

# 2021 R&D Masterclass

4 CPD hours

## Outline

The R&D Tax Incentive scheme continues to be an important source of government support for start-ups and established companies engaged in innovation across all industries and sectors as it enters its 11<sup>th</sup> year of operation. As it does so, the way in which it is administered continues to evolve and mature as the regulators increase their compliance activities and as the Tribunal and Courts increasingly provide guidance as to its scope and application. Not to mention the announcement of a Board of Tax Review to be completed in 2021 and a patent box scheme included amongst the budget announcements.

Join us at this half day R&D masterclass to hear from senior members of the ATO and AusIndustry, experienced R&D advisers and lawyers specialising in R&D matters. Learn about recent decisions of the Tribunal and Courts, the latest in administrative practice, current focus areas, how to be prepared for and navigate R&D disputes and the policy discussions around incentivising the future of innovation and R&D in Australia.

## Presenters

Megan Bishop	EY
Chris Enders	AusIndustry
David Gelb	KPMG
Igor Golshtein, FTI	Allens
Jade Hawkins	Australian Taxation Office
Georgia King-Siem	KPMG
Dr Hank Sciberras	EY
Sophia Varelak	PwC
Marianna Von Lucken, CTA	HLB Mann Judd

## Group discount

Purchase three full paying registrations and receive a fourth full registration for FREE. All attendees must be from the same firm and all registrations must be submitted together. The FREE registration must be of equal or lesser value of the other registrations. This offer cannot be redeemed in conjunction with any other offer, promotional code or discount.

### Event Details


**Date:** Wednesday, 18 August 2021

**Time:** 10.00am–3.00pm

**Location**

Online

### CPD proficiency level:

Proficient/  
advanced 

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**For event queries please contact:**

@ angelathangavelu@  
taxinstitute.com.au

📞 03 9603 2006

# Technical program

Date / Time	Topic	Presenter
9.30am	Registration	
10.00am-11.00am	<b>Session 1: Developments in the 'burden of proof' in R&amp;D Tax Incentive claims</b> <p>The requirement for taxpayers to maintain comprehensive contemporaneous records to substantiate their claims for the R&amp;D Tax Incentive ('RDTI') is central to the administration of the regime.</p> <p>The content of this requirement has been variously articulated in numerous earlier AAT decisions. Those decisions have tended to set a relatively high bar for document creation and retention for claimants aiming to successfully substantiate the eligibility of their RDTI claims, perhaps partly informed by the claimants in those cases having had pronounced paucity and deficiencies in their documentary evidence. However, more recent decisions have described and elaborated upon the 'documentation requirement' with more nuance and provide guidance on how RDTI claims might be successfully substantiated, even in the face of incomplete or imperfect substantiating documentation.</p> <p>This session will cover:</p> <ul style="list-style-type: none"> <li>– Current trends in the burden of proof in RDTI claims, focusing on requirements around documentary evidence to substantiate eligibility (including an examination of historic and more recent decisions)</li> <li>– Reasons for why a claimant may have an incomplete trail of contemporaneous documentation to substantiate claims and the role of lay or viva voce evidence in plugging the gaps</li> <li>– Trends in the use of independent expert evidence in RDTI claims</li> <li>– What this means for claimants going forward</li> </ul>	<b>Igor Golshtein, FTI</b> Allens
11.00am-12.00pm	<b>Session 2: R&amp;D disputes</b> <p>This is a technical and practical session about managing R&amp;D disputes and understanding the context in which they occur. The session will cover:</p> <ul style="list-style-type: none"> <li>– Information to provide in a claim, and substantiating documentation to have, to increase the success of it</li> <li>– The manner in which examinations are conducted by Innovation and Science Australia</li> <li>– The involvement of the ATO</li> <li>– Current issues of focus</li> <li>– Practical issues faced</li> <li>– The Court process, settlement and avenues for resolution</li> </ul>	<b>Megan Bishop</b> EY  <b>Dr Hank Sciberras</b> EY
12.00-1.00pm	Lunch	

1.00-2.00pm	<b>Session 3: The future of R&amp;D</b> As a “lead-in” to the panel discussion with regulators, this session will address anticipated policy and administrative changes through: <ul style="list-style-type: none"> <li>– A discussion on the Government’s proposed ‘Patent Box’ initiative</li> <li>– Insights to guide practitioners and taxpayers on R&amp;D compliance matters</li> <li>– A discussion on Board of Taxation reviews and implications for regulators and taxpayers.</li> </ul>	<b>David Gelb</b> KPMG  <b>Georgia King-Siem</b> KPMG
2.00-3.00pm	<b>Session 4: Panel discussion with regulators</b> This session will be in the form of an actively facilitated panel discussion with senior representatives from the ATO, AusIndustry and private practice. The panel discussion will focus on the R&D landscape including what the regulators are looking for in determining eligibility of activities and expenditure, current areas of concern seen by the regulators, wider industry challenges and anticipated policy, administration and legislative changes.	<b>Chris Enders</b> AusIndustry <b>Jade Hawkins</b> Australian Taxation Office <b>Mariana von Lucken, CTA</b> HLB Mann Judd <b>Facilitator</b> <b>Sophia Varelas</b> PwC
3.00pm	Event close	

*The Organising Committee are excited about being able to come together both in person and online this year. We encourage you to join us for a robust discussion around R&D including recent decisions of the Tribunal and Courts, the latest in administrative practice, current focus areas, how to be prepared for and navigate R&D disputes and the policy discussions around incentivising the future of innovation and R&D in Australia.*

**Megan Bishop**, Chair, Organising Committee



# Presenter profiles

## *Led by tax practitioners for tax professionals*

**Megan Bishop** is a director at EY specialising in tax disputes. She is a qualified legal practitioner and an accredited mediator. She assists a wide range of clients in their interactions with the revenue authorities including in various ADR forums, VCAT, AAT, Federal Court and High Court appeals across a broad spectrum of tax issues, including most recently R&D disputes with AusIndustry and the ATO (especially software and mining related claims), transfer pricing, tax treaties, Part IVA and residency.

**Chris Enders** is the Manager of the Stakeholder Engagement Section for the R&D Tax Incentive Program in AusIndustry. Chris' involvement in the program began with assisting with the policy to replace the previous R&D Tax Concession program, and since then he has performed a variety of roles related to the program's launch and implementation, decision making on registrations and findings, development of guidance products, and reviews of the program's administration and effectiveness. Chris has been a Public Servant for over 30 years with previous positions in generic program design and costing, grant implementation and delivery, bounty and duty concession programs, tourism forecasting, crisis accommodation analysis, and housing forecasting. He holds a Bachelor of Economics from the Australian National University.

**David Gelb** is a Principal Director of R&D at KPMG and was KPMG's National R&D Partner from 2000 - 2020. David was also KPMG's Global Head of R&D from 2005 - 2020. David has been extensively involved in R&D Tax policy issues and has been KPMG's key liaison person with the ATO and AusIndustry. David has advised Australian and multinational companies on R&D for 30 years.

**Igor Golshtein, FTI**, is a Managing Associate in the Allens Tax Group. He has over 13 years' experience in corporate and international tax, with a particular focus on advising taxpayers on strategic transactions and dispute resolution with revenue authorities. His recent experience includes advising major resources companies on transfer pricing disputes, APA and MAP negotiations, advising holders and operators of economic infrastructure on disputes concerning the use of stapled structures and assisting a range of taxpayers to improve internal governance and resolve disputes with Innovation and Science Australia and the ATO with respect to the R&D Tax Incentive.

**Jade Hawkins** is an Assistant Commissioner in the Private Wealth division of the ATO. Her responsibilities include bespoke strategic and operational tax technical services to our Private Wealth and Integrated Compliance business lines. Jade's focus is on helping our clients (both taxpayers and internal staff) to get the right outcomes by providing technically sound, practical and consistent advice. Further, she leads teams who take insights gained at the micro level from cases and objective data, in order deliver and advocate for macro solutions (such as enhanced public guidance, law reform, or strategic litigation). Jade joined the ATO in 2000 and has had experience across the organisation from our private wealth and internationals areas to indirect taxes and public advice and guidance.

**Georgia King-Siem** has a strong focus on technology-based innovation and leads KPMG Australia's ICT R&D tax practice. Georgia's clients range from some of Australia's largest companies through to early-stage start-ups and specifically those looking to develop innovative IT products and services. Georgia is also KPMG R&D policy lead and actively engages with regulators on issues of interpretation and administration. This includes input into AusIndustry guidance, ATO determinations, Board of Taxation

Review, and other policy issues such as investor tax incentives and the recently announced patent box.

**Dr Hank Sciberras** is a Partner at EY working in the Innovation and Taxation domains. Dr Sciberras has a primary interest in the commercialisation of technology in Australia and the policy settings that assist established and emerging companies realise their ambitions. Over the last 20 years he has actively contributed to the policy debate in R&D tax and other Innovation related topics in Australia and Internationally.

**Sophia Varelas** is a partner and the National leader of PwC's R&D team. Sophia is a practicing accomplished lawyer, who specialises in the R&D Tax Incentive, and has extensive experience in indirect taxes. She has advised clients in a broad range of industries and is highly adept at practical application of complex legal and regulatory requirements. Sophia currently advises companies across all industry sectors, including ICT, pharmaceutical, engineering, agriculture and consumer products. She holds a Master of Law from Melbourne University and a Bachelor Law/Bachelor of Economics from Monash University. Sophia also currently holds 2 non-for-profit roles as a Tribunal member of the FFV Tribunal and a Board member at Badminton Australia.

**Mariana von Lucken, CTA**, is a Tax Partner with HLB Mann Judd, and advises a wide range of clients that need assistance on a wide range of tax topics, including R&D, early-stage innovation companies, employee shares/options for start-ups and FBT. In her commitment to give back to the tax profession, Mariana is involved with The Tax Institute's Professional Development and Women in Tax committees.



THE TAX INSTITUTE

# 2021 R&D Masterclass

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Please select your registration type:

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For event enquiries, please contact Angela Thangavelu on 03 9603 2006 or [angelathangavelu@taxinstitute.com.au](mailto:angelathangavelu@taxinstitute.com.au).

4 CPD hours will be allocated to attendees for this event. In case of a registration transfer, CPD hours will be allocated to the designated attendee.

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☐ 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.

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