



THE TAX INSTITUTE



2021 WA Tax Forum

18–19 March 2021 | The Westin Perth

12 CPD hours

Welcome

On behalf of The Tax Institute and the Western Australia Tax Forum Organising Committee, it gives me enormous pleasure to invite you to the 2021 WA Tax Forum on 18 and 19 March 2021.

Previously known as The Western Australia State Convention, this event has long been considered the “must attend” forum for tax professionals in Western Australia. 2021 will be no different. The forum boasts a new venue, new name and a (post COVID) topical program focusing on the tax issues relevant to the tax practitioner today.

Following a year that changed the world, the 2021 forum will highlight the best of Western Australian (and interstate) talent. With an outstanding speaker line-up who will present on a range of relevant and topical issues, the event offers delegates a fantastic forum to keep up to date with our changing tax landscape. Delegates can gain technical knowledge, as well as practical and commercial insights, all while earning valuable CPD points.

Why you should attend

The 2021 program includes:

- Exceptional local and interstate speakers
- Workshop, panel and technical sessions with an emphasis on “real-world” application
- A mixture of plenary and concurrent sessions relevant for SME and corporate tax professionals
- Opportunities to network and exchange ideas with peers and tax experts, including a cocktail function on Thursday night.

The Tax Forum Organising Committee wishes to take this opportunity to thank our speakers, all of whom have generously agreed to volunteer their time to share with you their knowledge and insights.

I would also like to personally acknowledge the efforts of the Forum Organising Committee, as well as the staff from The Tax Institute.

Without the commitment, support and creativity of this core group, we would not have the impressive program outlined in this brochure.

We look forward to seeing you at The Tax Institute's 2021 WA Tax Forum.

Dudley Elliott, CTA
Chair, WA Tax Forum
Organising Committee

Bill Keays, CTA
Chair, WA State Council

Modiesha Stephens, CTA
Chair, WA Professional
Development Committee

Early bird pricing offer
Register on or before Friday,
19 February 2021 to save!

Forum highlights



Hoa Wood
Deputy Commissioner
Australian Taxation Office



Daniel McInerney, SC, CTA
Victorian Bar



Richard Norton, CTA
Deloitte Legal



Clare Thompson, ATI
Francis Burt Chambers



Ron Jorgensen, CTA
Thomson Geer Lawyers



Jemma Sanderson, CTA
Cooper Partners Financial Services

The Tax Institute gratefully acknowledges the generous assistance of members of the 2021 WA Tax Forum Organising Committee:

Dudley Elliott, CTA
Trove Advisory Group –
Chair
Corey Beat, CTA
RSM Australia
Mathew Chamberlain, CTA
EY
Rupert Cheong, CTA
Alpha Accountancy Services
Ross Forrester, CTA
Westcourt Pty Ltd
Mike Frampton, CTA
Murfett Legal
Gino Franco, CTA
Duncan McPhail
Daniel Fry, CTA
Fry Legal

Walter Gianotti, CTA
Australian Taxation Office
Nick Heggart, CTA
Greenwoods & Herbert
Smith Freehills
Peter Hills, CTA
Grant Thornton
Janelle Keatley
KPMG
Bill Keays, CTA
Keays & Associates
Rachael Munro, CTA
PwC
Michael Okely
Deloitte
Modiesha Stephens, CTA
MS Legal

Proudly supported by:



Technical program

Day 1 – Thursday, 18 March 2021

Time	Session
8:00–9:00am	Registration
9:00–9:15am	Forum welcome and opening Speaker: Dudley Elliott, CTA, Trove Advisory Group, Forum Chair
9:15–10:00am	Session 1: An update with the Australian Taxation Office Speaker: Hoa Wood, Deputy Commissioner, Australian Taxation Office <ul style="list-style-type: none">— Reflections on what we learned in 2020, particularly about supporting the community and the tax profession— Highlighting areas of focus for the ATO in 2021.
10:00–10:30am	Morning tea
10:30–11:15am	Session 2: Update on advocacy activities & case study/special topic Speaker: Tax Policy and Advocacy Team

“ The Tax Institute’s WA Tax Forum has become a must for me. In a world that is constantly changing, the technical guidance and practical experience sharing the Forum provides ensures I can provide up to date advice to my clients.”

Gino Franco, CTA, Duncan McPhail & Co

Technical program

Day 1 – Thursday, 18 March 2021 continued

Time	SME stream	Corporate stream
11:15am–12:15pm	<p>Session 3A: Superannuation member balance strategies upon death Speaker: Jemma Sanderson, CTA, Cooper Partners Financial Services</p> <p>Superannuation is often one of the largest assets upon death, with recent cases in this area highlighting the importance of getting the planning right prior to death.</p> <p>This session will consider:</p> <ul style="list-style-type: none"> – Implications of recent cases – The importance of valid binding death benefit nominations (BDBNs) – Transfer balance cap strategies and solutions – Dealing with properties and other “lumpy” assets when paying death benefits and – The changing role of superannuation in estate planning. 	<p>Session 3B: Hybrid rules – practical traps Speaker: Amelia Teng, Deloitte</p> <p>The hybrid mismatch rules have a wide reaching scope and introduce practical new challenges for multinationals. Now over a year into the rules’ operation, this session will look at case studies surrounding how the rules are intended to apply and explore some of the evidentiary requirements now imposed on Australian taxpayers, such as:</p> <ul style="list-style-type: none"> – Applying the rules to hybrid entity structures – Related party financing and the targeted integrity rule.
12:15–1:15pm	Lunch	
1:15pm–2:15pm	<p>Session 4A: Discretionary Trusts – challenging the trustee’s discretion Speaker: Mia Clareborough, Victorian Bar</p> <p>This session will explore the avenues available to beneficiaries who want to challenge a trustee’s decisions.</p> <p><i>Please note – this session will be virtual, in real-time.</i></p>	<p>Session 4B: Restructuring corporate groups – practical tips and traps Speaker: Craig Yaxley, CTA, KPMG</p> <p>This session considers common issues and techniques associated with restructuring corporate groups, including the commercial and tax considerations that should be taken into account. It will cover topics including:</p> <ul style="list-style-type: none"> – Practical and emerging issues for accessing demerger relief, including CGT rollovers – Section 45B and franking issues – Amalgamations and Division 615 – Board of Taxation CGT Rollover review – update.
2:15–3:15pm	<p>Session 5A: Job maker plan – the “temporary” budget measures: Loss carry back and full expensing Speaker: Amy-James Velagic, Australian Taxation Office</p> <p>This session will provide an update from the ATO on:</p> <ul style="list-style-type: none"> – Temporary loss carry-back – Temporary full expensing – Changes to the Instant asset write-off. 	<p>Session 5B: ATO assurance and compliance programs for public and multinational companies – Panel session Facilitator: Michael Hay, CTA, BGC Group Panellists: Fiona Beckett-Cooper, EY Faith Harako, Australia Taxation Office Judy Morris, Australian Taxation Office</p> <p>This panel session will address the following:</p> <ul style="list-style-type: none"> – Lessons learnt from the Top 100 and Top 1000 justified trust tax performance programs – Combined assurance reviews – Key focus areas and next actions – including reviews and audits and dispute resolution.

Technical program

Day 1 – Thursday, 18 March 2021 continued

Time	SME stream	Corporate stream
3:15–3:30pm	Afternoon tea	
3:30–4:30pm	Session 6: Capital vs Revenue – when are we going to work this out? Speaker: Daniel McInerney SC, CTA, Victorian Bar A clear answer to the oldest question in tax remains somewhat elusive after more than a century of litigation. This session will explore recent case law on the question and discuss what, if any, advances in jurisprudence have been made since 1938 when <i>Sun Newspapers</i> was handed down.	
4:30–5:30pm	Session 7A: Inbound tax issues for Australian properties Speaker: Chris Paull, PwC The challenges facing international investors in Australian real property are ever increasing, in number as well as complexity. Paramount to these challenges are the various Australian tax and duty regimes, recent cases and ATO pronouncements. This session will cover off these challenges, with a practical focus on the issues and the ways in which to manage them.	Session 7B: OECD BEPS 2.0 – What's next for international tax reform? Speaker: Mark Ryan, EY The OECD's BEPS 2.0 international tax reform program has continued to develop and evolve despite disruption over the past year. Given the potential for material changes to the international tax landscape arising from the Pillar 1 and Pillar 2 proposals, it is essential that all advisors and clients with an international focus (large or small) cultivate a working knowledge of the proposals and their potential impact. This session will go through the background to the BEPS 2.0 Pillar 1 and Pillar 2 proposals in the context of the broader BEPS initiative, recent developments as well as the various tensions and unresolved issues.
5:30pm	President's welcome address Speaker: Peter Godber, CTA, President – The Tax Institute	

Cocktail function

After a full day of technical toil, we'll be inviting delegates to enjoy some delicious canapes and drinks whilst reconnecting after a whirlwind year. This is your opportunity to network and exchange ideas with colleagues, peers, and our esteemed presenters. We hope you will join us for an enjoyable evening.

Time: 5:30–8:30pm
Venue: The Westin Perth
Price: Inclusive for all full registration delegates
Additional tickets: \$90 each

Technical program

Day 2 – Friday, 19 March 2021

Time	SME stream	Corporate stream
8:30–9:00am	Registration	
9:00–10:00am	Session 8: Legal Privilege – the principles, the problems, the practice Speaker: Richard Norton, CTA, Deloitte Legal and Clare Thomson, ATI, Francis Burt Chambers This presentation will cover the principles established by the Australian Courts in relation to the privilege available to clients to resist the production of documents communicating or recording legal advice. There will be an examination of some situations where the privilege is lost, for example by express or implied waiver. As a matter of practice, issues regarding privilege often arise when the ATO is examining the tax affairs of clients and when advisors are assisting in the business or personal affairs of their clients. The presentation will discuss these issues as well as the ATO guidelines regarding access to documents where privilege is claimed. There will also be a discussion of the administrative concession provided by the ATO in relation to access to tax advice from accountants.	
10:00–11:00am	Session 9A: Division 7A Speaker: David Montani, CTA, Nexia Australia After five years, it is anticipated that the legislation to reform Division 7A will be released in the first quarter of 2021. The changes will take effect for income years commencing on or after the date of Royal Assent, and might include: <ul style="list-style-type: none"> – Simplified loan term and repayment rules – Self-correction mechanism for breaches – Changes to, or abolition of, the distributable surplus limitation on deemed dividends – Safe-harbour asset valuation rules – Incorporation of pre-4 December 1997 loans into Division 7A – Specific rules to treat UPEs as loans – Technical amendments to improve integrity. Division 7A impacts many of our clients, and these changes will usher in the most significant shake-up of the regime since its inception. The key for practitioners is understanding where and when clients will need to act, either to comply with a new obligation, or to avoid a negative outcome that will arise from inaction.	Session 9B: R&D – legislative changes and recent key cases Speaker: Simon Harcombe, RSM Australia Over the past few years the Research and Development Tax Incentive has been the subject of a number of reviews, which has resulted in recent legislative change and changing interpretations due to recent cases. Simon will provide an update on recent key cases, legislative changes and potential impacts.
11:00–11:30am	Morning tea	
11:30am–1:00pm	Session 10A: Trusts workshop Speaker: Ron Jorgensen, CTA, Thomson Geer Lawyers One of the reasons why trusts have been widely used as business and investment vehicles are their flexibility in the distribution of its income. However, if the distribution minute is not done correctly, or the trust deed has not been updated, unanticipated tax consequences may arise. This workshop will go through the various problems that can and may arise and the practical insights to resolve these problems.	Session 10B: Debt equity and cross border financing Speaker: David Bond, CTA, Greenwoods & Herbert Smith Freehills Cross border debt finance is an important part of funding Australian businesses. However the ability to claim tax deductions for interest payments to a foreign lender has become increasingly difficult. The Australian taxpayer needs to satisfy a range of income tax and transfer pricing provisions to claim an interest deduction including: <ul style="list-style-type: none"> – Debt test in Division 974 – Anti-hybrid rules – Thin capitalisation – Diverted profits tax – Transfer pricing – Interest withholding tax. This session will consider common interest deductibility issues arising under these provisions and will illustrate these issues using case studies.

Technical program

Day 2 – Friday, 19 March 2021 continued

Time	SME stream	Corporate stream
1:00–1:45pm	Lunch	
1:45–2:45pm	Session 11: Directors responsibilities Speaker: John Carrello, BRI Ferrier John will provide a snapshot of issues that general practitioners should be aware of when giving advice. This will include a discussion concerning recent changes to legislation affecting small business insolvency, and the interaction of Directors Duties and wealth protection utilising real-world examples and their interaction with legislation, both Corporations Act & Bankruptcy Act.	
2:45–3:00pm	Afternoon tea	
3:00–4:00pm	Session 12A: Problems or progress on professional practice profits Speaker: Corey Beat, CTA, RSM Australia In September 2014, the ATO issued guidelines on how it will assess the risk of Part IVA applying to the allocation of profits from professional firms, whether carried on through a partnership, trust or company. The guidelines extended to the use of Everett assignments to assign interests in partnership income to related parties. Primarily aimed at law and accounting firms, the guidelines had wide scope for all professional service providers. Taxpayers and their advisors have been in limbo in respect of structuring professional practices since the guidelines were withdrawn by the ATO in December 2017, with a view to updating following further consultation with industry. This session will provide: <ul style="list-style-type: none"> – Background to the ATO's approach to taxing professional service income – Current state of play in respect of the ATO guidelines and industry consultation – Tax treatment of Everett Assignments – Use of goodwill/no goodwill practices. 	Session 12B: Recent cases Speaker: Joanne Dunne, CTA This session will consider tax case law which has been determined in the Federal Court, Full Federal Court and High Court between January and August 2020, including an analysis of the win-loss percentage. Administrative Appeals Tribunal cases of significance may also be touched on. The session will also consider significant case law from other Commonwealth jurisdictions that will be potentially persuasive in Australia.
4:00pm	Forum close	

“ The WA Tax Forum has always been an essential event for me to attend. The opportunity to hear from esteemed practitioners on the latest developments of taxation legislation, the outstanding technical resources provided and the plethora of networking opportunities is unparalleled. ”

Amanda Donald, FTI, Keays & Associates



Presenter profiles

Corey Beat, CTA, is a Principal in the Perth Tax Services division of RSM Australia. Corey has over 15 years experience in providing taxation advice and specialist tax consulting services, covering a diverse array of issues, including domestic and cross-border income tax issues, CGT, GST and employment tax issues. Corey also provides specialist tax assistance to RSM Australia's Business Services and Reconstruction & Recovery divisions and was previously chair of The Tax Institute's Professional Development Committee in Western Australia. Corey was a finalist in The Tax Institute's SME Tax Adviser of the Year Awards in 2018.

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

David Bond, CTA, is Partner at Greenwoods & Herbert Smith Freehills and is the national leader of their transfer pricing

practice. David has over 30 years of transfer pricing and international tax experience and previously worked in a Big 4 firm in their Perth, Melbourne and Chicago offices. David has experience in advising multinationals on a broad range of transactions and industries but has particular expertise in the Energy & Natural Resources sector and their common cross border transactions of finance, sales of commodities, sharing of intellectual property, and services. David has extensive experience in advising on both the income tax and transfer pricing issues associated with cross border debt financing including participating in Treasury consultations on the design of the thin capitalisation rules and negotiating Advanced Pricing Agreements for cross border debt finance.

John Carrello has been a registered Liquidator since 1994, a Trustee in Bankruptcy since 2018, he is a principal at BRI Ferrier WA and has had a breadth of experience in all facets of insolvency, he has undertaken files that have returned 100 cents in the dollar to creditors, assisted Directors in managing company debts as well as being involved in Litigation based recoveries, utilising all the legislative tools available.

Mia Clarebrough is a barrister practising predominantly in tax law, administrative law, equity and trusts. Mia acts for both taxpayers and revenue authorities in State and Federal matters, advises on

tax investigations, rulings and objections, through to tax litigation and alternative dispute resolution. Before being called to the Bar, Mia was a Senior Associate at Norton Rose Fulbright and, before that, worked in the corporate tax group at Deloitte. She has been recognised in Doyle's Guide as a leading tax barrister and is a Senior Fellow of the Law Faculty at the University of Melbourne.

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

Faith Harako is an Assistant Commissioner in the Public Groups and International business line in the ATO. She leads the engagement and assurance teams located in Perth who are tasked to deliver targeted programs of work with respect to income tax, GST and the petroleum resource rent tax. Faith also has responsibility for the large market Energy and Resources Strategy. Prior to joining Public Groups and International, Faith was a Principal Lawyer in the ATO's Review and Dispute Resolution area with responsibility for litigation matters.

Simon Harcombe is a Principal in the Tax Services division at RSM Australia providing specialist R&D tax incentive consulting services. With a career spanning over 16 years, Simon has provided R&D tax advice to a range of industries across Australia including resources, technology and biotechnology. Simon joined RSM in 2013 following roles in various tax incentive groups for international accounting firms.

Michael Hay, CTA, is the Senior Tax Manager – Transactions for the BGC Group, one of the largest privately-owned companies in Australia. Michael has over 20 years commercial experience as a corporate tax adviser across the banking, agricultural logistics and construction sectors, having held senior tax roles at Co-Operative Bulk Handling, Bank of America Merrill Lynch, Bankwest and Commonwealth Bank. Michael's experience includes advising on several large corporate transactions including HBOS plc's acquisition of Bankwest, Commonwealth Bank of Australia's takeover of Bankwest, and more recently CBH's takeover defence and corporate structure review. Michael has a broad depth of tax knowledge and has particular interest in cross border financing, tax consolidation, M&A and indirect tax. Michael has a Bachelor of Commerce and Post Graduate Diploma in Commercial Law from Curtin University and a Masters of Tax from the University of NSW.

Presenter profiles continued

Amy James-Velagic started her career in a large advisory firm in corporate tax. She then joined the Australian Taxation Office in 2010 and has worked in Large Business and Internationals business (now referred to as Public Groups and Internationals), Indirect Tax and Private Wealth (PW). Amy has experience in GST, transfer pricing, corporate and international tax matters. In her current role, Amy has responsibilities for PW engagement and assurance (Western Australia and South Australia), PW National GST, delivery of the Next 5000 program and ATO project lead for Loss Carry Back.

Ron Jorgensen, CTA, principally consults on Commonwealth and State tax laws, tax dispute resolution and compliance enforcement. Ron specialises in trusts and trust disputes, succession and asset protection, business and investment structuring and tax sensitive commercial and property transactions. Ron is an Accredited Specialist Tax Law and member of the Tax Law Advisory Committee with the Law Institute of Victoria. He is a member of the Law Institute of Victoria, the Law Society of Tasmania and The Tax Institute. Ron is a member of the Tax Technical Committee (Vic), a member and former chair of the States Taxes Committee (Vic) and former representative of the Victorian State Taxes Consultative Council for The Tax Institute. Ron is a member of the Property Council of Australia Tax Committee (Victoria) and the Law Society of Tasmania Property and

Commercial Law Committee. Ron was recognised by Doyle's Guide Leading Tax Lawyer – Victoria for 2015 to 2020 and Best Lawyers for tax law – Australia 2021 and Global 2021.

Daniel McInerney, SC, CTA, is one of Australia's leading taxation barristers. Since being called to the Bar in 2007 he has appeared in many significant tax cases and is regularly called upon for his advice on complex tax issues by taxpayers and the Australian Taxation Office.

David Montani, CTA, is Nexia Australia's National Tax Director, providing tax technical and strategic support to Nexia offices across Australia. Prior to commencing this role in 2019, David had 26 years of experience in taxation and business advisory, with the last 15 years in specialist taxation consulting, leading Nexia Perth's Tax Consulting Division. Particular areas of specialty include business restructures, property transactions, Capital Gains Tax, Division 7A and business sales. David's approach is to deliver solutions-based outcomes that assist clients in making important decisions concerning their businesses.

Judy Morris is an Assistant Commissioner in the Public Groups and International area of the ATO. She leads the Top 1000 assurance programs for large public and multinational groups including the new Top 1000 Combined Assurance program. Judy joined the ATO in 2009. Prior to

joining the ATO, Judy was a Corporate Tax Partner with a large advisory firm and also has experience as Head of Tax for a large Australian listed group.

Richard Norton, CTA, is a Legal Practitioner Director with Deloitte Legal in Perth. He practises in the area of income tax, duties and other revenue law and provides advice to corporate clients, private clients, accounting firms and law firms. Richard has been involved in litigating various tax and duty cases in the SAT, Supreme Court, AAT, Federal Court and High Court. He is a former State Chairman and national councillor of the Tax Institute and holds a Meritorious Service Award from the WA Division. He has delivered and authored numerous papers and articles for the Tax Institute, the Law Society of WA and other professional organisations and publications.

Chris Paull is an experienced tax director with a focus on advising large and multinational organisations in respect of Australian income tax issues, including acquisition structuring and due diligence. Chris has been practicing with PwC for over 14 years, and currently leads the property focus team in Perth, after having spent three years working in the Sydney. Over this time, Chris has advised private and public groups on significant property, infrastructure and resources projects.

Mark Ryan is a Senior Manager in the International Tax and Transaction Services

practice at EY. He has 11 years' experience in EY's Perth and London offices providing corporate and international tax advice to multinationals, with a particular focus on the resources industry.

Jemma Sanderson, CTA, is a Director of Cooper Partners Financial Services, heading up their SMSF specialist services. Jemma provides strategic advice on SMSFs, estate planning and wealth management to clients, as well as technical support and consultancy to accounting, legal and financial planning groups. Jemma has over 19 years experience in developing complex strategies for high net worth clients. Jemma has a Bachelor of Commerce from UWA and is a Certified Financial Planner, a Specialist Member of the SMSF Association (SMSFA), Chartered Tax Adviser (CTA) and Trusts and Estate Practitioner (TEP). Jemma is a regular presenter on superannuation and SMSFs for the Taxation Institute, Institute of Chartered Accountants, CPA and SMSFA across Australia. Jemma is the author of the Taxation Institute's popular publication for SMSF Advisers, the SMSF Guide, now in its ninth edition, and the author and convener of the Taxation Institute's Graduate Diploma of Applied Tax Law Advanced Superannuation Unit. Jemma was named the SMSF Adviser of the Year at the 2019 National Women in Finance awards for the third year in a row, and received the SMSF Association Chairman's Award in February 2018 for her contribution to the industry.

Presenter profiles continued

Amelia Teng is an international tax partner at Deloitte with over 15 years experience and specialises in advising on tax structuring issues relating to Australian inbound and outbound investments. Amelia has a focus on the practical challenges arising for multinational companies from the OECDs BEPS initiatives particularly in relation to the Australian hybrid mismatch rules. Amelia has a Master of Laws, Bachelor of Laws and Bachelor of Commerce from the University of Melbourne.

Clare Thompson, ATI, is a barrister practising at Francis Burt Chambers since 2004. Prior to that she spent 10 years with major firm Freehills. She practises in commercial litigation with a focus on taxation, banking, property and equity. In 2020 she was named in Doyle's Guide's inaugural list of leading tax barristers in Western Australia. She holds a first-class Honours degree in Laws from the University of Tasmania, a Masters of Laws from Melbourne University, a Bachelor of Business from the University of South Australia and a Grad Dip in Management from Curtin University.

Hoa Wood has over 20 years' experience in tax administration both in ATO and at the Treasury. In Hoa's current role, she is responsible for the delivery of improved outcomes for Individuals not in business that make it easier and simpler for them to comply with their tax obligations. This includes education programs, consultation, online services, advice and guidance and

audits. Hoa also has a focus on improving the experience for Intermediaries, particularly as tax professionals are key stakeholders in supporting taxpayers to meet their obligations. In 2018 Hoa was awarded the CAANZ's Leadership in Government Award for Outstanding Contribution in Public Administration. This award recognises public sector leaders who have played a key role in the development and implementation of Government Policy and focussed on those leaders who have actively encouraged and created innovation based on present or over the horizon thinking.

Craig Yaxley, CTA, is the WA Mining Tax lead partner for KPMG and has over 35 years' corporate tax experience including over 25 years as a tax partner with KPMG Perth office. He provides tax advice to a wide range of international and Australian clients involved in mining, oil and gas, mining services, property, technology and agriculture on structuring inbound and outbound investments, divestments, financing and joint ventures. He is a Chartered Tax Advisor and Fellow of the Institute of Chartered Accountants in Australia. Craig has been extensively involved in tax policy developments in Australia in his current role as a member of the Board of Taxation, and through his previous role as Chairman of the Tax Committee of the Association of Mining and Exploration Companies Inc.

Venue

The Westin Perth 480 Hay Street, Perth

Find your balance at The Westin Perth, a rejuvenating haven with luxury accommodations, 5 star amenities and a dynamic city centre location. Experience a coveted location near the rejuvenated east end of Perth CBD within a short walk of incredible shopping and dining, Optus Stadium and Elizabeth Quay. Relish in 5-star amenities, including two distinctive dining destinations, a luxury wellness spa, a 24-hour fitness centre and an infinity pool.

Getting there

The Westin Hotel is 1.2 kilometres from Elizabeth Quay Train Station, 900 metres from Perth Train Station and 900 metres from Perth Bus Station. Hiberian Place Wilson Car Park is located directly underneath The Westin Hotel open from 6am – 12pm every day, starting from \$20 per day.

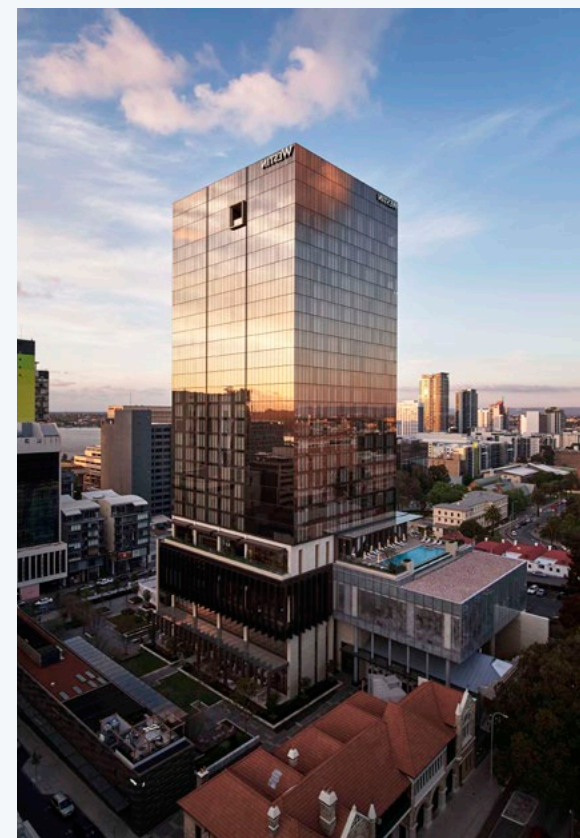
The Westin Perth also offers Valet Parking at a charge of \$55 per day.

Cocktail function – Thursday 18 March

This year's networking function will be held on Thursday evening from 5.30pm. Guests will enjoy drinks and canapés at The Westin Hotel. Additional tickets can be purchased at a cost of \$90. Please indicate your requirements, including any dietary requirements, on the registration form.

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

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





Event information

Registration options and inclusions

	Online access to presentations and technical papers	Morning/ Afternoon tea/ Event lunches^	Forum cocktail function	How to register
Full registration This registration option entitles one delegate to attend the entire event.	✓	✓	✓	Register online or complete the form included in this brochure.

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



Register online at taxinstitute.com.au/watf

Discounts

Early bird registration

All full forum registrations received and paid on or before **Friday, 19 February 2021** will be entitled to an early bird discount.

Group discounts

For information on group discounts and group bookings, please contact zoewender@taxinstitute.com.au or the WA office on 08 6165 6600.

Delegate list

A delegate list will be included in the forum 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

Confirmation of your registration will be emailed to you upon receipt of your registration fee.

CPD accreditation

Attendance at the full forum counts for 12 hours of Professional Development Accreditation with The Tax Institute. This event is accredited with the Legal Practice Board of Western Australia for CPD points.

The Tax Institute CPD app

The Tax Institute CPD app will be accessible for delegates to download available technical materials in the days prior to the event commencement. The app will contain session and speaker information, the delegate list and available technical materials. Delegates will receive instructions via email detailing how to download and access materials.

Hard copy materials will not be provided for this forum.

Dress code

Smart casual attire is suitable for the duration of the forum program, including the cocktail function.



Event information continued

Covid-19 event guidelines

At The Tax Institute, the health and wellbeing of our employees, members and delegates is our top priority. Whilst returning to face to face events, we continue to actively monitor the situation regarding Covid-19 and follow the latest advice and guidelines issued by the Department of Health, the World Health Organisation and relevant State authorities.

Please click [here](#) for a summary of the measures The Tax Institute has put in place to ensure the safety of attendees at our face to face events, along with helpful links to assist you in preparing for your attendance at them.

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

Contact tracing

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

Cancellation policy

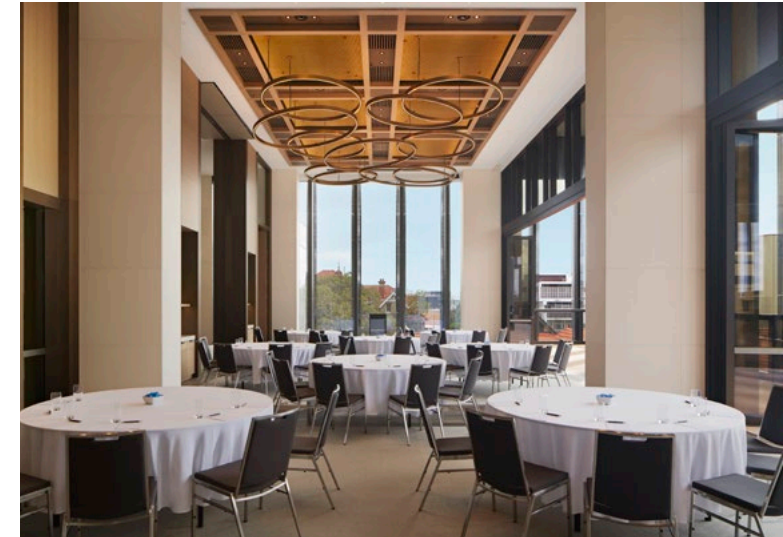
The Tax Institute reserves the right to alter, amend or cancel all or any of the arrangements contained in the program.

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

If a registered delegate is unable to attend as a result of a diagnosis of Covid-19 or they are experiencing symptoms of Covid-19, a full refund will be offered with the provision that a medical certificate is produced explaining the diagnosis or a summary of the appropriate action to be taken i.e. a Covid-19 test and medical advice.

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

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



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

1 Registration

Full conference registration

Please register me for the full conference. The registration fee includes catering, welcome reception and the cocktail function.

	Member	Non-member
Early bird registration Received on or before Friday, 19 Feb 2021	<input type="checkbox"/> \$1,300	<input type="checkbox"/> \$1,600
Standard registration Received after Friday, 19 Feb 2021	<input type="checkbox"/> \$1,500	<input type="checkbox"/> \$1,800

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

Group pricing is available – please contact zoewender@taxinstitute.com.au for further information

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

Date of birth:

First name:

Last name:

Position:

Company:

Address:

Suburb:

State:

Postcode:

Telephone:

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.

3 Technical sessions options

Thursday, 18 March 2021

11:15am–12:15pm

☐ Session 3A (41365)

☐ Session 3B (41366)

1:15–2:15pm

☐ Session 4A (41367)

☐ Session 4B (41368)

2:15–3:15pm

☐ Session 5A (41369)

☐ Session 5B (41371)

4:30–5:30pm

☐ Session 7A (41374)

☐ Session 7B (41376)

Friday, 19 March 2021

10:00–11:00am

☐ Session 9A (41379)

☐ Session 9B (41380)

11:30am–1:00pm

☐ Session 10A (41381)

☐ Session 10B (41382)

3:00–4:00pm

☐ Session 12A (41384)

☐ Session 12B (41385)

4 Cocktail function

The cocktail function on Thursday, 18 March 2021 is INCLUDED in the registration fee for delegates attending the full forum program.

☐ Yes, I WILL be attending the cocktail function OR

☐ No, I WILL NOT be attending the cocktail function

Additional tickets

☐ Yes, I require additional tickets for the cocktail function at \$90 per person

No.

x tickets at \$90 each:

Dietary requirements:

5 Payment summary

Forum registration

Additional guest tickets (\$90 each)

Total payable

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

6 Payment method

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.

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.

For event enquiries, please contact the WA Team on 08 6165 6600 or email zoewender@taxinstitute.com.au.

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

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TO REGISTER

📍 **Online**
taxinstitute.com.au/watf

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

@ **Email**
customeradmin@taxinstitute.com.au

☎ **Fax**
02 8223 0077

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