



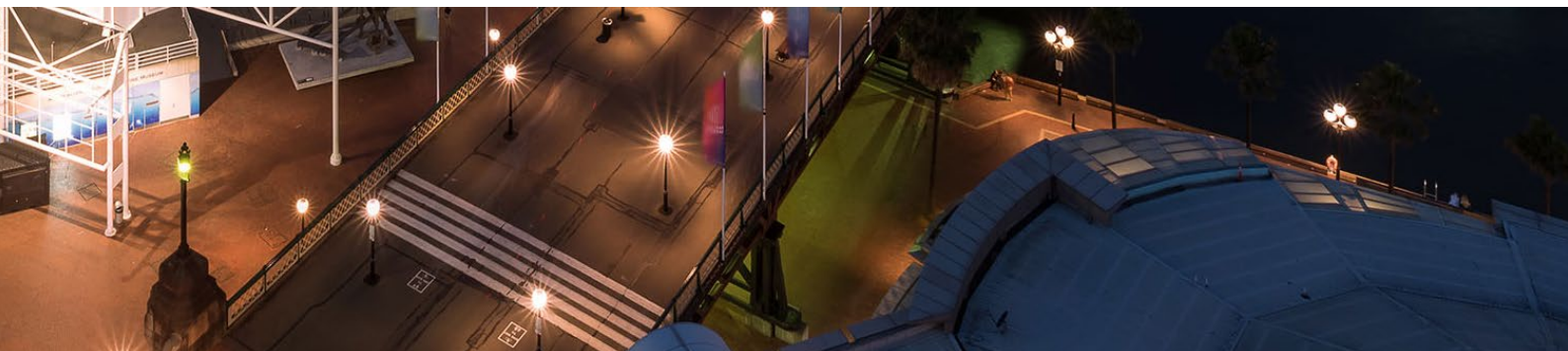
THE TAX INSTITUTE



2021 National GST Conference

12–13 August 2021 | Sofitel Sydney Darling Harbour

13 CPD hours



Welcome

The Tax Institute's National GST Conference – Australia's pre-eminent event for GST practitioners and corporate advisory specialists returns to Sydney in 2021.

It is with great anticipation that we welcome Professor Graeme Cooper, as keynote speaker for this year's event.

Graeme is a well known leading tax academic and author. He provides distinctive commentary and thought provoking questions on the present state of the Australian tax system. Graeme is a Professor of Taxation Law at the University of Sydney. His focus is domestic corporate taxation, comparative tax law and tax policy.

The ensuing program will be delivered over two days by some of Australia's leading GST experts from the tax profession, industry and government. Many of the conference sessions will have an in depth look through topical issues providing practical takeaways and applications for GST specialists.

In another program highlight, Roderick Cordara, QC, Essex Court Chambers, will be joining us in a "virtual session" updating us on VAT post Brexit including what UK VAT can learn from Australian GST, what lessons 20 years of MTIC litigation in UK VAT has for GST and at a time when no one can cross borders, how issues are shaping up globally.

We are also excited to welcome Rebecca Saint, ATO Deputy Commissioner, Public Groups and Internationals, who will provide insight on the Justified Trust Project, what is attracting the ATO's attention and ATO review activities going forward.

The Organising Committee are excited about being able to come together both in person and online at the 2021 Conference. We are also excited about the extremely high calibre of speakers at this year's event, so we encourage you to join us and bring your knowledge on key GST issues up to date, discover the latest practical thinking and take advantage of this great opportunity to network with colleagues and fellow GST experts. We look forward to seeing you at the conference.



Anne Collins

Anne Collins, Glencore
Chair, Conference Organising Committee

Thank you

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

Patrick Boyd, Australian Taxation Office

Gordon Brysland, Australian Taxation Office

Lisa Chatfield, EY

Melissa Harrison, Australian Taxation Office

Andrew Howe, CTA, Greenwoods & Herbert Smith Freehills

Heydon Miller, CTA, Orange Chambers

John Oesterheld, ATI, Staloest

Barbara Phair, CTA, Ashurst

Steven Ren, CTA, Uber

Sasha Smith, FTI, Deloitte

Matthew Strauch, CTA, PwC

Early bird offer

Register on or before Friday, 16 July to save!

Technical program

Day 1 – Thursday, 12 August 2021

Time	Session	Presenter(s)
8:00–8:45am	Registration	
8:45–9:00am	Welcome and opening address	Anne Collins Glencore
9:00–9:45am	Session 1: Keynote address: The birthday toast John and Peter's baby is turning 21 which seems like a good opportunity for some reflection. We know the conception was unhappy (Paul especially was not pleased) and we know the birth was difficult. But how have the decades treated the baby, and us? After so long we now know each other a bit better; we can even see some of the family traits coming out (especially from the European side). It's time to recollect and to make a few predictions, and maybe lift a glass or two.	Graeme Cooper, FTI University of Sydney
9:45–10:30am	Session 2: Hot topics, issues and tips As a result of the impacts of a global COVID-19 pandemic, this has been the year that no one will ever forget. It has also been a year witness to a few interesting technical developments on the indirect tax front. This session will take a look back at the key GST related developments that have arisen across cases, legislation rulings and other ATO public guidance released. In particular, we will address matters which saw GST technical issues become pertinent to the application of COVID-19 economic stimulus relief legislation. We will also explore the complexities of the GST technical and related issues arising from the Crown Casino litigation.	Tanya O'Callaghan Australian Taxation Office Sasha Smith, FTI Deloitte
10:30–11:00am	Morning tea	
11:00am–12:00pm	Session 3: Compulsory information requests in an era of mass data The Commissioner has broad powers to compulsorily require the production of documentation and information from residents and non-residents. Of course, the information sought need not relate to the person from whom the information is sought nor need it reflect any particular concern the Commissioner might have. Nor is it necessary for the Commissioner to demonstrate that use of these notices is the only way the Commissioner can obtain the information. The Courts have typically been reluctant to pare back this power. Are these powers still appropriate? This presentation will review these powers in the light of GST administration and the practical problems they currently raise and some concerns for the future.	Andrew Sommer, CTA Clayton Utz
12:00–1:00pm	Session 4: Travelex: Understanding the aftermath The recent decision of the High Court in Travelex has brought to an end the latest chapter in one of Australia's longest running series of GST litigation. While the case itself directly concerns the determination of the date from which delayed refund interest was payable, answering this question ultimately required a consideration of fundamental areas of the indirect tax law and long-standing administrative practices of the Commissioner of Taxation. This session will explore the legal and administrative consequences of the High Court's decision, dealing with the implications for matters such as the status of revised BASs and the scope for withholding GST refunds following both this decision and the earlier decision of the Full Federal Court in Multiflex.	Patrick Boyd Australian Taxation Office Kevin O'Rourke O'Rourke Consulting

Conference networking function – Thursday, 12 August

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

Venue: Champagne Bar, Sofitel Sydney Darling Harbour
Time: 5:30–7:30pm
Price: Included for full registration delegates.
 Additional tickets are \$50 per person.
Dress: Business casual

Technical program continued

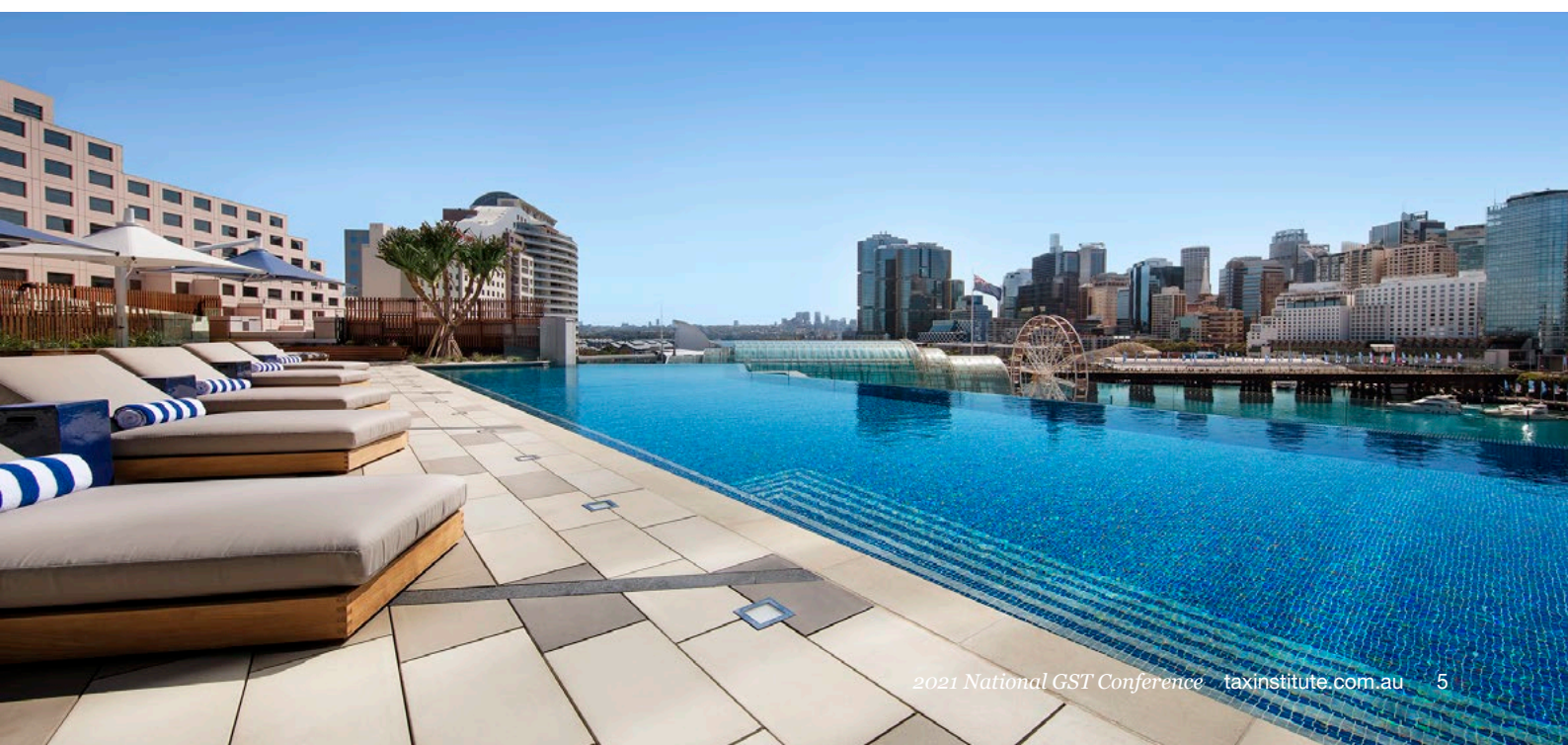
Day 1 – Thursday, 12 August 2021 continued

Time	Session	Presenter(s)
1:00–1:45pm	Lunch	
1:45–2:45pm	Session 5A: Financial supplies update This session will provide an update on topics relevant to financial supplies: <ul style="list-style-type: none"> — GST Financial Services and Insurance Strategy: current areas of ATO focus — Evolution of GST apportionment issues (including reflections on recent public guidance) — Remediation: update and future direction — M&A activity: claiming ITCs — Preparing for reviews under the Justified Trust program: getting to high assurance 	Virginia Gogan Australian Taxation Office Katrina Parkyn, ATI King & Wood Mallesons
OR	Session 5B: E-invoicing This session will give an overview of the Peppol e-invoicing protocol selected by the Australia and NZ Governments, the technology and system landscape to enable e-invoicing and the strategies being deployed to drive adoption in Australia. We will also compare and contrast Australia's approach to e-invoicing with other OECD markets.	Brady Dever, ATI PwC Matthew Prouse Xero Mark Stockwell Australian Taxation Office
2:45–3:00pm	Afternoon tea	
3:00–4:00pm	Session 6: Property – 'Update on perennial issues' <ul style="list-style-type: none"> — Commercial v residential premises: NDIS, co-living — Margin scheme and purchaser withholding — Tax law partnership transactions 	Andrew Compton, CTA Frasers Property Group Rebecca Lawrence, CTA Greenwoods & Herbert Smith Freehills
4:00–5:30pm	Session 7 – Part 1: The GST and Transfer Pricing Value-added taxes and transfer pricing are not traditionally associated. In seeking to tax market-based expenditure on final consumption within a jurisdiction, the GST is mostly faithful to the value ascribed by the parties to a transaction and aims for neutrality in its treatment of business-to-business supplies. By contrast, the corporate income tax and transfer pricing rules seek to allocate taxable profits among jurisdictions by imposing a notional (arm's length) value on intra-group or intra-entity transactions whereby the price paid is just one of a number of possible factors used to value transactions and determine tax liability. These different functions mean that many might question whether there should be any overlap between the two taxes at all. However, increasingly there is a recognition that there are points of overlap which require a principled and considered policy response. This session provides an overview of the issues that arise in Australia for the three tax major bases affecting cross-border trade in goods and services – the GST, customs duties and corporate income tax – including: <ul style="list-style-type: none"> — What GST rules might apply to multinational enterprises to affect GST outcomes — To what extent might direct and indirect tax rules overlap (if at all) especially in relation to the valuation of intra-group or intra-entity transactions — What administrative coordination is required across customs and revenue authorities to ensure that revenue leakage is minimized — In what circumstances might a transfer pricing adjustment give rise to a corresponding VAT adjustment (and vice versa). 	Kathryn James Monash University Lorenn Moon PwC
	Session 7 – Part 2: VAT post Brexit This session will look at what lessons can be learned from the UK and Europe post Brexit including: <ul style="list-style-type: none"> — 'Home alone' – what UK VAT can learn from Australian GST, as it does its 'single-origin' turnover tax status, separate from EU law — 'Gold in them there hills' – the Missing Trader Intra-community saga: what lessons 20 years of MTIC litigation in UK VAT has for GST, and vice-versa — 'Input tax nexus' – is it still true that it's easier to claim input tax recovery in GST, than VAT? — 'Unjust enrichment' – what a difference the burden of proof can make! — 'Cross border' – at a time when no-one can cross borders, how are issues shaping up globally? 	Roderick Cordara QC Essex Court and New Chambers <i>Virtual session</i>
5:30–7:30pm	Conference networking function	

Technical program continued

Day 2 – Friday, 13 August 2021

Time	Session	Presenter(s)
8:30–9:30am	Session 8: ATO Deputy Commissioner address Hear from Rebecca Saint, ATO Deputy Commissioner, Public Groups and Internationals. This session will focus on the Justified Trust Project so far and the way forward, what is attracting the ATO's attention and ATO review activities going forward. Rebecca will also discuss the learnings from GST Streamlined Assurance Reviews and Combined Assurance Reviews.	Rebecca Saint Australia Taxation Office
9:30–10:30am	Session 9: ATO GST Justified Trust – panel discussion The last twelve months has seen a significant increase in activity on GST Justified Trust following a pause for the impact of COVID 19 on business. The ATO's Justified Trust assurance programs are back in full swing across the top 100 and top 1,000 corporate and multinational taxpayers, as well as the Top 500 and Next 5,000 private group taxpayers and superannuation and funds management. The ATO has also recently introduced the Combined Assurance Review program in the top 1,000 taxpayer cohort to cover both income tax and GST In this panel session, we will hear perspectives from the ATO, corporate taxpayers and advisors on the ATO's programs, themes emerging from reviews and practical insights for taxpayer's preparing for and responding to reviews.	Fiona Beckett-Cooper EY Jacqui Hardwick, CTA Australian Taxation Office Sue Murray, CTA AGL Energy Kavita Panjratn KPMG
10:30–11:00am	Morning tea	
11:00am–12:00pm	Session 10: The Gold Case – where to from here The High Court's rejection of the Commissioner's special leave application in the "Gold Case" (Commissioner of Taxation v ACN 154 920 199 Pty Ltd (in liq)) means that the case returns to the AAT to be reheard in relation to the avoidance issue, with the question of whether the activities of the taxpayer constituted "refining" having been resolved in favour of the taxpayer. This followed the Full Federal Court overturning the decision of the AAT that the taxpayer was not the first refiner of precious metal for the purposes of s 38-385 and that division 165 nevertheless operated to deny the taxpayer input tax credits. The Full Court held that the AAT had denied the taxpayer procedural fairness and that the division 165 question needed to be reheard by the AAT. Special leave was only sought on the latter issue. Chris Sievers will deal with the substantive issues canvassed by the Full Court, including the classification of supplies of gold and the interpretation of division 165 of the GST Act as well as the concepts of procedural fairness in litigation.	Christopher Sievers Victorian Bar
12:00–1:00pm	Lunch	



Technical program continued

Day 2 – Friday, 13 August 2021

Time	Session	Presenter(s)
1:00–2:00pm	Session 11: Insolvency & GST <ul style="list-style-type: none"> — Consequences of insolvency including post insolvency court indemnity action that the ATO can commence against directors in respect of preferential payments that the ATO is ordered to pay back to the liquidator, and the ATO viewpoint on the common arguments and strategies used by directors in contesting such claims — Protections for liquidators; receivers and trustees — Valuation issues — Time limits — Directors duties including Director Penalty Notices and the ATO viewpoint on what a director can do before and after receiving a DPN — Debt recovery including the ATO's current approach to court recovery action. 	Christopher Lee Australian Taxation Office Amrit MacIntyre, CTA Baker McKenzie
2:00–3:00pm	Session 12: Taxation of not-for-profits and charities <ul style="list-style-type: none"> — Overview of the history and nature of NFPs and Charities — Overview of tax treatment of NFPs and charities across both the federal and state/territory regimes — Issues in GST for NFPs and charities — Issues in State/territory taxation for NFPs and charities — The future? 	Geoff Mann, CTA Ashurst
3:00–3:30pm	Afternoon tea	
3:30–4:30pm	Session 13: Medicine, food and beverages: The crooked line in the sand between GST-Free and 10% <ul style="list-style-type: none"> — Health care vs sick care — Illness vs medical condition — What, how and where we eat and drink — Conditional unconditional classifications — Elections to increase GST — Double negative tests 	Ken Fehily, CTA Fehily Advisory
4:30pm	Conference close	





Presenter profiles

Fiona Beckett-Cooper leads the EY Tax Controversy practice in Western Australia. Fiona is a lawyer who joined EY in 2018 after a 21 year career at the ATO where she represented the Commissioner of Taxation in tax disputes before the Federal Court of Australia, the High Court of Australia, various State courts and Tax Tribunals. She has litigated or provided legal advice on a range of topics and has developed a deep understanding of ATO practices and expectations. Since joining EY Fiona has assisted clients in responding to ATO requests for information, negotiating with the ATO to resolve disputes as early as possible and advising clients in relation to the conduct of the litigation of tax disputes.

Patrick Boyd joined the ATO in 2021 as a Law Interpretation Specialist in the Tax Counsel Network. Prior to joining the ATO, Patrick was an adviser in the Treasury, principally working on law design matters, including the legislation for application of the GST to inbound intangible consumer supplies and low value goods, the 2016 superannuation reforms and the JobKeeper payment.

Andrew Compton, CTA, is the Senior Indirect Tax Manager at Frasers Property Australia, one of Australia's leading diversified property groups. Andrew has been at Frasers Property for the past ten years. Andrew is a Chartered Tax Adviser with the Tax Institute of Australia and a member of the Tax Institute GST Sub-Committee and member of the PCA capital markets sub-committee for indirect tax.

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.

Roderick Cordara QC is an international grandmaster of indirect tax, with an extremely busy tax commercial practice pursued in the UK, across Europe and also in Australia. He is an accomplished and elegant public speaker with the ability to disarm almost any resistance with his simple and clear propositions. In Europe, he appears on VAT and related matters in all courts, including the Supreme Court (previously the House of Lords) and before the European Court of Justice. Roderick has been involved in countless important appeals and has had considerable influence in development of the law. One notable success before the House of Lords in 2001 was Card Protection Plan. In Australia, Roderick has practiced in the middle of GST right from the very beginning. He appeared for the Commissioner in the seminal HP Mercantile litigation in 2005 (which he won). Roderick has also been involved in a range of other important GST cases, including Luxottica, Travelex, Qantas and AP Group. He is co-author (with Pier Parisi) of the textbook Australian GST Cases- Decisions and Commentary (2012). There is hardly any zone of the GST law that he has not advised extensively on.

Brady Dever, ATI, is a Partner in PwC Sydney's Indirect Taxes practice with a specialist focus on the technology sector. Brady has 16 years' experience in indirect taxes with PwC, including a two-year secondment to PwC UK's Financial Services VAT practice between 2009 and 2011. Brady leads PwC's APAC indirect tax technology practice and sits on the Australia and New Zealand Government Peppol invoice content working group. Brady has also assisted several multinational clients implement e-invoicing processes across APAC. He holds an LLB, BComm and LLM and a Solicitor of the Supreme Court of Victoria.

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.

Virginia Gogan is a Senior Director in the GST Financial Services and Insurance Strategy team, leading the ATO's strategies for engaging with the industry. Virginia has also worked in the Tax Counsel Network at the ATO, including developing a suite of new public advice and guidance products around GST apportionment for financial suppliers in particular retail banking contexts. Previously, Virginia has worked on the law design and practical implementation of GST cross-border measures for digital services and low value goods, at both New Zealand Inland Revenue and the ATO.

Jacqui Hardwick, CTA, joined the ATO in 2020 and is a Director for the Top 1000 Program in the Public Groups and International business line. Prior to joining the ATO Jacqui worked as a Senior Director in the Indirect Tax practice of a Big 4 firm and another large advisory firm.

Kathryn James teaches and researches in taxation law and policy. She has expertise in goods and services tax (GST) and her research focuses on the relationship between tax law and policy and questions of distributive justice. Kathryn is a Discovery Early Career Research fellow from December 2019 to December 2024 for a project that examines – Whether Australia Can and Should Reform the GST (DE190100346).

Presenter profiles continued

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

Christopher Lee is an Acting Principal Lawyer in the Review and Dispute Resolution (RDR) business line at the ATO. RDR manages tax disputes with a focus on resolving disputes early, avoiding litigation where possible and understanding the drivers of disputes so disputes can be prevented or resolved earlier at the ATO. Chris manages a litigation team providing advice and dispute resolution services on a range of highly complex debt recovery, administrative and tax technical law matters. Chris has over 15 years' experience at the ATO and in that time has worked in litigation, objections, general law and freedom of information.

Amrit MacIntyre, CTA, is a partner in the Sydney office of Baker McKenzie where he focuses on taxation planning and advisory work. He is one of Australia's most prominent tax lawyers and is a member of the Australian Taxation Office Public Rulings Panel and chairperson of Office of State Revenue/Taxation Institute of Australia Liaison Committee. Amrit is recognised as a leading practitioner in Asia Pacific Legal 500, Chambers Asia Pacific, International Tax Review's World Tax, International Tax Review's Indirect Tax Leaders Guide, International Tax Review's Tax Controversy Leaders Guide, PLC Which Lawyer?, Tax Directors Handbook, Who's Who Legal Corporate Tax and The Australian Financial Review's Best Lawyers in Australia.

Geoff Mann, CTA, is a Partner in the Tax team at Ashurst. He advises on indirect tax, with particular emphasis on GST, stamp duty, land tax and human

resources taxes. Geoff has over 30 years' experience. Geoff's broad practice enables him to consult in relation to overall tax management strategies and review programs, as well as due diligence exercises and dispute resolution.

Lorena Moon is a Senior Manager in the Indirect Tax practice at PwC, specialising in GST. Having worked in other tax and legal firms, Lorena has over 15 years experience providing both technical and commercial GST advice across a broad range of industry sectors including the Technology, Retail & Consumer and Media & Entertainment sectors. Lorena has helped clients achieve positive outcomes due to her GST technical insights, commerciality and sound approach to ATO relationship management particularly with respect to governance and risk management matters. Lorena holds a Bachelor of Arts and a Bachelor of Laws from the University of New South Wales and is a qualified legal practitioner.

Sue Murray, CTA, is a Taxation Manager at AGL Energy Limited providing GST and income tax advice and support across the business including M&A transactions. Most recently she has managed AGL's ATO GST Justified Trust review. Prior to commencing at AGL in 2013, Sue held tax roles at Transfield Holdings and Multiplex.

Tanya O'Callaghan is a Senior Director in Technical Leadership and Advice – GST in the Australian Taxation Office. She has more than 20 years' experience working in a range of roles, including in the Tax Counsel Network, specialising in indirect tax and associated tax administration issues.

Kevin O'Rourke is a GST specialist at O'Rourke Consulting and a former senior partner at both PwC and Deloitte. He has over 35 years of taxation experience in advising major corporate clients on all aspects of GST, and has been frequently named as a leading indirect tax adviser by the International Tax Review. Kevin is a solicitor of the Supreme Court of New South Wales and of the High Court of Australia, and has been involved in numerous litigation matters. He is Chair of the Indirect Tax Committee for Chartered Accountants Australia and New Zealand, and a member of the ATO's GST Stewardship

Group. Kevin holds a Master of Laws and a Bachelor of Arts from the University of Queensland.

Kavita Panjratn is an Indirect Tax partner with over 20 years of experience advising on GST and indirect tax matters across a broad range of clients and sectors. During her years of practice, Kavita has worked in major accounting firms, law firms and in industry. Prior to joining KPMG, Kavita was Global Head of GST/VAT at a Top 100 ASX listed multi-national organisation and had global responsibility for GST/VAT matters. The combination of Kavita's industry experience and depth of GST experience places her in a unique position to understand the challenges faced in the market.

Katrina Parkyn, ATI, is a Partner in the Tax group at King & Wood Mallesons. Based in Brisbane, she routinely advises on transactions Australia-wide across a broad spectrum of income tax, stamp duty and GST issues. Her experience includes advising on major infrastructure, resources and funds management.

Matthew Prouse is an elected director of Digital Service Providers Australia New Zealand, the representative industry body for business software developers. As Head of Product Compliance APAC at Xero, he works across the technical, policy, compliance and strategic domains. Matthew is a key contributor to design and consultation working groups within multiple Federal, State and international government agencies. Matthew joined Xero in 2013 after eight years in public practice and has extensive experience as a software developer, professional accountant and small business operator.

Rebecca Saint is the Deputy Commissioner for Public Groups in the Public Groups and International business line. In this role Rebecca is responsible for overseeing tax administration and compliance for public and multinational entities. She plays a key leadership role in the Tax Avoidance Taskforce and also the GST product. Rebecca is focussed on delivering contemporary programs for large business that provide Boards, the ATO and the community with confidence that large businesses pay the right amount of tax and are held to account when they don't.

Presenter profiles continued

Christopher Sievers practises primarily in revenue law, with a particular focus on GST. Since being called to the Bar in 2001, Chris has developed a substantial advice practice and has appeared on behalf of taxpayers and the Revenue in numerous matters, including the High Court in Reliance Carpet, Qantas and recently in Travelex, and the Federal Court in Rio Tinto.

Sasha Smith, FTI, is a Partner in Deloitte's Tax & Legal practice with over 14 years' experience in indirect tax. Specialising in GST, Sasha assists public sector and large multi-national clients solve their most complex tax issues. Sasha has had considerable experience advising clients on input tax credit recovery, including apportionment and related issues, as well as advising on cross border tax matters. Sasha has a key focus on GST governance, assisting clients with identifying areas

of GST risk and opportunity, with implementing processes to manage and minimise compliance risk including undertaking GST data testing, and supports clients subject to ATO GST assurance reviews. Sasha is a Fellow of the Tax Institute of Australia, a member of the Property Council of Australia's Indirect Tax committee and a member of the ATO's Government Entities Working Group.

Andrew Sommer, CTA, is a specialist in indirect taxation. Andrew started in tax at a major accounting firm over 25 years ago and moved to Clayton Utz in 1998. He was involved in GST implementation and has advised on all aspects of GST, including financial services, property, government and M&A. In addition, Andrew advises on FBT, land tax, payroll tax and transfer pricing matters. He has been involved in a wide range of

contentious matters across different taxes and different jurisdictions. Andrew has taught masters courses in GST and has written numerous articles and papers on different aspects of the GST.

Mark Stockwell is responsible for Digital Partnerships, Planning & Governance at the Australian Taxation Office. This includes the relationship with Digital Service providers as well as e-invoicing. Over the last 3 years he has been leading delivery of the trans-Tasman e-invoicing initiative in partnership with the New Zealand Government. E-invoicing is estimated to result in economy-wide benefits of up to \$28 billion over 10 years. Mark was previously a program manager for the government's SuperStream initiative, delivering significant benefits to Employers and Superannuation funds.





Event information

Registration options and inclusions

	Online access to presentations and technical papers	Morning/afternoon tea/conference lunches	Conference networking function*	How to register
A Full conference face-to-face registration This registration option entitles one delegate to attend the entire event in-person	✓	✓	✓	Register online or complete the form included in the brochure
B Full conference online registration This registration option entitles one delegate to attend the entire event virtually	✓			Register online or complete the form included in the brochure

*Additional tickets to the networking function can be purchased on the registration form.



Register online at taxinstitute.com.au/2021gstconference

Discounts

Early bird registration

All registrations received and paid for on or prior to Friday, 16 July will be entitled to an early bird discount.

Group discount

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

Hybrid event

As a hybrid face-to-face and online event, this event will be accessible to all delegates via our dedicated Delegate Portal. Program information, materials (technical papers and presentations), evaluation forms and more will be available via The Tax Institute's virtual event platform. All delegates are encouraged to access the platform prior to the event. Technical papers and PowerPoint presentations will be available on the portal to all participating delegates approximately five days before the event. Delegates will receive instructions on accessing the portal by email.

Delegate list

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

Dress code

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

Networking function

A networking function will be held directly following the last session on Thursday from 5.30pm at the Champagne Bar at Sofitel Darling Harbour. The networking function is included in the conference registration fee for delegates. Additional tickets are available to purchase for accompanying persons at a cost of \$50. Please indicate your requirements, including dietary requirements, on the registration form.

Paperless materials

To assist in lowering the environmental impact of the 2021 National GST Conference, the standard registration option will provide only electronic access to materials. PowerPoint presentations and technical papers will be available online for all participating delegates to download. Information on how to access these materials will be sent to all registrants by email a week prior to the event. Please note: These tickets are not transferable between delegates on the day. For a transferable ticket, please fill out the employer ticket registration form.

Special dietary requirements

Please indicate any special dietary requirements on the registration form.

Confirmation of registration

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 13 hours Continuing Professional Development accreditation with The Tax Institute.

Event information continued



COVID-19 Event Guidelines

At The Tax Institute, the health and wellbeing of our members, delegates and employees is our top priority. Whilst returning to face-to-face events, we continue to actively monitor the situation regarding COVID-19 and follow the latest advice and guidelines issued by the Department of Health, the World Health Organisation and relevant State authorities. Please click here for a summary of the measures The Tax Institute has put in place to ensure the safety of attendees at our face-to-face events, along with helpful links to assist you in preparing for your attendance at them.

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

Contact tracing

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

Cancellation Policy

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

If a registered delegate is unable to attend as a result of a diagnosis of COVID-19 or they are experiencing symptoms of COVID-19, a full refund will be offered with the provision that

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

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

It is a condition of acceptance of registration that an administration fee of 20% of the registration fee be charged for cancellation if you can no longer attend the event. Cancellations must be received in writing by The Tax Institute five working days prior to the event. No refund will be given for cancellations received within five working days of the event. A replacement may be nominated. If the replacement is not a member, the non-member registration fee will apply. CPD hours will be allocated to the designated attendee.

The Tax Institute cannot accept responsibility for delegates' late transport arrivals or non-arrivals due to delays.

Privacy

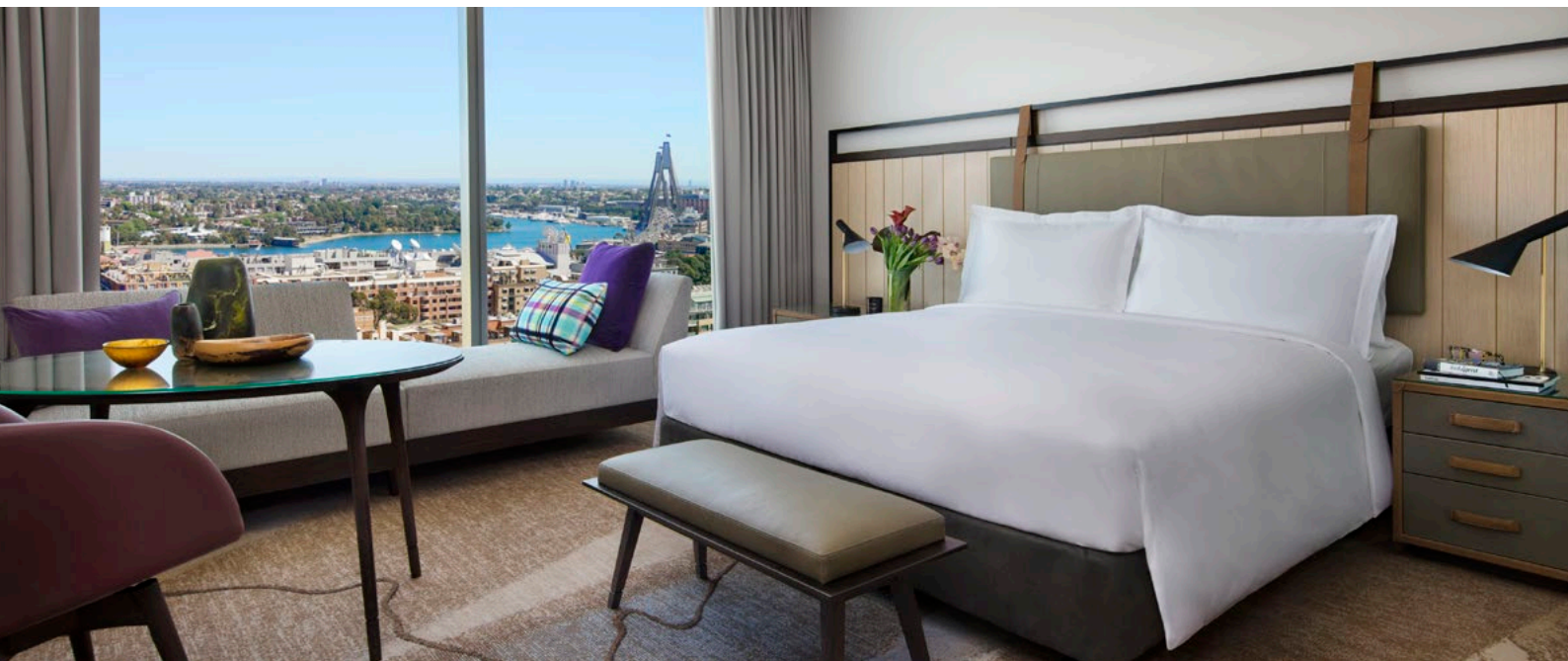
We take your privacy seriously, and our policy can be viewed at: www.taxinstitute.com.au/go/footer/privacy.

For further information regarding this event, please contact the Events Team on 08 6165 6600 or email wa@taxinstitute.com.au

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



Venue and accommodation



Sofitel Sydney Darling Harbour 12 Darling Dr, Sydney NSW 2000

The 2021 National GST Conference will be hosted at the stunning Sofitel Sydney Darling Harbour.

Enjoy 5-star service, world-class hygiene protocols and facilities unmatched in Sydney: 590 spacious rooms & suites with floor-to-ceiling windows, French bathroom amenities, a stunning outdoor infinity pool, a state-of-the-art gym overlooking the city skyline, an exclusive top-floor Executive Lounge and four vibrant bars & restaurant, including our award-winning Champagne Bar.

Getting there

The Sofitel Sydney Darling Harbour is located at 12 Darling Drive and is the ultimate urban resort in Sydney, recently voted Australia's Luxury Hotel of the Year & Australasia Hotel of the Year.

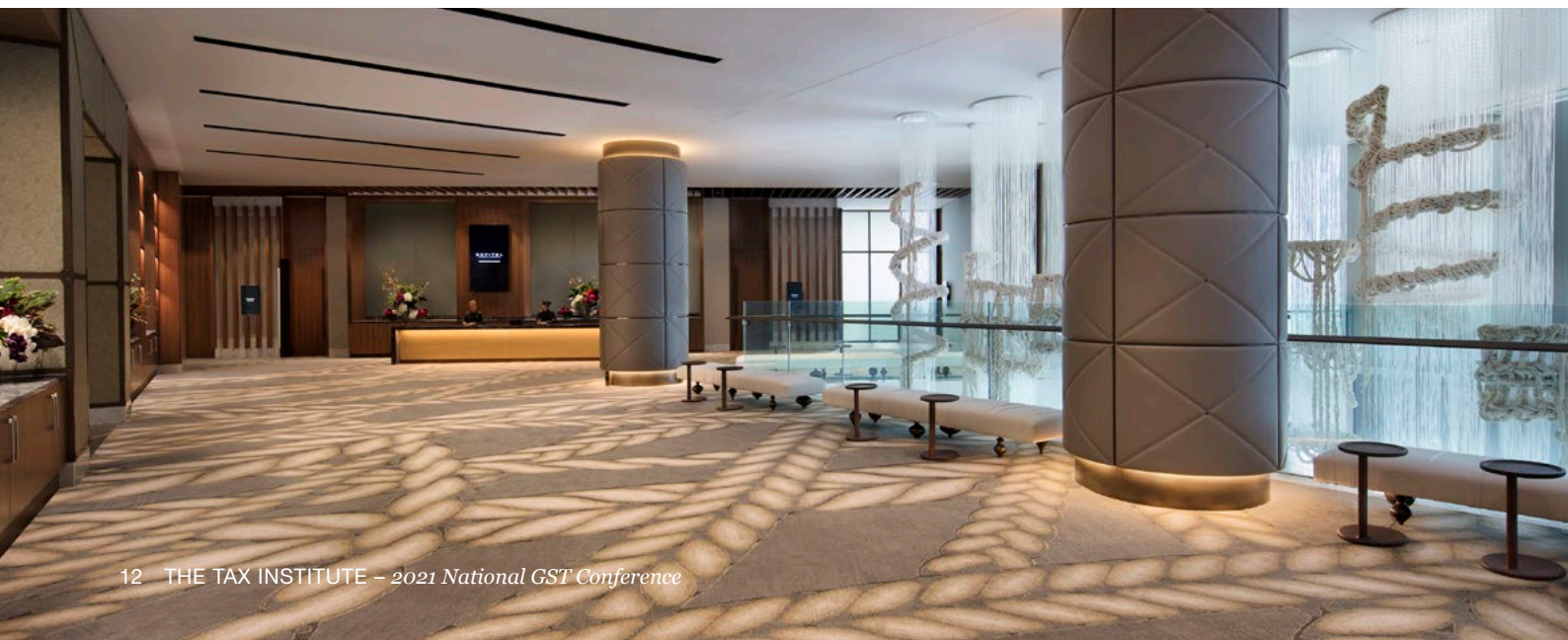
Sofitel Sydney Darling Harbour is 30-minute drive from Sydney Kingsford-Smith Airport.

Airport Link Trains are available between Sydney Airport and Central Station, approximately every 10 minutes. From Central Station transfer onto the light rail – L1 line and stop at Convention Centre light rail – the station is located 100 meters away for the hotel. Sydney's Central Business District is a short walk across historic Pyrmont Bridge.

Accommodation

To help you make the most of your conference experience, The Tax Institute is in the process of securing favourable rates with Sofitel Sydney Darling Harbour for delegates wishing to book a stay for the duration of the conference.

More information coming soon.





THE TAX INSTITUTE

2021 National GST Conference Registration form

41844 | 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

Face-to-face registration	Member	New member*	Non-member
Early bird registration Received on or before 16 July 2021	<input type="checkbox"/> \$1,450	<input type="checkbox"/> \$1,790	<input type="checkbox"/> \$1,750
Standard registration Received after 16 July 2021	<input type="checkbox"/> \$1,650	<input type="checkbox"/> \$1,990	<input type="checkbox"/> \$1,950

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

Virtual registration	Member	New member*	Non-member
Early bird registration Received on or before 16 July 2021	<input type="checkbox"/> \$1,300	<input type="checkbox"/> \$1,640	<input type="checkbox"/> \$1,600
Standard registration Received after 16 July 2021	<input type="checkbox"/> \$1,500	<input type="checkbox"/> \$1,840	<input type="checkbox"/> \$1,800

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

Dietary requirements:

Promotional code:

*Become a member and save!

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

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

Find out more about membership at info.taxinstitute.com.au/membership.

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

Signature:

Date of signature:

DD/MM/YYYY

2 Delegate contact details

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

Member no.:

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

First name:

Position:

Address:

Suburb:

Telephone:

Mobile:

Last name:

Company:

State:

Postcode:

Fax:

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:

Thursday, 12 August

1:45-2:45pm

- ☐ Session 5A: Financial supplies update session
☐ Session 5B: E-invoicing

4 Welcome drinks

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

Thursday 12 August: Champagne Bar, Sofitel Darling Harbour

☐ Yes, I **WILL** be attending the networking function **OR**

☐ No, I **WILL NOT** be attending the networking function

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

Additional tickets^

☐ Yes, I require additional tickets for the networking function at \$50 per person

No. x tickets at \$50 each: \$

5 Payment summary

Registration fee

\$

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

\$

Total payable

\$

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

6 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.

Collection notice

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

TO REGISTER

🔗 Online taxinstitute.com.au/2021gstconference

@ Email customeradmin@taxinstitute.com.au

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

☎ Fax 02 8223 0077

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