



THE TAX INSTITUTE



# Private Business Tax Retreat

24–25 February 2022 | Palazzo Versace Gold Coast & Online

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13 CPD hours

# Welcome

## *Riding the wave – mastering the highs and lows of a business*

Now in its 11th year, this two-day tax retreat has been designed for those advising private clients. The expert-driven program brings together leading advisers to examine the various stages of a business lifecycle and to offer practical advice for each key phase.

Whether it's encouraging a client to dip their toe in the water, take the plunge or how to avoid a total wipe-out, participants will immerse themselves in the technical and practical and will leave with an understanding of the right advice to give and when. Based on a dynamic case study, this retreat will use the facts of the case study to equip you with practical tips to advise your clients through their business life cycle.

Offered in both an in person or online format, this event represents exceptional value and flexibility. Join us at the Palazzo Versace, our amazing venue on the Gold Coast, or view from the comfort of your home or office.



**Dominic Moon, ATI**

Chair, Private Business Tax Retreat Organising Committee.

### Thank you

The Tax Institute gratefully acknowledges the generous assistance of the Private Business Tax Retreat Organising Committee:

**Dominic Moon, ATI**, Macpherson Kelley  
(Chair, Private Business Tax Retreat  
Organising Committee)

**Neil Brydges, CTA**, Sladen Legal

**Linda Farmer, CTA**, Tax LF

**Steven Lutz, CTA**, Lutz & Associates

**Frederick Mahar, CTA**, FM Mahar and  
Associates

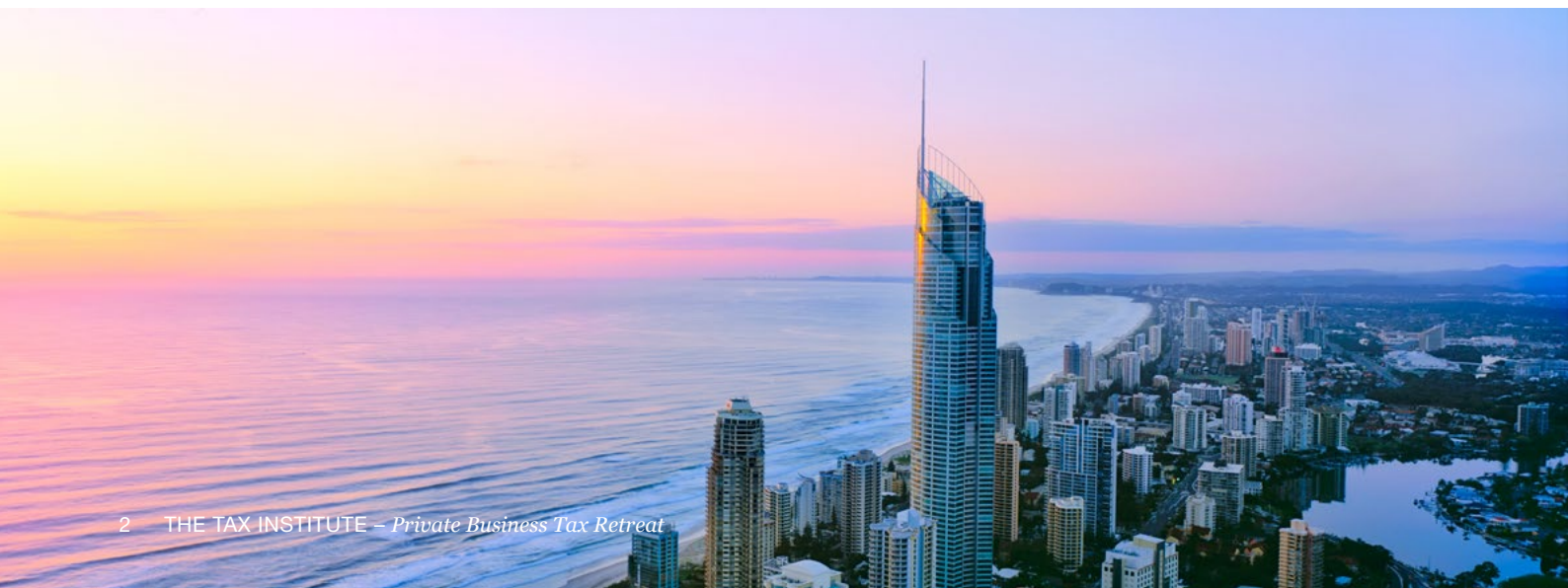
**Jonathan Ortner, FTI**, Arnold Bloch Leibler

**Melinda Peters, CTA**, McCullough  
Robertson

**Jacqui Reeves, CTA**, BusinessDEPOT

### *Early bird offer*

*Register on or before Friday, 28 January 2022 to save!*



# Case study facts

## Case Study – Jim and Gale Asher

Jim and Gale met in 1998 while Gale was holidaying in Australia and not long after Gale returned home to the US, Jim followed her and they were married in Seattle, 18 months later.

Jim was a carpenter in Australia, working with a small home building team. Jim sold his personally owned residential unit, to purchase a marital home in the US, which he purchased jointly with Gale.

Jim has engaged in real estate investment in the US, with a mixture of long-term rental and 'house flipping' projects. Upon taking US advice, Jim established a limited liability company (LLC) through which to acquire investment assets and operate that business.

Jim has an Australian discretionary family trust which holds his one other major asset, a rental unit next door to the unit he lived in when he left Australia. Jim has not used that trust for any other purpose but as would be expected, the value of that unit has grown significantly.

Gale is an electrical engineer in the US working for a retail technology including point-of-sale systems designer and seller. In addition to POS systems, she is particularly interested in home office connectivity and online retail technology and has been very active in the leaps and bounds that technology has made in the US recently. Gale has her 50% interest in the family home owned with Jim, a large US based pension account and is a beneficiary of a UK trust set up by her recently deceased father, during his lifetime. The UK trust owns land in the UK and Gale and her two siblings (both resident in the UK) are currently deciding whether the trust should

continue to own those investments or sell them and distribute the proceeds.

With COVID19 disruption sweeping the world, Gale and Jim have decided to relocate to Sydney. They now have a family with 3 children, two in high school and one about to start University and will do so in Australia. Gale has seen the gap between the retail and remote management technologies that had been implemented in Australia and the US and was very interested in starting a business in Australia. She has also seen the growth in US home based businesses and has some particularly innovative ideas in software development that are tuned to improving the automation and reporting of home and remotely run business from an administration, POS and logistics perspective. Having only just commenced her own business in that space, she would like to continue to develop and market those products and technologies in Australia and the US.

Jim is very keen to continue his real estate activities in Australia, primarily building a property portfolio. In the early years, particularly due to the US investments, it is expected that the profits will be reasonably strong but that the enterprise will be cash poor, as it reinvests in new acquisitions.

Jim and Gale have arrived in Australia and they have approached you to help them start their journey in Australia including the consequences of continuing to own, or repatriating, their offshore assets. You just know that these clients are going to do well and are very happy to be on board to share the ride. Join us as we advise and follow the fortunes of Jim and Gale, through their business life cycle.





# Technical program

Day 1 – Thursday, 24 February 2022

Time	Session	Presenter
8.00–8.30am	Registration	
8.30–8.45am	Welcome and opening address	<b>Dominic Moon, ATI</b> Chair, Private Business Tax Retreat Organising Committee  <b>Jerome Tse, CTA</b> President, The Tax Institute
8.45–9.45am	<b>Session 1: Keynote address – True grit: Building, scaling and selling NowInfinity to an ASX listed organisation and beyond</b>  In our opening address, we will be joined by award-winning fintech entrepreneur powerhouse Amreeta Abbott who will detail her journey from conceptualisation to building and selling one of the most loved products in the accounting industry, NowInfinity. From humble beginnings, focused on the SMSF sector and its documentation needs, Amreeta built NowInfinity into a cutting-edge cloud-based platform disrupting established providers of corporate compliance solutions and legal documentation. The session will showcase the challenges and complexities Amreeta resolved first-hand, that led to her new rocketship venture, digital signature solution Annature. A real David and Goliath story.  Attendees will walk away with insights into: <ul style="list-style-type: none"> <li>— The role accountants and advisers play in a start-up</li> <li>— Forming effective long-term business relationships (where they work and where they don't)</li> <li>— How to create opportunities within your client base and</li> <li>— Creating a roadmap for success.</li> </ul>	<b>Amreeta Abbott</b> Annature
9.45–10.45am	<b>Session 2: Residency – what to expect in 2022 and beyond</b> <i>Residency is on everyone's radar at the moment with significant changes in the wind. In covering what to expect, Fletch will also set the scene for residency issues that will be encountered in our case study.</i>  In this session, Fletch will cover: <ul style="list-style-type: none"> <li>— The current law on when individuals and entities are residents and non-residents</li> <li>— Traps to watch based on recent developments in the law and common circumstances arising from COVID-19</li> <li>— How the domestic law interacts with double tax agreements</li> <li>— Common issues arising under double tax agreements</li> <li>— Knowing when the multilateral instrument (MLI) applies and</li> <li>— The proposed reforms of the residency rules.</li> </ul>	<b>Fletch Heinemann, CTA</b> Cooper Grace Ward Lawyers
10.45–11.00am	Morning tea	



# Technical program continued

## Day 1 – Thursday, 24 February 2022 continued

Time	Session	Presenter
11.00am–12.00pm	<b>Session 3: Tax issues with returning onshore</b> <i>After starting a new life in the USA, Covid has struck and the Asher family has decided to return to Australia.</i> <i>They have reached out to you to let you know that they are coming back and to discuss what the tax impact will be and what they should be doing now and when they return.</i> <p>In an increasingly mobile world, more high wealth individuals are choosing Australia as their primary country of residence. How they go about relocating to Australia, and how they structure their affairs before and after relocating, can have significant and varying tax implications. In this session we cover off on some of the key considerations for individuals returning or relocating to Australia, including:</p> <ul style="list-style-type: none"> <li>— Australian residency and tax treaty ‘tiebreaker’ rules</li> <li>— Transitioning to or recommencing Australian residency and tax implications for domestic and foreign assets, including the application of Subdivision 104-I and Division 855</li> <li>— Foreign income and repatriating money from overseas to Australia, including practical issues and compliance risks</li> <li>— Transferring of foreign superannuation balances</li> <li>— Overseas trusts and section 99B and</li> <li>— Foreign entities brought within the Australian tax net – what are they for Australian tax purposes?</li> </ul>	<b>Todd Bromwich</b> Hall & Wilcox Lawyers  <b>Frank Hinoporos, CTA</b> Hall & Wilcox Lawyers
12.00–1.00pm	<b>Session 4: Start me up! Structuring for success</b> <i>Jim and Gale have different levels of experience in running a business but are both in the start-up space in Australia.</i> <i>Gale expects that her business in particular, will be capital intensive to begin with, as she needs to establish an Australian team to commence R&amp;D and to assist in sourcing existing product and manufacturing and marketing her own.</i> <i>They are seeking your advice on what start-up incentives are available and what structures will best suit them in the start-up space.</i> <p>Australia has created a huge start-up ecosystem. In order to assist start-ups to grow and thrive, advisers need to understand the complexity around this sector of the market, including the unique opportunities and challenges that start-up businesses will face. This session will address:</p> <ul style="list-style-type: none"> <li>— Key factors to consider when a start-up client comes through the door</li> <li>— Creating better business models and planning opportunities</li> <li>— Tax incentives for investors</li> <li>— Key capital raising considerations and</li> <li>— Preferred business models.</li> </ul>	<b>Melinda Peters, CTA</b> McCullough Robertson
1.00–2.00pm	<b>Lunch</b>	
2.00–3.00pm	<b>Session 5: Managing your balance sheet</b> <i>Both Jim and Gale’s businesses have been breaking even in the early years as they expand and grow.</i> <i>As with any expanding business, cash is king as they struggle to keep their heads above water and they realise with the increasing complexity of running larger businesses that they need more sophisticated advice on how best to manage this crucial phase in their business lifecycle.</i> <i>It’s time to assemble a financial support team around them to prioritise on the essentials and keep them focused on the light at the end of the tunnel.</i> <p>Too often, the accounts review process focuses only on getting the numbers right. This session aims to identify some key areas of focus and give attendees some practical “heads ups” when looking at a business balance sheet, especially taking stock of and addressing issues that are visible but potentially not considered, including:</p> <ul style="list-style-type: none"> <li>— Opportunities to refinance UPEs and other trust debts – the Roberts and Smith principle and TR 2005/12</li> <li>— Protecting UPEs – learnings from Fischer v Nemeske Pty Ltd</li> <li>— UPEs and estate planning</li> <li>— Cleaning up loan accounts and transferring UPEs – identifying the issues</li> <li>— Div 7A loans and death</li> <li>— Is there a positive side of Div 7A? and</li> <li>— Update on the pending Div 7A changes.</li> </ul>	<b>Chris Wookey, CTA</b> Chris Wookey Chartered Accountant
3.00–3.30pm	<b>Afternoon tea</b>	

# Technical program continued

## Day 1 – Thursday, 24 February 2022 continued

Time	Session	Presenter
3.30–4.30pm	<b>Session 6: Expanding onshore</b> <i>Having managed the early growth of their businesses well, business, particularly Gale's, is booming but her group has grown on an ad hoc basis, as needs have arisen. A group restructure is on the cards and consolidation is being considered.</i> Ad hoc or opportunistic business growth presents a genuine opportunity to revisit a client's existing structure(s). Where a group finds itself comprising multiple tax paying entities, it may be preferable to move towards a tax consolidated group – yes, even in the SME space! Choosing to consolidate though will naturally impact the tax considerations for continued expansion through acquisitions. This session looks at the differences between consolidated and unconsolidated groups and the issues that arise when forming a consolidated group makes sense to meet the needs of an expanding business.	<b>Elizabeth Allen</b> Macpherson Kelley <b>Hayden Bentley</b> Macpherson Kelley
4.30–5.30pm	<b>Session 7: Special topics</b> This punchy session of two special topics is designed to provide delegates an update on hot topics impacting practitioners. The below topics are a focus of the ATO at present with the expected finalisation of guidance in the coming months. <b>7.1: Allocation of profits within professional firms</b> On 1 March 2021, the ATO released the long-awaited guidance on the ATO's proposed compliance approach and risk assessment framework on allocation of profits within professional firms. The professional bodies provided, both individual and joint, submissions strongly opposing the suggested ATO approach and assessment framework. With the PCG applying from 1 July 2021 the professional bodies and practitioners at large are awaiting the finalised PCG to be released by the ATO. This session will provide an update on the current state of play in respect of allocation of profits within professional firms. <b>7.2: Back-to-back rollovers</b> The application of the anti-avoidance provisions to back-to-back rollovers has always been a concern to practitioners. However, the release of 'TD 2020/6: Income Tax: what is a 'restructuring' for the purposes of 125-70(1) of the ITAA 1997' has again brought back-to-back rollovers into the spotlight. The ATO are expected to release guidance that will provide the Commissioner's view on the interpretation and application of the 'nothing else' condition in CGT rollovers. While at the time of this program being drafted, there is no expected completion date on the ATO's Advice Under Development page, we are expecting some guidance by the time our event takes place. While initially criticised for their lack of synergy with the rollovers contained in the Income Tax Act, the Queensland Government has recently announced changes to the transfer duty exemptions for the restructure of small business entities. These changes are designed to align the Duty outcomes with the Income Tax Outcomes.	<b>Paul Banister, CTA</b> Grant Thornton <b>Tom Walrut, FTI</b> Cooper Grace Ward Lawyers
5.30–6.30pm	<b>Free time (Face-to-face attendees)</b>	
5.30–6.30pm	<b>Virtual networking drinks (Online attendees only)</b>	
6.30–7.30pm	<b>Pre-dinner drinks</b>	
7.30–10.00pm	<b>Official retreat dinner</b>	

### Official retreat dinner – Thursday, 24 February

Join your colleagues, peers and our esteemed presenters for an evening of dining and networking.

The official retreat dinner will be held in the Vanitas Restaurant – renowned as one of the best fine dining restaurants on the Gold Coast.

- Time:** 6:30–10:00pm  
**Price:** Included for full registration face-to-face delegates.  
Additional tickets are \$150 per person, see registration form for details.  
**Dress:** Business casual



# Technical program continued

## Day 2 – Friday, 25 February 2022

Time	Session	Presenter
8.45–9.30am	<b>Session 8: Tax Policy and Advocacy panel</b> A discussion from our Tax Policy and Advocacy team on the key issues presently impacting the profession and the work The Tax Institute is undertaking in this regard. The session will also include an update on the activities of our technical committees and our current engagement with government and other key stakeholders.	<b>Scott Treatt, CTA</b> The Tax Institute <b>Robyn Jacobson, CTA</b> The Tax Institute <b>Chris Wookey, CTA</b> Chair, SME Technical Committee
9.30–10.30am	<b>Session 9: Expanding offshore</b> <i>Gale's business hardly got off the ground in the US before the family returned to Australia. With her earliest aspirations centred in the US market, Gale never let go of her dream to build a US business.</i> <i>With the Australian business now mature and consolidated, the time is right to go back and expand into the United States.</i> Australia's tax system contains complex rules for Australian entities expanding offshore. The rules can be a minefield and often present difficulties for tax advisers, particularly where they involve applying Australian tax concepts in foreign jurisdictions. This session will provide an overview of: <ul style="list-style-type: none"> <li>— The different rules that can apply to Australian entities expanding to the United States, for example via a permanent establishment, company or trust</li> <li>— A consideration of when to 'flip-up' versus establishing a US subsidiary entity</li> <li>— Key aspects of the Double Tax Agreement between the United States and Australia</li> <li>— Claiming a foreign income tax offset (FITO)</li> <li>— Key US tax issues to consider and</li> <li>— How to repatriate profits back to Australia, including tax on any exit.</li> </ul>	<b>Chris Ardagna, CTA</b> Pitcher Partners <b>Lisa Goldman CPA</b> Berdon LLP Accountants and Advisors
10.30–11.00am	<b>Morning Tea</b>	
11.00am–12.00pm	<b>Session 10: Handing over to the next generation</b> <i>Jim has retired from his property development activities and has been assisting Gale in her business for some years. Now that the business has the ability to support multiple families, Jim and Gale want to plan for the future success of the business in the next generation.</i> <i>There are family members who are active in the business with different aptitudes and enthusiasm and those that have taken little interest.</i> <i>Jim and Gale would like to know how they can reward those family members who have contributed to the business differently to those who have not. There has also been a dispute between siblings in relation to a legacy company that holds significant assets. It has been agreed that one of the siblings will exit the company and go their separate way.</i> <i>What are some of the common tax and commercial considerations advisors need to consider in handing over to the next generation.</i> Succession planning and dealing with intergenerational businesses can often be one of the most complex area for practitioners in the Private Groups space. The commercial and family dynamics regularly drive the outcomes, with tax considerations being secondary to the main objectives. This session will cover off some of the common tax and commercial considerations in transitioning businesses between generations and family members, including: <ul style="list-style-type: none"> <li>— Remuneration of family members active in business operations</li> <li>— Dealing with pre and post CGT shares or trust interests [including K6 Events]</li> <li>— CGT Rollovers</li> <li>— Share buy-backs and dividend stripping</li> <li>— Establishing Family and Corporate Boards and</li> <li>— Protecting remaining shareholders or beneficiaries.</li> </ul>	<b>Christine Fleer</b> Arnold Bloch Leibler <b>Jonathan Ortner, FTI</b> Arnold Bloch Leibler



# Technical program continued

## Day 2 – Friday, 25 February 2022 continued

Time	Session	Presenter
12.00–1.00pm	<b>Session 11: Non-arm's length income – the important changes, must know issues and key strategies</b> The ATO has adopted an extremely broad view on what is NALI. There is also the potential for certain amounts to be both NALI and a contribution. The ATO are still consulting on the difference between what might be NALI versus a contribution. There is now currently considerable uncertainty on many common place strategies which we will seek to clarify. This session will provide an overview of: <ul style="list-style-type: none"> <li>– NALI/NALE – the key risks and latest developments</li> <li>– NALE with specific expense versus general expense nexus</li> <li>– What can a trustee do without invoking NALI</li> <li>– The ATO's latest views on what is a contribution versus NALI (consultation draft ruling TR 2010/1-DC)</li> <li>– SMSF purchase 50% of business real property from a related party and the related party contributes the remaining 50%</li> <li>– What documentation is required to minimise risk.</li> </ul>	<b>Bryce Figot, CTA</b> DBA Lawyers
1.00–2.00pm	<b>Lunch</b>	
2.00–3.00pm	<b>Session 12.1: Keeping it in the family</b> Structuring wealth for families faces new challenges. David will cover developments in: <ul style="list-style-type: none"> <li>– Debt-collecting by tax authorities by suing relatives of the taxpayer, to undo 'gifts' made to them and</li> <li>– What the recent cases about 'gift and loan back' tell us. Where are we up to?</li> </ul> <b>Session 12.2: Super Guarantee</b> In this session Anushka will cover: <ul style="list-style-type: none"> <li>– High level overview of what it is and the implications when it is paid late</li> <li>– Rate rises from 1 July 2021</li> <li>– Announcement in budget of \$450 threshold removal and</li> <li>– Stapled superfunds.</li> </ul>	<b>David Marks QC, CTA</b> Queensland Bar  <b>Anushka De Alwis, ATI</b> McCullough Robertson
3.00–4.00pm	<b>Session 13: Taking stock and sharing experiences of ATO disputes</b> For many SME businesses and practitioners, the experience of handling a tax dispute may be unfamiliar territory. Effective management, and steering a pathway through the often unpredictable and uncertain world, of tax controversy and disputes is commonly regarded as an acquired skill.  In this interactive, engaging panel session, Robyn will elicit from our panellists their insights, experiences and observations about the ways in which the ATO approaches tax disputes to ensure you will benefit from those for whom this path is well-trodden.	<b>David Marks QC, CTA</b> Queensland Bar  <b>Mark West, CTA</b> West Garbutt  <b>Chris Wookey, CTA</b> Chris Wookey Chartered Accountant  <b>Facilitator:</b> <b>Robyn Jacobson, CTA</b> The Tax Institute
4.00pm	<b>Closing address and networking drinks</b>	<b>Dominic Moon, ATI</b> Chair, Private Business Tax Retreat Organising Committee







# Presenter profiles

**Amreeta Abbott**, is CEO and founder of Annature, the leading Australian-owned electronic signature, ID verification and payment solution purpose built for all industries. Annature helps business owners' lower costs, improve engagement and elevate customer satisfaction and is the first ISO 27001 certified electronic signature solution. Before taking the eSignature industry by storm, she was the founder and creator of NowInfinity which sold to Class (ASX: CL1) in 2020 for \$25 million. Amreeta is a pioneer of the accounting industry, she's passionate about solving core problems that impact the profession and in-turn their clients.

**Elizabeth Allen** is a Senior Associate at Macpherson Kelly. She acts for a wide range of private, corporate and HNWI clients with a primary focus on tax structuring and tax dispute work, concentrating on the delivery of outcomes and solutions that give her clients the confidence to keep doing what they do best. Elizabeth also acts for clients on various commercial matters including business sales and acquisitions.

**Chris Ardagna, CTA**, is a Partner at Pitcher Partners in Sydney specialising in all areas of taxation. He acts primarily for high-wealth individuals and large private groups, and has a particular focus on the property industry, advising clients on all aspects of property transactions, both in Australia and internationally. Chris also has expertise in dealing with the revenue authorities in terms of ruling applications, the conduct of audits, objections, litigation and settlement negotiations. Chris was previously a Partner at Brown Wright Stein Lawyers and a Director of Schurgott Noolan Ardagna.

**Paul Banister, CTA**, is a Chartered Accountant, a Partner at Grant Thornton and is Queensland's representative on The Tax Institute's National Council. He has over 35 years' experience working with clients to help them navigate through complex and potentially risky tax and commercial issues. His expertise includes domestic and international tax planning, transaction advisory and support, superannuation structuring and advice, succession planning and estate planning. Paul has presented at many professional and business forums, both in Australia and internationally. He is a contributing author to Thomson Reuter's

Financial Planning Handbook. Paul is also the recipient of The Tax Institute's SME Tax Adviser of the Year Award for 2016.

**Hayden Bently** is Chief Tax Counsel at Macpherson Kelley, acting for corporate groups, and high net worth individuals on a range of structuring and taxation issues. He has advised on the tax consolidation rules since their introduction over 20 years ago, and has a particular focus on advising privately owned groups on restructuring to enter the tax consolidation regime, and managing the potential adverse tax consequences of doing so.

**Todd Bromwich** is a Senior Associate in the Tax group at Hall & Wilcox. His work includes tax planning and structuring for high wealth individuals and family groups, running complex taxation disputes, advising on tax-effective succession planning and estate administration, and establishing and advising not-for-profit entities.

**Anushka De Alwis, ATI**, is a specialist tax and duty lawyer, focusing on corporate taxation. She acts for publicly listed entities, private companies and individuals. Anushka provides advice on general tax issues associated with transactions, transaction structuring, M&A transactions and employment tax. She also assists clients in relation to audits, objections and disputes with the Australian Taxation Office.

**Bryce Figot, CTA**, is a special counsel at DBA Lawyers and is recognised as one of Australia's leading SMSF lawyers. He has worked predominantly in the fields of tax and superannuation over the past 17 years and holds a Master of Laws from the University of Melbourne. Bryce is a regular seminar presenter on tax and SMSF topics and has published extensively in these areas. Bryce regularly presents for the major professional bodies including the SMSF Association, CPA Australia The Tax Institute, Chartered Accountants Australia and New Zealand and DBA Network. Bryce is regularly quoted and published in the Australian Financial Review, the Herald Sun, CCH and LexisNexis publications, and elsewhere in the financial press. Bryce wrote the book Complete Guide to SMSFs: Planning for Loss of Capacity

and Death, published by CCH Wolters Kluwer. Bryce is on the editorial panel of LexisNexis' Australian Superannuation Law Bulletin. He is a Senior Fellow at the University of Melbourne's Law School, where he is the subject coordinator of Taxation of Superannuation. Bryce is a Specialist SMSF Advisor™ as well as being a Chartered Tax Adviser.

**Christine Fleer** is a partner of the firm's corporate & M&A and private clients practices. She has a diverse practice, providing legal and strategic advice to some of Australia's wealthiest individuals, entrepreneurs and family groups, as well as to global hedge funds, ASX-listed companies and insolvency administrators. Christine is recognised as a leading Corporate and M&A lawyer in *Legal 500 Asia Pacific*. She has been a finalist in the *Lawyers Weekly Australian Law Awards* for "Commercial Partner of the Year" and is also recommended in *Doyle's Guide* for commercial law and wills, estates and succession planning.

**Lisa S. Goldman CPA**, Tax Partner and member of the Executive Committee of Berdon LLP Accountants and Advisors, specialises in international taxation -creating strategic domestic and international tax minimisation opportunities for her clients. Serving high net-worth global business leaders and multi-generational families, Lisa regularly structures both the holdings and transactions of their non-U.S. corporations, trusts, estates, and other entities. These frequently include diversified real estate, private companies, and other alternative asset classes. Lisa also works with a variety of international families on their investment strategies, including cryptocurrency.

**Fletch Heinemann, CTA**, is a partner at Cooper Grace Ward Lawyers who specialises in helping clients and their advisers with tax and customs law issues. Fletch has a particular interest in residency and international tax issues, having acted for the taxpayers in the AAT decision of *Dempsey v Commissioner of Taxation* and the Full Federal Court appeal of *Harding v Commissioner of Taxation*. Fletch and his team help clients with advice, private rulings, audits, objections and litigation. Fletch has also presented sessions at The Tax Institute's Queensland seminars and national conferences and has published papers on topical tax and customs issues.

## Presenter profiles continued

**Frank Hinoporos, CTA**, is a Partner in the Tax group at Hall & Wilcox. Frank has a particular focus on domestic and international tax for individuals and private groups, including the complex issues tax issues arising from international succession planning. His clients include SMEs, high net worth individuals and families and not-for-profit entities. Frank is a member of the Law Institute of Victoria, a Chartered Tax Adviser with The Tax Institute, a Fellow of the Governance Institute of Australia and a member of the Society of Trust and Estate Practitioners (STEP).

**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.

**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.

**Melinda Peters, CTA**, is a specialist tax and duty lawyer, practising in all areas of direct and indirect tax – with a particular focus on the transaction taxes, structuring and funds management. A partner in McCullough Robertson's highly regarded taxation team and a

chartered tax adviser, Melinda prides herself on achieving commercial outcomes and providing practical advice to clients. In her role Melinda acts for a range of clients, from individuals to start ups, to large corporate clients and managed funds. She advises extensively on cross-border taxation issues and inbound and outbound investment structures, mergers and acquisitions, trusts and is experienced in advising and implementing a range of employee incentive and remuneration arrangements. She also assists clients with taxation and duty disputes and has experience in such matters before the Federal Court, AAT and Queensland Supreme Court. Melinda holds a Juris Doctor from the University of Queensland and a Masters of Taxation from the University of Sydney.

**Jonathan Ortner, FTI**, is a partner in Arnold Bloch Leibler's Sydney taxation group and practices in all areas of direct and indirect tax with a particular focus on the taxation of trusts and corporate income tax and mergers and acquisitions. Jonathan has also advised extensively on cross-border taxation issues; employment taxes, including the tax treatment of employee share schemes, termination payments and fringe benefits; and the GST implications of transactions and dealings in the development of property. Using his technical tax knowledge, Jonathan works with clients to obtain commercial and practical outcomes. He has particular experience in dealing with the Australian Taxation Office on complex tax issues in a dispute resolution context. Jonathan is a keen and active member of the tax community. As well as presenting on tax topics at various sessions and authoring a number of published articles, papers and bulletins, Jonathan is the Deputy Chair of the Tax Institute's SME committee and is recognised as a key tax lawyer in the Legal 500 Asia Pacific.

**Scott Treatt, CTA**, is the General Manager of Tax Policy and Advocacy at The Tax Institute. He is a Chartered Tax Advisor and has been practicing as a tax specialist since 1997, gaining his experience in large 2nd tier and Big 4 accounting firms as well as Government. Through the years he has been engaged on direct and indirect tax issues pertaining to individuals, start-ups, small businesses, private groups and multinationals, addressing issues including, but certainly not limited to, asset, business and entity

transactions and disposals, insolvencies, structuring, succession and disputes (within family groups as well as with the ATO). Scott has a passion for our tax system and tax education, continuously seeking to find opportunities to improve the efficiency and effectiveness of both. He is a regular presenter at industry events and had been a lecturer for some 12 years in The Tax Institute's structured education programs.

**Thomas Walrut, FTI**, is a Senior Associate at Cooper Grace Ward Lawyers with over 13 years' experience in providing tax advice to clients on both State and Federal tax issues. Tom primarily works with SME clients in a broad range of industries advising on tax planning, transactional matters, structuring and general commercial matters. He also regularly acts for clients in taxation objections and disputes with both State and Federal Revenue Authorities.

**Mark West, CTA**, is a qualified as a lawyer, chartered accountant and chartered tax adviser, Mark provides advice across the spectrum of taxes. Mark assists with all legal matters involving taxation law. He advises on appropriate business or investment structures/restructures and on making applications for rulings from the ATO. He assists with tax audits and with related settlement negotiations with the ATO and State revenue authorities. He has acted for clients in tax cases before the Administrative Appeals Tribunal and the Full Federal Court. Mark been listed as a leading tax lawyer in Queensland by *Doyle's Guide* and *The Best Lawyers™* in Australia.

**Chris Wookey, CTA**, operates his own specialist tax consulting practice after previously having been a principal in the tax consulting division of Deloitte Private in Melbourne. A finalist in The Tax Institute's Tax Adviser of the Year Awards for 2020, he has over 30 years' experience in the chartered accounting profession and is chair of The Tax Institute's national SME Technical Committee and its representative on the ATO's Private Groups Stewardship Group. Chris was also a member of the Board of Taxation's Reference Group for its Review of Small Business Tax Concessions. His experience, centred on issues encountered by private groups, includes providing input to Treasury in relation to the proposed targeted amendments to the Div 7A integrity rules.





# Venue and accommodation



**Palazzo Versace Gold Coast ★ ★ ★ ★ ★**  
94 Seaworld Drive, Main Beach QLD 4217

At the sophisticated end of the Gold Coast, Main Beach presents an opulent shopping centre, a fabulous marina and the aquatic theme park, Sea World, all on the footsteps of a white, sandy beach. Palazzo Versace Gold Coast provides a waterfront setting, spectacular architecture, extraordinary service and an ambience of pure glamour.

## Accommodation

Favourable room rates have been negotiated and secured at Palazzo Versace. Accommodation bookings can be made through our accommodation and travel provider, Accommodation Link, by following this link, which can also be found on the event website.

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.

## Getting there

Palazzo Versace Gold Coast is located at Main Beach; a one hour drive south of Brisbane, or a 40-minute drive north of Gold Coast Airport.

## Parking

Complimentary parking is offered at the Palazzo Versace Gold Coast. The carpark is located roughly 20m past the main hotel driveway. Self-parking by guests is complimentary and valet parking is \$40 per day.





# Event information

## Registration options and inclusions

	Online access to presentations and technical papers	Morning/ Afternoon tea/ retreat lunches	Official retreat dinner and closing drinks*	How to register
<b>A Full retreat face-to-face registration</b> This registration option entitles one delegate to attend the entire event.	✓	✓	✓	Register online or complete the form included in this brochure.
<b>B Full retreat online registration</b> 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/private-business-tax-retreat](https://taxinstitute.com.au/private-business-tax-retreat)

## Discounts

### Early bird offer

All full conference registrations received and paid for on or before Friday, 28 January 2022 will be entitled to an early bird discount.

### Group discount

Purchase four full registrations (early bird or standard) and receive a fifth 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 1300 829 338 or [nationalevents@taxinstitute.com.au](mailto: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 Attendee Hub.

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

## Dress code

Business casual attire is suitable for the entire retreat.

## 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 13 hours Continuing Professional Development with The Tax Institute.

## Confirmation of registration

Please note you will receive two separate emails in the form of a confirmation email and tax invoice.

## 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 Organization 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](#).



## Event information continued

### 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.

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**For further information regarding this event, please contact the National Events Team on 1300 829 338 or email [nationalevents@taxinstitute.com.au](mailto:nationalevents@taxinstitute.com.au)**

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

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## Join the conversation



[facebook.com/thetaxinstitute](https://facebook.com/thetaxinstitute)



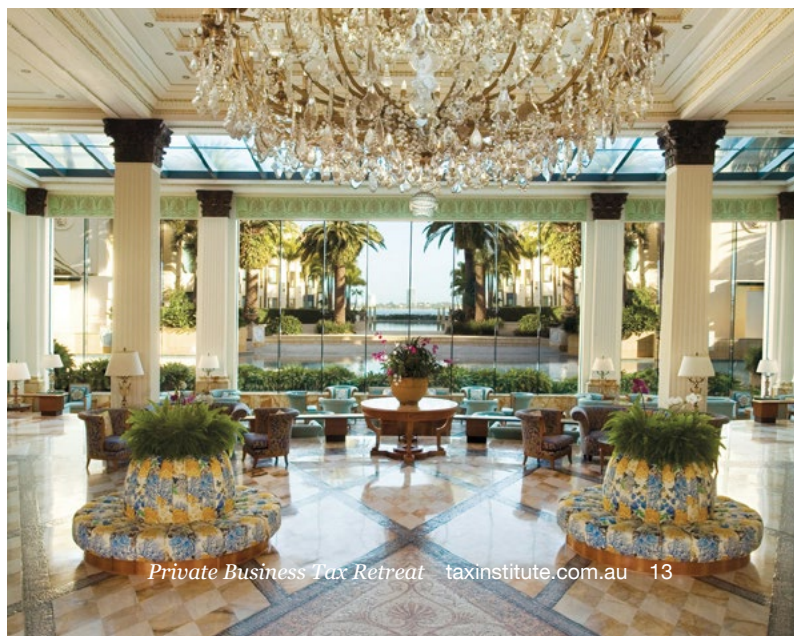
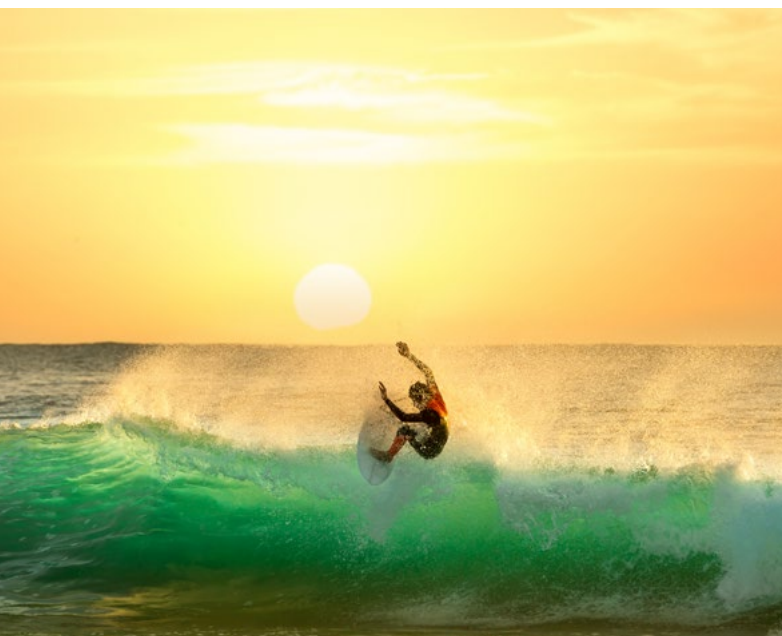
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THE TAX INSTITUTE

# Private Business Tax Retreat Registration form

42231 | 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 12 for registration inclusions.

### A Face-to-face registration | 42231

	Member	New member*	Non-member
<b>Early bird registration</b> Received on or before 28 January 2022	<input type="checkbox"/> \$1,550	<input type="checkbox"/> \$1,890	<input type="checkbox"/> \$1,850
<b>Standard registration</b> Received after 28 January 2022	<input type="checkbox"/> \$1,750	<input type="checkbox"/> \$2,090	<input type="checkbox"/> \$2,050

### B Online registration | 42232

	Member	New member*	Non-member
<b>Early bird registration</b> Received on or before 28 January 2022	<input type="checkbox"/> \$1,300	<input type="checkbox"/> \$1,640	<input type="checkbox"/> \$1,600
<b>Standard registration</b> Received after 28 January 2022	<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](mailto:nationalevents@taxinstitute.com.au) to enquire about group discounts.

Dietary requirements:

#### \*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 2023
- 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](http://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

Promotional code:

## 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 official retreat dinner and closing drinks are INCLUDED in the registration fee for face-to-face delegates.

Thursday, 24 February 2022 – Official retreat dinner

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

Friday, 25 February 2022 – Closing drinks

- ☐ Yes, **I WILL** be attending the closing drinks **OR**  
☐ No, **I WILL NOT** be attending the closing drinks

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

#### Additional tickets^

- ☐ Yes, I require additional tickets for the official retreat dinner at \$150 per person

No.  x tickets at \$150 each: \$

#### Additional tickets^

- ☐ Yes, I require additional tickets for the closing drinks at \$50 per person

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

### 4 Payment summary

Registration fee

\$

Additional guest tickets – Official retreat dinner (\$150 each)

\$

Additional guest tickets – closing drinks (\$50 each)

\$

**Total payable**

\$

### 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](http://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](http://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/private-business-tax-retreat](http://taxinstitute.com.au/private-business-tax-retreat)

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

[taxinstitute.com.au](http://taxinstitute.com.au)