Conference Organising Committee</td>
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<tr>
<td>1.00 –1.15pm</td>
<td>Opening address</td>
<td>President – The Tax Institute</td>
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<tr>
<td>1.15 – 2.15pm</td>
<td>Keynote address: Panel Discussion on retirement income policy and the tax and transfer system</td>
<td>The Hon Craig Emerson, Craig Emerson Economics Pty Ltd</td>
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<td>- The regulatory environment and impact of the Banking Royal Commission and the Productivity Commission on the financial services and superannuation sector</td>
<td>Matthew Linden, Industry Super Australia</td>
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<td>- The fiscal environment including likely appetite for tax and superannuation reform, including the structural importance of the superannuation sector</td>
<td>Grant Wardell-Johnson, CTA KPMG</td>
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<td>- The economic environment and the ability for Australia to continue its resilience in the face of geopolitical issues and subdued global economic growth</td>
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<td>2.15 – 3.15pm</td>
<td>Session 2: Remediation following the Royal Commission</td>
<td>Jenny Lin, Australian Taxation Office</td>
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<td>The final report of the Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry has triggered a number of remediation programs and compensation payments across the industry. The tax and superannuation implications of these payments can be complex, particularly where they involve superannuation funds. This session will cover:</td>
<td>Neil Lamb, ATI, KPMG</td>
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<td>- Forms of remediation and considerations when designing remediation programs</td>
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<td>- The tax and superannuation consequences of compensation payments made under remediation programs</td>
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<td>- Case studies from industry and ATO perspectives</td>
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<tr>
<td>3.15 –3.30pm</td>
<td>Afternoon tea</td>
<td>Helen Symon, QC Victorian Bar</td>
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<td>3.30 – 4.30pm</td>
<td>Session 3A: Privilege</td>
<td>Kirsten Fish, CTA Australian Taxation Office</td>
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<td>Recently, in the context of exercising its information-gathering powers, the ATO has expressed concerns about the validity of claims for legal professional privilege in some circumstances. These concerns were outlined at the National Tax Liaison Group and publicly in media articles. In 2019, the ATO engaged in consultation in relation to those concerns and proposed a best practice process in relation to legal professional privilege claims. Taxpayers have also been concerned about this issue, and there has been recent case law in the taxation context in relation to claims for legal professional privilege. This session will consider the current law and practice in relation to this issue, including:</td>
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<td>- Recent case law in relation to legal professional privilege in the taxation law context</td>
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<td>- The ATO's concerns in practice and the ATO's proposals</td>
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<td>- The practical issues for taxpayers when managing information requests</td>
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<td>OR</td>
<td>Session 3B: Superannuation industry tax update</td>
<td>Damian Ryan, CTA KPMG</td>
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<td>APRA regulated superannuation funds are facing unprecedented regulatory scrutiny at the moment – from APRA, ASIC and the ATO. Following the recommendations of the Productivity Commission, it is anticipated there will be further consolidation in the superannuation industry. Further, as part of its Top 1000 Justified Trust initiative, the ATO have been reviewing the top superannuation funds to ensure they are paying the right amount of tax. This session will focus on:</td>
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<td>- The merger tax relief provisions in Division 310</td>
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<td>- Practical tax issues in successfully implementing an SFT</td>
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<td>- Streamlined Assurance Reviews of superannuation funds</td>
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<td>- Insights into issues emerging from the ATO's examination of key focus areas.</td>
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Day 1 – Wednesday, 5 February 2020

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<tr>
<td>4.30 – 5.30pm</td>
<td>Session 4: The capital/revenue distinction in financial services</td>
<td>Eugene Wheelahan, QC, FTI</td>
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<td>The capital/revenue distinction is a fundamental concept in our tax system. However, in financial services the boundary between when an item has the character of capital or income is less clear. This session will cover:</td>
<td>Victorian Bar</td>
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<td>– An outline of the capital/revenue distinction for income and deductions</td>
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<td>– Specific considerations for financial services businesses</td>
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<td>– A discussion of recent cases and relevant examples, including in relation to:</td>
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<td>– Assets held by managed investment trusts</td>
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<td>– Interests in securitisation vehicles, joint ventures and/or controlled foreign companies</td>
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<td>– Characterising gains and losses for the purposes of the consolidation rules.</td>
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<td>5.30 – 7.00pm</td>
<td>Welcome reception – Grand Hyatt Melbourne</td>
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<tr>
<td>8.00 – 8.45am</td>
<td>Registration</td>
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<td>8.45 – 9.45am</td>
<td>Session 5: Keynote address</td>
<td>The Hon. Justice Jennifer Davies</td>
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<td>Federal Court of Australia</td>
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<td>Inspector-General of Taxation &amp; Taxation Ombudsman</td>
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<td>10.30 – 11.00am</td>
<td>Morning tea</td>
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<td>11.00am – 12.00pm</td>
<td>Session 7A: The role of the tax system and incentives in financial products</td>
<td>Jason King, CTA</td>
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<td>Antoinette Elias, CTA</td>
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<td>EY</td>
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<td>OR</td>
<td>Session 7B: Multilateral instrument</td>
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<td>12.00 – 1.00pm</td>
<td>Session 8A: Fintech – tax issues</td>
<td>Sarah Hickey, ATI</td>
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<td>Nick Giurietto</td>
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<td>Blockchain Australia</td>
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<td>OR</td>
<td>Session 8B: Global business restructuring – the tax issues to consider</td>
<td>Sandra Farhat</td>
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<td>Australian Taxation Office</td>
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### Session 9A: Residency, double tax treaties and permanent establishments

**Presenter:**
- Vivian Chang  
  Ashurst
- Peter Walmsey  
  Australian Taxation Office

This session will consider key issues from recent developments in the area of residency, double tax treaties and permanent establishments and how they may be relevant to the financial services industry. Issues to be addressed include:

- Recent case law
- OECD developments
- An update as to OECD/G20 programme of work to develop a consensus solution to the tax challenges arising from the digitalisation of the economy (Pillar One: Revised Nexus and Profit Allocation Rules and Pillar Two: Global anti-base erosion proposal).

### OR

### Session 9B: Insurance

**Presenter:**
- Jim Iliopoulos, CTA  
  EY
- Kathy Allison  
  EY
- Shweta Krishna  
  EY
- Louise Miller  
  Suncorp

This session will consider IFRS 17 and the tax, actuarial, accounting and business process issues associated with the adoption of IFRS 17. IFRS 17 will result in a profound change to the accounting, actuarial processes and, potentially, taxation, of insurance companies. This will have a significant impact on data, systems and business processes used to produce financial reporting as well as on the people producing it. Our speakers will explore some of this complexity for:

- Life insurers
- General insurers
- Health insurers.

### Time Table

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<tr>
<td>1.00 – 2.00pm</td>
<td>Lunch</td>
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</table>
| 2.00 – 3.00pm | Session 9A: Residency, double tax treaties and permanent establishments  | Vivian Chang  
  Peter Walmsey |
|               | OR  
  Session 9B: Insurance                                                  | Jim Iliopoulos, CTA  
  Kathy Allison  
  Shweta Krishna  
  Louise Miller |
| 3.00 – 3.30pm | Afternoon tea                                                            |                                     |
| 3.30 – 4.30pm | Session 10: Recent cases                                                 | Joanne Dunne, CTA  
  PwC |
| 4.30 – 5.30pm | Session 11: Areas of ATO focus in financial services                    | Rebecca Saint  
  Australian Taxation Office |
| 5.30 – 7.00pm | Free time                                                                |                                     |
| 7.00 – 10.00pm| Conference dinner                                                        |                                     |

### Conference dinner – Thursday, 6 February 2019

Join your colleagues, peers and esteemed presenters for an enjoyable evening.

Pre-dinner drinks will be served at the Grand Hyatt Melbourne from 7.00pm on Thursday 6 February.

We hope you will join us.

**Time:** 7.00pm – 10.00pm  
**Venue:** Grand Hyatt Melbourne  
**Price:** Included for full registration delegates  
**Dress:** Business
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<tr>
<td>9.00 – 9.15am</td>
<td>Tax policy update</td>
<td>Stephanie Caredes, CTA</td>
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<td>The Tax Institute</td>
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<td>9.15 – 10.15am</td>
<td>Session 12: The Resource Capital Fund litigation</td>
<td>Mark Richmond SC, CTA</td>
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<td>Where are we at now and what can we draw from the litigation? This session will consider:</td>
<td>New South Wales Bar Abidol Mostafavi, CTA</td>
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<td>— The protracted Resource Capital Fund litigation against the Commissioner, which has covered a vast array of tax issues, including the tax character of exit gains made by private equity funds and the source of those gains</td>
<td>Deloitte</td>
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<td>— Australian tax treatment of limited partnerships as investment vehicles</td>
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<td>— Ability of investors in foreign limited partnerships to access benefits under Australia’s tax treaties</td>
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<td>— Application of Australia’s CGT regime for non-residents, and valuation issues.</td>
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<td>This session will examine the issues argued in the Resource Capital Fund litigation and explore their broader application to the investment management sector.</td>
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<td>10.15 – 10.45am</td>
<td>Morning tea</td>
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<td>10.45 – 11.45am</td>
<td>Session 13A: Pillar 2 and the OECD tax reform program</td>
<td>Amelia Teng</td>
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<td>This session will consider the challenges of implementing the OECD’s tax reform program. It will address:</td>
<td>Paul McCullough</td>
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<td>— The wider implications of the taxation of the digital economy proposals</td>
<td>The Treasury</td>
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<td>— Future challenges of the Pillar 2 proposals, including minimum tax and base erosion payments</td>
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<td>— How to integrate the OECD proposals into an already complex tax system</td>
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<td>— The challenges of interpreting recent OECD-influenced legislation in practice (e.g. hybrids and principle purpose test when advising clients).</td>
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<td>OR</td>
<td>Session 13B: Meaning of Associate and BHP Case</td>
<td>Richard Buchanan, CTA</td>
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<td>This session will provide an overview of the recent Commissioner of Taxation v BHP Billiton case concerning the meaning of “associate” under section 31B of the Income Tax Assessment Act 1936 (ITA 1936). In addition, the session will consider the broader application of the concept of “associate” under the Australian tax law and the potentially unexpected consequences, across a range of investment structures and transactions, including in the context of:</td>
<td>Gina Maio</td>
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<td>— Division 6C of the ITAA 1936</td>
<td>AustralianSuper</td>
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<td>— The Controlled Foreign Company (CFC) provisions</td>
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<td>— The Thin Capitalisation provisions.</td>
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<td>11.45am – 12.45pm</td>
<td>Session 14: Recent rulings</td>
<td>Professor Richard Vann, CTA</td>
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<td>University of Sydney</td>
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<td>Andrew Hirst, CTA</td>
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<td>Greenwoods &amp; Herbert Smith Freehills</td>
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<td>12.45 – 1.00pm</td>
<td>Conference close</td>
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Kathy Allison is a senior manager in EY's IFRS professional practice based in Sydney. She has over 15 years experience in the insurance markets in Australia and South Africa. She has been actively working with life, general and health insurers around the interpretation and application of IFRS 17. She is a member of EY's global technical insurance group and a key contributor to the preparation of IFRS 17 disclosure publications.

Michael Anderson is a Special Counsel in the Banking and Finance group at Greenwoods & Herbert Smith Freehills. Michael brings more than two decades of corporate and international tax experience to his role, including almost a decade as a partner in the Big 4 accounting firms. Michael is a regular presenter on new tax developments, including tax developments arising out of the on-going OECD BEPS project.

Richard Buchanan, CTA, is a Melbourne-based partner at EY who specialises in advising on complex tax matters, particularly in the context of major transactions. More specifically, in the course of advising on transactions, Richard regularly undertakes due diligence, reviews transaction documents, advises on structuring matters, seeks rulings and post-deal implementation matters. Richard is also active in consultation and lobbying on a range of tax matters.

Stephanie Caredes, CTA, Tax Counsel, is responsible for The Tax Institute's policy and advocacy activities and regularly engages with all levels of government, including Treasury and the ATO. Prior to joining The Tax Institute, Stephanie gained extensive experience in private practice advising on a wide range of federal and state taxation issues. Stephanie holds a Masters-level degree in Law from the University of Sydney and is admitted as a Solicitor and Barrister in both the Supreme Court of New South Wales and High Court of Australia. She has also published a variety of articles and commentary in relation to taxation issues.

Vivian Chang, CTA, is a Partner at Ashurst, based in Sydney. Vivian has over 20 years’ experience advising on Australian and international tax aspects of corporate and financial services transactions. Vivian works with Australian and multinational corporates as well as funds and institutional investors across a broad range of industries.

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.

Joanne Dunne, CTA, is a Director at PwC, Melbourne. She was formerly a tax partner at law firms in both Australia and New Zealand. She has more than 20 years tax experience in general income tax, GST, international tax and tax controversy. Joanne is a member of a wide range of professional organisations, including The Tax Institute's Tax Disputes Committee, and she represents The Tax Institute on the ATO's Dispute Resolution Working Group.

Antoinette Elias, CTA, is the Oceania Sector Leader for Wealth & Asset Management and is a Tax Partner in EY's Financial Services Group with over 33 years experience as a tax adviser. Antoinette has extensive experience in advising on the tax issues facing custodians, managed investment trusts, fund managers, superannuation funds and hedge funds. In particular, Antoinette has been and continues to be heavily involved in the consultation process regarding the unprecedented level of policy changes and proposed tax rules facing the financial services industry such as the development of the Investment Manager Regime rules, the attribution managed investment trusts rules and the proposed Asia Region Funds Passports and corporate collective investment vehicle rules.

The Hon. Craig Emerson is an eminent economist, holding a PhD in economics from the Australian National University, with 35 years of experience in public policy, politics and public service. He was Senior Adviser to Prime Minister Bob Hawke from 1986 to 1990 and, after entering parliament in 1998, went on to serve as Minister for Trade and Competitiveness, Minister for Tertiary Education, Skills, Science and Research, and Minister Assisting the Prime Minister on Asian Century Policy between 2010 and 2013. Dr Emerson is now Managing Director of Craig Emerson Economics, Director of the Australian APEC Study Centre at RMIT, an Adjunct Professor at Victoria University’s College of Business, a Distinguished Fellow at ANU and writes a fortnightly column for The Australian Financial Review. He is also a member of CEDAs Council on Economic Policy.

Sandrad Farhat is an Assistant Commissioner in Public Groups and International at the ATO, with over 18 years of tax experience. She currently leads the national client engagement stream, and the disputes and resolution strategies including strategic case leadership. She holds responsibility for the banking and finance strategy and the inbound e-commerce and pharmaceutical industry strategies. She has extensive experience in leading the conduct and resolution of complex tax and transfer pricing matters.

Kirsten Fish, CTA, is Chief Tax Counsel at the ATO, having joined the ATO in 2014. Kirsten is one of the highest legal authorities within the ATO, leading the Tax Counsel Network and providing technical leadership in relation to significant tax issues, cases and rulings. Prior to joining the ATO, Kirsten was a tax Partner at Clayton Utz with a focus on the financial services industry and providing finance and investment transaction advice.

Nick Giurietto leads Blockchain Australia, Australia’s industry body for organisations driving business change and developing new business models using Blockchain technology. Nick was responsible for the development of the Australian Digital Currency Code of Conduct which establishes best practice standards for digital currency businesses in Australia and has been modelled in other countries. Nick has worked with the Australian Government on issues including the taxation treatment of digital currencies, Anti-Money Laundering and Counter-Terrorist Financing regulations and identifying use cases for deployment of Blockchain solutions within government. Nick has recently been appointed Deputy Chair of the Australian Government’s National Blockchain Roadmap Advisory Committee as well as a member of the Fintech Advisory Group.

Simon Hellmers is an Assistant Commissioner within the Public Groups and International area of the ATO and leads the Tax Base Management team.
In this role, he leads a team responsible for ensuring that Australia’s tax treaties are being appropriately applied in determining Australia’s taxing rights, and that cross-border arrangements do not undermine Australia’s tax base. This includes responsibility for Australia’s implementation of the Multilateral Instrument, along with the Diverted Profits Tax and management of the Advanced Pricing Arrangement program management unit. Simon joined the ATO as a graduate and has undertaken a number of technical and administrative roles throughout the ATO. He has qualifications in Law and Economics.

Sarah Hickey, ATI, is a financial services tax partner at PwC with a focus on banking, capital markets and innovation. Sarah chairs the Australian Digital Commerce Association’s Tax Working Group and has consulted with the ATO and Australian Government on fintech and innovation incentives. Sarah’s clients span the spectrum of financial services including banks, algorithmic traders, asset managers, fintechs and cryptocurrency businesses.

Andrew Hirst, CTA, of Greenwoods & Herbert Smith Freehills, advises on a wide range of corporate and banking-related tax issues with a particular focus on financial and international transactions. Andrew has been actively involved in the development of the anti-hybrid rules.

Jim Iliopoulos, CTA, is a Director in the EY Financial Services tax practice. With over 15 years experience, Jim is well versed in the areas of life, general and health insurance. Jim has assisted insurance clients on a wide range of topics, including mergers and acquisitions, product development, portfolio transfers and dealing with revenue authorities on insurance-specific and other general tax matters. He is also a member of EY’s internal IFRS 17 team and has been actively engaged around the interpretation and application of IFRS 17.

Jason King, CTA, has worked with and in the financial services industry for 25 years, first as a taxation adviser with PwC and then for 17 years at Macquarie Group. At Macquarie, he headed up the retail structured investment products team, which was responsible for the manufacturing and administration of a suite of market-leading and innovative investment and lending products for individuals and self-managed superannuation funds. For over 10 years, Jason was a Director of Macquarie Financial Products Management Limited, which was the responsible entity for a range of registered managed investment schemes. He has also been a regular participant in industry consultation processes in relation to taxation and financial services more generally.

Jason has Bachelor of Law and Bachelor of Commerce degrees from the University of New South Wales and is a Member of Chartered Accountants Australia and New Zealand.

Shweta Krishna is a Senior Manager in EY’s actuarial practice, with over 12 years experience in the life insurance and wealth management industries. She is close to the global developments in the field of IFRS 17 and has been involved in the assessment of the likely implications of IFRS 17 for several life insurers in the Australian market.

Neil Lamb, ATI, is a Tax Partner in KPMG’s Asset and Wealth Management practice. Neil advises retail, corporate and industry superannuation funds on a range of issues, including interaction with the ATO, product design and implementation, tax accruals in unit pricing and fund mergers. Neil also advises on a range of investment tax-related issues in respect of property, infrastructure and private equity investments.

Jenny Lin joined the ATO in 2012 and is an Assistant Commissioner leading the Technical Leadership and Advice branch in Superannuation and Employer Obligations. Jenny has previously held roles in the Tax Counsel Network and Service Delivery, providing technical advice on GST and tax administration issues. Prior to joining the ATO, Jenny was a policy analyst in the Revenue Group at Treasury.

Matthew Linden leads Industry Super Australia’s strategic engagement with the Federal Government, parliamentarians, central agencies, and parliamentary press gallery. He is responsible for developing and maintaining key relationships with Senior Ministers, backbenchers, opposition and minor parties, as well as interactions with parliamentary committees and Treasury. Matt progresses key policy issues from inception to legislative execution across all facets of retirement income policy including governance, taxation, advice, and investment. Prior to joining ISA in late 2009, Matt was principal adviser to the Henry Tax Review focussing on retirement income policy and the personal tax and transfer payment system. He brings nearly two decades of experience working in government as a treasury official and senior policy adviser in treasury and social security portfolios. Matt’s tertiary studies include degrees in public policy (economics), and science (epidemiology) and has also graduated as an infantry officer (A-Res) from the Royal Military College Duntroon.

Gina Maio joined AustralianSuper in 2016 as Transaction Tax Manager, leading the tax aspects of the fund’s investment activities. Gina engages regularly on law design and administration with both Australian and foreign treasury and revenue authorities. Prior to joining AustralianSuper, Gina spent a decade at KPMG providing tax advisory services, financial control and transactios to ASX-listed corporates, multinationals, pension funds and financial sponsors.

Paul McCullough is the Division Head of Corporate & International Tax Division. Paul joined Treasury in 1997 as a member of the Treasury Tax Reform Taskforce, and played a major role in the design and implementation of the GST and excise reforms, as well as the reforms to collection systems (that created the ABN, the BAS, the PAYG system, and reformed FBT). He has been the Division Head responsible for Treasury Divisions dealing with taxation, competition and industry policy, as well as leading Secretariats for several major Government Reviews.

Louise Miller is the Executive Manager Finance IFRS 17 Finance & Actuarial Enablement Program at Suncorp, a leading financial services provider in Australia and New Zealand. Louise leads a diverse team responsible for delivering accounting advice, business insights and the design and implementation of finance processes, systems and reporting to support Suncorp’s general insurance business adopt IFRS 17 Insurance Contracts. Louise is a chartered accountant who seeks to provide meaningful accounting advice and analysis that supports business success. Louise has over 15 years experience at Suncorp providing accounting advice, financial control and tax, regulatory and performance reporting to internal and external stakeholders.

Abdol Mostafavi, CTA, is a Partner in the Financial Services Tax Services group at Deloitte, and is based in Sydney. Abdol has 22 years of experience in corporate and international tax, having advised a wide range of multinational clients in the financial services, real estate, transport, infrastructure services and utilities sectors.

Karen Payne, CTA, was appointed Inspector-General of Taxation & Taxation Ombudsman commencing on 6 May 2019. She leads the Taxation Ombudsman
complaints management service for taxpayers and advisers and the Inspector-General of Taxation’s review and public reporting function, both of which are directed at improving the tax administration system for all taxpayers. She brings a wealth of experience and extensive networks to the role of Inspector-General having worked with a range of government and private stakeholders as well as the legal and tax profession, and many industry bodies.

Damian Ryan, CTA, is recognised as one of the leading tax advisors in the superannuation and funds management industry, being either the Lead Partner or Lead Tax Partner, on numerous superannuation fund, managed fund, custodian and administrator clients. In addition, Damian has been at the forefront of tax reform for both superannuation and managed funds, and has been part of the private consultation, often representing ASFA, in his role as National Chair of the ASFA Tax Committee, with both Treasury and the ATO on many reforms, including most recently the AMIT regime and the superannuation tax reform.

Rebecca Saint is acting Deputy Commissioner for Public Groups in the Public Groups and International (PG&I) business line at the ATO. In this role Rebecca is responsible for overseeing tax administration and compliance for all public entities. Before taking on this role, Rebecca led the ATO’s Energy and Resources Industry and marketing hubs’ strategies, PG&I’s Law Advice and Resolution stream, as well as compliance teams.

Helen Symon, QC, of the Victorian Bar, is one of the most experienced taxation silks in Australia, practising in both an advisory and a disputes context across the full range of tax law. She appears regularly in the High Court of Australia, the Federal Court of Australia and the Supreme Court of Victoria, representing both taxpayers and revenue authorities alike. In addition to her extensive taxation practice, Helen has significant commercial litigation, administrative and public law experience. Helen is currently engaged as Senior Counsel for the taxpayer in the Song litigation before the Federal Court, which involves claims of legal professional privilege.

Amelia Teng is an international tax partner at Deloitte and specialises in advising on tax structuring issues relating to Australian inbound and outbound investments.

Amelia has a focus on the practical challenges arising for multinational companies from the OECDs BEPS initiatives and she was formerly the ATO project lead for the Hybrid Mismatch rules.

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

Mark Richmond SC, CTA, is a leading tax barrister practising in Sydney in all areas of revenue law, having taken silk in 2009. Prior to joining the Sydney Bar, he was a Partner of Allens Arthur Robinson for 10 years practising in revenue law. He appears for both taxpayers and the revenue authorities in both Federal and State tax matters. He acted for the Commissioner of Taxation in the RCF III and the RCF IV and V litigation.

Peter Walmsey started his career with the ATO back in 1977 and is currently one of five 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.

Grant Wardell-Johnson, CTA, is the Lead Tax Partner of the Economics and Tax Centre at KPMG. Grant has a background in providing tax advice relating to international and domestic tax structuring, international cross-border acquisitions and initial public offerings. Grant has been the lead Tax Partner on many high-profile projects in the Australian and international markets, including the Wesfarmers acquisition of Coles Limited, and Macquarie Group consortia acquisitions of Boart Longyear Limited and Dyno Nobel Limited and their subsequent listing on the Australian Securities Exchange. Grant now leads the thought leadership on tax policy and consultation on new law, including KPMG’s response to base erosion and profit shifting (BEPS) and the OECD Action Plan. He is Co-Chair of the National Tax Liaison Group, an Adviser to the Board of Taxation, a member of the KPMG Global BEPS Steering Group and the KPMG Responsible Tax Group.

Eugene Wheelahan, QC, FTI, of the Victorian Bar, is a barrister who practices principally in the area of tax. He has appeared in a number of major cases in the High Court and Federal Court, including BHP (the “associates” case), Caltex, Moreton Resources, Crown Resorts, Watson, Onica and AusNet. He also provides opinions and assists clients in their dealings with the Commissioner. Eugene has a Master of Tax from the University of Melbourne where he is a Senior Fellow in the Law Faculty, lecturing in the subjects Tax Avoidance and Planning and Comparative Tax Avoidance.

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- TaxVine e-newsletter
- CPD event discounts
- Publications and tax product discounts
- Business Alliance Partner discounts

Become a member
See registration form for details.
Grand Hyatt Melbourne
123 Collins Street, Melbourne

Discover a Melbourne icon. At Grand Hyatt Melbourne a luxurious stay awaits you, in the heart of our dynamic city. Located prestigiously on Collins Street, surrounded by the city's high fashion and fine dining. Many of Melbourne’s top tourist attractions are all within walking distance, including business, retail, sporting and theatre districts.

Getting there
Grand Hyatt Melbourne is ideally located in Melbourne’s Central Business District, at the Paris end of Collins Street. Melbourne’s retail, fashion, dining and entertainment venues are all within walking distance.

Tullamarine Domestic and International Airport is located just 23 kilometres from our hotel.

Parking
The general car park located beneath the hotel is operated by Wilson Parking. We invite you to visit the website to view Wilson Parking’s most current rates and discounts available: http://wilsonparking.com.au/go/wilson-car-parks/vic/grand-hyatt-hotel

Valet Parking is available through the hotel’s Bell Desk team at the rate of $55.00 per 24 hours.

Accommodation
Favourable room rates have been negotiated and secured at the Grand Hyatt Melbourne. Accommodation bookings can be made through our accommodation and travel provider, ConferenceNational, by following the link on the event web page (taxinstitute.com.au/20FINS).

Please note that as per hotel booking conditions, all accommodation booked is non-refundable. All additional hotel incidentals, including breakfast, remain the responsibility of delegates, and individuals will be responsible for payment of the balance of their account when checking out of the hotel. Please note that extra charges may be incurred for additional guests, and will be charged to individual room accounts upon checkout.

Welcome drinks – Wednesday
A welcome drinks reception will be held at the Grand Hyatt Melbourne from 5:30pm on Wednesday 5 February. The welcome drinks reception is included in the conference registration fee for delegates. Additional tickets are available to purchase for accompanying persons at a cost of $90. Please indicate your requirements, including dietary requirements, on the registration form.

Conference dinner – Thursday
The conference dinner will be held at the Grand Hyatt Melbourne on Thursday 6 February from 7pm. Additional conference dinner tickets are available to purchase for accompanying persons at a cost of $160. Please indicate your requirements, including any dietary requirements, on the registration form.
Event information

Registration inclusions

<table>
<thead>
<tr>
<th></th>
<th>Online access to presentations and technical papers</th>
<th>Morning tea/ Afternoon tea/ Lunches</th>
<th>Welcome drinks and Conference dinner</th>
<th>How to register</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Full conference registration</strong></td>
<td>✔</td>
<td>✔</td>
<td>✔</td>
<td>Register online or complete the form included in this brochure.</td>
</tr>
<tr>
<td>This registration option entitles one delegate to attend the entire event.</td>
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*Additional tickets to the Welcome reception and Conference dinner can be purchased on the registration form.


Discounts

Early bird registration

All full conference registrations received and paid for on or before 13 December 2019 will be entitled to an early bird discount.

Group discounts

If you are registering four or more people from the same firm, please contact the Queensland Team on 07 3225 5200 or at qld@taxinstitute.com.au.

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

Attendance at the conference counts for 14 hours of Continuing Professional Development Accreditation (CPD) with The Tax Institute.

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 attire is suitable for the duration of the conference program, including the conference dinner.

Paperless materials

To assist in reducing the environmental impact, the standard registration option will only provide electronic access to materials.

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.

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 2020 Financial Services Taxation 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 Queensland team on 07 3225 5200 or email qld@taxinstitute.com.au

For registration enquiries, please contact customeradmin@taxinstitute.com.au
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

<table>
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<tr>
<th></th>
<th>Member</th>
<th>New member*</th>
<th>Non-member</th>
</tr>
</thead>
<tbody>
<tr>
<td>Early bird registration</td>
<td>$2,195</td>
<td>$2,535</td>
<td>$2,635</td>
</tr>
<tr>
<td>Received on or before 13 December 2019</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Standard registration</td>
<td>$2,395</td>
<td>$2,735</td>
<td>$2,835</td>
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<tr>
<td>Received after 13 December 2019</td>
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</table>

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

Dietary requirements:

Promotional code:

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

Wednesday 5 February

- 3.30–4.30pm [ ] Session 3A [ ] Session 3B
- 11.00am–12.00pm [ ] Session 7A [ ] Session 7B
- 12.00–1.00pm [ ] Session 8A [ ] Session 8B
- 2.00–3.00pm [ ] Session 9A [ ] Session 9B

Friday 7 February

- 10.45–11.45am [ ] Session 13A [ ] Session 13B
The welcome drinks reception is INCLUDED in the registration fee for
delegates attending the pre-conference sessions on the Wednesday.
Wednesday 5 February: Grand Hyatt Melbourne
☐ Yes, I WILL be attending the welcome drinks reception OR
☐ No, I WILL NOT be attending the welcome drinks reception

*Please supply names of attendees and any dietary requirements as a separate attachment.

The conference dinner is INCLUDED in the registration fee for delegates.
Thursday 6 February: Grand Hyatt Melbourne
☐ Yes, I WILL be attending the conference dinner OR
☐ No, I WILL NOT be attending the conference dinner

*Please supply names of attendees and any dietary requirements as a separate attachment.

4 Welcome drinks

5 Conference dinner

6 Payment summary

Registration fee

Additional conference welcome drinks tickets ($xxx each)

Additional conference dinner tickets ($xxx each)

Total payable

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

7 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:  MM/YY  Cardholder's signature:

For our refund, cancellation and replacement policy visit 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.

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. 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.

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☐ Fax  02 8223 0077
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