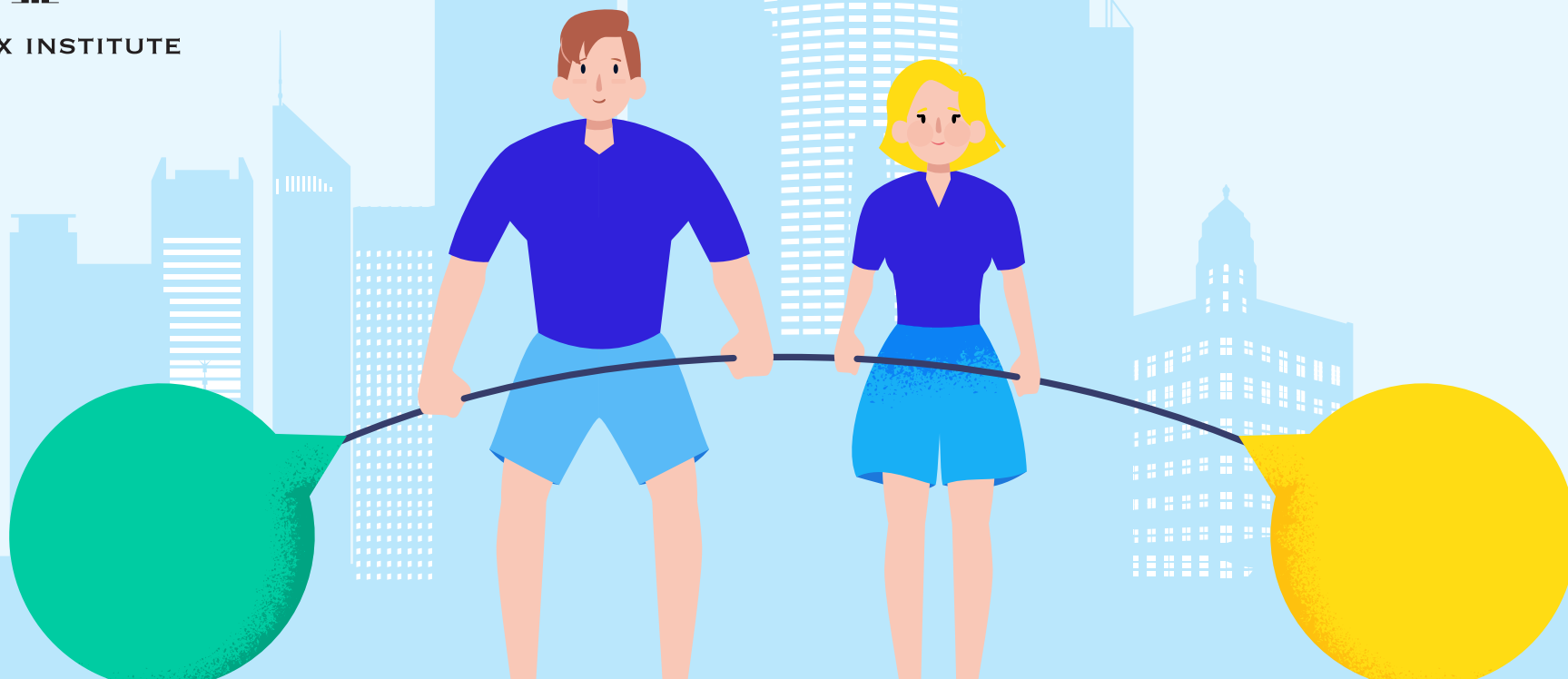




THE TAX INSTITUTE



# WA Tax Forum

6–7 April 2022 | The Westin Perth

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12 CPD hours

# Chairs Welcome

On behalf of the organising committee and The Tax Institute, it is our pleasure to invite you to the WA Tax Forum on 6-7 April 2022. Featuring an impressive line-up of both local and interstate speakers, the event will be held in The Westin Perth, on the doorstep of Perth's CBD.

This event is *the* forum for delegates to stay up to date on the latest issues and connect with peers.

## Why should you attend?

The 2022 program includes:

- Practical technical sessions for tax professionals with an emphasis on “real-world” application
- An ability to tailor your CPD journey with both a SME and Corporate stream
- Opportunities to network and exchange ideas with peers and tax experts at the cocktail reception overlooking Hibernian Place at The Westin Perth.

The program covers a range of tax issues that confront us in the ever-changing environment we work in. With an emphasis on the practical resolution of issues, we'll look at *the role of the revenue authority in the post-covid environment*, delve into *the world of digital assets* and look at *challenging employment tax issues faced by employers operating a mobile workforce*.

The program will also explore the important issue of mental health in the workplace.

Don't miss your chance to be part of this great event! We hope to see you there.



**Billy-Jo Famlonga, FTI**  
Co-chair, WA Tax Forum Organising Committee



**Rachael Munro, CTA**  
Co-chair, WA Tax Forum Organising Committee

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## Early bird offer

*Register on or before Friday, 11 March 2022 to save!*

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Proudly supported by:



# Technical program

Day 1 – Wednesday, 6 April 2022

Time	Session	Presenter
8:00–8:55am	Registration	
8:55–9:00am	Opening & welcome address	<b>Rachael Munro, CTA</b> Co-chair, WA Tax Forum Organising Committee
9:00–9:45am	Session 1: Keynote address	<b>Speaker to be announced</b>
9:45–10:30am	Session 2: Tax Policy & Advocacy update	<b>Tax Policy &amp; Advocacy Team</b>
10:30–11:00am	Morning tea	
11:00am–12:00pm	<p><b>Session 3A: Trusts and tax avoidance – s 100A</b> This session will cover the background and context of s 100A as well as recent developments in relation to the section's application, including the ATO's approach, any decisions that have been handed down by the Courts, and the ways in which you can help clients manage their risks.</p> <hr/> <p><b>Session 3B: M&amp;A update</b> M&amp;A activity slowed at the beginning of the pandemic, but the market has since been heating up with 2021 seeing record levels of M&amp;A activity. This session will provide an update on key trends and issues in the M&amp;A space, including:</p> <ul style="list-style-type: none"> <li>– M&amp;A activity in a COVID-19 world – trends and themes</li> <li>– Demergers</li> <li>– The Board of Tax review of CGT rollovers, and</li> <li>– Earnouts and deferred consideration.</li> </ul>	<p><b>Adam Craig</b> Owen Dixon Chambers West</p> <p><b>Alan Krawitz, CTA</b> Smailes Krawitz</p> <hr/> <p><b>Kyle Shand</b> Deloitte</p>
12:00–1:00pm	<p><b>Session 4A: Ending trusts, tax and other issues</b> An increasing number of trusts are reaching the end of their legal or useful lives. This session will explore a range of the legal, tax and administrative issues that trustees and their advisers will have to deal with if a trust is to be wound up.</p> <hr/> <p><b>Session 4B: Managing a tax function – what is it really like?</b> A diverse panel of highly experienced heads of tax will discuss their recent experiences as corporate tax managers and owners of the tax profile of their businesses. The panel, hosted by Carlo Franchina, will discuss a variety of current and relevant issues, including:</p> <ul style="list-style-type: none"> <li>– ESG and focus on corporate social responsibility and tax transparency</li> <li>– Practicalities of tax governance</li> <li>– Observations in regard to ATO review activity, and</li> <li>– The impact of tax digitalization on business models.</li> </ul>	<p><b>Grahame Young, FTI</b> Francis Burt Chambers</p> <hr/> <p><b>Facilitator:</b> <b>Carlo Franchina, CTA</b> KPMG</p> <p><b>Panel:</b> Panellists to be announced</p>

# Technical program continued

Day 1 – Wednesday, 6 April 2022 continued

Time	Session	Presenter
1:00–2:00pm	Lunch	
2:00–3:00pm	<p><b>Session 5A: SMSF problems in practice – Legislative issues, speed bumps and roadblocks</b></p> <p>This session will identify some important issues and problems in practice affecting SMSFs.</p> <p>There are a number of key issues emanating from legislative changes, pending or outstanding legislation, the changing environment and ATO guidance.</p> <p>What are the pain points and how will they impact you and your SMSF clients?</p> <p>Using practical examples, this session will dissect the issues and explore the current landscape, discuss current advocacy work and looking ahead, what are the possible outcomes.</p>	<p><b>Tracey Scotchbrook, CTA</b> SMSF Association</p>
	<p><b>Session 5B: The role of the revenue authority in the post-covid world</b></p> <p>Following on from Commissioner Chris Jordan's address October 2021, the Top 100 Findings report released November 2021 and the Top 1000 Findings report released December 2021, Jonathan Chamarette, Assistant Commissioner in the Public Groups and International business line in the ATO, will address the ATO's:</p> <ul style="list-style-type: none"><li>– Continued flexible approach to partnering with taxpayers and tax advisors</li><li>– Observations on statistics and general comments on behaviours in the market during COVID particularly in regard to the Top 100 and Top 1000 programs</li><li>– Areas of concerns arising from reviews:<ul style="list-style-type: none"><li>– Transfer mis-pricing</li><li>– Structured arrangements designed to reduce Australian Tax</li></ul></li><li>– Select items that attention<ul style="list-style-type: none"><li>– Generation and recoupment of losses</li><li>– Uniform capital allowances</li><li>– Deductions (revenue/capital)</li><li>– Controlled foreign companies and attribution of profits to permanent establishments</li></ul></li><li>– Other programs of WA interest such as Junior Minerals Exploration Incentive.</li></ul>	<p><b>Jonathan Chamarette</b> <i>Assistant Commissioner</i> Australian Taxation Office</p>
3:00–3:30pm	Afternoon tea	

# Technical program continued

## Day 1 – Wednesday, 6 April 2022 continued

Time	Session	Presenter
3.30–4.30pm	<p><b>Session 6A: The world of digital assets – Are you ready?</b></p> <p>From cryptocurrency to NFT's, digital assets are flooding onto the market at an exponential rate. This insightful session will take a practical approach to the foundational as well as the latest tax issues in this space.</p> <p>Using practical examples, you will be taken through the current issues at play, available ATO guidance and an outlook of what we might see in 2022, including:</p> <ul style="list-style-type: none"><li>– Blockchain and cryptocurrency 101 with practical insights and war stories</li><li>– What is digital art and NFTs</li><li>– Inheritance of digital assets</li><li>– ATO guidance and compliance</li><li>– Foreign Currency or not - is TR 2014/25 still valid? And</li><li>– Update on Senate recommendations.</li></ul>	<p><b>Tracey Dunn</b> RSM Australia</p>
	<p><b>Session 6B: Valuations panel</b></p> <p>This diverse panel of valuation experts, will discuss the following:</p> <ul style="list-style-type: none"><li>– Different valuations for different purposes</li><li>– The Commissioner's approach to competing valuations</li><li>– Contentious issues and some recent cases regarding valuations.</li></ul>	<p><b>Anthony Willinge</b> Francis Burt Chambers</p> <p><b>Nicki Ivory</b> Deloitte</p> <p><b>Oliver Mailes</b> RevenueWA</p>
4.30–5.30pm	<b>Session 7: Mental health in the workplace</b>	<b>Speaker to be announced</b>

## Cocktail Reception – Wednesday, 6 April 2022 | The Westin Perth

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:** 5:30–7:30pm

**Price:** Inclusive for all full registration delegates

**Additional tickets:** \$75 each

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# Technical program continued

## Day 2 – Thursday, 7 April 2022

Time	Session	Presenter
8:45–9:30am	<p><b>Session 8: Walter Gianotti Memorial Address</b></p> <p>This inaugural session, set to become a fixture of the WA Tax Forum is in recognition of the late Walter Gianotti and his contribution to the profession, the Australian Taxation Office and The Tax Institute.</p> <p>Walter was instrumental in serving as a link between the ATO, The Tax Institute and through this, with tax practitioners overall. He was passionate about ensuring a spirit of cooperation between the regulator, tax agents and taxpayers and through his efforts created deeper relationships and understanding with all parties.</p>	<b>Speaker to be announced</b>
9:30–10:30am	<p><b>Session 9: Trust me...Trust me not</b></p> <p>This session will look at Trusts from an Insolvency Practitioner's perspective and will include the following:</p> <ul style="list-style-type: none"><li>– Trusts in Conflict and the strategies employed</li><li>– Trusts and their interaction with asset recovery/voidable dispositions under the bankruptcy/Corporations Act</li><li>– Trusts in Family law/disputes and Bankruptcy</li><li>– Tax Advice versus Wealth protection, and</li><li>– Practical tips for Advisers.</li></ul>	<b>John Carrello</b> BRI Ferrier
10:30–11:00am	<b>Morning tea</b>	
11:00am–12:00pm	<p><b>Session 10: 40 years of Part IVA</b></p> <p>2021 marked the 40th anniversary of the introduction of Part IVA. Then Treasurer, the Hon John Howard, said in his second reading speech that the Government's twin objectives were to obtain an effective anti-avoidance section but a section which does not at the same time get in the way of ordinary or normal family and commercial dealings. This midterm review will examine the development of Part IVA and ask:</p> <ul style="list-style-type: none"><li>– Has it achieved the Government's original objectives?</li><li>– Is it still fit for purpose?</li><li>– What does its future look like?</li></ul>	<b>Graeme Cooper, FTI</b> University of Sydney

# Technical program continued

Day 2 – Thursday, 7 April 2022 continued

Time	Session	Presenter
12:00–1:00pm	<p><b>Session 11A: Insolvency – The current state of play</b></p> <p>It has been almost 12 months since the expiration of the insolvency moratorium, however was the moratorium sufficient in enabling struggling businesses to ‘get back on their feet’ or did it just delay the inevitable? This session will answer this question as well as providing an update on:</p> <ul style="list-style-type: none"><li>– What the current insolvency climate looks like?</li><li>– What ‘red flags’ should tax practitioners be aware of?</li><li>– What role should practitioners play before, during and after the insolvency procedure?</li><li>– How Division 7A works when a company undergoes liquidation?</li><li>– The impact recent case law has on debt recovery, in particular Commissioner of Taxation v Bosanac (No 7) [2021] FCA 249</li><li>– What is happening with ATO in regard to debt recovery.</li></ul>	<p><b>Michael Cane</b> Westminster National</p> <p><b>Aaron Dominish</b> Hall Chadwick</p> <p><b>Matthew Vines</b> Hall Chadwick</p>
	<p><b>Session 11B: The Clough case – impact on taxpayer and where to from here</b></p> <p>In this Q&amp;A session, instructing solicitor for Clough, Fiona Beckett-Cooper of EY, will be interviewed by Mathew Chamberlain on the Clough case and its impact on taxpayers, including her thoughts on:</p> <ul style="list-style-type: none"><li>– The impact of the case on concepts of nexus and purpose</li><li>– Whether there is a trend of the courts narrowing the scope of section 8-1? Or is the decision of narrow application based on its facts?</li><li>– What the decision means for taxpayers seeking to evidence a material deduction under section 8-1</li><li>– Whether it could be assumed that a deduction over 5 years under section 40-880 would be available, given this wasn’t considered by the Court?</li></ul>	<p><b>Fiona Beckett-Cooper</b> EY</p> <p><b>Mathew Chamberlain, CTA</b> EY</p>
1:00–2:00pm	Lunch	

## Join the conversation



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# Technical program continued

Day 2 – Thursday, 7 April 2022 continued

Time	Session	Presenter
2:00–3:00pm	<p><b>Session 12A: SME tax cases</b></p> <p>This session will examine some recent tax cases relevant to SMEs. More specifically, it will consider:</p> <ul style="list-style-type: none"><li>– The employee versus independent contractor distinction for PAYG, SG and payroll tax purposes and the recent decision of the Full Federal Court in <i>Dental Corporation v Moffet</i> [2020] FCAFC 118, <i>Jamsek v ZG Operations Australia Pty Ltd</i> [2020] FCAFC 119 and <i>CFMEU v Personnel Contracting</i> [2020] FCAFC 122 and the High Court in <i>Workpac v Rossato &amp; Ors</i> [2021] HCA 23</li><li>– Claiming legal professional privilege to deny the Commissioner access to documents during an ATO audit and the Commissioner’s access powers and the recent decision of the Federal Court in <i>CUB Australia Holding Pty Ltd v Federal Commissioner of Taxation</i> 2021 ATC 20-777; [2021] FCA 43</li><li>– The “black hole” deduction provision in s 40-880 of the ITAA 1997 and the recent decision of the Federal Court in <i>Clough Ltd v Federal Commissioner of Taxation</i> [2021] FCA 108 and the Full Federal Court in <i>Clough Ltd v Federal Commissioner of Taxation</i> [2021] FCAFC 197; and</li><li>– Section 14ZZK of the TAA 1953 and the burden of proof for taxpayers on appeal to the AAT and Federal Court and the recent decision of the Federal Court in <i>Commissioner of Taxation v Ross</i> [2021] FCA 766.</li></ul>	<p><b>Chelsea Lyford, FTI</b> Sceales Lawyers</p>
	<p><b>Session 12B: Your employees are now working remotely around the world – The tax issues you need to be aware of</b></p> <p>Managing people remotely and globally in the wake of COVID-19 presents some challenges but also great opportunities. Organisations need to navigate these complexities and make the right decisions to secure and retain the right talent.</p> <p>Compliance is key and, in this session, we will consider the issues arising from various components of the Australian employment tax rules to assist you to navigate these complexities, including:</p> <ul style="list-style-type: none"><li>– Australian tax residency</li><li>– Key elements of Double Tax Agreements</li><li>– Contractual obligations</li><li>– Corporate tax exposure</li><li>– Employer obligations (home &amp; host)</li><li>– Work rights and other regulatory considerations and</li><li>– The pitfalls and the opportunities.</li></ul>	<p><b>Sudette Wepener</b> PwC</p>
3:00–3:30pm	<p><b>Afternoon tea</b></p>	
3:30–4:30pm	<p><b>Session 13: Audits and disputes panel</b></p> <p>Have you noticed that you are receiving more calls from the ATO and your clients are receiving those orange and red letters? You’re not the only one. These are just the warning signs that the ATO may be looking to review or audit your client. This session will provide guidance on how to deal with the ATO in a proactive and efficient manner when your clients are subjected to an ATO review or audit.</p> <p>This panel will discuss the following:</p> <ul style="list-style-type: none"><li>– What issues and topics are raised in audits relating to superannuation guarantee, GST and government subsidies?</li><li>– What areas are the ATO are focusing on and what information do they want?</li><li>– What is a ‘tax governance policy’ and which clients should have one?</li><li>– Tips for dealing with the ATO</li><li>– How to deal with “tight” response times and what avenues are available to request an extension of time from the ATO?</li><li>– What are the new ATO legal professional privilege protocols and how do they apply to accountants and lawyers?</li></ul> <p>This is an interactive event and delegates will be provided the opportunity to submit questions prior to the session.</p>	<p><b>Facilitator:</b> <b>Billy-Jo Famlonga, FTI</b> Famlonga Business Services</p> <p><b>Panel:</b> <b>Joanne Wynne, CTA</b> RSM Australia</p> <p><b>Matthew Sunits, CTA</b> Zafra Legal</p> <p><b>Andrew Giorgi, FTI</b> Hall &amp; Wilcox</p>
4:30pm	<p><b>Closing address</b></p>	





# Presenter profiles

**Fiona Beckett-Cooper** leads the EY Tax Controversy 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.

**Michael Cane** is an experienced and passionate finance specialist, helping clients negotiate and structure business and personal finances. He works for Westminster National, the largest diversified broking firm in Western Australia. Prior to this Michael held senior risk and sales roles for major banks including being the State Manager of Westpac's Loans Management Team, where his team was responsible for managing stressed customers on behalf of the bank, ensuring the right strategies were implemented to achieve the best results for the client and group.

**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.

**Jonathan Chamarette** is an acting Assistant Commissioner in the Public Groups and International business line in the ATO. He leads the engagement and assurance teams located in Perth who are tasked to deliver targeted programs of work with respect to income tax, GST, the petroleum resource rent tax and Junior Minerals Exploration Incentive. Jonathan also has responsibility for the Energy and Resources Strategy. Prior to joining the ATO Jonathan worked for Federal Treasury.

**Mathew Chamberlain, CTA**, is a partner at EY and leads the Perth International Tax Services team. A legal practitioner admitted in WA and NSW, he has more than 29 years' experience in international tax, focusing on the large multinational and corporate environments across Australia, the US, Europe, Asia-Pacific and Africa. Mathew specialises in international tax reform, foreign investment into Australia and outbound investment from Australia. A long-time member of The Tax Institute, Mathew has presented at numerous national and state conventions

on international tax issues and has also lectured on tax law at the University of Western Australia and Curtin University. Mathew has led and participated in a number of government and ATO initiatives, working groups etc. on international tax law and policy issues affecting Australian inbound and outbound investment, including through the development of professional body and EY submissions on tax residency.

**Graeme Cooper, FTI**, is a Professor of Taxation Law at the University of Sydney and a consultant to Greenwoods & Herbert Smith Freehills. He is a former Chair of the New South Wales State Council of The Tax Institute and former member of the National Council. He has worked as a consultant to the ATO, Treasury, Board of Taxation, United Nations, OECD, World Bank, the International Monetary Fund and several foreign governments. He was admitted to legal practice in New South Wales and Victoria, and practised commercial law and tax in Sydney before entering teaching. He has taught in law schools in Australia, Europe and the United States, and holds degrees from the University of Sydney, University of Illinois and Columbia University, New York.

**Adam Craig** is a specialist tax barrister. Before coming to the Bar, Adam worked at the ATO preparing rulings for large private groups and advising ATO audit

teams. Adam's work focused on questions about the application of integrity and anti-avoidance rules to complex business structures and transactions. Adam's earlier experience includes: large multinational transfer pricing audits; instructing on the drafting of legislation (e.g., the 2012 expansion of the director penalty regime; key parts of the Minerals Resource Rent Tax Act 2012); major policy projects (e.g., the review into the taxation of trusts) secondments at Treasury and the Department of Prime Minister and Cabinet; being a tax advisor in an accounting firm, and a range of leadership and management roles. Adam has a Master of Tax from the University of Melbourne and a Bachelor of Laws from Monash University. He also has a Bachelor of Arts with first class honours from the University of Melbourne.

**Aaron Dominish** is a partner at Hall Chadwick and a Chartered Accountant specialising in corporate insolvency and business restructuring, with recognised experience in all aspects of informal turnarounds and external administrations across a variety of industries. Aaron's ability to analyse complex matters, develop strategies and obtain beneficial outcomes makes him a valued resource to organisations of all sizes. He is acknowledged for building lasting relationships and leveraging his extensive network to negotiate optimal solutions for those in financial difficulties.

## Presenter profiles continued

**Tracey Dunn** is an associate director in the Tax Services division of RSM in Perth. Tracey has a Bachelor of Business (Accounting), a Graduate Certificate in Commercial Law and a Bachelor of Laws. Tracey has worked in public practice for over 20 years. Prior to commencing a career in public practice, Tracey worked in commerce in various roles, including banking, logistics management and international trade. Tracey's expertise lies in providing both simple and complex tax advice to high net worth individuals, small and medium-sized businesses with multiple structures, and corporate entities. She has significant experience in advising on the application of FBT, Div 7A and trusts. Tracey regularly presents on taxation topics. Tracey writes extensively on the interpretation of tax legislation for businesses, and has been published in a number of publications, including the Australian Financial Review, ABC News, Accountants Daily, Public Accountant magazine and Thompson Reuters' Weekly Tax Bulletin.

**Carlo Franchina, CTA**, is the National Corporate Tax Leader – Non-Financial Services at KPMG Australia and has over 30 years' experience. Carlo was appointed partner in charge of the Perth Tax Practice on 1 July 2005 and National Energy & Natural Resources Sector Tax Lead on 1 July 2013. Carlo has extensive experience in providing tax advice to a wide range of international and Australian companies involved in various industries. Carlo has

advised on a number of high-profile and complex industry transactions, been involved in a number of tax reviews with tax authorities encompassing tax governance and is signing tax partner on many of KPMG multi-national audit clients.

**Andrew Giorgi, FTI**, is a Senior Associate in the Commercial Dispute Resolution team at Hall & Wilcox in Perth. Andrew routinely acts on tax disputes, tax debt recovery, insolvency matters and other commercial disputes. Coming from a background working in the Australian Public Service, Andrew has also been awarded a Master of Taxation Law with Distinction from the University of Western Australia and routinely presents on tax and insolvency matters at universities and business events.

**Nicki Ivory** is the leader of the Deloitte Financial Advisory team, in WA. She has over 20 years' professional experience in Australia and South Africa. Nicki has experience in providing valuation advice, including independent expert reports and other non-public valuations. She has also advised clients on the buy and sell-side of transactions with a focus on the resource industry and companies that service the resource industry.

**Alan Krawitz, CTA**, is a founding Director of Smailes Krawitz, a leading boutique law firm in Western Australia specialising in tax, trust and estate law. Alan has 20 years of experience acting for privately owned enterprises, high net-worth individuals

and corporate groups in the areas of tax, trusts, wills, estates and commercial law. Alan is sought after by accounting, law, and financial planning firms on behalf of their clients. Prior to establishing Smailes Krawitz, Alan helped lead the private client law team as a director at Ernst & Young (EY) in Perth. He was previously a partner at Norton & Smailes, the pre-eminent tax law firm in Western Australia before its acquisition by Ernst & Young in 2016. Alan is admitted as a lawyer of the Supreme Court of Western Australia and is entitled to practice in the High Court of Australia, the Federal Court of Australia and the Administrative Appeals Tribunal.

**Chelsea Lyford, FTI**, commenced practice as a lawyer in 1996 and joined Scales Lawyers as a Partner in 2020. Prior to joining Scales Lawyers, Chelsea was a Barrister at Francis Burt Chambers (specialising in taxation and commercial Law matters). Before that, Chelsea was a Senior Member of the Administrative Appeals Tribunal for seven years where she was appointed to the Taxation & Commercial Division (and cross-appointed to the General Division and other Divisions), Senior Associate and Solicitor (specialising in taxation and commercial law) at leading firms in Perth and Sydney, worked as a Tax Attorney at Fried Frank in New York and was the Associate to The Hon. Justice Graham Hill in the Federal Court of Australia, Sydney Registry. As a result of her unique background, Chelsea provides 'front end' (tax advice and structuring)

and 'back end' (tax dispute and litigation) taxation law services. Chelsea has a Master of Laws with Honours, with a taxation law focus, from The University of Sydney.

**Oliver Mailes** started with RevenueWA in 2006 and has significant experience in the administration of state tax legislation, primarily in transfer duty, landholder duty and payroll tax. Oliver was involved in the Duties Act Implementation Project in 2008 which transitioned the OSR from administering the Stamp Act to the Duties Act regime. Oliver is currently acting Assistant Director of the Technical Advice and Specialist Services branch, which deals with complex transactions relating to mining and petroleum assets, as well as landholder duty, entity restructuring exemptions and provides technical expertise to other revenue areas. He has had ongoing involvement in transforming OSR's online services, including the recent delivery of online lodgement and assessment portals.

**Tracey Scotchbrook, CTA**, is the Policy Manager for SMSF Association. Previously Tracey was a practitioner and Director of a SMSF and superannuation consultancy practice. She is an SMSF Specialist Adviser with over 15 years' industry experience and a Chartered Tax Adviser with the Tax Institute. Tracey is a former non-executive director of the SMSF Association board and has previously served on various Tax Institute committees including the WA State Council.

## Presenter profiles continued

**Kyle Shand** is a Director in Deloitte's Business Tax team and has over 10 years' experience in corporate and international tax. Kyle specialises in M&A, particularly buy-side tax due diligence, inbound and outbound tax structuring, tax modelling and post-acquisition tax integration, as well as post-acquisition restructuring to achieve great outcomes for clients across the engineering & construction, mining and mining services sectors. Kyle works closely with Deloitte's specialist tax and financial advisory teams across the entire transaction lifecycle to deliver comprehensive transaction advisory services, focussing on enhancing deal value.

**Matthew Sunits, CTA**, is a specialist tax dispute resolution lawyer. Matthew has particular experience in managing audits being conducted by the ATO and in running taxation appeals in the Administrative Appeals Tribunal and the Federal Court of Australia. Matthew also maintains a broad advisory practice. Prior to joining Zafra Legal, Matthew worked for the Australian Government Solicitor where he managed disputes for the Commissioner of Taxation.

**Matthew Vines** has 13 years' experience working in corporate and personal insolvency in the United Kingdom and Australia. Matthew's case work is varied (both contentious and non-contentious appointments) and has included various Ponzi schemes and the deceased estate of a Russian Oligarch. Matthew is heading

up the Personal Insolvency Division in Perth at Hall Chadwick and advises individuals on all aspects of personal insolvency including Bankruptcy, Personal Insolvency Agreements and informal arrangements.

**Sudette Wepener** is a Senior Manager working in PwC's People & Organisation business in the Perth office. She has more than 20 years of experience working in tax both in South Africa and Australia. She specialises in the area of Global Mobility tax, providing tax advice, assisting clients to manage and update their expatriate tax policies, providing tax compliance to international assignees and advising on payroll reporting and withholding obligations in an efficient and cost effective manner. She has clients in both the mining and finance sector working with clients in various countries in the world.

**Anthony Willinge** obtained his law degree from the University of Western Australia, graduating with honours and the Frank Edward Parsons Memorial Prize in Law. He also has a Masters of Law with distinction from the University of London. He has been listed in Best Lawyers in Australia since 2018 and Doyles Guide to Australia's Best Barristers in 2015, 2016, 2017, 2018, 2019, 2020 and 2021. Prior to joining the bar, Anthony was the head of Blake Dawson's commercial litigation practice in Perth. Prior to joining Blake Dawson, Anthony was the professional assistant to the Crown Counsel for WA, an Associate to a Supreme Court judge,

and a Crown Counsel at the Crown (now State) Solicitor's Office. Anthony has been involved in complex tax disputes for many years acting both for and against the revenue in income tax and a range of duty matters including land rich and land holder matters where valuation evidence can be critical. He regularly appears in the SAT, Supreme Court and AAT and was junior counsel for the taxpayer in Commissioner of State Revenue v Placer Dome, one of the leading cases on goodwill in a tax context. Anthony is also an Adjunct Professor at the University of Western Australia where he teaches Advanced Evidence and Proof.

**Joanne Wynne, CTA**, is a Director in the Tax Services division of RSM Australia. Joanne provides taxation consulting and compliance services to clients in a variety of industries including the property and mining sectors. Recently Joanne has been involved in streamlined assurance reviews for large private groups and worked with clients on developing their tax governance framework. Joanne has lectured undergraduate and post graduate taxation units at Curtin University and in 2019 was a finalist in the SME Tax Adviser of the Year Award.

**Grahame Young, FTI**, practises as commercial counsel with Francis Burt Chambers, Perth. Prior to commencing practice as a barrister in 2001 he had broad experience as a solicitor and company director. Grahame's principal areas of practice include transactional taxes, equity, trusts and succession, corporate and

property law. He has a particular interest in structuring and restructuring corporate and family groups. He has spoken and written extensively on a wide range of legal and taxation topics for The Tax Institute and other professional bodies. He is editor of Duties Legislation Western Australia. Grahame has served as State Chair and National Councillor of The Tax Institute and is the proud recipient of the Institute's Meritorious Service Award.

# Venue and accommodation

## **The Westin Perth** 480 Hay St, Perth WA

Find your balance at The Westin Perth, a rejuvenating haven with luxury accommodation, 5-star amenities and the perfect city centre location.

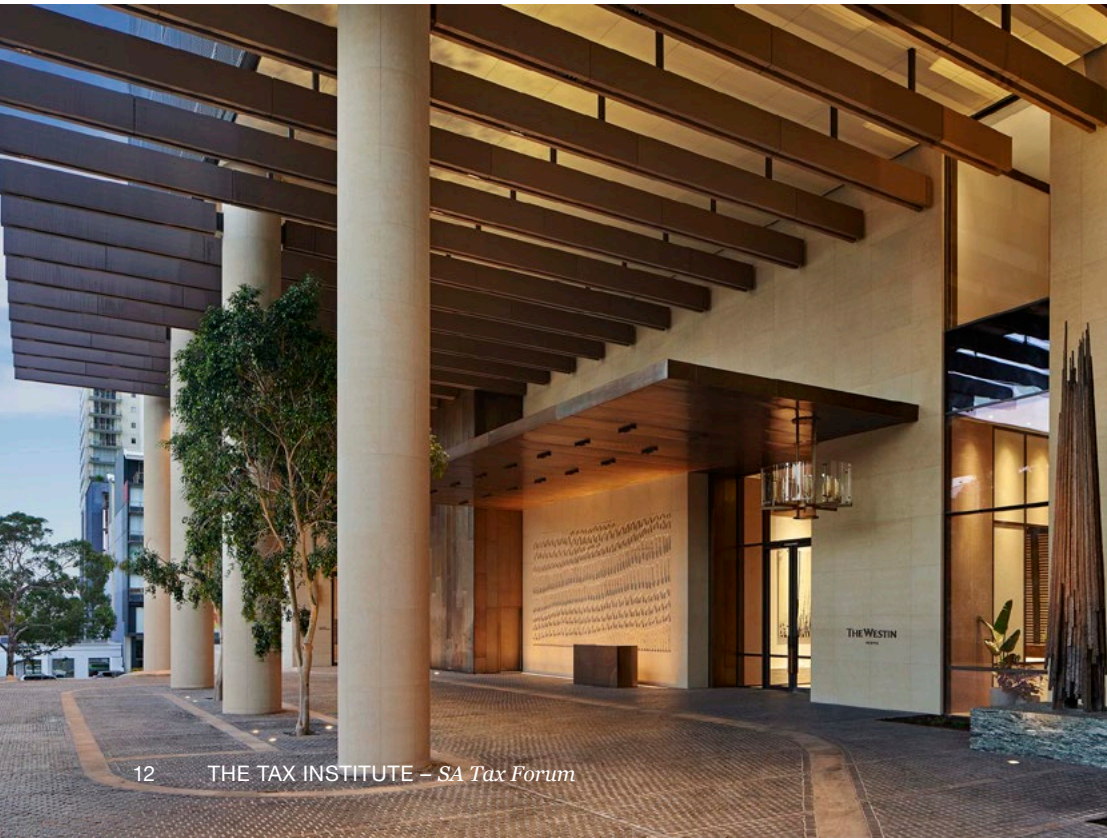
### **Parking**

On-site parking is available from \$40 per day or \$9 per hour & valet parking is available for \$55 per day. This is subject to change.

### **Getting there**

This luxury hotel is exceptionally situated in the rejuvenated east end of Perth CBD, within a short walk from Elizabeth Quay and Perth Train Station's and Wellington St Bus Station.

The Westin Hotel is approximately 12km and a 20 to 30-minute drive away from Perth airport. Delegates can take advantage of a plethora of travel options, including bus, taxi or private car.





# Event information

## Registration options and inclusions

	Online access to presentations and technical papers	Morning/ Afternoon tea/ Forum lunches	Welcome reception	How to register
<b>A Full forum 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 forum 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 welcome reception can be purchased on the registration form.

[Register online at taxinstitute.com.au/wa-tax-forum](https://taxinstitute.com.au/wa-tax-forum)

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

### Early bird registration

All registrations received and paid on or before Friday, 11 March 2022 will be entitled to an early bird discount.

### Group discounts

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

### Confirmation of registration

Please note you will receive two separate emails in the form of a confirmation email and tax invoice at the time of payment and registration completion.

### Continuing Professional Development

Attendance at the conference counts for 12 hours of Continuing Professional Development with The Tax Institute.

### The Tax Institute's Attendee Hub

As a hybrid event, both in person and online, this event will be accessible to all delegates via our dedicated Attendee Hub. Program information, materials (technical papers and presentations), survey forms and more will be available via The Tax Institute's virtual Attendee Hub. All delegates are encouraged to access the platform prior to the event. 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 virtual Attendee Hub by email.

### 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 in person 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. To see The Tax Institute's full COVID-19 Event Guidelines, [click here](#).

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

### WA Government Mandated Vaccination Policy

Please be advised, as per Western Australian State Government public health orders, The Westin Perth is a double vaccination venue and proof of Covid-19 double vaccination is required for entry. This will apply to all conference and event guests, as well as all Food & Beverage patrons entering the Hotel.

People entering the Hotel will be required to display their Covid-19 digital vaccination certificate via their smart phone upon entry. Where this is not possible, a printed immunisation statement along with proof of identification will be required. Those with an official medical exemption will need to show their certificate of exemption with proof of identification. We thank you for your support and cooperation.

## 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.

With exception to the above circumstances, 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

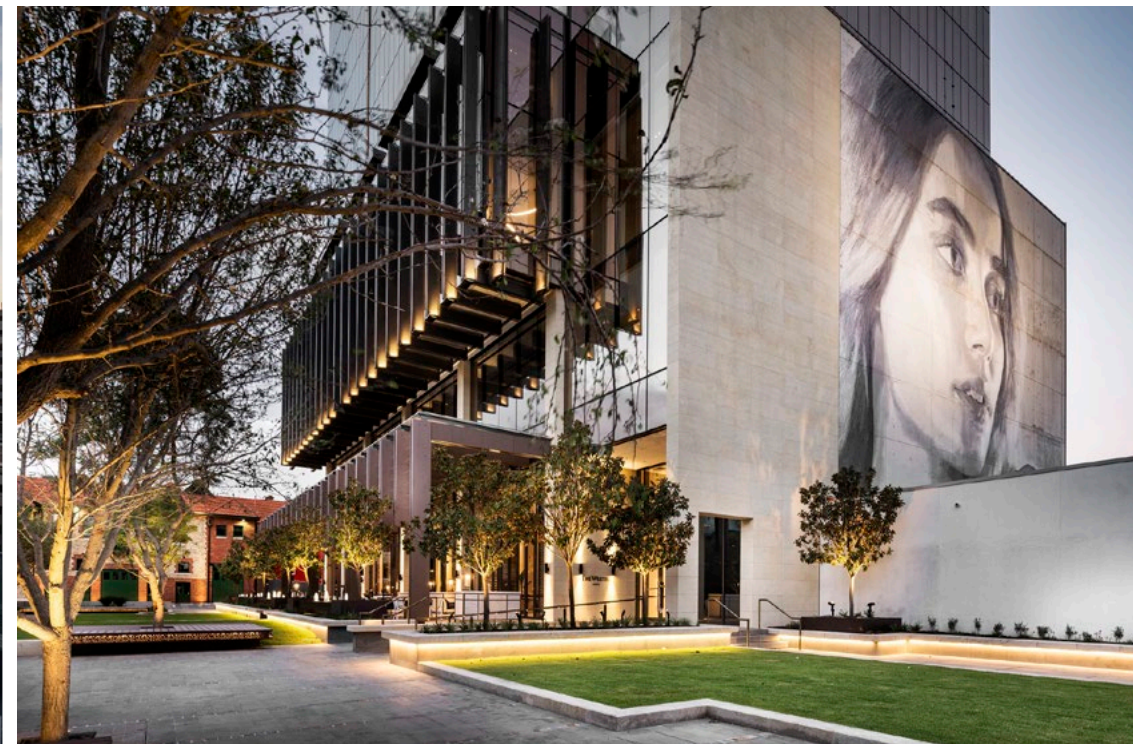
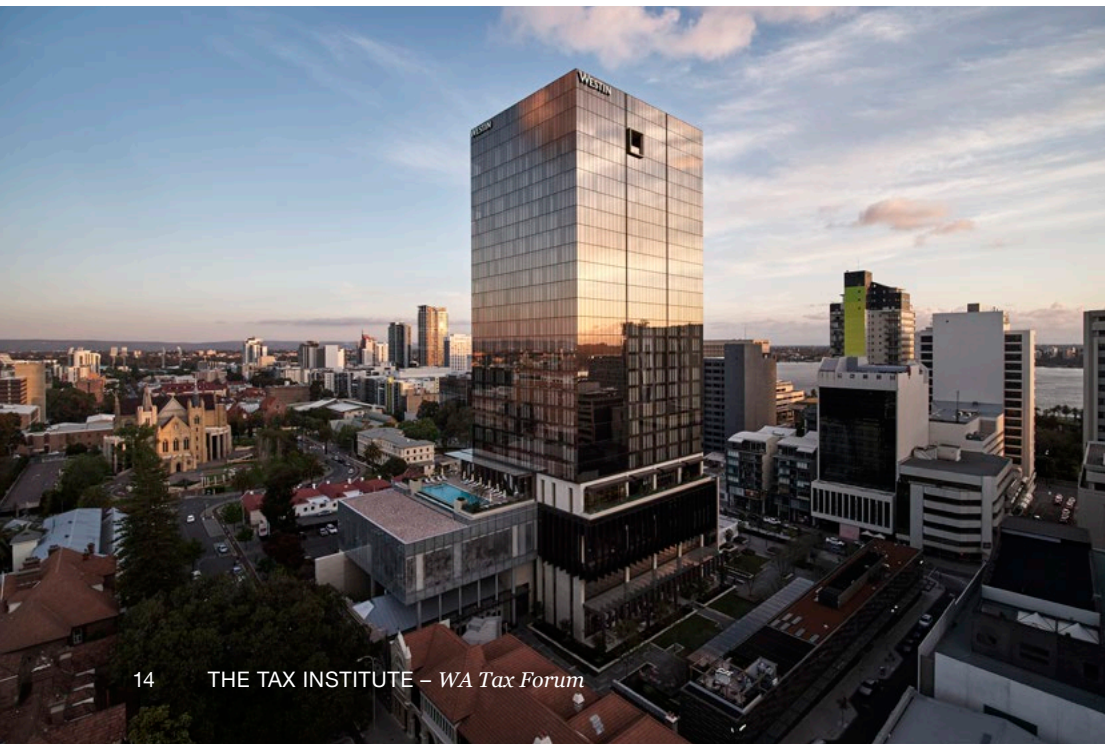
received within five working days of the event; however, a replacement may be nominated.

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 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)**



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

Face to face registration | 42468

	Member	New member*	Non-member
<b>Early bird registration</b> Received on or before 11 March 2022	<input type="checkbox"/> \$1,500	<input type="checkbox"/> \$1,840	<input type="checkbox"/> \$1,800
<b>Standard registration</b> Received after 11 March 2022	<input type="checkbox"/> \$1,700	<input type="checkbox"/> \$2,040	<input type="checkbox"/> \$2,000

Online registration | 42469

	Member	New member*	Non-member
<b>Early bird registration</b> Received on or before 11 March 2022	<input type="checkbox"/> \$1,350	<input type="checkbox"/> \$1,690	<input type="checkbox"/> \$1,650
<b>Standard registration</b> Received after 11 March 2022	<input type="checkbox"/> \$1,550	<input type="checkbox"/> \$1,890	<input type="checkbox"/> \$1,850

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

Dietary Requirements:

Promotional code:

### \*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:

## 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

Please tick the breakout sessions you would like to attend during the conference:

### Wednesday, 6 April 2022

11:00am–12:00pm  Session 3A  Session 3B

12:00–1:00pm  Session 4A  Session 4B

2:00–3:00pm  Session 5A  Session 5B

### Thursday, 7 April 2022

12:00–1:00pm  Session 11A  Session 11B

2:00–3:00pm  Session 12A  Session 12B

## 4 Cocktail reception

The cocktail reception on Wednesday, 6 April 2022 is included in the registration fee for delegates attending the full forum program. Day delegates and guests can book tickets at an additional cost below.

- Yes, **I WILL** be attending the cocktail reception **OR**  
 No, **I WILL NOT** be attending the cocktail reception

### Additional tickets

- Yes, I require additional tickets for the cocktail reception at \$75 per person^

No.  x tickets at \$75 each: \$

Dietary requirements:

## 5 Payment summary

Forum registration

\$

Additional guest tickets – cocktail reception (\$75 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](http://taxinstitute.com.au/professional-development/event-policy).

### Membership and education program promotion

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

### Marketing and business alliance partner exclusions

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

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

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

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

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

📠 **Fax**  
02 8223 0077





## THE TAX INSTITUTE

### Thank you

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

**Billy-Jo Famlonga, FTI**, Famlonga Business Services (Co-chair, WA Tax Forum Planning Committee)

**Rachael Munro, CTA**, PwC (Co-chair, WA Tax Forum Planning Committee)

**Mat Chamberlain, CTA**, EY

**Rupert Cheong, CTA**, Alpha Accountancy Services

**Amanda Donald, FTI**, Donald Tax Consultancy Services

**Gino Franco, CTA**, Duncan McPhail & Co

**Janelle Keatley**, KPMG

**Michael Okely**, Australian Taxation Office

**Modiesha Stephens, CTA**, MS Legal

**Louise Van Wyk, FTI**, Greenwoods & Herbert Smith Freehills

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For information, please contact National events team  
at [nationalevents@taxinstitute.com.au](mailto:nationalevents@taxinstitute.com.au)

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