



THE TAX INSTITUTE



# 21<sup>st</sup> Annual States' Taxation Conference

3–4 November 2021 | Online AEDT

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12 CPD hours

# Welcome

On behalf of the Conference Organising Committee, we are pleased to present the 21st Annual States' Taxation Conference program, brought to you by The Tax Institute in conjunction with the Revenue Office in each state and territory.

The States' Taxation Conference remains the only national conference covering all state and territory taxes in one technical program, with this year's conference taking place online.

As in previous years, all state and territory Revenue Commissioners will be in attendance, together with representatives from their respective offices. With strong attendance from both the private and government sectors, the conference has always been a popular forum for interaction and networking among participants in the state taxes community. It is particularly valuable for those with practices operating across multiple jurisdictions.

As always, the Committee has responded to comments and feedback provided in previous years to ensure the technical program has been pitched at a level that provides the general practitioner with a good understanding of current issues, although more technical topics are covered in depth for the tax specialists.

Effort has been made to present topics of universal interest across all the state taxes. Plenary sessions include issues encountered in the review of Commissioners' administrative discretions, artificial intelligence and blockchain technologies, and a comparison of common issues affecting federal and state taxes. There will also be the usual update on the significant cases of the past year, followed by an expert panel discussion, which will feature concurrent sessions, separately covering duties and payroll tax.

The program once again features the dual 'duties' and 'payroll tax' streams. From a duties perspective, issues arising from the move to the "fixed to land" test for landholder duty, the difficulties in determining what is "consideration" for a transaction and unique issues that arise in relation to trusts. From a payroll tax perspective, issues relating to financial planners, stock brokers, mortgage brokers and charitable institutions, what constitutes deemed wages and the tax impact of remediation programs for wage and superannuation underpayments. As always, the conference materials will be a valuable research resource for years to come.

The Conference Organising Committee looks forward to welcoming you this November.



**Paul Broderick**  
CEO and Commissioner, State Revenue Victoria  
& Co-Chair, Conference Organising Committee



**Jodie Fogale, CTA**  
EY & Co-Chair, Conference  
Organising Committee

## Thank you

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

**Paul Broderick**, State Revenue Victoria  
(Co-Chair, Conference Organising Committee)

**Jodie Fogale, CTA**, EY (Co-Chair,  
Conference Organising Committee)

**Steven Batrouney, ATI**, Deloitte

**Adrian Chek, CTA**, Allens

**Julie Holmes**, RevenueSA

**Greg Kent, CTA**, PwC

**Melinda Kross**, Office of State Revenue  
Queensland

**Harry Lakis, CTA**, Barrister

**Jenny Lee, ATI**, KPMG

**Pat Liew**, State Revenue Office Victoria

**Amrit MacIntyre, CTA**, Baker McKenzie

**Paul Maxwell**, RevenueSA

**Rachel O'Donnell, CTA**, Hall & Wilcox

**Robert Parker, CTA**

**James Petterson, ATI**, Deloitte

**Alec Pettigrew**, Office of State Revenue  
Queensland

**Lisa Smith, CTA**, RevenueSA

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## Early bird offer

*Register on or before Friday, 1 October 2021 to save!*

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# Technical program

*Day 1 – Wednesday, 3 November 2021*

| Time AEDT       | Session  | Presenter  |
|-----------------|--|--|
| 10:20–10:30am   | Welcome and opening address  | <b>Jodie Fogale, CTA</b><br>Co-Chair, Conference<br>Organising Committee   |
| 10:30–10:50am   | Session 1: Treasurer's address   | <b>The Hon. Rob Lucas MLC</b><br>Treasurer and Minister<br>for Finance, Industrial<br>Relations and the Public<br>Sector |
| 10:50–11:20am   | Session 2: Commissioner's address  | <b>Julie Holmes</b><br>Commissioner of State<br>Taxation, RevenueSA  |
| 11:20am–12:20pm | <b>Session 3: The importance of rulings</b><br>The status, application, and importance of rulings issued by the revenue authorities is an important topic that frequently warrants consideration in practice and is of significant concern for taxpayers and their advisers. In recent years, we have witnessed the revenue authorities arguing against their own rulings, raising the possibility of mounting an estoppel case. This presentation will delve into various issues associated with rulings and guidance issued by the revenue authorities and will address: <ul style="list-style-type: none"><li>— Interesting cases, such as Grain Growers [2016] NSWCA 359 at [65]&amp;[75] and similar cases</li><li>— Federal taxes – the importance of rulings in light of the self-assessment regime</li><li>— State taxes – the contrasting position, where no full self-assessment scheme exists and rulings are fundamental</li><li>— The different use of rulings by courts and tribunals (as rulings are not binding on courts or tribunals)</li><li>— Other communications by revenue authorities, such as guidance, circular statements and publications.</li></ul> | <b>Ermelinda Kovacs</b><br>Wentworth Chambers  |
| 12:20–1:10pm    | Lunch  |  |

*“ This leading conference for State Taxes nationally brings together practitioners, taxpayers and the Revenue Authorities in a collaborative and open forum that provides insight to the issues and experiences encountered in the State Tax environment. I look forward to welcoming participants to Adelaide for what promises to be an interesting and engaging conference.”*

Jodie Fogale, CTA, EY



# Technical program continued

## Day 1 – Wednesday, 3 November 2021 continued

| Time AEDT   | Session  | Presenter  |
|-------------|--|--|
| 1:10–2:10pm | <p><b>Session 4A: Landholder duty – items fixed to land</b></p> <p>The landholder duty provisions across the various jurisdictions have changed considerably over the last few years, bringing an increasing array of assets and transactions into the landholder duty net. More recent changes have seen a shift not only from expanding the duty base to include items ‘fixed’ to the land, but also to incorporate certain rights and contractual interests. In addition, the [proposed] NSW introduction of an annual property tax will also impact these provisions. This session will discuss:</p> <ul style="list-style-type: none"> <li>– 3rd party property and the impact on landholder duty assessments in practice</li> <li>– Items fixed to subleases, easements, and other interests in land</li> <li>– The 2019 WA changes, including fixed infrastructure rights and aggregated acquisitions</li> <li>– Valuation issues – just what interest is being valued?</li> <li>– Landholder duty and property tax – interaction, implications, issues.</li> </ul> | <p><b>Rachael Cullen</b><br/>PwC</p> <p><b>Matthew Sealey, FTI</b><br/>PwC</p>                               |
|             | <p><b>Session 4B: Remediation of wage and superannuation underpayments</b></p> <p>In the past few years, many businesses have identified and addressed significant employee underpayment issues. The reasons for this are many and varied depending on the particular business and applicable contracts/industrial instruments.</p> <p>This session will examine a number of the taxation impacts that are associated with wage and superannuation remediation programs, including:</p> <ul style="list-style-type: none"> <li>– Character of amounts typically paid</li> <li>– Timing and nexus of payroll tax liability</li> <li>– Interaction with WorkCover and federal obligations such as STP reporting, PAYG withholding and superannuation guarantee.</li> </ul> <p>Paul will address both technical and practical considerations.</p>   | <p><b>Paul Tyler</b><br/>Deloitte</p>  |
| 2:10–3:10pm | <p><b>Session 5: Algorithms, discretions, and decisions in the “Robo” age</b></p> <p>The benefits of computer-aided decision-making are irresistible, in modern administration. The use of computers is now ubiquitous. Sometimes they simply support a decision-maker. But there is great potential in the use of “machine learning” software, and automation of decisions.</p> <p>This presentation uses actual examples to illustrate:</p> <ul style="list-style-type: none"> <li>– Advances in tax administration, here and abroad, and how they affect parties to a matter</li> <li>– The administrative law context and developments. There are now cases illustrating the benefits and limits of use of machines to assist</li> <li>– Checks to safeguard transparency and the rule of law, to ensure natural justice, and to protect human rights.</li> </ul> <p>The presenters have looked to Australian and international commentary and cases, in search of best practice and solutions.</p>  | <p><b>Gail Hartridge</b><br/>Wilberforce Chambers</p> <p><b>David W Marks QC, CTA</b><br/>Queensland Bar</p> |



# Technical program continued

## Day 1 – Wednesday, 3 November 2021 continued

| Time AEDT   | Session  | Presenter                                     |
|-------------|--|---|
| 3:10–3:30pm | Afternoon tea  |   |
| 3:30–4:30pm | <b>Session 6A: Identifying the “Consideration for” the Transaction – Contemporary Issues</b><br>How is the ‘consideration’ for a dutiable transaction to be determined in various circumstances including: <ul style="list-style-type: none"> <li>– Consideration subject to a contingency or adjustment</li> <li>– Consideration for composite transactions involving dutiable and non-dutiable elements</li> <li>– Cash and non-cash consideration including royalties as consideration.</li> </ul> In this session Duncan will discuss the principles to be applied in order to distil the relevant elements of consideration, including: <ul style="list-style-type: none"> <li>– Recapping the fundamental principles laid down by the High Court in Dick Smith and Lend Lease developments</li> <li>– What further guidance can be derived from the recent decisions in Queensland (Resolute Mining) and Victoria (1043 Melton Highway)</li> <li>– When and where does the contingency principle still apply – the different legislative responses in each State and Territory when the consideration cannot be “ascertained” on the liability date</li> <li>– The relevance of a promise to perform or procure items of non-monetary consideration</li> <li>– Comparisons with ATO approach to contingent consideration.</li> </ul> | <b>Duncan Bedford</b><br>McCullough Robertson |
|             | <b>Session 6B: Charitable institutions – A modern interpretation</b><br>This session will explore how the payroll tax exemption for charitable institutions has developed over time, to culminate in the modern interpretation, by reference to key case law. This session will also address current issues, including: <ul style="list-style-type: none"> <li>– Associated for-profit enterprises – Is the charitable status compromised?</li> <li>– The treatment of charitable institutions with mixed purposes</li> <li>– The Impact of political activity on charitable status</li> <li>– The narrowing of the legal meaning of “trade and commerce”.</li> </ul>  | <b>Scott Pease</b><br>PPM Tax & Legal         |
| 4:30–5:30pm | <b>Session 7: The terms and nature of disclosure obligations</b><br>Referring to the statutory disclosure obligations for duties, payroll tax and land tax (as compiled by each State and Territory revenue office), Geoff will discuss: <ul style="list-style-type: none"> <li>– The fundamental requirements for a compliant lodgment</li> <li>– Identify any unusual or unexpected provisions that may apply in some jurisdictions</li> <li>– Outline the provisions that may compel a ‘re-lodgment’ upon a passage of time or a change of circumstances</li> <li>– Refer to relevant caselaw, including <i>Orica IC Assets Pty Ltd v The Commissioner of State Revenue</i> [2011] QSC 1.</li> </ul>  | <b>Geoff Mann, CTA</b><br>Ashurst             |
| 6.30pm      | Virtual networking activity to be announced ...  |   |

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# Technical program continued

## Day 2 – Thursday, 4 November 2021

| Time AEDT       | Session   | Presenter  |
|-----------------|---|--|
| 8:30–10:00am    | <b>Session 8: States taxes cases and legislative update</b><br>This session provides the perennial round-up and review of the year's duties, payroll tax and land tax cases.<br><br>A representative from the State Revenue offices will also outline some of the most important legislative changes and developments over the past 12 months across the eight states and territories.  | <b>Nicholas Clifton</b><br>Deloitte<br><br><b>Lisa Smith, CTA</b><br>RevenueSA   |
| 10:00–10:30am   | <b>Morning tea</b>  |  |
| 10:30am–12.00pm | <b>Session 9A: Duties cases – “The Big Ones”</b><br>A panel, comprised of leaders in tax practice and administration, will discuss and analyse the most significant duties cases, the issues they bring to light, and implications for practice and administration.   | <b>Michael Butler, CTA</b><br>Finlaysons<br><br><b>Nicholas Clifton</b><br>Deloitte<br><br><b>Cullen Smythe</b><br>Revenue NSW |
|                 | <b>Session 9B: Payroll tax cases – “The Big Ones”</b><br>A panel, comprised of leaders in tax practice and administration, will discuss and analyse the most significant payroll tax cases, the issues they bring to light, and implications for practice and administration.   | <b>William Fennell</b><br>Piper Alderman<br><br><b>James Petterson</b><br>Deloitte<br><br><b>Ian Phillips</b><br>Revenue NSW   |
| 12:00–1:00pm    | <b>Lunch</b>  |  |
| 1:00–2:00pm     | <b>Session 10A: Trusts – Current Issues in Stamp Duty &amp; Land Tax</b> <ul style="list-style-type: none"> <li>When does a reference to a trust in a document create a duty liability? Analysis of recent case law (ie. <i>Benidorm</i>, <i>Rojoda</i>)</li> <li>Changing trustees and custodians of MIS and sub-trusts – impact of schemes not being registered MIS</li> <li>Trusts &amp; Land Tax (including surcharge land tax) in the jurisdictions.</li> </ul>  | <b>Costa Koutsis, CTA</b><br>Ashurst   |
|                 | <b>Session 10B: Financial planners and mortgage brokers – when payroll tax is an industry-wide problem</b><br>Although the relevant contract provisions have been relatively unchanged for many years, debate continues around the interpretation of key principles and definitions. Arrangements with financial planners and mortgage brokers have recently featured as areas of material contention, giving rise to the following issues and questions: <ul style="list-style-type: none"> <li>The approach adopted by the revenue offices in relation to these arrangements</li> <li>How this approach seems to be (unwelcome) news for established industry-wide arrangements</li> <li>Whether this is in any way attributable to new or modern business structures</li> <li>Key factors that have led to such extensive challenges across these industries, including the pitfalls of following industry practice, and the challenges presented by complex arrangements</li> <li>To what extent are we dealing with interpretations vs substantiation; and</li> <li>To what extent is there legal precedent to resolve any such interpretative issues.</li> </ul> In this session, Adam and Sarah will explore the key points of contention pertaining to these arrangements and will offer some potential answers to these questions. | <b>Sarah Klarich</b><br>PwC<br><br><b>Adam Nicholas</b><br>PwC   |

# Technical program continued

## Day 2 – Thursday, 4 November 2021 continued

| Time AEDT   | Session  | Presenter   |
|-------------|--|---|
| 2:00–3:00pm | <b>Session 11A: Surprise me! ‘Easter Eggs’ in my Duties Act</b><br>A tour of random ‘surprises’ in the various Duties Acts – anomalies, landmines and absurdities ... and possibly a few pleasant surprises?<br><br>This session will cover various anomalies between jurisdictions in: <ul style="list-style-type: none"><li>— Landholder duties</li><li>— Transfer duties</li><li>— Trust and trustees duties</li><li>— Corporate reconstruction exemptions</li><li>— Foreign purchaser duties.</li></ul>  | <b>Robert Parker, CTA</b>   |
|             | <b>Session 11B: Deemed wages – broadening the payroll tax net</b><br>When arrangements have fallen outside the ordinary meaning of “wages”, the legislature has responded by nominating receipts that are “deemed” to be wages. In this session, Nathan will look at the historical developments and the current provisions that govern the following categories of “deemed wages”: <ul style="list-style-type: none"><li>— Non-monetary benefits and allowances</li><li>— Qualifying fringe benefits</li><li>— Employee share schemes</li><li>— Options and shares more generally</li><li>— Third party arrangements.</li></ul> | <b>Nathan Hamilton, CTA</b><br>KPMG   |
| 3:00–3:20pm | <b>Afternoon tea</b>   |   |
| 3:20–4:20pm | <b>Session 12: Panel session</b><br>Panel of Commissioner’s and practitioners, discussing topical issues that arose through the course of the conference, as well as questions “on notice” as contributed by delegates prior to the conference.  | <b>Chair: Paul Broderick</b><br>State Revenue Office<br>Victoria<br><br><b>Michael Butler, CTA</b><br>Finlaysons<br><br><b>Julie Holmes</b><br>RevenueSA<br><br><b>Geoff Mann, CTA</b><br>Ashurst |
| 4:20pm      | <b>Conference close</b>  | <b>Jodie Fogale, CTA</b><br>Co-Chair, Conference<br>Organising Committee  |







# Presenter profiles

**Duncan Bedford, ATI**, is a State taxes specialist Partner at McCullough Robertson Lawyers. He has a background in general commercial law and brings a practical approach to the advice he provides clients across a range of industries. Duncan is an expert in business and transaction structuring and taxation, particularly stamp duty.

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

**Nicholas Clifton, ATI**, is a partner with Deloitte Australia's Indirect Tax practice, and leads a team of state taxes specialists based in Melbourne. Nicholas specialises in stamp duty, land tax and various other state and territory imposts, including foreign owner surcharges, across all Australian jurisdictions. Nicholas has 21 years' experience consulting on stamp duty and other state taxes. During that time, he has helped many large Australian and foreign groups deal with complex state taxes issues. His focus is on achieving optimal state taxes outcomes for his clients, including achieving significant stamp duty and tax savings wherever possible.

**Rachel Cullen** is a Partner at PwC with over 15 years of experience specialising in stamp duty and land tax and royalties. Rachael has advised on these indirect taxes across a wide variety of transaction structures and across all industries, including property, mining, energy, infrastructure, retirement villages and aged care, superannuation and technology.

**Will Fennel** is a taxation specialist at Piper Alderman who provides state, federal and international taxation

advice to a range of corporate, commercial and private clients. Much of Will's work involves the provision of specialist taxation advice in the context of corporate restructures, business sale transactions and private client advisory. Will also advises the charities sector in relation to a range of taxation and governance issues. In addition to advisory work, Will also manages disputes with state and federal taxation authorities, and has an excellent track record in securing positive outcomes for his clients. Will's knowledge and expertise is well recognised both internally and externally. Will regularly authors taxation law updates and has presented papers on a number of occasions at The Tax Institute. Will has also completed a Master of Tax at Melbourne University. He also has a depth of expertise in the not-for-profit sector advising NFPs on a range of issues including restructuring, tax endorsement and compliance, and directors' duties.

**Nathan Hamilton, CTA**, is a partner at KPMG and leads the Sydney employment taxes practice. He is a Chartered Tax Advisor and Solicitor of the Supreme Court of Queensland. Nathan has been a specialist taxation advisor for over 14 years, with a focus on GST and employment tax matters. He has advised a broad range of clients on all matters concerning payroll tax, and has considerable experience assisting both taxpayers and regulators to navigate complex issues and reach just and equitable tax outcomes.

**Gail Hartridge** is a Barrister in Wilberforce Chambers, Brisbane, principally practising in administrative, tax, occupational regulation, commercial, corporate, and property law and alternative dispute resolution. Gail has a broad experience in law gained in practice at the bar, as a former in-house lawyer in the Queensland Government (including in Queensland Treasury), and as General Counsel of the Queensland Office of Financial Supervision. Gail has also served on several company

and regulatory boards and is a Fellow of the Australian Institute of Company Directors. A statutory appointment currently held is as Deputy Public Interest Monitor.

**Julie Holmes** has been the Commissioner for State Taxation in South Australia for the past 3 years and has extensive experience in the public sector in the areas of fiscal management, public policy, legislative change and regulatory reform across the areas of Treasury, Transport, Road Safety, Health and Education. Prior to her current role Julie lead the State Government's red tape reduction program aimed at reducing regulatory burden on businesses. Julie has an MBA from the University of Adelaide and is a Fellow CPA.

**Sarah Klarich** is a Senior Manager in the Employment Taxes Team within PwC's People & Organisation Group. Sarah has over 9 years of experience in advising her clients in relation to employment tax matters including FBT, Payroll Taxes, Superannuation Guarantee, PAYG Withholding obligations and contractor management policies and procedures. Sarah has had extensive experience in employment tax due diligence reviews and the associated employment taxes that arise as well as post deal projects. In addition, Sarah frequently assists her clients in relation to the employment tax obligations that arise in relation to contractor and consulting arrangements. Sarah is also admitted as a lawyer with the NSW Supreme Court.

**Costa Koutsis, CTA**, is a Partner in the Sydney Tax practice at Ashurst specialising in stamp duty and other indirect taxes. Costa has advised on indirect tax consequences for a range of transactions, including mergers and acquisitions, restructures and structured property and financing transactions across a variety of industries. Costa is a Chartered Tax Adviser and a member of The Tax Institute's New South Wales Office of State Revenue Liaison Committee.



## Presenter profiles continued

**Ermelinda Kovacs** is a barrister specialising in tax and commercial law. She carries with her over 16 years' experience practising in tax law. Before coming to the Bar, Ermelinda practised as a solicitor and held the position of Director in the tax practice at Ernst & Young. In her role, she assisted multinational enterprises and private groups prevent and resolve difficult or sensitive disputes with the Australian Taxation Office and State Revenue Offices. Ermelinda is frequently retained by a range of corporate, private and government clients in connection with complex tax and commercial matters. In addition to appearing in the Administrative Appeals Tribunal, the Supreme Court and the Federal Court, Ermelinda has an extensive advisory practice. Ermelinda is the Secretary to the Australian Bar Association's Taxation Committee. She holds a Master of Laws in Taxation and she has taught the Tax course in the MBA program at UTS.

**The Hon. Rob Lucas MLC**, was elected to the Legislative Council in the South Australian in 1982 and has continually served the parliament since that time. He was appointed Treasurer in the Marshall Liberal Government in March 2018 and is also the leader of the Government in the Legislative Council. It's a role he previously served between 1997 and 2002 for the last Liberal Government. Rob has accumulated a wealth of experience during his political career. He was the Leader of the Government in the Legislative Council from 1993 to 2002, Minister for Education and Children's Services from 1993 to 1997 and Minister for Industry and Trade. Rob has been a member of various committees including the Budget and Finance Committee and the Statutory Authorities Review Committee. Rob was born in Kure, Japan before moving to Mount Gambier. After completing high school, Rob moved to Adelaide and completed a Bachelor of Economics and Science, and a Masters Degree in Business Administration. Rob and his wife Marie have four children.

**Geoff Mann, CTA**, is a Partner in the Tax team at Ashurst. He advises on indirect tax, with particular emphasis

on GST, stamp duty, land tax and human resources taxes. Geoff has over 30 years' experience. Geoff's broad practice enables him to consult in relation to overall tax management strategies and review programs, as well as due diligence exercises and dispute resolution.

**David W 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. David serves on the disciplinary panel of an international practitioner association.

**Adam Nicholas** is a Chartered Accountant and a Partner in the Employment Taxes Team within PwC's People & Organisation Group. With 14 years of experience across a range of disciplines and industries, Adam works with organisations assisting and enabling them to manage their biggest asset – their people. This includes assisting businesses with advice and support in understanding and planning for the changing Australian regulatory environment, and the employment tax obligations framework within which employers operate. Adam regularly presents on employment tax related matters across a range of forums. Working frequently with his clients on transactional due diligence reviews, Adam works closely with boards and executives to identify and manage risks and opportunities within businesses – particularly with regard to complex traditional and modern contract workforce arrangements, and other areas which represent a focus area of the federal and state tax authorities. This results in regular engagement with these authorities.

**Robert Parker, CTA**, is an indirect tax specialist with over 30 years experience at a number of leading Australian law firms, and Big 4

accounting firms, as well as in-house at ANZ during the GST implementation process. Rob specialises in stamp duty, land taxes and other State taxes and has extensive experience dealing with the revenue authorities of all Australian States and Territories. He chaired the Law Institute of Victoria State Taxes Committee for many years and is currently a member of the Law Institute / State Revenue Office Liaison Committee and has been involved with the development and introduction of Victorian State Taxes legislation. Rob's experience includes advising on M&A activities, property development projects, in-bound investment structures, corporate reconstructions (including multi-jurisdiction corporate groups), superannuation fund mergers, infrastructure projects, Public – Private projects (PPPs), HNWI and private family groups, as well as motor vehicle and insurance duties.

**Scott Pease** is a founding director of PPM Tax & Legal. Scott has over 16 years' of specialist experience providing indirect taxation and litigation services with a specific focus on the areas of payroll tax, WorkCover insurance and stamp duty (for all States and Territories). Scott spent the first seven years of his career at Big 4 global firms where he gained valuable experience advising a broad range of clients. He is actively involved in tax controversy litigation throughout Australia.

**James Petterson** is a Partner at Deloitte in Brisbane, advises government and private sector clients in relation to state taxes matters, including stamp duty, payroll tax, mining royalty and land tax matters. James advises on state tax matters across all Australian jurisdictions and has extensive experience in advising clients on stamp duty planning in relation to corporate restructuring and acquisitions, advising government on major infrastructure divestment projects, and advising clients on transactions across all business sectors. In addition, James is a contributing author to LexisNexis's Australian Stamp Duties Law.

## Presenter profiles continued

**Ian Phillips** holds the position of Director, Specialist Revenue Advice at Revenue NSW. His responsibilities include the provision of advice on payroll tax legislation to staff and customers. Ian has worked in the policy and legislation area of Revenue NSW, and its predecessors, since 1985 and has been closely involved in the changes to NSW payroll tax legislation and administration since then, including payroll tax harmonisation with other jurisdictions.

**Matthew Sealey, FTI**, is a Partner at PwC Australia focusing on State tax advice and disputes. He has over 20 years' experience in this area, including nearly a decade at the NSW Bar, where he appeared as counsel in many significant State tax cases in superior courts and tribunals.

**Lisa Smith, CTA**, is a Deputy Commissioner of State Taxation with RevenueSA. Lisa is an accomplished executive and tax professional with 20 years of experience. Lisa's knowledge and expertise comes from a diverse and varied background gained through working in and with organisations in professional services, corporate, not-for-profit and Government sectors; providing professional services, strategic planning and management in both in-house and consulting roles. Lisa is a graduate of the Australian Institute of Company Directors, a chartered tax adviser and a fellow with Chartered Accountants Australia New Zealand.

**Cullen Smythe, CTA**, is the New South Wales Commissioner of State Revenue, a position he has held since 2016. Prior to joining Revenue NSW Cullen worked for almost 20 years as an advisor specialising in state taxation matters across all Australian jurisdictions.

**Paul Tyler** is a Director in Deloitte's national employment taxes practice. Paul has a keen interest in bringing analytical solutions to address complex employment tax issues, which includes wage and superannuation diagnostic analytics and remediation. Where underpayments are identified, Paul has extensive experience in assisting clients to navigate the various tax technical and procedural complexities faced in processing remedial payments, anticipating implications for employees, developing stakeholder communication plans and facilitating engagement with federal and state revenue authorities.





# Event information

 **Register online at** [taxinstitute.com.au/21statestax](https://taxinstitute.com.au/21statestax)

## Early bird registration

All registrations received and paid on or before Friday, 1 October 2021 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 02 8223 0040 or [nationalevents@taxinstitute.com.au](mailto:nationalevents@taxinstitute.com.au).

## Online event

As an online event, this event will be accessible to all delegates via our dedicated Delegate Portal. Program information, materials (technical papers and presentations), evaluation forms and more will be available via The Tax Institute's virtual event platform. All delegates are encouraged to access the platform prior to the event. Technical papers and PowerPoint presentations will be available on the portal to all participating delegates approximately five days before the event. Delegates will receive instructions on accessing the portal by email.

## Delegate list

A delegate list will be included on the Delegate Portal to assist with networking. Please indicate on the registration form if you do not want your name included on the list.

## CPD accreditation

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

## Confirmation of registration

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

## Paperless materials

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

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

## Contact tracing

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

## Cancellation Policy

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

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

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

If a registered delegate is unable to attend a face-to-face event as a result of interstate border closures or they reside in or visited a COVID-19 hotspot, we will endeavour to transition the registration to an online registration for the event. If there is a difference in price a credit will be provided to delegates to be used at a future event. If a delegate does not wish to transition their registration to the alternate online event, a full refund/credit will be provided.

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

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

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

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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)**





THE TAX INSTITUTE

# 21st Annual States' Taxation Conference

## Registration form

41999 | 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

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

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

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

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 2022
- member-only prices to this and future events
- free access to member-only technical resources.

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

### 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:

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 Breakout session selection

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

#### Wednesday 3 November 2021

1.10pm–2.10pm

☐ Session 4A

☐ Session 4B

3.30pm–4.30pm

☐ Session 6A

☐ Session 6B

#### Thursday 4 November 2021

10.30am–12.00pm

☐ Session 9A

☐ Session 9B

1.00pm–2.00pm

☐ Session 10A

☐ Session 10B

2.00pm–3.00pm

☐ Session 11A

☐ Session 11B

4

## Payment summary

Registration fee

\$ 

Total payable

\$ 

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

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## 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/21statestax](http://taxinstitute.com.au/21statestax)@ Email [customeradmin@taxinstitute.com.au](mailto:customeradmin@taxinstitute.com.au)

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

☎ Fax 02 8223 0077



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Team at [nationalevents@taxinstitute.com.au](mailto:nationalevents@taxinstitute.com.au)

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