



THE TAX INSTITUTE

# 2019 Queensland Tax Forum

30–31 May 2019 | Stamford Plaza, Brisbane

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13 CPD hours

# Welcome

## *Tips, traps and technical landmines*

Tax has never been more complex, for taxpayers and advisers alike. Legislative change, regulatory change, regulator activity, and the increasing complexity of business transactions are all increasing the demands on tax professionals. In times of change, one of the few constants for tax professionals is the importance of fundamental technical knowledge and skills. This program is designed to respond to that need so that participants will gain the insights needed to add value (whether as advisers or in-house) and avoid technical traps and landmines.

The 2019 organising committee are delighted to have designed an unapologetically technical program that will equip attendees with the practical knowledge and skills to navigate the complex tax environment. Before diving into the detail however, it is important to understand the context in which we need to deliver our tax technical skills. To assist with this, we are delighted to welcome Bruce Quigley and Stephanie Caredes to respond to the political landscape in an environment where tax policy will likely be a key political battlefield. Continuing at the macro level, we are excited to have the return of our expert commentators Graeme Cooper and Kerrie Sadiq, who will join with Bruce Quigley to tackle the big tax reform questions of our time. We're sure this discussion will be thought provoking and will provide the perfect lead-in to lively networking drinks on Thursday night.

The remainder of the program goes to the core of the Tax Institute's professional development; technical sessions delivered by the experts, to provide attendees with the practical insights to respond to this complex world. From residency, to capital and revenue distinctions, with a plenary session on valuations, the technical program tackles core tax matters providing fresh insights and responding to the latest changes. We also cover the key reforms relevant to SME and corporate practitioners, with Paul Banister traversing the stepping stones of Division 7A reform in the SME stream, and John Bland providing a 'post-implementation' perspective on the practical impacts of the Significant Global Entity changes in the corporate stream.

The 2019 Queensland Tax Forum organising committee are confident that this program will provide all attendees with the information and 'tips' necessary to avoid the traps and technical landmines arising from today's complex environment. It is my sincere pleasure to commend the 2019 Queensland Tax Forum to you, and I look forward to seeing you all there.



**Stuart Landsberg, FTI**  
Chair, 2019 Queensland Tax Forum

## *Early bird offer*

*Register on or before Friday 5 April to save!*

## **Thank you**

The Tax Institute gratefully acknowledges the generous assistance of the 2019 Queensland Tax Forum Organising Committee:

**Stuart Landsberg, FTI, PwC**  
(Chair, 2019 Queensland Tax Forum)

### **SME Stream Committee:**

**John Ioannou, CTA**, Deloitte Private (Chair)  
**Peter Parsons, FTI**, Grant Thornton (Deputy Chair)  
**Joanne Casburn, FTI**, Australian Taxation Office  
**Sandra Girgenti**, BDO  
**Scott McDonald, CTA**, McGarry Partners  
**Danh Nguyen, FTI**, Macpherson Kelley Lawyers  
**Katherine Patel, FTI**, HLB Mann Judd  
**Melinda Peters, CTA**, McCullough Robertson  
**Claire Roberts, ATI**, Hoffman Kelly

### **Corporate Stream Committee:**

**Kurt Burrows**, KPMG (Chair)  
**Justine Neep**, Senex Energy Limited (Deputy Chair)  
**Stephanie Caredes, CTA**, The Tax Institute  
**Rhian Garrihy, CTA**, Suncorp  
**Evan Last, CTA**, Deloitte  
**Sarah Price, FTI**, PanAust  
**Melanie Shaw**, King & Wood Mallesons  
**Andrew Smailes, CTA**, Australian Taxation Office  
**Chris Stewart**, PwC

### **Plenary Committee:**

**Bob Deutsch, CTA**, The Tax Institute (Chair)

# Technical program

*Day 1 – Thursday, 30 May 2019*

Time	Plenary	
8.00–8.30am	Registration	
8.30–8.45am	<b>President's welcome</b> Speaker: Tim Neilson, CTA, President – The Tax Institute	
8.45–9.00am	<b>Opening address</b> Speaker: Stuart Landsberg, FTI, Chair, 2019 Queensland Tax Forum	
9.00–10.00am	<b>Session 1: Keynote: Election response</b> Speakers: Bruce Quigley, CTA, The Tax Institute; Stephanie Caredes, CTA, The Tax Institute Tax policy and federal politics have never been so intertwined and controversial. This session will cover The Tax Institute's Tax Policy and Advocacy team's response to the 2019 federal budget and federal election, and will consider what tips, traps and policy landmines have "erupted" from the fallout of these two significant events.	
10.00–10.20am	Morning tea	
Time	SME/Private clients stream	Corporate stream
10.20–11.20am	<b>Session 2A: Navigating individual tax residency and interests in global structures and investments</b> Speaker: Linda Farmer, CTA, Grant Thornton This session will review the ramifications of the Harding case on expat taxpayers and the key residency principles. The non-resident and resident taxpayer's obligations will be considered, including: <ul style="list-style-type: none"> <li>– Taking up residency in Australia</li> <li>– Offshore investments as an Australian resident</li> <li>– Investments in Australia as a non-resident</li> <li>– Leaving Australia and becoming a non-resident.</li> </ul>	<b>Session 2B: Residency, source, permanent establishments and defining Australia's tax base: Don't trip up over corporate residency</b> Speaker: Paul Mills, Paul Mills Consulting Pty Ltd Since the High Court's ruling in Bywater Investments, along with the ATO guidance in TR 2018/5 and PCG 2018/D3, the tax residency of a foreign company has become a more complex matter. If central management and control are in Australia, that company may be an Australian tax resident. The matter is relevant for existing and new structures, and taxpayers should review residency status to determine how the High Court ruling and the ATO's ruling/guideline apply to their circumstances. This session will look at the more complex tax matters that will then arise, including: <ul style="list-style-type: none"> <li>– Dual residency tiebreaker rules</li> <li>– Exemptions for income earned in respect of a permanent establishment</li> <li>– Membership of the Australian consolidated group</li> <li>– Potential application of anti-hybrid rules.</li> </ul>

# Technical program continued

Day 1 – Thursday, 30 May 2019 continued

Time	SME/Private clients stream	Corporate stream	Young Tax Professionals stream
11.00–11.20am	Registration for Young Tax Professionals stream		
11.20am–12.20pm	<p><b>Session 3A: Small business CGT concessions</b>            Speaker: Linda Tapiolas, CTA, Cooper Grace Ward Lawyers</p> <p>Access to the small business CGT concessions is a key focus for many small and medium enterprises looking to either sell or transition ownership of their business. With the complexity of the rules and the recent legislative changes, it is increasingly important for advisers to be aware of the benefits (and pitfalls) often associated with accessing the concessions. This session will focus on the key elements of the small business CGT concessions and will consider:</p> <ul style="list-style-type: none"> <li>– Practical tips for applying the concessions in practice</li> <li>– Common misconceptions in applying the rules</li> <li>– The impact of the recent legislative changes – in terms of existing structures and future accessibility.</li> </ul>	<p><b>Session 3B: The changing nature of double tax treaties</b>            Speakers: Chris Stewart, PwC; Rhiain Garrihy, CTA, Suncorp</p> <p>Double tax treaties are key to understanding the tax consequences of international transactions. They have been used to determine withholding tax obligations, withholding tax rates, and whether a permanent establishment exists. Double tax treaties have also been considered a mechanism to relieve tax, i.e. as a shield, but not a sword. This session will consider recent case law developments and the interaction between double tax treaties and the Multilateral Instrument (MLI). The following topics will be covered:</p> <ul style="list-style-type: none"> <li>– Tech Mahindra and the interpretation of double tax treaties: a shift in fundamental principles or a unique situation?</li> <li>– The MLI: the ‘what, when, where and how’ of the interaction between the MLI and a treaty</li> <li>– The evolution of double tax treaties: do they have a modified role and status?</li> </ul>	<p><b>Session 3C: Queensland duty: Tips, tricks and traps</b>            Speakers: Rosalie Cattermole, CTA, Cooper Grace Ward Lawyers; Sam Mohammad, KPMG</p> <p>Duty is often the source of a nasty last-minute surprise for clients. Recognising potential duty issues as early as possible is crucial for advisers and can assist in minimising the duty payable on a transaction. This session is not intended to cover the full breadth of Queensland duty law. Instead, the presenters will draw on their differing personal experiences to provide real-life examples. In this session, speakers will focus on:</p> <ul style="list-style-type: none"> <li>– Providing a high-level snapshot of the transfer duty, landholder duty and corporate trustee regimes</li> <li>– Identifying the key factors that determine whether transfer duty will be imposed, how much duty is payable and who is liable to pay</li> <li>– Key transfer duty concessions and exemptions, and practical examples of when and how they apply</li> <li>– Top 10 tips and tricks for Queensland transfer duty, landholder duty and corporate trustee duty.</li> </ul>

## Young Tax Professionals stream

*The Young Tax Professionals (YTP) stream has been designed for those progressing through their tax careers, inclusive of advisers at an intermediate to senior level.*

The YTP stream will focus on building practical skills by addressing tips, traps and technical landmines, through case studies and practical examples. Attendees will gain a greater understanding of, and ability to recognise, key issues in relation to the following topics:

- ✓ Duty (Qld transfer duty, corporate trustee duty and landholder duty)
- ✓ Disputes with revenue authorities
- ✓ Tax risk vs commercial risk in M&A

The sessions have been designed to allow attendees to engage in discussion and ask questions to gain greater awareness of how to address relevant and important issues in relation to these areas.

**The specialised stream includes:**

- 3 x technical sessions
- Attendance to Session 6
- Opportunity to network with industry professionals
- 4.5 CPD hours
- Affordable price

Day 1 – Thursday, 30 May 2019 continued

Time	SME/Private clients stream	Corporate stream	Young Tax Professionals stream
12.20–1.20pm	Lunch		
1.20–2.20pm	<p><b>Session 4A: ATO: Navigating the landmines</b>  Speakers: Joanne Casburn, FTI, Australian Taxation Office; Julie-ann Fleming, Australian Taxation Office</p> <p>Find out the latest on the Black Economy Taskforce work and what's on the ATO's radar in the small business and private groups markets in Queensland, including:</p> <ul style="list-style-type: none"> <li>– Mobile strike teams – which region will they visit next?</li> <li>– Latest updates on Div 7A, trusts, FBT and Professional Firms Guidance</li> <li>– Focus areas such as subcontractors in the building and construction industry, franchises and the use of electronic sales suppression software</li> <li>– Extension of the Taxable Payments Reporting System</li> <li>– House flipping and property development – revenue or capital?</li> </ul>	<p><b>Session 4B: SGEs: Avoiding expensive mistakes</b>  Speakers: John Bland, Deloitte; Carly Bradford, CTA, Deloitte</p> <p>The concept of a significant global entity (SGE) was introduced in 2015. Taxpayers and advisers have grappled with a number of technical and practical issues during the first few years of application despite evolving ATO guidance and legislative amendments. The purpose of this session is to consider the impact of the broad suite of measures and reporting obligations that SGEs face, with a focus on:</p> <ul style="list-style-type: none"> <li>– Revised definition of an SGE</li> <li>– Provision of general-purpose financial reports</li> <li>– Multinational anti-avoidance law and diverted profits tax</li> <li>– Country-by-country reporting</li> <li>– Increased administrative penalties and the ATO approach.</li> </ul>	<p><b>Session 4C: Commercial risk vs tax risk in M&amp;A: Tips and traps for young players</b>  Speakers: Sally Newman, CTA, Sally Newman Consulting; Katrina Piva, EY</p> <p>So, you have been given your first set of transaction steps and sale documents and have been asked to advise on the appropriateness of the “tax side of things”. What next? This session, presented in a negotiation style between competing vendor and purchaser representatives, will work through some standard tax warranties and indemnities and some common pre-sale steps found in M&amp;A transactions. This session will provide some practical examples, tips and tricks for negotiating those warranties and indemnities and identifying pre-sale steps, with a focus on:</p> <ul style="list-style-type: none"> <li>– Getting the entity ready for sale (pre-sale dividends, retained earnings, rollovers, working capital requirements) and identifying the most appropriate vehicle to be acquired and make the acquisition</li> <li>– Identifying the commercial and tax risks in “standard” warranty and indemnity clauses (warranty periods, which taxes are caught, limitations and whether the warranty can be given)</li> <li>– Who is best placed to wear the risk, including quantifying and apportioning commercial and tax risk during negotiations.</li> </ul>

# Technical program continued

## Day 1 – Thursday, 30 May 2019 continued

Time	SME/Private clients stream	Corporate stream	Young Tax Professionals stream
2.20–3.20pm	<p><b>Session 5A: Updating outdated structures</b>            Speaker: Melinda Peters, CTA, McCullough Robertson</p> <p>SMEs are often restrained by outdated structures. However, there are CGT rollovers that can facilitate a move to a more appropriate business structure, while managing tax and duty consequences. This session will provide advisers with a practical framework for a number of specific CGT rollovers, through worked examples, and will discuss when to use them, as well as providing tips and highlighting common traps. The restructures that will be covered include:</p> <ul style="list-style-type: none"> <li>– Moving to a corporate structure</li> <li>– Scrip-for-scrip rollover and Div 615 rollover</li> <li>– Small business restructure rollover</li> <li>– Practical considerations when more than one rollover will be applied.</li> </ul>	<p><b>Session 5B: Indirect tax issues for inbound investors</b>            Speakers: Melanie Shaw, King &amp; Wood Mallesons; Katrina Parkyn, ATI, King &amp; Wood Mallesons</p> <p>Indirect tax should be front of mind for all prospective and existing inbound investors. This session will focus on the indirect tax traps for inbound investors across Australia and will cover:</p> <ul style="list-style-type: none"> <li>– The key differences between duty on direct and indirect acquisitions, foreign purchaser surcharge duty and land tax</li> <li>– Stamp duty traps on common commercial transactions:               <ul style="list-style-type: none"> <li>– Corporate reorganisations (reconstructions) outside of Australia</li> <li>– Share/unit buybacks without stamp duty relief</li> <li>– Accepting foreign investors into public trusts</li> </ul> </li> <li>– Lessons from the frontline: latest trends in dealing with revenue offices.</li> </ul>	<p><b>Session 5C: Disputes with the revenue authorities: Where to start</b>            Speakers: Ash Chotai, CTA, Chotais Chartered Accountants; Jeremy Geale, CTA, ATO; Tina Hoyer, ATO</p> <p>So, you've found your client has a dispute with a revenue authority; what next? With each revenue authority having a different approach to dispute resolution, answering this question can seem overwhelming. This session will explore some of the various options available to resolve disputes, including tips to get the best outcome for your client. It will cover:</p> <ul style="list-style-type: none"> <li>– The pros and cons of different approaches including the costs, timing and binding nature of different options</li> <li>– The ATO's Early Intervention and In-House Facilitation (IHF) programs</li> <li>– The first steps to take when you receive notification of audit activity</li> <li>– Responding to unfavourable position papers issued by revenue authorities</li> <li>– What to object to and the objection process for different authorities</li> <li>– When to settle or offer to settle.</li> </ul>
3.20–3.40pm	<b>Afternoon tea</b>		
Time	Plenary		
3.40–5.10pm	<p><b>Session 6: The great tax panel discussion</b>            Facilitator: Stuart Landsberg, FTI, PwC</p> <p>Panel members: Bruce Quigley, CTA, The Tax Institute; Kerrie Sadiq, CTA, Queensland University of Technology; Graeme Cooper, FTI, University of Sydney</p> <p>What controversies arose from the 2019 federal election and federal budget? Did the elected government miss some real opportunities for tax reform? Our three panellists will discuss what tax policies "could have been" if the political will existed to make real change. Some of the topics discussed could include:</p> <ul style="list-style-type: none"> <li>– Should imputation be abolished and replaced with a Singapore-style dividend exemption system?</li> <li>– Should the CGT discount stay? If so, at what level?</li> <li>– Should Australia consider changing its tax base from worldwide to territorial only?</li> <li>– What if some tax rates actually went up? Or if there was a higher GST? Would others go up or just go down? Should the GST base be expanded?</li> <li>– Should there be special tax arrangements for all women/some women so as to address the gender pay gap?</li> <li>– Should small business be taxed differently to large business?</li> </ul>		
5.10pm	<b>Networking drinks and canapés</b>		

## Day 2 – Friday, 31 May 2019

Time	Plenary	
8.00–8.30am	Registration	
8.30–10.00am	<p><b>Session 7: Revenue valuations: Practical tips for avoiding disputes where possible and winning them where necessary</b> Speakers: Megan Raynal, Maven Libera; Danie Van Aswegen, Maven Libera; Philip Bisset, CTA, Clayton Utz</p> <p>The concept of market value is an essential aspect of revenue law (both income tax and duty) and, as recent history suggests, the potential for dispute between taxpayers and revenue authorities is significant. This session will blend expert tax and valuation knowledge to provide you with practical tips on market valuations in the real world, including:</p> <ul style="list-style-type: none"><li>– The relevance of statutory context to market valuations</li><li>– The onus of discharging burden of proof in a dispute or review</li><li>– Understanding the role of an expert witness</li><li>– The importance of providing correct instructions to valuers</li><li>– Practical tips for working with valuers in practice.</li></ul> <p>The format of this session will allow for substantial Q&amp;A with the speakers.</p>	
Time	SME/Private clients stream	Corporate stream
10.00–11.00am	<p><b>Session 8A: Tip-toeing the stepping stones towards Div 7A reform</b> Speaker: Paul Banister, CTA, Grant Thornton</p> <p>Amendments to the current operation of Div 7A are inevitable with last October's release of the Treasury consultation paper and apparent bipartisan support at federal level for simplification of the provisions. Whether or not these are implemented by 1 July 2019 as intended and irrespective of the form they take, it is important for clients and practitioners to consider the existing rules while contrasting the likely impact of proposed changes. This session will provide a practical and technical analysis including:</p> <ul style="list-style-type: none"><li>– A high-level outline of Treasury's proposal for reform</li><li>– A comparative analysis of the existing rules and the proposed changes</li><li>– Tips and opportunities for taxpayers pre- and post-30 June 2019</li><li>– Traps for the unwary.</li></ul>	<p><b>Session 8B: Capital vs revenue: Tips for avoiding the traps</b> Speakers: James O'Reilly, PwC; Janelle O'Hare, PwC</p> <p>The session will consider recent judicial and administrative guidance on the capital/revenue distinction and how this may impact the tax characterisation of broader business transactions, including:</p> <ul style="list-style-type: none"><li>– The application of the recent Sharpcan case</li><li>– Consideration of the ATO's ruling on capitalised labour</li><li>– Other applications of the evolution of the capital/revenue divide.</li></ul>
11.00–11.20am	Morning tea	

# Technical program continued

Day 2 – Friday, 31 May 2019 continued

Time	SME/Private clients stream	Corporate stream
11.20am–12.20pm	<p><b>Session 9A: Tips for minimising the impact of divorce on your business</b> Speaker: Justine Woods, Cooper Grace Ward Lawyers</p> <p>What happens when a business partner or shareholder gets divorced or has a relationship breakdown? How can your client “divorce proof” their business structure? These questions and more will be answered in this session, which will look at:</p> <ul style="list-style-type: none"><li>– Family law and tax consequences of relationship breakdowns and the impact on business partners</li><li>– Stamp duty implications</li><li>– Deemed dividends and Div 7A</li><li>– Preparing shareholders, unit holders and partnership agreements to anticipate relationship breakdowns</li><li>– Real case examples.</li></ul>	<p><b>Session 9B: Global mobility for companies and their staff</b> Speakers: Michael Hennessey, CTA, EY; Stacy Shaw, EY</p> <p>Complex tax issues arise for employees and corporates as a result of having a globally mobile workforce. Managing risk and compliance during this period of increasing regulatory change and data matching is critical, as is having an understanding of the interaction between the issues that arise for both employees and corporates. This session will focus on:</p> <ul style="list-style-type: none"><li>– Understanding expat personnel issues, including Australian tax residency, double tax agreements (DTAs) and the 183-day myth</li><li>– Data matching between the ATO and other government departments</li><li>– Managing employment tax risks and obligations for expat personnel</li><li>– Tips and traps of permanent establishments – do we have a foreign permanent establishment (PE) of Australia or an Australian PE of a foreign company, and if so, what are the implications?</li><li>– Assessing transfer pricing implications and the impact of the Multilateral Instrument changes.</li></ul>
12.20–1.20pm	<b>Lunch</b>	
1.20–2.20pm	<p><b>Session 10A: Trusts: Revisiting distribution issues</b> Speaker: Daniel Smedley, CTA, Sladen Legal</p> <p>Trusts continue to be a preferred structure for many taxpayers either as the trading entity itself or the equity holding entity in a private company or corporate group. This session will consider some recent and ongoing challenges in managing the taxation implications of trust distributions, including:</p> <ul style="list-style-type: none"><li>– Revisiting “income of the trust estate” and s 95 net income</li><li>– Issues arising when preparing resolutions noting the trust deed</li><li>– “Distributions” in the context of family trust distributions tax</li><li>– Ineffective circular resolutions</li><li>– Ever-present s100A reimbursement agreement issues.</li></ul>	<p><b>Session 10B: Unlocking talent through the grant of equity</b> Speaker: Stewart Williams, Deloitte</p> <p>Companies can enhance financial and cultural performance by leveraging the grant of equity-based instruments and aligning employee self-interest with the long-term intentions of the organisation and shareholders. This session will focus on:</p> <ul style="list-style-type: none"><li>– Current market practices in both the private and listed space</li><li>– An overview of the most commonly implemented plans and their associated tax implications</li><li>– Outcomes for employers and participating employees</li><li>– The use of employee share trusts</li><li>– The distinction between an employee share trust and an employee remuneration trust.</li></ul>
2.20–2.40pm	<b>Afternoon tea</b>	

Day 2 – Friday, 31 May 2019 continued

Time	SME/Private clients stream	Corporate stream
2.40–3.40pm	<p><b>Session 11A: Year-end tax planning</b> Speaker: Thomas Tulley, CTA, EY</p> <p>Year-end tax planning continues to challenge advisers. You may think that the bare minimum is to get resolutions done, attend to minimum payments and to provide accurate estimates of tax to pay. You should also consider any issues that may see clients having to rethink their structures in order to access concessions and incentives, including:</p> <ul style="list-style-type: none"><li>– Which small business concessions could your client qualify for?</li><li>– What will your clients' company tax/franking credit rate be? And can they change this?</li><li>– Are there any special actions this year with the Div 7A changes?</li><li>– Do your clients' trust distributions affect access to CGT concessions?</li><li>– What should your client do with superannuation this year?</li></ul>	<p><b>Session 11B: Financing</b> Speaker: Susan Bell, CTA, KPMG</p> <p>Funding continues to be a challenging area for many taxpayers. The relevant provisions of the tax law are varied and can be complex, and recent and proposed changes to the law as well as a continued focus by the ATO can make it difficult to keep pace. In this session, tricks and traps will be covered, including:</p> <ul style="list-style-type: none"><li>– Thin capitalisation</li><li>– Determining the tax character of an arrangement</li><li>– Application of recent ATO guidance</li><li>– TOFA.</li></ul>
3.40–4.40pm	<p><b>Session 12A: Professional practices</b> Speaker: John Ioannou, CTA, Deloitte Private</p> <p>The structuring of professional service firms has attracted the interest of the ATO for many years. With the clarity around what is acceptable and unacceptable to the ATO having been removed, this session will work through the various principles governing the structuring of professional services firms, and will cover:</p> <ul style="list-style-type: none"><li>– The personal services income rules, associated tests and their application to professional practices</li><li>– Everett assignments; what are they, are they still alive or are they now dead?</li><li>– The current state of play for service entities</li><li>– The ATO concerns that led to the withdrawal of the safe harbour guidelines</li><li>– The implications of the withdrawal of the safe harbour guidelines for practitioners and advisers.</li></ul>	<p><b>Session 12B: Beware the potholes on the road to successful corporate and financing transactions</b> Speakers: Muhunthan Kanagaratnam, CTA, Gilbert &amp; Tobin; Julian Lian, Gilbert + Tobin</p> <p>Often the rubber hits the road in corporate M&amp;A, restructuring and financing transactions. Yet, the tax road is rarely smooth, creating a rough ride for those who are not prepared for the potholes littering the path. This session will look at some of these obstacles and cover some practical tips on getting to the other end, including:</p> <ul style="list-style-type: none"><li>– The “nothing else” rule for demergers and interpositions</li><li>– Single arrangements in scrip-for-scrip rollovers</li><li>– The perennial issue of pre-sale dividends</li><li>– Franked dividends or capital proceeds</li><li>– Navigating the public offer test for debt raisings.</li></ul>
4.40pm	<p><b>Forum close drinks</b> Speaker: Stuart Landsberg, FTI, Chair, 2019 Queensland Tax Forum</p>	



## Presenter profiles

**Paul Banister, CTA**, is a Chartered Accountant and a Partner at Grant Thornton, leading their tax division in Brisbane. He has over 30 years experience working with clients to help them navigate through complex and potentially risky tax and commercial issues. His expertise includes domestic and international tax planning, transaction advisory and support, superannuation structuring and advice, succession planning and estate planning. Paul has presented at many professional and business forums, both in Australia and internationally. He is a contributing author to Thomson Reuter's *Financial Planning Handbook*. Paul is also the recipient of The Tax Institute's SME Tax Adviser of the Year Award for 2016.

**Susan Bell, CTA**, is a Partner in the KPMG Brisbane corporate tax practice, with a focus on the resource, energy and consumer markets sectors. Susan has over 15 years' experience advising Australian and global clients from most market sectors on income tax and transaction matters including M&A, funding, structuring and restructuring, exploration, capital allowances, ATO engagement and tax governance. Susan's experience includes working in KPMG's Perth office for three years and KPMG's Sydney office for nine years.

**Philip Bisset, CTA**, is a taxation partner at Clayton Utz. He has over 30 years experience in many facets of revenue law and commercial taxation, practising as a lawyer, Chartered Accountant and

corporate tax manager. He has significant experience in managing audit and tax disputes and in negotiating settlements to successful outcomes. Philip also helps his clients develop robust tax policies and risk guidelines to minimise the potential reputational and commercial threats to their organisations in connection with tax audits and disputes. Philip is the instructing solicitor for a number of cases currently before the Federal Court.

**John Bland** is a Principal with the national transfer pricing team of Deloitte Australia. Based in Brisbane, he has been with Deloitte for over 20 years, including 13 years as partner and leader of Deloitte's Queensland transfer pricing practice until 2017. John has over 30 years tax experience, and prior to working at Deloitte he served 10 years in the ATO in Brisbane. John has wide experience across the gamut of transfer pricing technical issues, including supply chain structuring, APAs, financing instruments, and audit defence. The nature of the Qld economy has led to a natural degree of specialisation in the energy and resources sector, including considerable experience in coal, LNG, silica sand, copper and aluminium transactions.

**Carly Bradford, CTA**, is a Director in the Deloitte Brisbane business tax practice. She has over 11 years' experience in taxation planning, advisory and compliance gained from working in both professional services and in a commercial role. Carly works with a number of Deloitte's clients in the Consumer Business / Services industry and

has an extensive background in managing the tax affairs of domestic and multinational companies.

**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.

**Joanne Casburn, FTI**, is an Assistant Commissioner in the Engagement and Assurance Services for Private Groups and High Wealth Individuals area of the ATO. She manages the compliance teams in Queensland and the small and medium audit teams across Australia. She has 24 years experience in the tax industry working both in the ATO and in private practice, and has qualifications in accounting and law, including a Masters in International Taxation.

**Rosalie Cattermole, CTA**, is a special counsel in Cooper Grace Ward's commercial team. Rosalie advises on stamp duty Australia-wide, as well as income tax, GST and land tax. She has in-depth experience in a number of industry sectors across Australia, particularly the energy and resources, agribusiness and property

sectors. Rosalie holds a Bachelor of Laws and a Master of Taxation from Monash University. Rosalie is a State Councillor for The Tax Institute (Qld), a Chartered Tax Adviser, the Chair of The Tax Institute Queensland State Taxes Committee and a member of the Queensland Law Society Revenue Committee.

**Ash Chotai, CTA**, is a Director with Chotais Chartered Accountants in Brisbane and has in excess of 25 years experience in the provision of tax and business advice to small and medium enterprises and high net wealth individuals. His areas of interest include business and asset structuring, asset protection and estate planning. Ash is a former Queensland State Chairman and State Councillor of The Tax Institute, and a former member of the National Education Committee, and is a regular presenter for The Tax Institute and other professional bodies.

**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.

**Linda Farmer, CTA**, is a Director in the Private Advisory area of Grant Thornton, providing advice to high net worth individuals, their businesses and investment entities, including self-managed superannuation funds focusing on estate and successful planning.

**Julie-ann Fleming** is the Queensland Director of Small Business Assurance in the Small Business area of the ATO. Julie-ann is responsible for operational delivery of the Queensland small business compliance program. Julie-ann also has national accountability for the strengthening foundations and level playing field component of the Black Economy program to address the more egregious compliance behaviours such as the use of sales suppression technology. Julie-ann holds a Bachelor of Commerce majoring in taxation, and is certified in Managing Successful Programs methodology. Julie-ann has worked in both the small and large business market compliance areas covering income tax and GST, as well as implementing the compliance program for the Petroleum and Mineral Resource Rent taxes in the ATO.

**Rhiain Garrihy, CTA**, is currently an Executive Manager of Income Tax at Suncorp. Rhiain recently joined Suncorp after approximately 14 years in professional practice. Her technical focus areas include consolidation, outbound investment, cross-border transactions, acquisitions and divestments, and accounting for income taxes. As a tax manager at a top 20 ASX-listed company, Rhiain has been involved in ATO annual compliance arrangements

and the justified trust program. Rhiain is a Chartered Tax Adviser and Chartered Accountant, and is a KPMG and EY alumni.

**Jeremy Geale, CTA**, is the Deputy Commissioner for Review and Dispute Resolution, an independent area within the ATO responsible for the ATO's approach to dispute resolution for all taxpayers. This includes responsibility for Independent Review of large corporate and small business audits, all objections and litigation, the ATO in-house facilitation service, other ADR approaches, the Independent Assurance of Settlements service, the Test Case Litigation Panel and Dispute Assist. Jeremy joined the ATO in January 2016, as the Deputy Chief Tax Counsel. He was previously a partner with KPMG, where he led KPMG's Tax Controversy Practice and was a member of KPMG's Global Steering Committee for Tax Controversy. Jeremy also worked for a number of years as a barrister specialising in all areas of tax, as a lawyer at Minter Ellison and was the GST Manager at Qantas. He has a unique blend of experience having worked in a variety of roles across the private sector, professional services and public sector.

**Michael Hennessey, CTA**, is a Partner at EY Brisbane with over 30 years experience. He provides tax advice and tax compliance services to Australian and international clients with a focus on international tax issues, and has been involved in a number of significant merger and acquisitions and joint venture structuring transactions, as well as providing ongoing tax advice and tax compliance services to local and international clients.

**Jeremy Hirschhorn, CTA**, joined the ATO in August 2014, and since March 2015 has been the Deputy Commissioner for Public

Groups in the Public Groups and International business line. In this role he is responsible for overseeing tax administration and compliance for all public entities. Before taking on this role, he was the ATO's Chief Tax Counsel with responsibility for the Tax Counsel Network. Prior to joining the ATO, Jeremy was a senior partner in KPMG's Tax practice.

**Tina Hoyer** is a Senior Lawyer of the ATO and is currently on a 12-month secondment with the James Cook University Conflict Management & Resolution Postgraduate program. Prior to the secondment, Tina was the manager of the In-House Facilitation program. Tina is a nationally accredited mediator and conducts regular mediations for the Australian Defence Force as part of her duties as a Flight Lieutenant in the RAAF Specialist Reserves (Legal) and as a member of the mediator panel for QCAT. Tina has also been a sessional lecturer of a third-year law subject at James Cook University for over 13 years.

**John Ioannou, CTA**, was admitted as a Solicitor in 2002 and is a partner at Deloitte Private. He has experience in the areas of taxation, structuring, trusts and estates, succession and asset protection planning. John has a Bachelor of Arts, Bachelor of Laws and a Masters of Law. He is currently Queensland's representative on the Institute's National Professional Development Committee and chair of Queensland's State Council.

**Muhunthan Kanagaratnam, CTA**, leads the tax practice of Gilbert + Tobin. He specialises in corporate transactions, including M&A transactions, restructures, IPOs and demergers, and cross-border debt raisings. Muhunthan also regularly advises on managing tax disputes with the Commissioner and on employee

share schemes. He brings these diverse experiences and a commercial and practical approach to his presentations for The Tax Institute.

**Stuart Landsberg, FTI**, is a Partner in PwC's Brisbane office specialising in international tax and the energy and resources industry. He has over 11 years experience focusing on the resources industry, including three years in PwC's Sydney office advising clients on the tax implications of inbound and outbound investment with a particular focus on financing and holding structures. Stuart is a member of PwC's Australian international tax and energy and resources focus groups and regularly contributes to PwC's thought leadership in both areas. Stuart is currently Chair of The Tax Institute's Queensland Professional Development committee.

**Julian Lian** is a consultant at Gilbert + Tobin. He has 13 years of experience providing income tax advice across a broad range of industries, including energy and resources, business services and infrastructure. Julian primarily provides tax advice to domestic and international clients on mergers and acquisitions. Prior to joining Gilbert + Tobin, Julian was a director at a Big 4 firm.

**Paul Mills** worked in the PwC corporate tax practice for 20 years, for the main part focusing on mining and energy clients. In his last seven years at PwC, Paul ran the national tax education program, which has allowed the development of technical expertise in a broad range of corporate tax matters. Paul is now operating a tax consulting business of his own, Paul Mills Consulting Pty Ltd.

## Presenter profiles continued

**Sam Mohammad** is a Director in KPMG's Indirect Tax Practice in Brisbane. Sam has 15 years experience in providing practical GST, fuel tax credit and stamp duty advice across a broad range of sectors, including property and development. Sam has been directly involved in major M&A deals and government asset sales (including the provision of tax and duty structuring and optimisation advice), successfully preparing GST private binding ruling requests on complex matters and assisting clients through indirect tax audits and reviews by revenue authorities.

**Tim Neilson, CTA**, is a Special Counsel of Greenwoods & Herbert Smith Freehills Pty Ltd in Melbourne. Tim is a legal practitioner who practises primarily in the area of income tax and capital gains tax, generally for large business and international-type clients, mainly in financing, major projects and M&A. He is currently President of The Tax Institute and is a former State Chairman. Tim is also a member of the Advisory Board for the Monash University *Journal of Australian Taxation*. He has published frequently in professional journals and spoken at professional organisation conferences and seminars, and guest lectures in the University of Melbourne's Masters of Laws program.

**Sally Newman, CTA**, of Sally Newman Consulting, focuses on GST, stamp duty and other state taxes, and advises on tax issues for business including in respect of corporate restructuring and asset and business sales. Sally also helps clients resolve tax disputes. Prior to starting her

own firm in 2018, Sally worked for over 12 years in MinterEllison's Brisbane tax team. Sally also provides tax advisory services with the Sydney Blueleaf Consulting group.

**Janelle O'Hare** is the National Tax Leader for Energy and Resources at PwC. She has over 18 years of tax consulting experience. Janelle advises a broad range of operators, joint venture participants and investors in the energy and resources industry, with a focus on the oil and gas sector.

**James O'Reilly** is PwC's Queensland tax leader. He assists clients with a broad range of tax matters, including M&A, financing, tax structuring and tax compliance services. He works with a wide variety of clients across a range of industries with a particular focus on the resources industry, and was previously PwC Australia's tax leader for Energy & Resources.

**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.

**Melinda Peters, CTA**, is a specialist tax and duty lawyer, focusing on corporate and transaction structuring at McCullough Robertson. Melinda currently acts for multinational corporations with Australian resource interests, a number of ASX-listed companies, widely held investment funds and a number of Australian start-ups. In addition to providing transaction structuring

advice and tax opinions, Melinda advises on employee incentive arrangements for both listed and private groups. She also regularly acts for clients in taxation objections and disputes with the ATO.

**Katrina Piva** is a Director in EY's Transaction Tax group. Katrina has over 15 years experience in advising clients on transactions, with particular focus on the infrastructure, power and utilities and real estate sectors. Katrina has significant experience in advising both buy side and sell side on transactions in relation to historical due diligence and provision of tax advice on transaction structures, including upstream and bid structures.

**Megan Raynal** has worked in Valuations and Strategy since 1995 and has valued equity and debt investments in most industries and most countries. Megan held senior positions at Stern Stewart, PricewaterhouseCoopers, and Value Adviser Associates before joining Maven Libera as a Director. Megan has had extensive experience in tax related valuations. She has worked on tax related valuations for the ATO and for businesses dealing with the ATO.

**Bruce Quigley, CTA**, has been Senior Adviser with The Tax Institute since April 2015. He assists in the preparation of submissions to the government, Treasury, Board of Tax, Tax Practitioners Board and the Australian Taxation Office (ATO) in relation to various tax and superannuation issues. Bruce has over 45 years' experience in tax administration, culminating in seven years serving as Second Commissioner of

Taxation, the second most senior position in the ATO. He has extensive experience in providing senior leadership and strategic direction in the fields of taxation compliance, interpretation, policy and law design. Bruce led the ATO team that worked with Treasury and the Office of Parliamentary Counsel in the development of Australia's Goods and Services Tax legislation and had a leading role in its implementation, particularly in the drafting of Rulings and other interpretative advice. Bruce is highly regarded nationally and internationally for his tax technical ability, including his whole of code understanding of tax systems. Since retiring from the ATO in December 2013, Bruce has undertaken a number of policy, diagnostic and technical assistance missions in a number of countries as a Revenue Advisor for the Fiscal Affairs Department of the International Monetary Fund. Bruce has degrees in accounting and law and has been admitted as a Barrister of the Supreme Court of New South Wales.

**Kerrie Sadiq, CTA**, is a Professor of Taxation in the School of Accountancy at the QUT Business School, Queensland University of Technology (QUT). She holds a Bachelor of Commerce and Bachelor of Laws (Hons) from University of Queensland, a Masters of Law from QUT and a PhD from Deakin University. Kerrie is a Chartered Tax Adviser as designated by The Tax Institute and a graduate of the Australian Institute of Company Directors. Kerrie primarily researches in international tax, tax expenditures and capital gains tax. She is author of numerous publications in both Australian and International journals and edited books, and is a co-author of

taxation texts. She is co-editor of *Australian Tax Review*, one of Australia's leading tax journals. Recent work has included issues in international tax, such as transfer pricing, the OECD's approach to base erosion and profit shifting (BEPS), Australia's role in the G20 and the BEPS project, automatic exchange of tax information and country-by-country reporting. Prior to joining QUT in 2012, Kerrie spent 20 years at the University of Queensland, as a member of both their Law School and Business School.

**Melanie Shaw** is a Senior Associate in the Tax group of King & Wood Mallesons. Based in Brisbane, she advises on a wide range of income tax and indirect tax matters for Australian and international clients. Melanie also has six years experience as a tax adviser in the UK for a US law firm. She is a member of The Tax Institute's Queensland Professional Development Committee.

**Stacy Shaw** is a Manager at Ernst & Young Brisbane. She has more than 11 years' experience. In particular her speciality relates to global mobility services including, managing and coordinating tax compliance and administration for employers with small to large assignee populations; assisting companies to manage their global expatriate programs including review and restructuring of expatriate policies; preparation of tax calculations such as tax protection and tax equalisation calculations, in accordance with an employer's tax policy and communication of this to assignees; providing tax briefings to inbound and outbound assignees regarding Australian tax implications of their assignments; advising the employment tax obligations associated with global expatriate programs.

**Daniel Smedley, CTA**, is a Principal of Sladen Legal. He is a Chartered Tax Advisor with The Tax Institute, accredited as a specialist in Taxation Law with the Law Institute of Victoria, and the principal author of the Trust Structures Guide, recognised by The Tax Institute as "the leading resource for anyone advising on trusts, structuring and planning issues". From 2016 to 2019, Daniel has been named in the list of Australia's "Best Lawyers of the Year" in the practice of tax law in the list compiled by United States peer-review company Best Lawyers. Daniel has also been recognised in Doyles Guide as a recommended tax lawyer since 2016. Daniel is a regular presenter at industry conferences and workshops. Daniel primarily advises businesses and high net worth individuals in relation to business and investment structuring, trusts, succession planning and taxation law.

**Chris Stewart** is a Director at PwC with over 14 years experience in providing corporate tax advice and compliance services to listed, government, private and foreign-owned multinational organisations across a variety of industries. Chris has extensive experience in advising on cross-border investment, corporate restructuring, mergers and acquisitions, income tax reporting, and dispute resolution. Chris is a member of Chartered Accountants Australia and New Zealand and is admitted to practise in Queensland.

**Linda Tapiolas, CTA**, is a Partner in the Cooper Grace Ward Lawyers Commercial team. She provides a range of support services to accountants, financial planners and other professional advisers. This includes technical advice on complex tax, CGT and Div 7A issues, as well as acting on business sales and acquisitions to ensure clients achieve commercial and tax-effective outcomes. Prior to joining Cooper Grace

Ward, Linda worked as an accountant for 18 years advising clients on capital gains, business acquisitions and restructuring. She also conducted seminars and training sessions on various topics including CGT small business concessions.

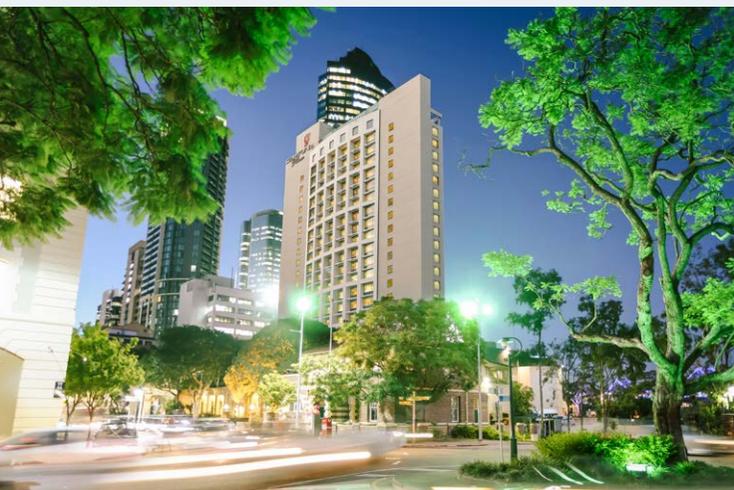
**Thomas Tulley, CTA**, has over 25 years experience in advising small and large businesses and family groups, including opportunities and pitfalls of their structures and transactions. He is a partner in EY, leading the Brisbane Tax Private Clients team. He focuses on providing families and businesses with tax, accounting, asset and estate structuring and succession advice, particularly taxation of trusts, private companies and CGT.

**Danie van Aswegen** was born in South Africa and emigrated to Australia during 2006. Prior to emigrating, he was the Valuation & Strategy lead partner at PwC. In Australia he was head of the Valuation Services division at KPMG, first in Brisbane and then in Melbourne until 2015. Daniel is one of the founders of an independent valuation and advisory firm, Maven Libera. He has presented at conferences on topical shareholder value-related matters. In addition, he initiated and authored the Valuation Practices Surveys both in Australia and South Africa. Daniel is a Chartered Accountant and a CFA Charterholder.

**Stewart Williams** is the leader of the Brisbane equity and employment taxes team at Deloitte. He has over 14 years experience assisting clients to meet their compliance obligations relating to PAYG withholding, FBT and superannuation guarantee. Stewart specialises in individual and employer expatriate taxation compliance and consulting issues, as well as the review and implementation of executive remuneration strategies.

**Justine Woods** heads Cooper Grace Ward's Family Law group. She practises exclusively in the area of family law and is a Queensland Law Society Accredited Family Law Specialist. With a background in advocacy, Justine advises in relation to issues of divorce and separation, property settlement for both married and de facto couples, matters relating to the care of children (including surrogacy) and all aspects of child support.

# Venue



**Stamford Plaza**  
Edward Street & Margaret Street,  
Brisbane City

## Getting there

Stamford Plaza is conveniently located in Brisbane's CBD, near the Botanic Gardens and Brisbane River. If you are travelling from interstate, Stamford Plaza is a 25-minute drive from the Brisbane Domestic Terminal.

## Parking

Parking is available at the Stamford Plaza. Self-parking will incur a rate of \$45 per car, per day, and valet parking will incur a rate of \$57 per car, per day.

# Event information

## Registration options and inclusions

	Online access to presentations and technical papers	Lunch and morning/afternoon tea	Thursday Networking drinks and Friday Forum close drinks	How to register
<b>A Full registration</b> This registration option entitles one delegate to attend the entire event.	✓	✓	✓	Register online or complete the form included in this brochure.
<b>B Day registration</b> This registration option entitles one delegate to attend a full day of technical sessions.	✓	for your selected day	for your selected day	Register online or complete the form included in this brochure.
<b>C Young Tax Professionals stream ticket</b> This registration option entitles one delegate to attend the YTP stream, plus Session 6.	for the YTP sessions and Session 6 only	Lunch and afternoon tea on Thursday only	Thursday Networking drinks	Register by completing the form included in this brochure.
<b>D Employer ticket</b> This registration option allows one registration to be shared between multiple attendees from the same firm.	✓		✓	Please contact the Queensland Team on 07 3225 5200 or at <a href="mailto:qld@taxinstitute.com.au">qld@taxinstitute.com.au</a>

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

## Discounts

### Early bird registration

All full conference registrations received and paid for on or before Friday 5 April 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](mailto: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

Full forum attendance counts for 13 hours of Structured Continuing Professional Development (CPD) Accreditation with The Tax Institute. Attendance at Day 1 of the forum counts for 6.5 hours of Structured CPD and Day 2 counts for 6.5 hours CPD. Employer ticket attendance will be allocated accordingly to each attendee.

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 (13 CPD hours)

	Member	New member*	Non-member
<b>Early bird registration</b> Received on or before 5 April 2019	<input type="checkbox"/> \$1,790	<input type="checkbox"/> \$2,130	<input type="checkbox"/> \$2,200
<b>Standard registration</b> Received after 5 April 2019	<input type="checkbox"/> \$1,990	<input type="checkbox"/> \$2,330	<input type="checkbox"/> \$2,400

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

### B Single day registration (6.5 CPD hours)

	Member	Non-member
<b>Early bird registration</b> Received on or before 5 April 2019	<input type="checkbox"/> \$995	<input type="checkbox"/> \$1,200
<b>Standard registration</b> Received after 5 April 2019	<input type="checkbox"/> \$1,095	<input type="checkbox"/> \$1,300

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

#### \*EVENT AND MEMBERSHIP OFFER

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

I hereby apply for membership of The Tax Institute and declare that I am a person of good fame,

integrity and character and agree to be bound by the Constitution of The Tax Institute. Further information available at [taxinstitute.com.au](http://taxinstitute.com.au)

Signature:

Date of signature:

## 2 Delegate contact details

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

Title:  Mr  Mrs  Miss  Ms  Other (please specify)

Date of birth:

First name:

Last name:

Position:

Company:

Address:

Suburb:

State:  Postcode:  Telephone:

Fax:  Mobile:

Email:

Dietary requirements:

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

Promotional code:

### C Young Tax Professionals stream

Young Tax Professionals stream ticket \$185

Attendees will gain a greater understanding of, and ability to recognise, key issues in relation to the following topics:

- Tax risk vs commercial risk in M&A
- Disputes with revenue authorities

- Duty (Qld transfer duty, corporate trustee duty and landholder duty)

### 3 Technical sessions options

#### Thursday 30 May 2019

- 9.00–10.00am  Session 1
- 10.20–11.20am  Session 2A  Session 2B
- 11.20am–12.20pm  Session 3A  Session 3B
- 1.20–2.20pm  Session 4A  Session 4B
- 2.20–3.20pm  Session 5A  Session 5B
- 3.40–5.10pm  Session 6

#### Friday 31 May 2019

- 8.30–10.00am  Session 7
- 10.00–11.00am  Session 8A  Session 8B
- 11.20am–12.20pm  Session 9A  Session 9B
- 1.20–2.20pm  Session 10A  Session 10B
- 2.40–3.40pm  Session 11A  Session 11B
- 3.40–4.40pm  Session 12A  Session 12B

### 4 Payment method

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

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

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

Name on card:

Card no.:

Expiry date:

Cardholder's  
signature:

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

#### Membership and education program promotion

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

#### Marketing and business alliance partner exclusions

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

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

**For event enquiries, please contact the Queensland Team on 07 3225 5200 or [qld@taxinstitute.com.au](mailto:qld@taxinstitute.com.au)**

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

### Collection notice

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

#### TO REGISTER

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

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

 **Fax**  
02 8223 0077

A tax invoice and confirmation letter will be sent on receipt of your registration. Please photocopy for additional delegates and retain original copy for your records. All prices quoted are in Australian dollars and include GST where applicable. ABN 45 008 392 372.

## Registration information

### Employer registration

This registration option will allow multiple attendees (up to 12) from the same firm to attend the Forum. This ticket option includes 12 session 'credits' which can be used by the employer ticket attendees to attend any session/s of their choice (refer to Page 18 for session allocation). Electronic access to forum materials is also included. Please note that printed materials and catering is not included in this price. 13 CPD hours will be allocated accordingly between attendees.

### Session selection

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

### Once you have registered

You will receive a confirmation email including details of your session selections. Please check your session details and contact The Tax Institute's Queensland team on 07 3225 5200 or email [qld@taxinstitute.com.au](mailto:qld@taxinstitute.com.au) if any details are incorrect.

### Early bird offer

Register on or before 5 April 2019 to save.

## 1 Registration options

<b>Early bird registration</b> Received on or before 5 April 2019	<input type="checkbox"/> \$2,250
<b>Standard registration</b> Received after 5 April 2019	<input type="checkbox"/> \$2,450

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

## 2 Employer ticket co-ordinator details

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

Title:  Mr  Mrs  Miss  Ms  Other (please specify)

Date of birth:

First name:

Last name:

Position:

Company:

Address:

Suburb:

State:  Postcode:  Telephone:

Fax:  Mobile:

Email:

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

## 3 Payment method

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

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

Name on card:

Card no.:  Expiry date:

Cardholder's signature:

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

## 4 Session selection

Please note sessions are subject to availability.

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

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

 **Fax**  
02 8223 0077

## Event information continued

### Delegate list

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

### Dress code

Business attire is suitable for the duration of the forum.

### Paperless materials

The Tax Institute understands the impact that an event of this nature has on the environment, especially when printing delegate materials. For this reason, technical papers and PowerPoint presentations will be available electronically only to all participating delegates.

### The Tax Institute CPD app

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

### Changing or transferring sessions

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

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

### Alteration and cancellation policy

The Tax Institute reserves the right to alter, amend or cancel all or any of the arrangements contained in the program. It is a condition of acceptance of registration that an administration fee of 20% of the registration fee will be charged for cancellation. No refund will be given for cancellations received within five working days of the event. A replacement may be nominated; however, the replacement is only valid for the 2019 Queensland Tax Forum. If the replacement is not a member, the non-member registration fee will apply. CPD hours will be allocated to the designated attendee. The Tax Institute cannot accept responsibility for delegates' late transport arrivals or non-arrivals due to delays.

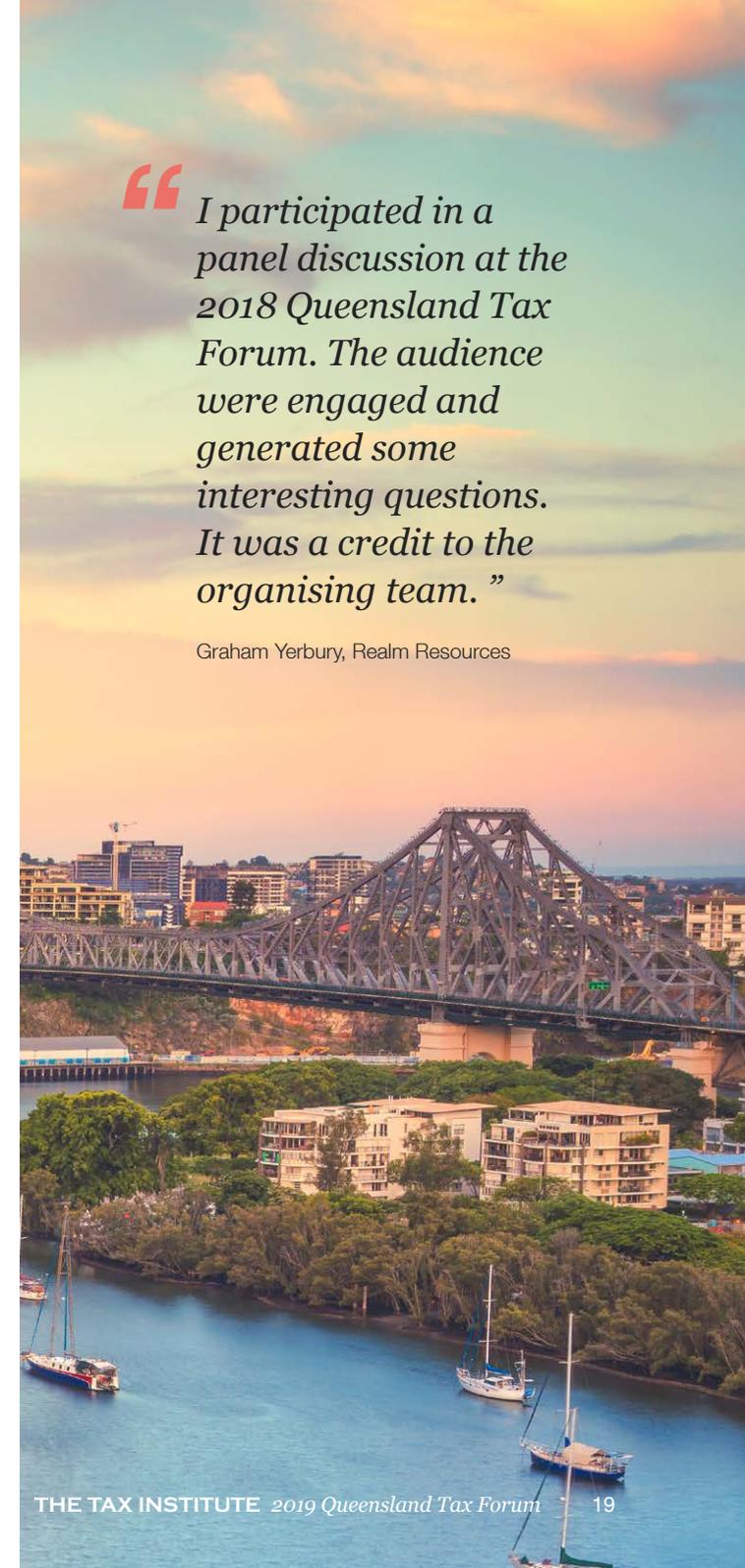
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For further information regarding this event, please contact the Queensland team on 07 3225 5200 or email [qld@taxinstitute.com.au](mailto:qld@taxinstitute.com.au)

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

*“ I participated in a panel discussion at the 2018 Queensland Tax Forum. The audience were engaged and generated some interesting questions. It was a credit to the organising team. ”*

Graham Yerbury, Realm Resources





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