



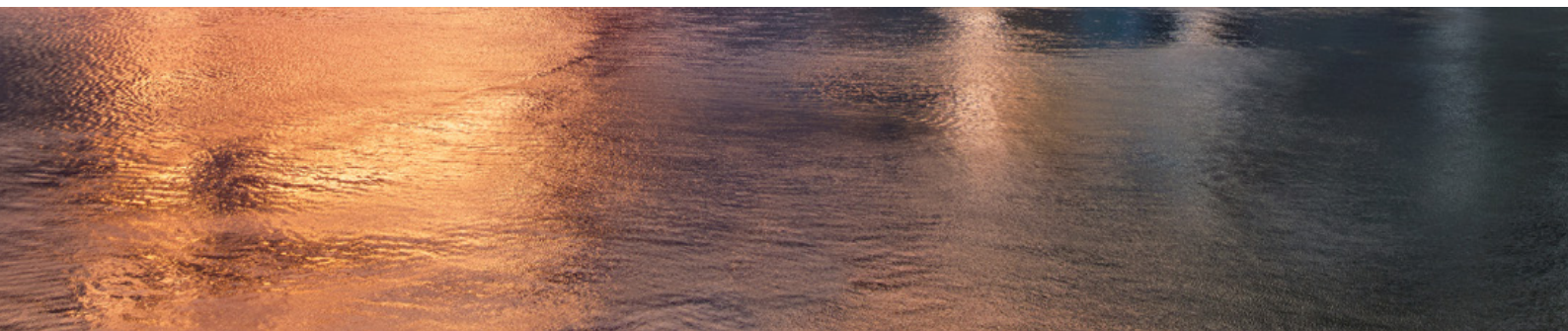
THE TAX INSTITUTE



19th Annual States' Taxation Conference

25 – 26 July 2019 | W Hotel, Brisbane

11 CPD hours



Welcome

On behalf of the Conference Organising Committee, we are pleased to present the 19th Annual States' Taxation Conference program, brought to you by The Tax Institute in conjunction with the Revenue Office in each state and territory.

The States' Taxation Conference remains the only national conference covering all state and territory taxes in one technical program, with this year's conference taking place at the new W Hotel, Brisbane.

As in previous years, all state and territory Revenue Commissioners will be in attendance, together with representatives from their respective offices. With strong attendance from both the private and government sectors, the conference has always been a popular forum for interaction and networking among participants in the state taxes community. It is particularly valuable for those with practices operating across multiple jurisdictions.

As always, the Committee has responded to comments and feedback provided in previous years to ensure the technical program has been pitched at a level that provides the general practitioner with a good understanding of current issues, although more technical topics are covered in depth for the tax specialists.

Particular effort has been made to present topics of universal interest across all the state taxes. Plenary sessions include issues encountered in the review of Commissioners' administrative discretions, artificial intelligence and blockchain technologies, and a comparison of common issues affecting federal and state taxes. There will also be the usual update on

the significant cases of the past year, followed by an expert panel discussion, which will again feature concurrent sessions, separately covering duties and payroll tax. The program once again features the dual 'duties' and 'payroll tax' streams, including the High Court's ruling on valuation, a landholder and its goodwill and payroll tax issues arising out of disruptive activities and smart contracts. As always, the conference materials will be a valuable research resource for years to come.

The Conference Organising Committee looks forward to welcoming you to Brisbane this July.



Paul Broderick

Commissioner, State Revenue Office
Victoria & Co-Chair, Conference
Organising Committee



Harry Lakis, CTA

Barrister, Queensland Bar & Co-Chair,
Conference Organising Committee

Thank you

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

Paul Broderick, State Revenue Office Victoria
(Co-Chair, Conference Organising Committee)

Harry Lakis, CTA, Barrister, Queensland Bar
(Co-Chair, Conference Organising Committee)

Steven Batrouney, ATI, Deloitte

Rosalie Cattermole, CTA, Cooper Grace Ward Lawyers

Adrian Chek, CTA, Allens

Greg Kent, CTA, PwC

Melinda Kross, Office of State Revenue Queensland

Amrit MacIntyre, CTA, Baker McKenzie

Paul Maxwell, RevenueSA

Michael Norbury, CTA, Norbury Lawyers

Adele Nye, State Revenue Office Victoria

Robert Parker, CTA, EY

Alec Pettigrew, Office of State Revenue, Queensland

Cullen Smythe, CTA, Revenue NSW

Early bird offer

Register on or before 14 June 2019 to save!

Technical program

Day 1 – Thursday 25 July 2019

Time	Session	Presenter
10.00–10.30am	Registration and morning tea	
10.30–10.45am	Welcome and opening address	Harry Lakis, CTA Conference Co-Chair
10.45–11.15am	Session 1: Treasury Update	Glenn Butcher MP Assistant Minister for Treasury, Qld
11.15– 11.45am	Session 2: Commissioner's Address	Geoff Waite Acting Commissioner of State Revenue, Qld
11.45am–12.45pm	Session 3: Tackling the Exercise of the Commissioner's Discretionary Powers Recent cases have highlighted the difference between challenging a liability that depends on objective facts and challenging a liability that depends on the exercise of Commissioners' discretion. This session will review the relevant case law in the states' taxes context, and the situations where those discretions customarily arise, including: <ul style="list-style-type: none"> – Exclusion orders in payroll tax grouping – The evaluation of prescribed considerations (such as for aggregation of transactions or asserting avoidance) – The reduction or remission of penalties and interest – The different outcomes available in a court or a tribunal. 	Michael Flynn QC, CTA (Life) Victorian Bar
12.45–1.45pm	Lunch	
1.45–2.45pm	Session 4A: Mind the Gap – the <i>Placer Dome</i> Decision This session will examine the High Court decision and its implications, with a focus on what it means in a duty and tax context going forward, including: <ul style="list-style-type: none"> – The concept of goodwill following <i>Placer Dome</i> – The value of combination – goodwill or something else? – Accounting goodwill vs legal goodwill – Implications for mining entities, other trading entities, start-ups and non-trading enterprises – Instructions to valuers – what is to be valued? – Implications for valuations – valuations for stamp duty/purchase price allocation/ accounting treatment/income tax treatment. 	Sue Williamson, CTA (Life) EY Jesslyn Rosair EY Jamie Stewart EY
	Session 4B: NSW Payroll Tax Review: Outcomes and Implications New South Wales undertook a major review of payroll tax administration, with the report on outcomes delivered in 2018. This session will cover the recommendations of the report and its impact on harmonisation with other jurisdictions.	Ian Phillips Revenue NSW
2.45–3.45pm	Session 5A: Goods – Still in the Duty Net? Goods can sometimes fall within the duty net in common situations such as a sale of business – but also in more unexpected cases, usually when dealt with together with other types of property. This session will deal with ways in which goods, though generally outside the duty net, sometimes fall within the duties regime. Technological developments may also affect the characterisation of something as a good, raising additional questions as to how duty applies. These issues will also be discussed in the session: <ul style="list-style-type: none"> – What is a good? – When does intellectual property form part of a good? – When is a dealing in a good aggregated with dutiable transactions? – Goods taken over with leases – Constitutional issues with state taxation of goods – “Smart goods” and the impact of artificial intelligence on valuation and characterisation. This session will complement the plenary session “Technology and State Taxes”.	Amrit MacIntyre, CTA Baker McKenzie

Technical program continued

Day 1 – Thursday 25 July 2019 continued

Time	Session	Presenter
	Session 5B: Fundamental Principles in Payroll Tax Grouping and Exclusion Orders This session will outline the fundamental propositions about payroll tax grouping and exclusion orders, as have been determined by judges in the courts, and as should be applied in the various state and territory tribunals, and suggests a framework that might be uniformly applied for evaluating an application for exclusion. Issues to be addressed will include: <ul style="list-style-type: none">– The purpose and object, and the relevance, if any, of avoidance conduct– The preconditions that enliven the discretion to exclude– Satisfying the tests for exclusion by reference to every member of the group– “Substantial” or “material” dependencies or connections are still relevant– The statute requires analysis of the businesses, not the entities– Focusing on how the respective businesses are carried on– Dealing with deemed businesses conducted by trusts– The treatment of group entities that have no employees– The current formulation, looking at “ownership and control”– The relevance of actual day-to-day management vs the potential powers of directors– The existence of financial connections, and evaluating their materiality.	Harry Lakis, CTA Queensland Bar
3.45–4.15pm	Afternoon tea	
4.15–5.15pm	Session 6: Tax Administration Issues This session will focus on various tax administration issues, comparing how they are dealt with by state revenue authorities and the ATO. The particular issues examined will include the process and status of public and private rulings and similar publications, and how they are dealt with by tribunals and courts; defences against the imposition of penalties; the process of challenging an administration decision; and settlement of disputes.	Dr Philip Bender, ATI Victorian Bar
7.00–11.00pm	Conference dinner	

Day 2 – Friday 26 July 2019

Time	Session	Presenter
8.30–10.00am	Session 7: States Taxes Cases and Legislative Update This session provides the perennial round-up and review of the year's duties, payroll tax and land tax cases. A representative from the State Revenue offices will also outline some of the most important legislative changes and developments over the past 12 months across the eight states and territories.	Dorian Beaver KPMG Hayley Lock KPMG Alec Pettigrew Office of State Revenue, Qld
10.00–10.30am	Morning tea	
10.30am– 12.00pm	Session 8A: Duties Cases – “The Big Ones” A panel, comprised of leaders in tax practice and administration, will discuss and analyse the most significant duties cases, the issues they bring to light, and implications for practice and administration.	Chair: Dorian Beaver KPMG David W Marks QC, CTA Queensland Bar Darren Nicholls Revenue NSW
	Session 8B: Payroll Tax Cases – “The Big Ones” A panel, comprised of leaders in tax practice and administration, will discuss and analyse the most significant payroll tax cases, the issues they bring to light, and implications for practice and administration.	Chair: Philip Magoffin PPM Tax & Legal Pty Ltd Hayley Lock KPMG Ben Tyler-Whiteman Office of State Revenue, Qld
12.00–1.00pm	Session 9: Technology and State Taxes This session will explore the contemporary issues affecting smart contracts, artificial intelligence (AI) and blockchain, in the context of state tax administration and compliance, including: <ul style="list-style-type: none"> – Use of data analytics in taxpayer compliance and revenue enforcement (e.g. profiling) – Real-time access to data by revenue authorities and preparation for reviews, managing risks and disputes – Use of AI in assisting with legal opinions on revenue laws, pattern recognition and opaque algorithms – Threats from algorithmic bias in utilising AI – Blockchain, land titles, smart contracts and revenue collection. 	Gary Chiert KPMG Keith Swan KPMG
1.00–2.00pm	Lunch	
2.00–3.00pm	Session 10A: The Lease/Licence Distinction in Duties This session will focus on the importance in duties law of the classic legal distinction between a lease and a licence, including: <ul style="list-style-type: none"> – Transfer duty on the grant, assignment or surrender of a lease in each jurisdiction – When does a lease or licence constitute an interest in land for landholder duty purposes? – The case law on the distinction between a lease and a licence, including the recent decision in <i>Living and Leisure Australia Ltd (ACN 107 863 445) v Commissioner of State Revenue (Vic)</i> – How important is the intention of the parties and the labels given by the parties? – Importance in infrastructure and PPP transactions. 	Katrina Parkyn, ATI King & Wood Mallesons Greg Protektor King & Wood Mallesons

Technical program continued

Day 2 – Friday 26 July 2019 continued

Time	Session	Presenter
	Session 10B: Issues Arising Out of “Disruptive” Activities and the Gig Economy In recent years, we have seen a rapid increase in the gig economy, with rideshare services, food delivery and Airtasker, to name a few. Through technology, one can get work with the click of a button. However, what does the gig economy mean when assessing the engagement status of workers? We are seeing an evolving employee versus contractor debate, which is creating further challenges when assessing the payroll tax implications of these arrangements. This session will cover the ever-evolving gig economy, and will consider the challenges and practicalities associated with assessing the already complex payroll tax and contractor provisions.	Stefanie Merlino PwC
3.00–3.30pm	Afternoon tea	
3.30–4.30pm	Session 11: The Interface between State Taxes and GST This session will explore the interaction of GST with state taxes, including: <ul style="list-style-type: none">– The Intergovernmental Agreement – where are we at now?– Stamp duty – consideration and GST withholding– Land tax – site value and CIV– Payroll tax – contractors, fringe benefits and superannuation contributions– The use of GST definitions.	Jennee Chan, CTA Allens
4.30–4.45pm	Conference closing address	Harry Lakis, CTA Conference Co-Chair





Presenter profiles

An overview of our experts

Dorian Beaver is a director in KPMG's national Indirect Tax Deals practice. Dorian is based in Sydney and advises KPMG's clients in the property, infrastructure, financial services and other sectors, on the indirect tax implications of acquisitions, divestments, restructures and compliance obligations.

Dr Philip Bender, ATI, is a barrister at the Victorian Bar practising in federal and state taxation and superannuation. He acts for both taxpayers and revenue authorities and has appeared in a number of leading cases in these fields. Philip is also the author of *Bender's Australian Stamp Duties*, a book published by The Tax Institute dealing with stamp duty in all Australian jurisdictions.

Glenn Butcher MP is the Member for Gladstone and Assistant Minister for Treasury. Mr Butcher was elected to the Queensland Parliament in January 2015 and served as Assistant Minister for Local Government, Transport and Infrastructure prior to being appointed as Assistant Minister for Treasury in December 2017. Before his election, he was maintenance superintendent at Queensland Alumina Limited overseeing a team of more than 100 and an \$85 million budget. This mechanical engineering background has helped to shape his policy interests, which include infrastructure, investment, energy and planning. Glenn and wife Theresa have two children. Born in Gladstone, he is a "mad keen" sports fan, particularly rugby league, and was president of Gladstone Rugby League from 2010 to 2015. He is also an advocate for women's sport, and was instrumental in establishing women's rugby league in Gladstone.

Jennee Chan, CTA, is a Senior Tax Counsel at Allens. Jennee specialises in transaction taxes, with a particular focus on GST and stamp duty. Her broad indirect tax practice lends itself

to advising on the due diligence, financing and structuring aspects of a transaction. Jennee's legal practice is complemented by her experiences working in Big 4 accounting firms and in-house tax.

Gary Chiert is a partner of KPMG Australia specialising in indirect tax law with over 20 years' experience. He advises on the indirect tax consequences and opportunities arising from a broad range of transactions, including group restructures, joint ventures, IPOs, major property sales, infrastructure projects and mergers and acquisitions. Gary is a member of the Australian Taxation Office Public Rulings Panel and the Queensland Office of State Revenue Public Rulings Advisory Panel.

Michael Flynn QC, CTA (Life), is a Barrister at Owen Dixon Chambers West, specialising in taxation, and was National President of The Tax Institute in 2014. He is the author, with James Kessler, QC, of *Drafting Trusts and Will Trusts in Australia* (2nd edition, 2017). Michael has appeared in VCAT, State Supreme Courts and the High Court in State Revenue cases. Michael has been a member of various committees of The Tax Institute for over 20 years, including the Victorian State Taxes Subcommittee.

Harry Lakis, CTA, was admitted to the Queensland Bar in 2005, after 23 years experience as a solicitor and tax partner in national law firms. At the Bar he continues to practise in revenue law, with a particular focus on transactional taxes. He has experience in all federal taxes including GST and CGT, and in duties, taxes and levies across all Australian state jurisdictions. Harry is briefed by taxpayers and revenue authorities, and has acted and advised on business structures, trusts and finance – in the context of transaction planning as well as mediation and contested disputes.

Hayley Lock is the Partner leading

KPMG's People Services tax practice in Brisbane. She works with her clients at KPMG to help ensure they can recruit, develop and retain talented people – particularly senior executives and expatriates. Hayley has over 12 years experience both in commerce and within professional services providing advice on a range of taxation matters, from salary packaging through to how to manage a payroll tax audit.

Philip Magoffin is a founding Director of PPM Tax & Legal Pty Ltd, a boutique indirect tax firm with offices in Brisbane and Melbourne. Philip has over 20 years of specialist experience in stamp duties and payroll tax (for all states and territories). He advises clients on mergers and acquisitions, group restructures, payroll tax audits, exemption applications and exclusion orders. Formerly from the Queensland Office of State Revenue and some of the Big 4 global firms, Philip also specialises in operations taxes such as customs duties, fuel tax and long service leave levies for multinational corporate groups, regional businesses and other professional practices.

Amrit MacIntyre, CTA, is a Partner at Baker McKenzie in Sydney. He practises in indirect taxes, including stamp duty. He was admitted to practice in 1988. He is the co-author of the CCH *Australian GST Guide* loose-leaf service and the CCH *Duties Law & Practice* loose-leaf services. Amrit is also the co-author of *GST and the Financial Markets* and chairs The Tax Institute/New South Wales Office of State Revenue Liaison Committee. Amrit is also a member of the Australian Taxation Office Public Rulings Panel.

David W Marks QC, CTA, is a commercial Silk at the Queensland Bar, practising principally in tax. He has a broader practice in commercial litigation, trusts and estates, and administrative law. He contributes to the life of the profession through his committee work for The Tax Institute and other professional bodies. He is a

Presenter profiles continued

Chartered Tax Adviser and a registered Trust and Estate Practitioner. He received The Tax Institute's Meritorious Service Award in 2013. David serves on the disciplinary panel of an international practitioner association.

Stefanie Merlino is a Director in PwC's Employment Taxes practice within the People & Organisation group based in Melbourne. Stefanie has over 12 years of experience in relation to employment tax-related issues, including payroll tax, fringe benefits tax, superannuation guarantee, contractor management, due diligence transactions, employee share schemes and employment tax policies and procedures. Stefanie regularly considers and advises clients on the various payroll tax provisions, with a particular focus on the "relevant contract" and employment agency provisions in relevant jurisdictions. Stefanie is a regular presenter on employment tax-related issues across a range of forums. Stefanie is admitted as a lawyer with the Victorian Supreme Court.

Darren Nicholls has been with Revenue NSW (OSR) for in excess of 35 years, working mainly in the stamp duty arena. He has worked at all levels of assessing, was part of the Duties Rewrite project and has worked in the Duties Technical Advice Branch. Darren has managed the Revenue NSW Training and Education team, the Litigation Branch and currently manages the Review Branch, a position he has held for eight years. For a number of years Darren was the NSW representative on the interjurisdictional Training and Customer Education Committee, and served on numerous Revenue liaison groups.

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.

Alec Pettigrew heads the Office of State Revenue Queensland's Administrative Review Branch, managing the Commissioner's objection, appeal and private ruling functions. Before joining the public service, Alec worked for more than 10 years as a solicitor in private practice with a focus in the fields of commercial and property law. Drawing on his experience as an adviser, self-assessor and tax administrator, Alec offers valuable insights into the revenue office/client relationship.

Ian Phillips holds the position of Director, Specialist Revenue Advice at Revenue NSW. His responsibilities include the provision of advice on payroll tax legislation to staff and customers. Ian has worked in the policy and legislation area of Revenue NSW, and its predecessors, since 1985 and has been closely involved in the changes to NSW payroll tax legislation and administration since then, including payroll tax harmonisation with other jurisdictions.

Greg Protektor is a Senior Associate in the Tax group at King & Wood Mallesons. He is a client-focused practitioner, and is regularly sought out for his expertise on tax issues arising in mergers and acquisitions, financial transactions and property-based deals. Greg advises on income tax, GST, stamp duties and other state and territory taxes nationwide. He also advises on matters involving the taxation of not-for-profits. Greg is currently recognised as a "Next Generation" practitioner by the Legal 500 Australia for taxation.

Jesslyn Rosair is a senior manager (legal practitioner) at EY specialising in stamp duty. Jesslyn has over 12 years experience assisting large corporate clients with pre and post-transaction stamp duty advice and compliance. The transactions include acquisitions of interests in landholding entities, group restructures and asset acquisitions. Jesslyn has acted for clients in

objections and litigation in the WA State Administrative Tribunal, Supreme Court of Appeal and High Court of Australia. Most notably, Jesslyn was an instructing solicitor in the recent *Placer Dome* litigation. Jesslyn holds degrees in law, commerce and arts. Prior to EY, Jesslyn worked at the Department of the Attorney-General.

Jamie Stewart is a Director at EY specialising in business valuations. Jamie is a Chartered Accountant, starting his career in EY's Assurance practice in 2002 before focusing on business valuations and transactions. Jamie has nearly 12 years experience with EY's Valuation, Modelling & Economics team. As a valuation specialist, Jamie has focused on valuations of businesses, intangible assets, impairment testing and analysis, and independent experts' reports. Jamie largely works in the mining, oil and gas, and power and utilities sectors, and has had leadership roles on EY's regional Mining & Metals executive team.

“This important conference brings together practitioners, taxpayers and revenue staff Australia wide to discuss issues relevant to good tax administration. I look forward to welcoming participants to Brisbane for what promises to be an interesting conference.”

Paul Broderick, Commissioner,
State Revenue Office Victoria

Keith Swan is a tax lawyer with KPMG Law. Keith has over 15 years' experience specialising in tax disputes and litigation, previously having worked at a Big 4 firm and with the Australian Taxation Office (ATO) in its internal litigation team. Keith's experience includes managing ATO reviews and audits, negotiating favourable settlements, and liaising with the courts and a range of leading tax counsel in litigating matters against the Commissioner of Taxation and State revenue authorities. Keith has also resolved disputes by way of the various Alternative Dispute Resolution mechanisms that are available in tax matters. His clients have included multinationals, small to medium enterprises and high net wealth individuals. Keith was admitted as a solicitor in NSW in May 2005, is a member of the Law Society of NSW and holds a Masters of Taxation from Sydney University.

Ben Tyler-Whiteman was admitted as a legal practitioner in 2006. As a solicitor, he practised in estate planning and taxation law, with an emphasis on indirect taxes. Ben is now a principal review officer for the Resolution Division in the Office of State Revenue, Queensland Treasury.

He is also a sessional academic at the Queensland University of Technology, and has over 10 years experience in teaching public law and commercial law subjects, with a focus on constitutional and administrative law. His present interest and focus are on the intersection of public law and taxation, from a model litigant's perspective.

Geoff Waite joined Queensland Treasury in 1984 to work on joint Commonwealth/State employment programs. He worked in several State Budget portfolio roles until his appointment as Treasury's Director of Finance in 1995. He then headed up Treasury's corporate services function as Assistant Under Treasurer until 2001, and followed this with various roles including Assistant Under Treasurer, Budget Division and Executive Director of the Office of Government-Owned Corporations. In 2007, Geoff started his own business and consulted to state and local governments in Queensland. He returned to Treasury in 2012 and worked on several internal reviews before heading up the Office of the Under Treasurer, Corporate Group and then establishing his current Risk and Intelligence role. As part of his broader responsibilities, Geoff has statutory appointments as the

Independent Board Member on the Public Safety Business Agency Board of Management, as the Government Superannuation Officer and as a member of the Public Trust Office Investment Board. He sits on four Audit and Risk Committees across the Queensland Government sector, and is a director of Crime Stoppers Queensland Pty Ltd, a community based charity. He has a Bachelor of Arts from the University of Queensland, a Bachelor of Business from Queensland University of Technology, is a Fellow of the Australian Institute of Management and a Graduate of the Australian Institute of Company Directors.

Sue Williamson, CTA (Life), is a partner at EY specialising in tax controversy. Sue has worked in tax for more than 25 years, including roles in major law firms and executive roles within the firms in which she has been a partner. Sue was the President of The Tax Institute in 2008, has been a member of several advisory boards, has participated in many consultative forums and lectures in the University of Melbourne Masters of Law program. Sue was a member of the instructing solicitor team working on the *Placer Dome* litigation.





Venue and accommodation

Venue Name

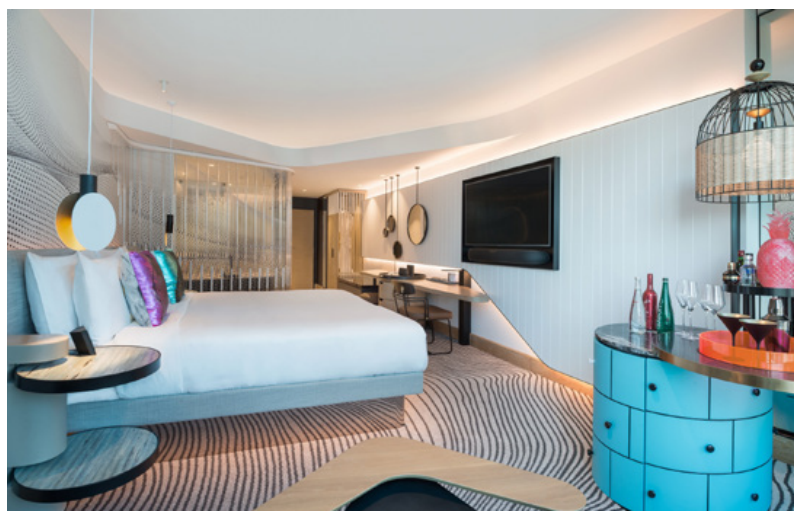
W Hotel, Brisbane
81 North Quay, Brisbane QLD

Turning the heat up in Australia's Sunshine State, W Brisbane is in the heart of the city on the edge of the iconic Brisbane River. Bask in exceptional design and contemporary luxury in spacious guestrooms and suites designed to reflect Queensland's savoir-faire, matched with supreme amenities.

Favourable room rates have been negotiated at W Brisbane and two external hotels, Ibis Brisbane and Mercure Hotel

Brisbane. All accommodation bookings can be made through our accommodation and travel provider, ConferenceNational, for the 19th Annual States' Taxation Conference or by following the link on our website taxinstitute.com.au/statetaxes.

All additional hotel incidentals, including breakfast and extra charges for additional guests, remain the responsibility of delegates, and individuals will be responsible for payment of the balance of their account when checking out of the hotel.





Event information

Online registration

Delegates are encouraged to register online at taxinstitute.com.au/statetaxes.

Registration inclusions

Conference registration includes participation in the full technical program, electronic access to all technical papers and presentations, attendance at the conference dinner and all lunches and refreshments during conference hours. Registration fees do not include travel, accommodation, hotel breakfasts or hotel incidentals.

Early bird registration

All full conference registrations received and paid for on or before Friday 14 June 2019 will be entitled to an early bird discount.

Delegate list

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

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 11 hours of Continuing Professional Development (CPD) Accreditation with The Tax Institute.

Paperless option

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 and other event information one week prior to the event. The app will contain session and speaker information, the delegate list and available technical materials. Delegates will receive instructions via email detailing how to download and access materials.

Dress code

Business or business casual attire is suitable for the duration of the conference program, including the conference dinner.

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 19th Annual States' 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.

Conference dinner – Thursday

The conference dinner will be held onsite at W Hotel on Thursday evening 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. Please ensure you indicate whether you will be attending the dinner for catering purposes.

Getting there

Overlooking Brisbane River in the CBD, this trendy, modern high-rise hotel with a glass facade is a nine-minute walk from Central Station and a six-minute walk from Queen Street Mall.

For interstate guests travelling from Brisbane airport to the W Hotel, taxis are available 24/7 and take approximately 20–30 minutes during off-peak times. Alternatively, the Airtrain is a quick and easy option for getting to and from the airport. For more information, visit <https://www.bne.com.au/passenger>.

Parking

Valet parking is available at W Hotel for \$58 per night. Pricing is correct at the time of printing.

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

For registration queries, please contact eventregistrations@taxinstitute.com.au.



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THE TAX INSTITUTE

19th Annual States' Taxation Conference

Registration form

19th Annual States' Taxation Conference

40073 | WD

A tax invoice and confirmation letter will be sent on receipt of your registration. Please photocopy for additional delegates and retain the 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

Please register me for the full conference. The registration fee includes catering, conference dinner and electronic access to materials.

	Early bird registration price Register on or before 14 June 2019	Standard registration price Register after 14 June 2019
Member	<input type="checkbox"/> \$1,565	<input type="checkbox"/> \$1,715
New member*	<input type="checkbox"/> \$1,905	<input type="checkbox"/> \$2,055
Non-member	<input type="checkbox"/> \$1,965	<input type="checkbox"/> \$2,115

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

Dietary requirements:

*EVENT AND MEMBERSHIP OFFER

Register at the Member rate + add on \$340 for Membership and receive member benefits through to 30 June 2020. All new members are eligible to 'upgrade' their membership level at no additional cost by providing the appropriate documentation when applying within the initial membership subscription period.

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

Signature:

Date of signature:

DD/MM/YYYY

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: DD/MM/YYYY

First name:

Last name:

Position:

Company:

Address:

Suburb:

State:

Postcode:

Telephone:

Fax:

Mobile:

Email:

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

3 Breakout session selection

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

Thursday 25 July

- 1.45pm–2.45pm ☐ Session 4A: Mind the Gap – the *Placer Dome* decision
☐ Session 4B: NSW Payroll Tax Review: Outcomes and Implications
- 2.45pm–3.45pm ☐ Session 5A: Goods – Still in the Duty Net?
☐ Session 5B: Fundamental Principles in Payroll Tax Grouping and Exclusion Orders

Friday 26 July

- 10.30am–12.00pm ☐ Session 8A: Duties Cases – “The Big Ones”
☐ Session 8B: Payroll Tax Cases – “The Big Ones”
- 2.00pm–3.00pm ☐ Session 10A: The Lease/Licence Distinction in Duties
☐ Session 10B: Issues Arising Out of “Disruptive” Activities and the Gig Economy

4 Conference dinner

The conference dinner is INCLUDED in the registration fee for delegates.

Thursday 25 July: W Hotel, Brisbane

- ☐ Yes, **I WILL** be attending the conference dinner **OR**
☐ No, **I WILL NOT** be attending the conference dinner

Dietary requirements:

Names:

Additional tickets^

- ☐ Yes, I require additional tickets for the conference dinner at \$160 per person

No. x tickets at \$160 each: \$

Dietary requirements:

6 Payment summary

Registration fee

\$

Additional conference dinner tickets (\$160)

\$

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

Expiry date:

Name on card:

Card no.:

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.

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