



THE TAX INSTITUTE



2021 Death... & Taxes Conference

16–17 September 2021 | Hilton Brisbane

12 CPD hours

Welcome

It is my absolute pleasure to extend to you a very warm invitation to this year's Death... & Taxes Conference. This national event is unquestionably the leading estate taxation event in the country and a "must" for all tax and legal practitioners involved in succession planning and estate administration.

At this year's conference, industry experts will share their expertise on an amazing line-up of topics, including about the administration process for an estate of a person who operated a business during their lifetime, navigation of division 6 in an estate context, administering an SMSF on death, a dive into the re-emerging provisions of 99B and 100A, as well as a session dedicated to actual stories from the trenches and a special virtual case study streamed live from the US on the treatment of US assets and how residency issues impact US estate taxes. The presentations have all been designed to include both practical and technical elements, so as to ensure that all delegates receive significant takeaway value.

This year we are delighted that the ATO have agreed to provide an in-person update on the significant volume of work they have been undertaking internally on their systems and processes in managing deceased estates. This will be an amazing opportunity to hear first-hand how these important changes are intended to both streamline and assist practitioners working in this space.

With the client bases of many practitioners ageing, the complexities of asset holdings and family arrangements increasing, and the highest ever intergenerational wealth transfers now occurring, practitioners need to invest time in developing an understanding of the taxation of deceased estates. This is an emerging market and opportunity for many, but equally one that has seen an unprecedented growth in litigation. It therefore presents risks and tax nuances that practitioners must manage and be alert to.

This year's conference will be held at the Hilton in Brisbane, which is a fantastic conference venue located in Brisbane's central business district, connected to the Queen Street Mall and within walking distance of both the Brisbane River and South Bank Parklands. The event will offer plenty of opportunities for networking and catching up with professional colleagues and friends, including optional evening conference networking drinks.

I would like to express my sincere thanks to the Organising Committee for their time, energy and enthusiasm. They have ensured not only that the high standards of the Death... & Taxes Conference are maintained, but have also managed to lift the bar even higher. Finally, a special acknowledgment and thanks to our fantastic line-up of presenters who are currently preparing material which will make this conference the signature estate tax event of the year.

I sincerely hope that you will join us at the 2021 Death... & Taxes Conference and personally look forward to greeting you in Brisbane on 16 and 17 September.



A handwritten signature in black ink that reads "Ian Raspin".

Ian Raspin, CTA

Chair, 2021 Death... & Taxes Conference Organising Committee

Thank you

The Tax Institute gratefully acknowledges the generous assistance of the 2021 Death... & Taxes Conference Organising Committee:

Ian Raspin, CTA, BNR Partners
(Chair, 2021 Death... & Taxes Conference
Organising Committee)

Linda Farmer, CTA, Tax LF

Bryan Mitchell, FTI, Mitchells Solicitors

Katerina Peiros, ATI, Hartwell Legal

Julie Van der Velde, CTA, VdV Legal

Nathan Yii, CTA, Nathan Yii Lawyers

Early bird offer

Register on or before Friday, 23 July 2021 to save!

Technical program

Day 1 – Thursday, 16 September 2021

Time	Session	Presenter
8.45–9.10am	Registration	
9.10–9.30am	Welcome and opening address	Ian Raspin, CTA Chair, 2021 Death... & Taxes Conference Organising Committee
9.30–10.30am	Session 1: Loans and UPEs – potential for disruption The flexibility of using trusts to distribute income around the family group remains popular in Australia. Whilst “asset protection” is often raised as a key reason for using trusts in family groups, these tax minimisation strategies can often result in significant loan balances and unpaid present entitlements owing to individuals and other entities disrupting even the best estate plan. This session will review loans and unpaid present entitlements owing to beneficiaries in an estate context including: <ul style="list-style-type: none">– Gifts v Loans v UPEs– Inconsistent financial accounting treatment– Impact of forgiveness under Will– Distributing UPEs / loans to beneficiaries– Simple strategies to increase clarity and minimise disruption	David Marks QC, CTA Queensland Bar
10.30–11.00am	Morning tea	
11.00am–12.00pm	Session 2: Another day, another issue For those of you who think deceased estate taxation is passé, this session may change your mind. You’d probably be surprised to hear that just about every week we find a new technical issue or a different take on an existing issue. If you enjoy the thrill of technical analysis, join us to consider some of the more recent matters considered in our practice. And if you aren’t into technical analysis, we’ll try and show you why you should be.	Lyn Freshwater BNR Partners Ian Raspin, CTA BNR Partners
12.00–1.00pm	Session 3: Rising dead and buried issues: 100A and 99B For tax purposes, estates are treated as trusts; testamentary trusts are trusts and distributions valid under the terms of a trust deed may be deemed to be taxable to the trustee at penalty rates. The ATO’s new and unforeseen applications of old legislation has created a need for legal personal representatives and the trustees of testamentary trusts to understand the risks imposed on them by the rise of these provisions. This session will take a practical look at: <ul style="list-style-type: none">– When the beneficiaries of non resident estates and testamentary trusts may be taxable on amounts they have not received– When the resident trustee of a testamentary trust may be taxable on amounts distributed to beneficiaries	Julie Van der Velde, CTA VdV Legal
1.00–2.00pm	Lunch	
2.00–3.00pm	Session 4: Administration of SMSFs on death – SMSF control and the payment of death benefits On death, it is important that due process is followed in relation to the administration and payment of death benefits from an SMSF. It is not as simple as “just paying out the death benefit” and advisors need to be aware of the requirements and pitfalls. This session will examine the following: <ul style="list-style-type: none">– Dealing with control of the fund on death: who is in control and appointing substitute controllers and complying with section 17A of the SIS Act;– Seeking out a binding death benefit nomination on death and examining the validity of the nomination– Duty of trustee to pay out death benefits under a binding nomination or by exercising discretion– Exercise of trustee discretion in good faith – lessons from the <i>Marsella</i> decisions to avoid disputes– Minimising conflicts when paying out death benefits– Settling death benefit disputes in a tax-effective manner	Nathan Yii, CTA Nathan Yii Lawyers

Technical program continued

Day 1 – Thursday, 16 September 2021 continued

Time	Session	Presenter
3.00–3.30pm	Afternoon tea	
3.30–4.30pm	<p>Session 5: Estate planning where there is a foreign element</p> <p>Advising personal representatives in administering estates where there are assets or beneficiaries in a foreign jurisdiction requires great care in navigating the applicable legal system, domestic taxes, compliance issues and the overlay of foreign taxes.</p> <p>This session will explore:</p> <ul style="list-style-type: none">– The nature and effect of nationality, domicile and residence– Jurisdictional issues– Domestic tax issues– Certain state taxes, particularly NSW– FIRB considerations	<p>Bryan Mitchell, FTI Mitchells Solicitors</p>
4.30–5.30pm	<p>Session 6: Taxing challenges for estate income</p> <p>Applying the trust income rules is difficult at the best of times. Applying the rules to deceased estates can be more challenging. Executors and administrators need to grapple not only with the administration, but also consider whether their actions (or inactions) can alter the tax outcomes for the estate and its beneficiaries. Delays in administration, challenges against the estate, specific drafting in the will, and the tax profiles of the beneficiaries are all factors which can affect the ultimate tax outcome.</p> <p>This session will review the fundamentals of estate taxation, highlight areas of common misunderstanding and misapplication, and flag potential opportunities by focusing on the following:</p> <ul style="list-style-type: none">– Who pays tax on estate income and when– Present entitlement and specific entitlement during administration– Timing of distributions to beneficiaries and impact on incidence of taxation– How specific gifts impact on tax position– Whether tax planning during estate administration is possible	<p>Neal Dallas, CTA McInnes Wilson Lawyers</p> <p>Prue Poole McInnes Wilson Lawyers</p>
5.30–7.30	Conference networking drinks	

Conference networking drinks – Thursday, 16 September

After a full day of technical toil, we hope you will join us for an enjoyable evening with your colleagues, peers and our esteemed presenters.

- Time:** 5.30–7.30pm
Venue: Vintaged Bar, Hilton Brisbane
Price: Included for full registration delegates.
Additional tickets are \$50 per person, see registration form for details.
Dress: Business casual

Day 2 – Friday, 17 September 2021

Time	Session	Presenter
8.30–9.30am	<p>Session 7: Problems that arise with management and vesting of trusts</p> <p>Lessons from recent cases:</p> <ul style="list-style-type: none">– Mandie v Memart– Re Owies– Re Valentini and McGowan Trusts– Trani v Trani– Re Wales– Clacher decisions– Baba v Sheehan <p>What this means for accountants, solicitors, trustees and beneficiaries in terms of vesting of trusts, distribution resolutions, exercise of discretion by trustees, impeaching trustee decisions and much more.</p>	<p>Dr Bill Orow, CTA Victorian Bar</p>
9.30–10.30am	<p>Session 8: Does mateship really transcend borders? A discussion on U.S. and Australian legal and tax treatment of cross-border assets</p> <p>Australia and the United States have long-standing economic, strategic and cultural ties that have been described as a unique “mateship.” Anchored on mutual security, trade and trust, this close relationship between the two countries has flourished through the decades to create a busy two-way corridor, mutually benefitting both countries to reach the economic levels we see today. Indeed, it would not be far-fetched to suggest that the tax and estate planning issues arising from ownership of cross-border assets probably originated with the California Gold Rush of 1849 when Australian emigrants sought a fresh start in the other “Gold Coast” across the Pacific Ocean.</p> <p>This session will address common cross-border estate and tax issues that arise when an Australian resident acquires assets located in the United States (and vice versa), or when an American resident dies in Australia (and vice versa). It will discuss:</p> <ul style="list-style-type: none">– The U.S. income, gift and estate tax laws that would apply to Australian residents who acquire U.S.-based assets as an investment or inheritance; as well as U.S. tax treatment of Australian entities and structures that do not exist in the United States– Cross-border income, estate tax and probate administration complexities that arise when U.S.-based assets owned by non-U.S. persons are placed in domestic revocable trusts, limited liability companies and other typical estate planning structures reserved for U.S. citizens and residents (and vice versa)– The current status of the U.S.-Australia gift and estate tax treaties and whether its provisions can help reconcile inconsistent outcomes on cross-border assets	<p>Marsha Laine Dungog Withers Bergman LLP</p>
10.30–11.00am	<p>Morning tea</p>	

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Technical program continued

Day 2 – Friday, 17 September 2021 continued

Time	Session	Presenter
11.00am–12.00pm	<p>Session 9: Navigating state taxes</p> <p>Where real property is held in the deceased's Superannuation fund and trust structures the LPR must navigate the relevant state land tax and duty issues that are unique to such ownership. Tax implications can vary greatly depending on the type and use of the land and the way the LPR is required to deal with that land. This presentation will consider:</p> <ul style="list-style-type: none"> – What is dutiable – Farm land – Exemptions and concessions 	<p>Michael Butler, CTA Finlaysons</p>
12.00–1.00pm	<p>Session 10: ATO update</p> <p>In this session, Angela Jankovic, Assistant Commissioner – Tax Counsel Network, Public Advice and Guidance Centre, will provide an update on the work the ATO has undertaken in reviewing their systems and processes for dealing with deceased estates.</p> <p>The session will include a Q&A component and delegates are invited to submit questions in advance. This will be a great opportunity to hear first-hand how these important changes are intended to streamline processes and support practitioners and the community at a difficult time.</p>	<p>Angela Jankovic Australian Taxation Office</p> <p>Facilitator: Robyn Jacobson, CTA The Tax Institute</p>
1.00–2.00pm	Lunch	
2.00–3.00pm	<p>Session 11: Operating a business during administration</p> <p>Complexity of estate administration is compounded where a business is involved. From sole traders, to partnerships, to sole director/shareholder companies, an LPR may find they have to step in and operate a business temporarily during the estate administration. This session will review the tax issues that arise for the LPR when the deceased was involved in a business including:</p> <ul style="list-style-type: none"> – Does the estate need an ABN? – Practicalities of running a business including employee issues – Trading stock issues for sole traders – Indirect tax issues in administering an estate – Availability of small business CGT concessions 	<p>Linda Farmer, CTA Tax LF</p>
3.00–3.30pm	Afternoon tea	
3.30–4.30pm	<p>Session 12: Stories from the trenches</p> <p>In this invaluable session delegates will hear directly from a panel of three of our learned speakers as they share their own key learnings, experiences and observations from the trenches of practice in estates and trusts. Each speaker will speak for 15 minutes and the session will conclude with an open 15 minute Q&A session. We invite delegates to bring with them a "burning" question or concern for the panel to unpack for the audience.</p>	<p>Panellists:</p> <p>Dr Bill Orow, CTA Victorian Bar</p> <p>Christine Smyth Christine Smyth Estate Lawyers</p> <p>Nathan Yii, CTA Nathan Yii Lawyers</p> <p>Facilitator: Julie Van der Velde, CTA VdV Legal</p>
4.30pm	Closing address	<p>Ian Raspin, CTA Chair, 2021 Death... & Taxes Conference</p>

Supporting organisation:



Proudly supported by:





Presenter profiles

Michael Butler, CTA, is the Partner in charge of the Finlaysons Tax & Revenue Group. Michael advises domestic and foreign clients on federal, international and state tax matters, and has a special interest in corporate restructurings, cross-border investment, property, wine and mining taxation, trusts, and estate and succession planning. Michael is a past chair of The Tax Institute's South Australia State Council and a regular contributor to Institute events.

Justin Byrne, CTA, recently went to the Queensland Bar after more than 20 years practising as a solicitor specialising in taxation and revenue law. He advises on a wide range of complex taxation issues, including income tax, CGT, GST, payroll tax and stamp duty. With qualifications and extensive experience in both law and accounting, he is uniquely placed to provide practical and commercial tax solutions for a range of clients, from individuals and small business owners to large corporations and government. He is also experienced in negotiating with the ATO in relation to tax disputes and has conducted tax litigation in the Administrative Appeals Tribunal, Federal Court and High Court.

Neal Dallas, CTA, is a Principal in McInnes Wilson Lawyers' Superannuation and Revenue Group. He has extensive experience advising clients in the areas of superannuation, tax, estate planning and asset protection. He is recognised in the 2022 Edition of Best Lawyers in Australia in the areas of Superannuation Law, Tax Law, Trusts and Estates, and Wealth Management/Succession Planning Practice.

Marsha Laine Dungog is a partner in the private client and tax team and is the Office Managing Director of the San Francisco Office. Marsha provides US international income, trusts and estate tax planning for high net worth individuals, and family businesses based in the US and abroad with respect to their cross-border assets, investments and activities. She also advises trustees, executors and fiduciaries as well as financial, tax and legal advisors on international tax

exposures and reporting obligations for beneficiaries and heirs of trusts and estates with US connections. Marsha's practice includes US tax planning for foreign investors, founders and entrepreneurs deriving income from US-based sources and operations, as well as tax advisory services for foreign legal, financial and tax advisors on the US taxation of foreign pensions and retirement arrangements, US-based investments and exit strategies for corporate executives, global employees and US persons living abroad. She is an author and frequent speaker on international tax issues. Marsha has published tax technical papers that have been presented to the tax-writing committees of the US Congress and the US Treasury Department on the US taxation of Australian Superannuation Funds, Mexican AFOREs and Canadian registered plans (RESPs and RDSPs). She has also spoken at international conferences and seminars in the US, Canada and Australia on the US taxation of foreign pensions and retirement, cross-border estates and trusts, international withholding and compliance enforcement initiatives, IRS voluntary disclosure programs and U.S. expatriation and green card termination alternatives. Prior to joining Withers, Marsha was a director at a large accounting firm in San Francisco providing international tax consulting and compliance services to high net worth clients with a global footprint, businesses and entrepreneurs. She also worked in Canada providing US tax advisory and compliance services for global high net worth individuals, cross-border families and businesses. Marsha is a public arbitrator for the US Financial Industry Regulatory Authority (FINRA) and instructor in US international tax for the American Institute of Certified Public Accountants (AICPA). In 2018, she was recognized by the Canadian Business Chicks as a Woman of Inspiration (Authentic Leader Category) and in 2020, by the California Society of CPAs as a Woman to Watch (Experienced Leader Category).

Linda Farmer, CTA, provides advice to high net worth individuals, their businesses and investment entities,

including self-managed superannuation funds, focusing on estate and successful planning.

Lyn Freshwater is a Senior Tax Advisor with BNR Partners and provides written advice on complex estate and trust matters. She commenced with BNR in 2019 after a lengthy ATO career where she gained considerable experience as an administrator particularly in the context of the capital gains tax and trust provisions. Some of her career highlights include instructing on the drafting of the scrip-for-scrip rollover provisions and streaming rules for capital gains and franked dividends, authoring various pieces of public advice such as PS LA 2003/12 (about the meaning of legal personal representative (LPR)), TR 2006/14 (about life and remainder interests), TR 2010/D1 (about income of a trust estate), PCG 2018/4 (about the liabilities of an LPR), developing ATO views in various litigation cases such as Electnet and Sandini and acting as Secretariat of the Trust Consultation Sub-group. Lyn is a member of the STEP Advocacy Committee. She has also written and taught a course about death and taxation for the College of Law.

Robyn Jacobson, CTA, is the Senior Advocate at The Tax Institute. She has nearly three decades in the profession, including a public practice background which preceded her various training roles over 23 years. Robyn continues to be a regular conference and webinar presenter, and is an avid advocate, social media commentator, columnist, blogger and podcaster. She is also regularly quoted in the media. Robyn is a Fellow of both CA ANZ and CPA Australia, and a Registered Tax Agent. She regularly consults with The Treasury, ATO and professional bodies including as a member of the ATO's Tax Practitioner Stewardship Group. Robyn was recognised in the Women In Finance Awards 2019 as the Winner of *Thought Leader of the Year* and was named in the global *Top 50 Women in Accounting 2019*. She was also recognised in the Australian Accounting Awards 2020 as the Winner of both *Thought Leader of the Year* and the *Accountants Daily Excellence Award*.

Presenter profiles continued

Angela Jankovic is an Assistant Commissioner in the ATO's Tax Counsel Network. She has more than 20 years' experience in income tax matters, with roles in law design, technical advice and assurance activities. Her areas of interest are taxation of trusts and CGT. Angela is currently a senior leader within the ATO's Public Advice & Guidance Centre and has a keen interest in improving stakeholder input in the identification, prioritisation and development of advice and guidance products.

David Marks QC, CTA, is a commercial Silk at the Queensland Bar practising principally in tax. He has a broader practice in commercial litigation, trusts and estates, and administrative law. He contributes to the life of the profession through his committee work for The Tax Institute and other professional bodies. He is a Chartered Tax Adviser and a registered Trust and Estates Practitioner. He received The Tax Institute's Meritorious Service Award in 2013, and is on TTI's Editorial Board. David also serves on the disciplinary panel of an international practitioner association.

Bryan Mitchell, FTI, was admitted as a solicitor of the Supreme Court of Queensland in 1992 after having completed degrees in Commerce and Law at the University of Queensland and articles of clerkship. Since then he has pursued postgraduate study at QUT and the College of Law in the areas of estate planning and Wills and Estates generally. More recently Bryan was awarded Master of Laws (Applied Laws – Wills & Estates) from the College of Law. He works almost exclusively in the area of Wills and Estates, including Estate Planning, Elder Law, Estate Administration and Estate Disputes. Bryan has a special interest in helping parents who have a child with a disability, with their estate planning. Bryan is a regular public speaker and has had the privilege of presenting papers for the Queensland Law Society, the Queensland branch of the Society of Trust and Estate Practitioners, Lexis Nexis and Legalwise and workshops for the College of Law. Bryan was one of the early members of the Queensland Branch of the Society of Trust and Estate Practitioners and presently serves as Chair. Further, Bryan has

been a Fellow of the Taxation Institute for a number of years and is currently a member of the Queensland Law Society Succession Law Committee.

Dr Bill Orow, CTA, is an expert in the fields of trusts, taxation and superannuation law. He holds a Ph.D as well as an LL.M and has had many written works on taxation published. He practices in Federal and State taxation and superannuation law and has been briefed in matters involving income taxation, GST, superannuation, stamp duty and land tax. In addition, Bill has an extensive practice in trusts law including trust disputes and restructure. Bill is an accredited mediator.

Prue Poole is an experienced Principal within the firm's Wills & Estates division and is an Accredited Specialist in Succession Law. Within her speciality, Prue focuses predominantly on estate administration as well as contentious and non-contentious estate litigation. She is known for her straightforward and honest approach to often sensitive and upsetting matters. Prue predominantly provides advice and guidance to executors and beneficiaries who may be individuals, charities, trustee companies, other professionals or on behalf of minors. Other law firms also often consult with Prue on estate matters.

Christine Smyth is a QLS Accredited Specialist (Succession Law) and Principal of – Christine Smyth Estate Lawyers (CSEL). CSEL is a boutique succession and elder law firm specialising in, grants of probate, deceased estate administrations, deceased estate litigation, estate planning, elder law abuse and litigation and funeral law. Christine is also one of only three Supreme Court Estate Account Assessors. That role involves Christine being appointed by the court on request by a beneficiary/executor to conduct independent reviews of estate administrations with a view to making recommendations as to how they can be progressed and/or address irregularities. Christine is the former President of the Queensland Law Society, having held positions on the Queensland Law Society: Executive Committee, Executive Management Committee, Audit and Investment

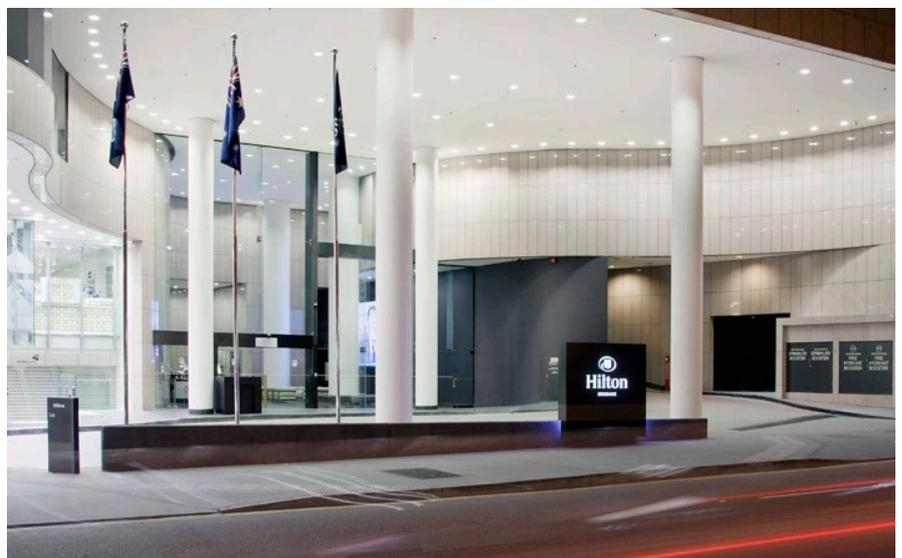
Committee, Inaugural Chair of the Corporate Governance Committee, Symposium planning committees; Board Member of the Specialist Accreditation Board and Succession Law Committee, to name a few. Christine has appeared numerous times before Queensland Parliamentary Committee Hearings advocating for and making submissions on a wide variety of legislative issues. Christine's current leadership positions include: QLS Senior Counsellor; Deputy Chair of the STEP Mental Capacity Global Special Interest Group, and Executive Member of Law Council of Australia Legal Practice Section, Honorary member of the Cemeteries and Crematoria Association of NSW. Her expertise and excellence in wills and estate law is recognised by her peers with their nomination in *Doyle's Guide* over seven consecutive years as one of Queensland's leading Wills and Estates Litigation and Planning lawyers. Christine is widely published, a regular columnist on Succession and Elder Law issues for Queensland Law Society Proctor publication; and a regular media commentator.

Julie Van der Velde, CTA, is the principal of a specialised commercial law firm, VdV Legal, and has degrees in Business and in Law and a Masters of Taxation Law. With over 20 years' experience advising Australian businesses, her practice focuses on taxation and trust law with an emphasis on business structuring, tax planning, business succession and intergenerational transfers. Julie is The Tax Institute's SME Chartered Tax Adviser for 2017 and is regularly listed as a recommended tax lawyer and a recommended Wills, Estates and Succession Planning lawyer in *Doyle's Guide*.

Nathan Yii, CTA, is the Principal Lawyer, a Chartered Tax Adviser and an accredited SMSF Specialist Advisor™ of the Melbourne-based legal practice, Nathan Yii Lawyers. He is a graduate of Melbourne Law School and holds a Bachelor of Commerce (Accounting), a Bachelor of Laws (Hons) and a Master of Laws. Nathan is recognised in *Doyle's Guide* as a leading lawyer — a Preeminent Wills, Estates & Succession Planning Lawyer and a Recommended Wills & Estates

Presenter profiles continued

Litigation Lawyer in Victoria. Nathan takes a strategic approach to legal practice and focuses on tax-effective solutions, estate planning, asset protection, SMSF compliance and trusts, estates and SMSF disputes. He works with and consults to high net worth individuals, family offices, legal and non-legal professionals and their clients. Nathan is a regular presenter in his areas of interest and expertise, and regularly presents for organisations and practitioner discussion groups throughout Australia. He is also an adjunct lecturer and advisory committee board member for the Estate Planning Practice specialisation in the Master of Laws program at the College of Law. Nathan was awarded The Tax Institute's national Dux Award for CTA3 Advisory and the prestigious Justice Graham Hill Scholarship in 2017. Nathan has also been appointed as a member of the Academic Board at The Tax Institute.





Event information

Registration options and inclusions

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

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

Please note: The registration fee does not include accommodation, hotel incidentals or transfers.

Register online at taxinstitute.com.au/2021deathandtaxes

Discounts

Early bird offer

All full conference registrations received and paid for on or before Friday, 23 July 2021 will be entitled to an early bird discount.

Group discount

Purchase three full registrations (early bird or standard) and receive a fourth full registration for free. The free registration must be of equal or less value to the paid registrations.

This offer cannot be redeemed in conjunction with any other promotional offer or code.

All attendees must be from the same firm and all registration forms must be submitted together. For further information please contact the national events team on 02 8223 0040 or nationalevents@taxinstitute.com.au.

Supporting organisation special rate

As a supporting organisation of the 2021 Death... & Taxes Conference, members of STEP Australia are eligible to receive member rates to attend the event. For more information and to receive the supporting organisation rate, please contact us on nationalevents@taxinstitute.com.au.

Hybrid event

As a hybrid face-to-face and online event, this event will be accessible to all delegates via our dedicated Delegate Portal.

Technical papers and PowerPoint presentations will be available on the portal to all participating delegates approximately five days before the event. Delegates will receive instructions on accessing the portal by email.

Getting there

Venue

Hilton Brisbane

190 Elizabeth St
Brisbane QLD 4000

Accommodation

Favourable room rates have been negotiated and secured at the Hilton Brisbane. Visit our website for more information on how to book.

Please read the hotel's terms and conditions prior to booking. All additional hotel incidentals, including breakfast, remain the responsibility of delegates, and individuals will be responsible for payment of the balance of their account when checking out of the hotel. Please note that extra charges may be incurred for additional guests and will be charged to individual room accounts upon checkout.

Dress code

Business casual attire is suitable for the daytime sessions and for the Thursday night networking drinks. Delegate list To assist with networking, a delegate list will be included electronically on the delegate portal. Please contact The Tax Institute if you do not want your name included on the list.

CPD accreditation

Attendance at the event counts for 12 hours Continuing Professional Development Accreditation with The Tax Institute.

Confirmation of registration

On receipt of registration and payment, you will receive an email containing your confirmation letter.

Paperless materials

The Tax Institute understands the impact that an event of this nature has on the environment, especially when printing delegate materials. Full technical papers and PowerPoint presentations will be available online only to all participating delegates approximately 5 days before the event.

Once these are available, an email will be sent to delegates with access details.

Event information continued



COVID-19 Event Guidelines

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

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

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

Contact tracing

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

Cancellation Policy

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

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

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

If a registered delegate is unable to attend a face-to-face event as a result of interstate border closures or they reside in or visited a COVID-19 hotspot, we will endeavour to transition the

registration to an online registration for the event. If there is a difference in price a credit will be provided to delegates to be used at a future event. If a delegate does not wish to transition their registration to the alternate online event, a full refund/ credit will be provided.

It is a condition of acceptance of registration that an administration fee of 20% of the registration fee be charged for cancellation if you can no longer attend the event. Cancellations must be received in writing by The Tax Institute five working days prior to the event. No refund will be given for cancellations received within five working days of the event.

A replacement may be nominated. If the replacement is not a member, the non-member registration fee will apply. CPD hours will be allocated to the designated attendee.

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

For further information regarding this event, please contact the National Events Team on 1300 829 338 or email nationalevents@taxinstitute.com.au

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





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2021 Death... & Taxes Conference Registration form

41821/41822 | WD

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

1 Registration

See page page 10 for registration inclusions.

A Face-to-face registration | 41821

	Member	New member*	Non-member
Early bird registration Received before 23 July 2021	<input type="checkbox"/> \$1,450	<input type="checkbox"/> \$1,790	<input type="checkbox"/> \$1,750
Standard registration Received after 23 July 2021	<input type="checkbox"/> \$1,650	<input type="checkbox"/> \$1,990	<input type="checkbox"/> \$1,950

B Virtual registration | 41822

	Member	New member*	Non-member
Early bird registration Received on or before 23 July 2021	<input type="checkbox"/> \$1,300	<input type="checkbox"/> \$1,640	<input type="checkbox"/> \$1,600
Standard registration Received after 23 July 2021	<input type="checkbox"/> \$1,500	<input type="checkbox"/> \$1,840	<input type="checkbox"/> \$1,800

Please contact the National Events Team on 1300 829 338 or email nationalevents@taxinstitute.com.au to enquire about group discounts.

Delegate materials

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

*Become a member and save!

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

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

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

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

Signature:

Date of signature:

DD/MM/YYYY

2 Delegate contact details

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

Member no.: _____

Title: Mr Mrs Miss Ms Other (please specify) _____ Date of birth: DD/MM/YYYY

First name: _____ Last name: _____

Position: _____ Company: _____

Address: _____

Suburb: _____ State: _____ Postcode: _____

Telephone: _____ Fax: _____

Mobile: _____ Email: _____

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

3 Social functions

The conference networking drinks is INCLUDED in the registration fee for delegates.

Thursday, 16 September 2021 – Conference networking drinks

- Yes, I WILL be attending the conference networking drinks **OR**
- No, I WILL NOT be attending the conference networking drinks

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

Additional tickets*

Yes, I require additional tickets for the conference networking drinks at \$50 per person

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

4 Payment summary

Registration fee

\$

Additional guest tickets – Conference networking drinks (\$50 each)

\$

Total payable

\$

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

5 Payment method

Cheque payable to The Tax Institute (in Australian dollars)

Credit card Card type: AMEX Visa MasterCard Diners

Name on card:

Card no.:

Expiry date:

Cardholder's
signature:

For our refund, cancellation and replacement policy visit taxinstitute.com.au/professional-development/event-policy.

Collection notice

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

TO REGISTER

➤ **Online** taxinstitute.com.au/2021deathandtaxes

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

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

☎ **Fax** 02 8223 0077



THE TAX INSTITUTE

L37, 100 Miller Street
North Sydney NSW 2060

Tel 02 8223 0000
Fax 02 8223 0077

For information, please contact National Events
Team at nationalevents@taxinstitute.com.au

taxinstitute.com.au