

# NSW Tax Forum

**19 – 20 May 2022**

**Sofitel Sydney Wentworth**

**14 CPD hours**



# Program at a glance

## SME

Fixing a Division 7A mess  
Division 7A – Keeping it tidy  
Property development – How do you help the new property developer?  
Taxing the home – CGT and land tax considerations  
Trusts distributions  
Payroll tax – Medical practices technical session  
Medical practices panel session  
SMSFs and NALI – What you need to know  
SMSF – Regulatory and compliance update  
Self-Managed Superannuation Funds – Navigating the complex investment restrictions  
Intergenerational wealth transfer  
Dividend access shares  
Preparing a business for sale – Getting it right and when to start  
CGT rollovers

## CORPORATE

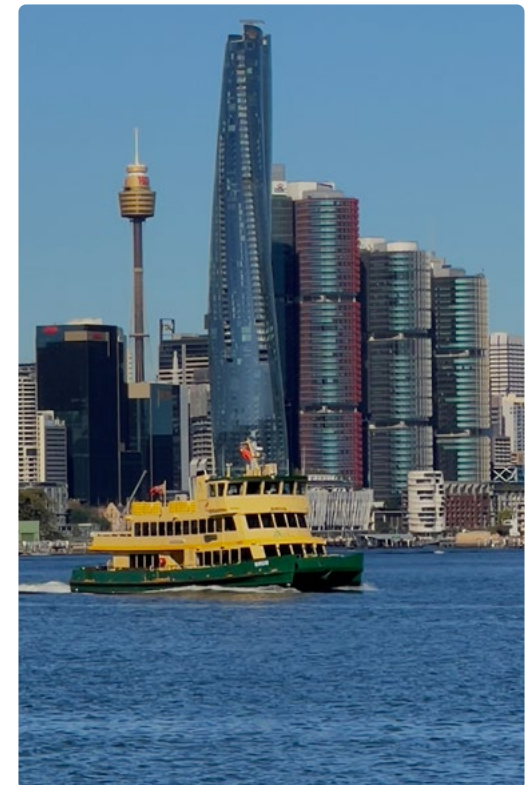
Update on OECD's Pillar 1 and 2 proposals  
International tax focus on intellectual property  
Investment in Australia – ATO engagement  
Voluntary disclosures and penalties 101  
Update and learnings – Justified Trust  
eCommerce and internet taxation – What are the top five tax issues associated with online shopping?  
Economic update  
An update on legal professional privilege  
International sector update  
Pass go and collect \$200 – How to pass the aggregated turnover test and access tax savings  
Update on hybrid rules – What's new and emerging issues  
Heads of Tax Panel – walking the tightrope  
Transfer pricing – Evidence and litigation  
Tax cases round-up

## HOT TOPICS

Everyone's a property developer?  
Property Development Agreements (PDAs)  
Gig economy and payroll tax implications  
M&A and demergers – The public/private dichotomy  
Residency in a post-COVID world  
Environmental markets – An overview of carbon and biodiversity credit schemes in Australia and their taxation treatment  
CARs – Corporate tax governance and ATO assurance reviews  
Valuations  
How to navigate the ATO Private Ruling system  
Flashback to the 1960s and 70s – Wealth structures and strategies and tax issues in the twenty-first century

## EMERGING LEADERS

Good professional practice  
Asset expensing measures – What you need to know  
The Psychology of Client Satisfaction  
Employee vs contractor as an emerging issue



**Early bird offer**  
**Register before Friday, 22 April 2022 to save!**

# Technical Program

## Day 1 Thursday, 19 May 2022

Time	SME stream	Corporate stream	Hot topics stream
8:00 – 8:30am	Registration		
8:30 – 9:30am	<p><b>Session 1A: Fixing a Division 7A mess</b>  <b>Speaker: Matthew McKee, FTI, Brown Wright Stein Lawyers</b></p> <p>This session will examine the issues that occur where a Division 7A problem arose in a prior year, and it will consider the following:</p> <ul style="list-style-type: none"> <li>• Typical scenarios where Division 7A problems may occur undetected</li> <li>• Identifying a Division 7A problem</li> <li>• What to do about the Division 7A problem</li> <li>• The process and approach to seeking the Commissioner's discretion under section 109RB to disregard a deemed dividend.</li> </ul>	<p><b>Session 1B: Update on OECD's Pillar 1 and 2 proposals</b>  <b>Speaker: Professor Richard Vann, CTA, Greenwoods &amp; Herbert Smith Freehills and University of Sydney</b></p> <p>Pillar 1 will re-allocate the taxing rights on residual profits for approximately the top 100 in-scope multinational enterprises (MNEs). Pillar 2 will set a global minimum corporate tax of 15% for large MNE groups and includes a treaty-based subject-to-tax rule (STTR), and will allow up to a 9% gross basis tax at source on low-taxed outgoing payments in developing countries.</p> <p>These rules are to come into force starting in 2023 and will be implemented via domestic legislation and up to three multilateral treaties. This session will provide:</p> <ul style="list-style-type: none"> <li>• An update on the OECD's Pillar 1 and Pillar 2 proposals</li> <li>• An overview of the Pillar 2 domestic law change proposals as outlined in the model rules</li> <li>• An overview of the Pillar 2 treaty-based changes as outlined in the model treaty provisions</li> <li>• An analysis of implementation issues and next steps.</li> </ul>	<p><b>Session 1C: Everyone's a property developer?</b>  <b>Speaker: Scott McGill, CTA, Pitcher Partners</b></p> <p>Property values in both capital cities and regional areas continued a stellar growth through 2021 with opportunities and choices arising: do I just sell, improve or redevelop?</p> <p>This brings the capital revenue distinction and interrelated GST implications into sharp focus. But the risks are not just for the first-time developers, with significant risk on gross realisation and feasibilities for the established developers who are starting to hold more stock.</p> <p>Rather than revisit in detail the technical position and history, this session will focus on:</p> <ul style="list-style-type: none"> <li>• Practical examples and open discussion on when activities may be on revenue account and the income tax and GST issues that arise</li> <li>• What can you do to stay inside the flags?</li> <li>• Mitigation strategies when swimming outside the (capital) flags</li> <li>• What happens when it goes wrong – can't sell stock?</li> <li>• The implications of an insolvency event – who gets paid?</li> </ul>

# Technical Program

## Day 1 Thursday, 19 May 2022 continued

Time	SME stream	Corporate stream	Hot topics stream
9:30–10:30am	<p><b>Session 2A: Division 7A – Keeping it tidy</b>  <b>Speaker: Greg Travers, CTA, William Buck</b></p> <p>This session will cover what action and documentation is necessary, and when this documentation and action are required to ensure that you have managed to keep Division 7A at bay.</p> <p>This session will address the key issues of:</p> <ul style="list-style-type: none"> <li>• These wretched old UPEs – are they debt? Do Unpaid Present Entitlements (UPEs) “morph” into debt? Can UPEs be tidied up? What if the trust has run out of assets?</li> <li>• Timing of recording of dividends</li> <li>• Dealing with journal entries</li> <li>• What about old loans, that old chestnut?</li> </ul>	<p><b>Session 2B: International tax focus on intellectual property</b>  <b>Speaker: Nick Maley, FTI, PwC</b></p> <p>The ATO has increased its focus on intellectual property (IP). Whether the IP is moved as part of a corporate restructure, developed as part of a tech start-up or merely used in an ongoing enterprise, the tax outcomes will need to be carefully considered.</p> <p>This session will focus on:</p> <ul style="list-style-type: none"> <li>• The ATO’s latest approach to the use of IP (including the latest guidance)</li> <li>• The taxation outcomes of migrating IP</li> <li>• Common traps.</li> </ul>	<p><b>Session 2C: Property development agreements (PDAs)</b>  <b>Speakers: Brendon Lamers, ATI, Clayton Utz; George Hempenstall, Clayton Utz</b></p> <p>We’re now seeing a range of developers consider these agreements as a way to get into a project and create commercial outcomes without necessarily purchasing the real asset for the purpose of redevelopment.</p>
10:30–11:00am	<b>Morning tea</b>		
11:00am–12:00pm	<p><b>Session 3A: Property development – How do you help the new property developer?</b>  <b>Speaker: Sam Ayoubi, KPMG</b></p> <p>This practical session considers some scenarios where private owners find themselves in a position to take advantage of property development opportunities, and the tax issues that arise. Case studies will include considerations around:</p> <ul style="list-style-type: none"> <li>• Granny flats/different structures relating to property</li> <li>• Developments for the small-to-medium enterprise (SME) market</li> <li>• Joint venture and development agreement structures.</li> </ul>	<p><b>Session 3B: Investment in Australia – ATO engagement</b>  <b>Speaker: Keir Cornish, Australian Taxation Office</b></p> <p>Investing into and divesting out of Australia can be challenging. This session will focus on:</p> <ul style="list-style-type: none"> <li>• Tax considerations for the FIRB applications</li> <li>• the ATO’s New Investment Engagement Service, how it works, who is eligible, experience to date, and</li> <li>• What are the options for dealing with increased scrutiny of investment into Australia?</li> </ul>	<p><b>Session 3C: Gig economy and payroll tax implications</b>  <b>Speaker: Andrew Rider, CTA, Level 22 Chambers</b></p> <p>With many implications to consider about the gig economy, this session will discuss:</p> <ul style="list-style-type: none"> <li>• Who is an employee/who is a contractor</li> <li>• Employment agency rules and other commercial arrangements</li> <li>• Jurisdictional nexus issues</li> <li>• Related payroll tax impacts.</li> </ul>

# Technical Program

## Day 1 Thursday, 19 May 2022 continued

Time	SME stream	Corporate stream	Hot topics stream
12:00–1:00pm	<p><b>Session 4A: Taxing the home – CGT and land tax considerations</b>  <b>Speaker: Jim Koutsokostas, CTA, Hall &amp; Wilcox</b></p> <p>For many, the family home represents a significant source of wealth, but the CGT and land tax rules applying to the family home are not necessarily straightforward.</p> <p>This session will cover a number of key tax considerations of holding and disposing of the family home, including:</p> <ul style="list-style-type: none"> <li>• A refresher on the CGT and land tax concessions</li> <li>• Moving overseas – are the CGT and land tax concessions available, and will surcharge land tax apply?</li> <li>• Application of the rules when moving homes</li> <li>• Generating income from the family home, and absences</li> <li>• The family home as an asset of a deceased estate.</li> </ul>	<p><b>Session 4B: Voluntary disclosures and penalties 101</b>  <b>Speaker: Angelina Lagana, CTA, KPMG Law</b></p> <p>Voluntary disclosures are an important risk mitigation process that taxpayers can deploy in order to reduce the potential amount of tax penalties and interest arising from tax short shortfalls. In the world of “double penalties” within which SGE’s (including their subsidiaries) and other large taxpayer groups now operate, understanding the strategic importance of voluntary disclosures for all taxpayers is critical, particularly the points in time when making a voluntary disclosure is most effective.</p> <p>This session will cover:</p> <ul style="list-style-type: none"> <li>• the basic mechanics involved in making a voluntary disclosure and requests for remission</li> <li>• some of the drivers and matters to consider in advance of making a voluntarily disclosure to the Commissioner</li> <li>• the timing of a voluntary disclosure and whether any other options are available.</li> </ul>	<p><b>Session 4C: M&amp;A and demergers – The public/private dichotomy</b>  <b>Speaker: Clint Harding, CTA, Arnold Bloch Leibler</b></p> <p>This session will cover a range of issues including:</p> <ul style="list-style-type: none"> <li>• Where is the Commissioner at with demergers and rollovers generally?</li> <li>• What are the key legislative differences between public and private companies when it comes to M&amp;A?</li> <li>• Does the ATO approach demergers for private groups differently?</li> <li>• What does the future hold?</li> </ul>
1:00–2:00pm	Lunch and Tax Policy & Advocacy update		



# Technical Program

## Day 1 Thursday, 19 May 2022 continued

Time	SME stream	Corporate stream	Hot topics stream
2:00 – 3:00pm	<p><b>Session 5A: Trusts distributions</b> Speaker: Dung Lam, CTA, West Garbutt</p> <p>The ATO's renewed focus on section 100A has put trust distributions in the spotlight, particularly the scope of the income-splitting advantages of a discretionary family trust. While it is important to be aware of the ATO's position on section 100A, there are other relevant issues concerning trust distributions, which are important to be aware of since they are also generally raised in ATO risk reviews.</p> <p>This session examines not only the current public draft ATO guidance provided in relation to its application of section 100A on family trust distributions and its views of the ordinary family or commercial dealing exception, but also:</p> <ul style="list-style-type: none"> <li>• The impact of the family trust election rules on trust distributions – in particular the issues that may arise on marriage breakdown, death or addition to the family</li> <li>• Responding to ATO queries concerning the source of overseas settlements of corpus</li> <li>• Managing the particular tax attributes and interactions of foreign income, gains and foreign beneficiaries, through either resident or non-resident trusts.</li> </ul>	<p><b>Session 5B: Update and learnings – Justified Trust</b> Speaker: Rebecca Saint, Australian Taxation Office</p> <p>As the justified trust program has entered “round 2”, it is an opportune time to focus on:</p> <ul style="list-style-type: none"> <li>• Key learnings, key risk areas and the ATO's focus from “round 1”</li> <li>• The “Next Action” program</li> <li>• How GST fits into the ATO's approach</li> <li>• How the tax gap has been bridged</li> <li>• What to expect and how to prepare for “round 2”.</li> </ul>	<p><b>Session 5C: Residency in a post-COVID world</b> Speaker: Chris Ardagna, CTA, Pitcher Partners</p> <p>This session will provide an overview of:</p> <ul style="list-style-type: none"> <li>• The impacts from COVID-19 on Australian tax residency of individuals, companies and super funds</li> <li>• Employees stranded in a foreign country – does this create a branch?</li> </ul>
3:00 – 3:30pm	Afternoon tea		

# Technical Program

## Day 1 Thursday, 19 May 2022 continued

Time	SME stream	Corporate stream	Emerging leaders stream
3:30–4:30pm	<p><b>Session 6A: Payroll tax – Medical practices technical session</b>  <b>Speaker:</b> Heath Stewart, CTA, Ecovis Clark Jacobs</p> <p>Recent cases and a new NSW revenue ruling have resulted in payroll tax being considered to apply to payments received by medical practitioners arising through medical centres under the relevant contract provisions. The ruling considers that medical centres include dental, physiotherapy and similar health care providers that engage medical practitioners to provide services to patients.</p> <p>This session will consider the recent cases and the new ruling, and the practical impacts for structures and payroll tax liabilities.</p>	<p><b>Session 6B: eCommerce and internet taxation – what are the top five tax issues associated with online shopping?</b>  <b>Speakers:</b> Prashanth Kainthaje, ATI, Johnson Winter &amp; Slattery; Annemarie Wilmore, Johnson Winter &amp; Slattery</p> <p>eCommerce has touched all aspects of business: technology infrastructure, business-to-business commerce and business-to-consumer commerce, and has opened up a raft of opportunities for advertising and marketing strategies and business models.</p> <p>This session will explore current ATO focus areas relating to ecommerce and internet taxation, including:</p> <ul style="list-style-type: none"> <li>• Transfer pricing issues relating to the Development, Enhancement, Maintenance, Protection and Exploitation (DEMPE) of intangible assets</li> <li>• GST on sales of goods and imported services and digital products</li> <li>• Business structuring, changes in mode of operation and implications such as Multinational Anti-Avoidance Law (MAAL) and Diverted Profits Tax (DPT)</li> <li>• Customs and R&amp;D.</li> </ul>	<p><b>Session 6C: Good professional practice</b>  <b>Speaker:</b> Judy Sullivan, CTA, Tax Practitioners Board</p> <p>This session will outline what success looks like for a good tax agent when viewed from the lens of the TPB. These aren't just good business practices, but things that we see when accounting practices are doing the right thing.</p> <p>In particular, this session will look at:</p> <ul style="list-style-type: none"> <li>• The digital world</li> <li>• Keeping up to date with continuing professional education</li> <li>• Keeping your personal tax obligations up to date</li> <li>• Taking reasonable care.</li> </ul>



# Technical Program

## Day 1 Thursday, 19 May 2022 continued

Time	SME stream	Corporate stream	Emerging leaders stream
4:30 – 5:30pm	<p><b>Session 7A: Medical practices panel session</b>  <b>Speakers:</b> Heath Stewart, CTA, Ecovis Clark Jacobs; Ian Phillips, Revenue NSW; Gavin Favelle, CTA, Australian Taxation Office; Sarah Klarich, PwC</p> <p>Following on from the previous payroll tax session and cases, and with the recent cases on superannuation guarantee and contractors, this session will consider the current state of play for medical and allied professionals and structures and the tax considerations that apply. It will consider payroll tax, superannuation guarantee obligations and income tax.</p> <p>The expert panel will consider the history of structures and the recent changes that led to the current issues that require consideration.</p> <p>The expert panel will include leading industry advisers and representatives from the ATO and Revenue NSW.</p>	<p><b>Session 7B: Economic update</b>  <b>Speaker:</b> Nicki Hutley, Nicki Hutley Economics</p> <p>This session will cover macroeconomic trends relevant to business confidence, and also provide the backdrop to the use of tax policy as a way to achieve the government's economic objectives.</p>	<p><b>Session 7C: Asset expensing measures – What you need to know</b>  <b>Speakers:</b> Rhiannan Canto, CTA, William Buck; Raffi Tenenbaum, CTA, William Buck</p> <p>This session will provide an update on the asset expensing measures, including scope, eligibility and disclosures required for the income tax return.</p> <p>Discussion points include:</p> <ul style="list-style-type: none"> <li>• Asset expensing measures</li> <li>• Temporary full expensing</li> <li>• Instant asset write-off</li> <li>• Backing business investment.</li> </ul>
5:30 – 7:30pm	<b>Networking function</b>		



## Networking function

Join your colleagues and conference speakers for an evening of drinks and networking.

After a full day of technical toil, join your colleagues and conference speakers for an evening of drinks, canapes and networking.

**Date:** Thursday, 19 May 2022

**Time:** 5:30–7:30pm

**Venue:** Sofitel Sydney Wentworth, Level 3 Foyer

**Price:** Inclusive for all full registrations  
 \$50 each for additional tickets, available to purchase at registration

**Dress:** Business or business casual



# Technical Program

## Day 2 Friday, 20 May 2022

Time	SME stream	Corporate stream	Emerging leaders stream
8:00 – 8:30am	Registration		
8:30 – 9:30am	<p><b>Session 8A: SMSFs and NALI – What you need to know</b>  <b>Speaker: Craig Day, Colonial First State</b></p> <p>This session focuses on the NALI ruling and its impacts on SMSF trustees, and practitioners advising and assisting SMSF members and trustees.</p> <p>There will also be discussion on the ATO approaches to NALI, and address important elements related to the fund's documentation and preparation to mitigate the risks.</p>	<p><b>Session 8B: An update on legal professional privilege</b>  <b>Speakers: Catherine Dean, CTA, BDO; Jeremy Geale, CTA, MinterEllison</b></p> <p>With a number of recent Federal Court decisions and the release of draft protocols by the Australian Taxation Office, the past 12 months have seen significant developments in the area of legal professional privilege (LPP) impacting upon the rights of taxpayers to claim LPP over tax advice and communications with their advisers. Taxpayers are at risk of having to disclose confidential advice and communications that they may have thought to be protected by LPP or concede claims due to the costs involved in defending those claims.</p> <p>This session will examine:</p> <ul style="list-style-type: none"> <li>• The back story and history of LPP in tax</li> <li>• The recent Federal Court decisions and implications going forward</li> <li>• The ATO LPP protocols and interplay with the recent decisions</li> <li>• Practical steps that can be followed to preserve LPP and avoid costly disputes with the ATO.</li> </ul>	<p><b>Session 8C: The Psychology of Client Satisfaction</b>  <b>Speaker: Dr John Gora, Neural Networks Consulting</b></p> <p>How you use your emotional intelligence to engage clients in a compelling way can have a great impact on your career and your practice.</p> <p>This session will provide tips and guidance on:</p> <ul style="list-style-type: none"> <li>• Know how clients make buying-related decisions</li> <li>• Audit unconscious bias that might impact on advisor success</li> <li>• Identify and communicate to clients using their Motivation Style preference</li> <li>• Know how to apply session tools in practice</li> </ul>

# Technical Program

## Day 2 Friday, 20 May 2022 continued

Time	SME stream	Corporate stream	Emerging leaders stream
9:30–10:30am	<p><b>Session 9A: SMSF – Regulatory and compliance update</b></p> <p>Speaker: Leigh Mansell, Heffron SMSF Solutions</p> <p>This session focuses on some of the latest legislative and regulatory updates related to SMSFs and considers their impacts on SMSF trustees and practitioners.</p> <p>The presentation will also cover relevant case law and ATO rulings and determinations relevant to SMSFs.</p>	<p><b>Session 9B: International Sector Update</b></p> <p>Speaker: Jayde Thompson, CTA, PwC</p> <p>The international tax landscape has arguably never been more fluid than it is today, with a seemingly permanent modernisation and reform agenda. Corporate Australia continues to face the challenges of changing laws and regulations both at home and abroad and in an environment that has been made more complex by a once-in-a-century global pandemic.</p> <p>This session will focus on some of the risks and opportunities arising in the last 12 months, including:</p> <ul style="list-style-type: none"> <li>• The proposed introduction of a new corporate collective investment vehicle (CCIV) regime</li> <li>• The move towards “work from anywhere” policies designed to attract talent; and</li> <li>• Further meaningful tax reform in the US.</li> </ul>	<p><b>Session 9C: Employee vs contractor as an emerging Issue</b></p> <p>Speaker: Amanda Comelli, Brown Wright Stein Lawyers</p> <p>As an emerging issue, there is much to discuss in the area of employee vs contractor. This session will explore:</p> <ul style="list-style-type: none"> <li>• Who is a contractor, who is an employee?</li> <li>• Why do we care?</li> <li>• What are the indicia of an employee relationship?</li> <li>• What are the indicia of a contractor arrangement?</li> <li>• What to do if you have got it wrong.</li> </ul>
10:30–11:00am	Morning tea		

# Technical Program

## Day 2 Friday, 20 May 2022 continued

Time	SME stream	Corporate stream	Hot topics stream
11:00am-12:00pm	<p><b>Session 10A: Self-Managed Superannuation Funds – Navigating the complex investment restrictions</b>  <b>Speaker:</b> Dr Bill Orow, CTA, Owen Dixon Chambers East</p> <p>One of the main reasons clients set up their own SMSFs is the desire to have control of how and where their superannuation money is invested. However, unlike other investment vehicles, SMSFs are subject to complex investment restrictions which if breached may have serious consequences.</p> <p>The following issues will be examined:</p> <ul style="list-style-type: none"> <li>• What are the investment restrictions?</li> <li>• How have they been interpreted by the ATO?</li> <li>• The approach taken by auditors when auditing an SMSF</li> <li>• Analysis of common investments made by SMSFs.</li> </ul>	<p><b>Session 10B: Pass go and collect \$200 – How to pass the aggregated turnover test and access tax savings</b>  <b>Speakers:</b> Marcus Polovineo, HLB Mann Judd; Lauren Whelan, FTI, HLB Mann Judd</p> <p>It seems that many of Australia's recent tax changes (and incentives) will limit the aggregated turnover test's application to taxpayers below a certain aggregated turnover. In this session we explore:</p> <ul style="list-style-type: none"> <li>• What is aggregated turnover, including the meaning of connected and associated entities</li> <li>• What aggregated turnover thresholds apply to recent tax changes, including the loss carry back rules</li> <li>• What a taxpayer should consider at year end to utilise the loss carry back rules.</li> </ul>	<p><b>Session 10C: Environmental markets – An overview of carbon and biodiversity credit schemes in Australia and their taxation treatment</b>  <b>Speakers:</b> Samantha Daly, Johnson Winter &amp; Slattery; Lachlan Smithers, ATI, Johnson Winter &amp; Slattery</p> <p>Environmental credits – what are they and how do you tax them?</p> <p>This session will cover:</p> <ul style="list-style-type: none"> <li>• An overview of the Emissions Reduction Fund and Australian Carbon Credit Units (ACCUs), including how credits may be generated</li> <li>• The proposal for new Safeguard Mechanism Credits – what is proposed and what projects would be eligible</li> <li>• The Reef Credit Scheme</li> <li>• An overview of the biodiversity credit schemes in Australia, including how credits are generated, traded and retired</li> <li>• The roles and responsibilities of various parties in credit trading schemes (eg landowners, philanthropists/environmental groups, developers, brokers and government)</li> <li>• Taxation treatment.</li> </ul>

# Technical Program

## Day 2 Friday, 20 May 2022 continued

Time	SME stream	Corporate stream	Hot topics stream
12:00–1:00pm	<p><b>Session 11A: Intergenerational wealth transfer</b>  <b>Speaker:</b> Chris Tsovolos, FTI, Bartier Perry</p> <p>Balancing the family objectives, tax planning and wealth protection is essential to transitioning wealth from one generation to the next. Wealth protection from relationship breakdowns, deceased estate claims and business risks are concerns that drive modern-day succession planning. Client structuring often involves the use of trusts, private companies and self-managed superannuation funds.</p> <p>This session illustrates by practical case examples the use of private companies, discretionary trusts and testamentary trusts to pass inheritance to the next generation, including:</p> <ul style="list-style-type: none"> <li>• Understanding the clients' current structures</li> <li>• Amending trust deeds and company constitutions</li> <li>• Using testamentary trusts, including income splitting with beneficiaries, CGT death rollovers and duty concessions.</li> </ul>	<p><b>Session 11B: Update on hybrid rules – What's new and emerging issues</b>  <b>Speakers:</b> Mary Hu, Greenwoods &amp; Herbert Smith Freehills; Ryan Leslie, ATI, Greenwoods &amp; Herbert Smith Freehills</p> <p>So you thought there was nothing new to know about hybrids?</p> <p>This session will provide an update on the emerging issues in the hybrid space, including the ATO's recently released guidance on imported mismatches, and the ongoing practical and technical issues associated with comparing hybrid regimes.</p>	<p><b>Session 11C: CARs – Corporate tax governance and ATO assurance reviews</b>  <b>Facilitator:</b> Fiona Moore, CTA, EY</p> <p><b>Speakers:</b> Megan Croker, Australian Taxation Office; Karen Hawker, Stockland; Judy Morris, Australian Taxation Office</p> <p>This panel session will discuss what we have learnt from the most recent round of Streamlined Assurance Reviews (SARs) and Combined Assurance Reviews (CARs). What has the experience been from the perspective of the client, the ATO and the adviser?</p> <p>The discussion will also explore how organisations can best minimise the disruption to business.</p>
1:00–2:00pm	<b>Lunch</b>		
2:00–3:00pm	<p><b>Session 12A: Dividend access shares</b>  <b>Speaker:</b> Adrian Bailey, CTA, Cleary Hoare</p> <p>Taxpayer Alert 2012/4 caused many advisers to reconsider the use of dividend access shares for their clients. However, subsequent ATO audit activity has shown that in many cases, these types of shares are not used for the purposes outlined in the Taxpayer Alert but for a variety of other legitimate purposes.</p> <p>This presentation will examine the use of dividend access shares for clients and the legal considerations needed to implement them properly, along with other issues in relation to their use such as access to the small business CGT concessions and tax rate differentials caused by the small business entity tax rate rules.</p>	<p><b>Session 12B: Heads of Tax Panel – walking the tightrope</b>  <b>Speakers:</b> Gael McLennan, Microsoft Australia, Sandie Parker, Canva, Kimberley Simpson, CTA, Cochlear</p> <p><b>Facilitator:</b> Rachel Charles, EY</p> <p>Heads of Tax have become accustomed to ongoing scrutiny from revenue authorities and pressures to do more with less to ensure an effective and efficient tax function. They are now also expected to add value as a business partner to their organisation, balancing BAU with an imperative to transform for survival in a post-pandemic net zero emissions economy, facing hypervigilant ESG scrutiny and a bewildering labour market. Join our panel discussion for their insights from both the Head of Tax and CFO perspective into meeting stakeholder expectations, juggling these competing pressures and practical tips on managing and mitigating tax risks.</p>	<p><b>Session 12C: The market value of land under taxation legislation</b>  <b>Speaker:</b> Mark Seymour, Martin Place Chambers</p> <p>A discussion of the caselaw involving general valuation principle for the determination of the market value of land and the potential for the use of such principles in actions taken under taxation legislation.</p>

# Technical Program

## Day 2 Friday, 20 May 2022 continued

Time	SME stream	Corporate stream	Hot topics stream
3:00 – 3:30pm	Afternoon tea		
3:30–4:30pm	<p><b>Session 13A: Preparing a business for sale – Getting it right and when to start</b>  <b>Speakers:</b> Nima Karimian, Deloitte; Spyros Kotsopoulos, CTA, Deloitte</p> <p>With the growth of the private equity players and the consolidation of certain industries, private businesses need to properly plan not only for growth but also for the potential that they will be acquired.</p> <p>This session will go through the process of:</p> <ul style="list-style-type: none"> <li>• Being ready for sale</li> <li>• The relevant timelines</li> <li>• Potential tax considerations to be given</li> <li>• Relevant non-tax factors that need to be tidied up beforehand.</li> </ul> <p>To the extent there are significant tech plays involved, additional issues may arise.</p>	<p><b>Session 13B: Transfer pricing – Evidence and litigation</b>  <b>Speakers:</b> Tamara Phillips, Sixth Floor Wentworth Chambers; Anthony Seve, EY</p> <p>Transfer pricing is a key area of compliance uncertainty for multinational organisations and continues to be a significant focus of the ATO's compliance programs. We have seen some high-profile matters litigated in the courts, and ATO activity in this area means that corporations face an ongoing risk of transfer pricing controversy, including the risk of potential litigation. The ATO adopts a strategic approach to litigation and a majority of transfer pricing cases continue to be resolved through settlement.</p> <p>This session discusses key issues and practical insights associated with balancing litigation strategy and management against facilitating settlement of transfer pricing disputes at an early stage.</p>	<p><b>Session 13C: Private Rulings – Are they worth it?</b>  <b>Speaker:</b> Paul McNab, CTA, DLA Piper</p> <p>This session will arrive at an answer to the framing question by considering the legislative framework and case law in order to understand the scope of the Private Ruling system, its uses and limitations.</p> <p>It will cover:</p> <ul style="list-style-type: none"> <li>• Division 359 – what is a private ruling, how do you get one, what is the effect of a private ruling, what can you do if you are dissatisfied with one, other specific references to the private rulings in the Act</li> <li>• ATO guidance – ATO public statements on private rulings, relationship to the law</li> <li>• Case law – issues that have been litigated, what the cases tell us about the limitations and benefits of the private rulings system</li> <li>• Brief comparison of the Private Ruling system with other approaches to issue clarification</li> <li>• Concluding recommendations.</li> </ul>

# Technical Program

## Day 2 Friday, 20 May 2022 continued

Time	SME stream	Corporate stream	Hot topics stream
4:30–5:30pm	<p><b>Session 14A: CGT rollovers</b>  <b>Speaker: Danielle Constantine, William Buck</b></p> <p>This session will consider current topical issues relating to CGT rollovers and restructures, including:</p> <ul style="list-style-type: none"> <li>• The Board of Taxation’s proposal to establish a general business rollover to replace seven common rollovers</li> <li>• Issues with attempting to use the demerger relief</li> <li>• SME and tax consolidation.</li> </ul> <p>This session will use practical examples to illustrate issues.</p>	<p><b>Session 14B: Tax cases round-up</b>  <b>Speaker: Chris Peadon, FTI, New Chambers</b></p> <p>This session will cover the key tax cases in the last 12 months relevant to corporate taxpayers. It will outline both the nature of the decision, and what impact it might have on a corporate taxpayer’s tax risk.</p> <p>Cases include the:</p> <ul style="list-style-type: none"> <li>• Revenue capital distinction</li> <li>• Capital allowance provisions</li> <li>• Tax administration matters.</li> </ul>	<p><b>Session 14C: Flashback to the 1960s and 70s – Wealth structures and strategies and tax issues in the twenty-first century</b>  <b>Speaker: Andy Milidoni, CTA, Johnson Winter &amp; Slattery</b></p> <p>Dust off your platforms and flares and step back in time. Exploring the unique tax issues that have arisen since wealth structures were established in the 1960s and 70s, this session will cover:</p> <ul style="list-style-type: none"> <li>• Review of wealth structure – what worked then compared with what works now</li> <li>• Review of 1960s and 70s trust deeds. What are the main issues?</li> <li>• Can I amend the trust deed, eg through the addition of beneficiaries, streaming provisions and change to the vesting date? Have I resettled the trust?</li> <li>• Maintaining the structure in the twenty-first century – preserving pre-CGT status of assets, family trust elections, the effect of CGT event K6 etc</li> <li>• When to pull the pin – some winding-up strategies and associated taxation issues.</li> </ul>



# Presenters

**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.

**Sam Ayoubi** has been an adviser and educator in tax and superannuation since 1999. From 1999 to 2006, Sam worked as a Chartered Accountant specialising in tax and superannuation for small and second-tier firms. From 2007 to 2016, he was engaged in full-time tax and superannuation education, which he developed and delivered to members of all major tax and accounting professional bodies, and the ATO. During this period, Sam also delivered tax education as part of The Tax Institute CTA program and presented at various conferences. Sam then worked as a tax and commercial lawyer from 2016 to 2019, where his clients were mainly accountants, before joining KPMG as a Tax Director in 2019, specialising in the property, development and construction sector, and private and family business.

**Adrian Bailey, CTA**, joined Cleary Hoare in 2007 and became a Principal on 1 July 2011. Adrian's strong investigative background allows him to quickly identify the core issues and objectives for clients and efficiently provide solutions. His experience in dealing with people from all walks of life allows him to easily relate to all manner of clients. During his time at Cleary Hoare, Adrian has refined his knowledge and experience in taxation law, estate planning, succession planning, structuring and commercial law. Adrian has also completed his Masters of Taxation and is a Chartered Tax Adviser with The Tax Institute.

**Rhiannan Canto, CTA**, is a Tax Manager at William Buck in Sydney. She is a Chartered Accountant and a Chartered Tax Adviser. Rhiannan started her professional life in commercial law and subsequently transferred to the accounting industry more than a decade ago. She then found her niche in tax services where she can combine her legal and accounting acumen. Rhiannan regularly advises Australian and foreign entities on all aspects of tax, including structuring, capital gains tax, small business CGT concessions, Division 7A, taxation of trusts, international tax issues and tax risk management.

**Rachel Charles**, is a Corporate Tax Partner of EY in Sydney, with clients primarily in the mining and energy sectors (including renewable and traditional energy sources,

power and utilities). She relishes the challenges and opportunities that working in these industries bring, including supporting her clients through the energy transition towards net zero, adapting approaches to tax to suit commodities cycles and changing stakeholder needs. With her team of talented experts, she delivers specialised income tax advisory and transformative governance-led tax compliance services and advises CFOs and Boards on the tax risks and opportunities facing their businesses in a pragmatic way. She regularly supports her clients through tax reporting, pre and post lodgment compliance, transactions and restructures, tax transparency, tax corporate governance and tax process improvement. Her 25 year career has

included various market leadership roles and spanned three offices.

**Amanda Comelli** is a Partner at Brown Wright Stein Lawyers in Sydney and a Law Society Accredited Specialist in Business Law. Amanda has a broad practice advising on commercial, tax, trust and estate planning matters. Amanda has acted for a range of clients including accountants, financial planners, retailers, business owners, manufacturers, individuals (including high net worth individuals), not-for-profit organisations, managed investment schemes and corporate clients (both unlisted and listed). Amanda also founded and is also a key facilitator in Brown Wright Stein's Women in Tax Discussion Group.



# Presenters

**Danielle Constantine** is a Principal in the specialist Tax Services team at William Buck. Danielle provides practical and technical solutions to a variety of clients and other practitioners, specialising in the mid-market. Her experience ranges from capital gains tax, acquisitions and restructuring, small business CGT concessions and tax consolidation through to residency and managing ATO reviews or audits. Danielle regularly presents tax updates and training to both internal and external stakeholders.

**Keir Cornish** is Assistant Commissioner at the Australian Taxation Office of the Foreign Investment Program, which provides advice to Treasury on the tax issues arising from foreign investment proposals and administers foreign investment in residential property. Keir also manages federal registers of foreign investment in agricultural land and water entitlements, and is the business lead for the new expanded register of foreign ownership of Australian assets. Keir joined the ATO in 2018 and has worked on a range of projects, including the inbound supply chain PCG, and the Advance Pricing Agreements program as Competent Authority. Prior to joining the ATO, Keir worked as a tax adviser specialising in transfer pricing.

**Samantha Daly** of Johnson Winter & Slattery, is a planning and environment

lawyer specialising in the property, infrastructure, energy and resources industries. She acts for major mining companies, infrastructure providers and large developers, and advises her clients on all aspects of planning and environment regulation, including approvals, compliance, climate change and carbon emission reduction schemes and offsets, water, biodiversity offsets, native title, contaminated land and pollution offences.

**Craig Day** is the Head of Technical Services for Colonial First State and has over 20 years experience in the financial services industry. In his role, Craig is responsible for providing specialist technical support to financial advisers. Craig holds a Masters of Taxation (financial planning) and is a Fellow Member of the SMSF Association.

**Catherine Dean, CTA**, is a Partner in the Tax division with BDO in Sydney where she provides M&A transactional, advisory and tax compliance services to clients as well as assisting in the strategic management of tax disputes with the Australian Taxation Office. Catherine has 20 years of experience advising on corporate tax matters with global consulting firms.

**Gavin Favelle, CTA**, is a Technical Director with the ATO in the Private Groups and High Wealth Individuals

segment. Gavin has significant experience both with the ATO and within accounting practices in structuring, Division 7A and capital gains tax, trusts and tax consolidations focusing on both the SME market and large businesses.

**Jeremy Geale, CTA**, is a Partner at MinterEllison. Jeremy recently joined MinterEllison, having previously been a Deputy Commissioner with the ATO responsible for the ATO's Review and Dispute Resolution area, covering all objections and litigation. Jeremy has more than 20 years tax experience, most of which has been spent assisting taxpayers and the ATO to resolve complex tax disputes from audit through to litigation.

**Dr John Gora** is one of Australia's leading authorities on Leadership, Culture Transformation, Sales Effectiveness, Workforce Performance and Emotional Intelligence, with over 20 years experience. His organisation, Neural Networks Concepts, has served as business strategists, consultants and coaches for some of Australia's leading organisations, including American Express, Colonial First State, KPMG, Pitcher Partners, Moore Stephens and CBA. John's unique array of qualifications, including a PhD in Psychology, NLP Master Practitioner and Emotional Intelligence Facilitator,

have enabled him to develop several methodologies designed to inspire people and organisations to achieve. Some of his clients have achieved over 400% improvements in business outcomes.

**Clint Harding, CTA**, is a Partner at Arnold Bloch Leibler and leads the Sydney taxation practice. Clint advises across most taxes, with particular expertise in corporate and international tax, the taxation of financial instruments and transactions, and the management of tax audits and disputes with the ATO. Clint is the author of numerous tax articles, a regular presenter, and is currently the Chair of The Tax Institute's Large Business and International Committee. In 2018, Clint won The Tax Institute's Corporate Tax Adviser of the Year Award. He is the former National Chair of the Law Council of Australia's Taxation Committee and was a member of the National Tax Liaison Group for six years.

**Karen Hawker** is the General Manager, Tax at Stockland and is responsible for all tax matters at Stockland. Karen has over 20 years of experience in advising large domestic and multinational businesses on tax matters in both in-house and professional services firm roles, with a focus on property and M&A. She has degrees in law and accounting and is admitted to practice in the Supreme Court of NSW.

# Presenters

**Mary Hu** is an Associate Director at Greenwoods & Herbert Smith Freehills, with experience advising clients on a broad range of income tax matters, including M&A, international tax matters and compliance reviews. Mary holds a Masters of Law and is a practising lawyer and Chartered Accountant. In 2018, Mary was named a winner in the taxation category of the Lawyers Weekly 30 Under 30 Awards.

**Nicki Hutley** of Nicki Hutley Economics is a highly experienced economist, with broad-based expertise in both macroeconomic and microeconomic policy, gained over more than three decades in financial and investment markets and in economic consulting. After many years in the corporate world, including most recently as a partner with Deloitte Access Economics, Nicki is now an independent economist and keynote speaker. She is an economic adviser with Social Outcomes, developing and evaluating social impact programs, and a Councillor with the Climate Council. Nicki holds an Honours degree in Economics. She was recently elected President of the Economics Society of Australia (NSW branch) and is a board member for One Million Women and the Financy Women's Index. Nicki is a frequent commentator in the media and a regular guest on both *The Drum* and *The Project*.

**Prashanth Kainthaje, ATI**, is a Partner at Johnson Winter & Slattery. He has

specialised in tax and advises on all areas of Federal and State Australian tax law. He has advised on a variety of corporate and financing transactions such as scrip-for-scrip transactions, demergers, capital management initiatives and corporate migrations, the formation of funds (including private equity funds), inbound and outbound investments, joint ventures, sale and lease back transactions, and employee share and option schemes and executive remuneration. Prashanth has represented clients in disputes with the ATO and other revenue authorities, sought rulings on behalf of clients, and made representations to governments concerning amendments to tax legislation.

**Nima Karimian** is an Account Director in Deloitte's Private Tax practice with over eight years of experience providing Australian taxation services to private companies, high net wealth individuals and families as well as large multinational groups and corporates. During this time, Nima has had a particular focus on assisting clients through the transaction process (including IPOs, restructures and major acquisitions) but also in navigating tax controversy matters such as ATO audits. Nima's clients operate in a broad range of areas such as consumer and industrial products, construction and property development, real estate, private equity as well as professional services.

**Sarah Klarich** is a Director in the Employment Taxes Team at PwC.

Sarah has over 10 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.

**Spyros Kotsopoulos, CTA**, is a Tax Advisory Partner at Deloitte in Sydney with over 25 years experience. Spyros advises clients ranging from high wealth family groups, large corporate groups and private equity, and is mindful of the specific needs of the commercial interests of each of these stakeholders when providing tax advice. The emphasis of Spyros' advisory work is on tax structuring, M&A transaction services (including pre-IPO restructures, tax due diligence and review of tax indemnities and warranties), strategic tax planning and tax controversy/audit. Spyros has advised clients involved in financial services, funds management, property and construction, and professional services.

**Jim Koutsokostas, CTA**, is a Partner at Hall & Wilcox. He has over 15 years experience providing taxation advice on

a broad range of corporate and trust tax matters, with a particular focus on the banking and finance, government, and property and construction sectors. Jim's expertise extends to most areas of tax law, and his experience includes advising on the tax aspects of securitisation structures, onshore and offshore fund establishment, and collective investment vehicles, including managed investment trusts. He has also advised domestic and foreign financiers on the direct and indirect tax aspects of transactions with respect to distressed entities.

**Angelina Lagana, CTA**, is a Tax Dispute Resolution and Controversy Partner in KPMG Law and has over 20 years experience specialising in tax controversy and dispute resolution. Angelina has represented high wealth individuals, large corporations and multinationals subject to ATO reviews and audits, including the early assessment of contemporaneous evidence, audit strategy, and conducting successful negotiations leading to satisfactory resolution of ATO inquiries, risk reviews and audits. Angelina assists and advises her clients throughout all stages of an ATO inquiry from risk reviews, audits, objections, alternative dispute resolution and litigation. Angelina assists her clients on how to prepare for and manage taxpayers' dealings with the ATO and other revenue authorities such as the State Revenue Office and AusIndustry.

# Presenters

**Dung Lam, CTA**, is a Principal at West Garbutt and is based in Sydney. Dung has more than 20 years of experience in advising corporates, small-to-medium enterprises, high net worth individuals, professional firms, accountants, financial planners and their clients, on a variety of taxes including income tax, capital gains tax, GST and state taxes such as duty, payroll tax and land tax. Dung also has extensive experience advising on taxation trusts, estate planning and superannuation issues in the SMSF arena. Dung is a Chartered Tax Adviser, full member of the Society of Trusts and Estate Practitioners, an accredited Specialist in Business and Personal Tax with the NSW Law Society, among others. Dung advises a broad range of clients, including corporates, small-to-medium enterprises, high net worth individuals, professional firms, accountants, financial planners and their clients.

**Brendon Lamers, ATI**, is a Partner within Clayton Utz's Tax Practice, with over 20 years experience advising on a broad range of tax issues in the areas of infrastructure, property and M&A. He advises governments, funds (both local and foreign) and Australian companies on managing tax issues in the context of transactions. He is often sought after by clients for his expertise in providing commercial tax advice specifically in infrastructure and property.

**Ryan Leslie, ATI** is a Partner in the Melbourne office of Greenwoods & Herbert Smith Freehills. Ryan has experience in advising on the income tax aspects of a broad range of corporate, international and trust tax taxation matters, with a particular focus on mergers and acquisitions, internal restructures and disputes. Ryan has also been involved in assisting clients in their dealings with the ATO on various corporate tax matters, including tax consolidation.

**Nick Maley, FTI**, is a tax controversy specialist and has recently re-joined PwC from the ATO where he was an Assistant Commissioner with responsibility for Engagement & Assurance for Public Groups and Internationals. Nick's current focus is working with inbound multinationals on their engagement with the ATO as well as a focus on M&A. At the ATO, Nick was responsible for a large number of the ATO's reviews, APA's, audits and assurance engagements with technology and ecommerce groups. Amongst other roles, Nick led the ATO's IP Migration Cluster, the ATO's Banking and Finance Strategy and was responsible for the engagement strategy for the Inbound Supply Chain risk area. Prior to this role, Nick led the ATO's DPT team, as well as the ATO's APA programme and Treaties Consultation Unit.

**Leigh Mansell** is a Director, SMSF Technical & Education Services at Heffron SMSF Solutions, and is intimately involved in developing the firm's range of products and services for clients (including technical and educational materials) and the provision of technical support to SMSF practitioners and their clients. She regularly delivers presentations to SMSF practitioners around Australia, and one of Leigh's greatest attributes is her ability to make complex concepts appear simple through the use of real-life scenarios. She is a Chartered Accountant with over 25 years of superannuation experience and has specialised in SMSF technical support, advice and administration for over 20 years.

**Scott McGill, CTA**, is a Partner at Pitcher Partners Sydney where he focuses on taxation, business, structuring and succession issues for a wide range of clients including high net worth and large private SME's. He is closely engaged in the property industry across income tax, GST and state taxes and actively involved number of technical forums including the Property Council, Retirement Living Council and CAANZ taxation working groups. Scott does not shy away from complex issues or disputes and has a reputation for achieving commercial outcomes. He is active in various Committee's with The Tax Institute as well as being a regular

presenter for The Tax Institute and other bodies and is always willing to have a robust discussion.

**Matthew McKee, FTI**, is a Partner of the Sydney law firm Brown Wright Stein Lawyers. Matthew assists accountants and lawyers in advising their clients on all aspects of tax and superannuation for SMEs and high net wealth individuals and family groups.

**Gael McLennan** is the CFO for Microsoft Australia & New Zealand, leading a team of finance professionals who work closely with the business to drive impact through the provision of insightful and engaging analytics, process excellence and controllership. She has been involved in a number of worldwide projects to drive change across Microsoft's global finance teams to enhance their business impact and prepare them with the skillsets and capabilities they need for the future. Gael has over 20 years experience in Microsoft, having joined Microsoft in Australia in 2001 and relocating to Singapore in 2015 to take on the Singapore CFO role. Since then she has spent two years focused on emerging markets as the Finance Director of Microsoft South East Asia and then transitioned to Microsoft's Asia Pacific Headquarters team in 2018 firstly as Financial Analysis and Planning Director and then as APAC Finance Director. Prior to Microsoft she worked in various companies in the FMCG industry.

# Presenters

**Paul McNab, CTA**, is a Partner and solicitor in the Sydney office of the global law firm DLA Piper. He has more than 30 years of taxation experience. Prior to joining DLA Piper, Paul was a leading partner in the Tax Controversy group of a 'Big 4' accounting firm where he also led the Australian firm Technology, Media and Telecommunications (TMT) sector practice for 4 years. In recent years he has provided extensive advice to multinationals changing their business structures in response to the commercial forces of globalisation and the BEPS initiatives prompted by the OECD. Paul has consulted to multinationals across a range of sectors and transactions and has litigated taxation matters in the state and federal courts, including the High Court of Australia.

**Andy Milidoni, CTA**, of Johnson Winter & Slattery, specialises in all aspects of taxation, revenue law and trust law and some aspects of superannuation law. He advises both public and private corporate groups, SMEs and high wealth individuals across industry sectors and in a range of income tax, international tax, GST, duty, payroll tax, land tax and SGC matters, and in both a contentious and non-contentious context. Andy also works closely with a range of intermediaries such as accountants, business and corporate advisers, liquidators, financial

planners and court-appointed trustees and guardians.

**Fiona Moore, CTA**, is EY's Oceania Tax Policy & Controversy leader and has a wealth of experience in advising clients in relation to the tax audit life cycle and dispute resolution. A background in corporate tax compliance and an understanding of tax functions provides Fiona with a sound foundation for working with clients to develop bespoke tax corporate governance frameworks. With over 20 years experience, Fiona is well versed in taxpayer rights and responsibilities, and in recent years has worked extensively with large businesses to navigate the combined assurance review process.

**Judy Morris** is an Assistant Commissioner in the Public Groups and International area of the ATO and leads the Top 1000 program. Prior to joining the ATO, Judy was a Corporate Tax Partner with a large advisory firm and also has experience as head of tax for a large Australian listed group.

**Dr Bill Orow, CTA**, is an expert in the fields of trusts, taxation and superannuation law. He holds a Ph.D as well as an LL.M and has had many written works on taxation published. He practices in Federal and State taxation and superannuation law and has been

briefed in matters involving income taxation, GST, superannuation, stamp duty and land tax. In addition, Bill has an extensive practice in trusts law including trust disputes and restructure. Bill is an accredited mediator.

**Sandie Parker** is the head of tax at Canva, an Australian graphic design platform that's democratising design and empowering the world to create impactful visual communications. Sandie is also a co-chair of the Growth, Tax and Investment subcommittee of the Tech Council of Australia with a mission to make Australia the best country in the world to create and invest in tech. Sandie has spent the majority of her career immersed in international tax, thinking / learning about how to build and sustain high performing teams and most recently completed an executive MBA at Monash University in Melbourne which inspired her to shift into the world of tech.

**Chris Peadon, FTI**, is a Barrister at New Chambers and has practised at the NSW Bar since 2011. He previously worked as a solicitor for a decade. He regularly advises and appears for taxpayers and the Commissioner.

**Tamara Phillips** of Sixth Floor Wentworth Chambers is briefed in a wide range of commercial and public law matters, with a focus on revenue law including

international tax, local government/ environmental law and judicial review. She regularly acts for and against major corporations, Commonwealth and State agencies and regulatory bodies. She has appeared in the High Court, Federal Court, NSW Court of Appeal, NSW Supreme Court and in tribunals and inquiries.

**Marcus Polovineo** is an experienced taxation practitioner, and a Manager at HLB Mann Judd having joined them in 2011. Through broad client exposure Marcus has established extensive tax and commercial knowledge with a practical, client-based approach. He has expertise in funds management and investment entity tax issues, including assisting businesses and funds with distribution analysis and calculations as well third-party reporting and other compliance obligations. He also has experience in advice and compliance with the Australian Research & Development Tax Incentive; and assisting businesses with complex tax matters such as income recognition, transactions and tax consolidation. In 2019, Marcus was a winner of the Specialist Consultant award at the Accountant's Daily "30 under 30" awards. He was also a finalist in the tax compliance category.

# Presenters

**Andrew Rider, CTA**, of Level 22 Chambers, is recognised in Doyle's Guide as a leading Australian tax barrister specialising in tax litigation and dispute resolution. Andrew also advises on Australia-wide taxes, including stamp duties, land tax and payroll tax. Prior to coming to the Bar, Andrew was an Associate to Justice Michael Kirby and a solicitor. Andrew lectures in taxation law at the University of Sydney Law School, authors the national stamp duty section of the leading online service *Practical Guidance – Property Law* and edits the leading stamp duty publication *Australian Stamp Duties Law*. Andrew is a Chartered Tax Adviser and examiner with The Tax Institute and a member of The Tax Institute/Revenue NSW Liaison Committee and Dispute Resolution Technical Committee. Andrew is also a member of the NCAT Revenue List Consultative Forum.

**Rebecca Saint** of the Australian Taxation Office is Deputy Commissioner for Public Groups in the Public Groups and International (PG&I) business line. In this role Rebecca is responsible for overseeing tax administration and compliance for public and multinational groups.

**Anthony Seve** is a Partner at EY, with 30 years transfer pricing and

international tax experience. During his career he has held the role of National Transfer Pricing Practice leader for EY and worked in another Big 4 accounting firm for approximately 13 years. Anthony has extensive transfer pricing planning, controversy and dispute management and advance pricing arrangement experience, and has acted for clients across a broad spectrum of industries including mining, healthcare, financial services, consumer, industrial products, retail and telecommunications industries. In terms of controversy and dispute management, Anthony has acted as an expert witness on a number of large and significant transfer pricing litigations in Australia and New Zealand including the *SNF* case. In addition to Australian-based planning and controversy, Anthony has advised on the transfer pricing implications of global value chain structures for many significant blue chip-listed multinational companies.

**Mark Seymour** is a Barrister at Martin Place Chambers specialising in environmental and planning law as well as valuation matters.

**Kimberley Simpson, CTA**, is the Vice President Global Tax & Treasury for Cochlear Limited where she has global responsibility for all tax

and treasury matters for the Group including advisory, transfer pricing, R&D tax incentive and tax and financial risk management. Prior to joining Cochlear, Kimberley worked at KPMG advising clients on cross border and corporate tax transactions. She has been a representative member of the ATO's Large Business Stewardship Group and is a current member of the RDTI Roundtable and is an executive committee member of the Corporate Tax Association. Kimberley has degrees in business and law and is admitted to practice in the Supreme Court of NSW.

**Lachlan Smithers, ATI**, of Johnson Winter & Slattery, has broad experience gained from working on complex commercial transactions and disputes. He has particular experience in Australian taxation law at both federal and state levels. Lachlan works with clients to assess and manage their tax risks. He has experience working on private binding rulings, taxation audits and stamp duty submissions and related litigation. Lachlan also has experience in advising pro bono clients, including on tax issues relating to charities.

**Heath Stewart, CTA**, is a Director at Ecovis Clark Jacobs, and has over

20 years' experience in practice, working in business services, taxation, audit and consulting. He has developed a specialisation in the medical and dental industries but actively engages with clients in a broad range of industries including publishing, professional consulting, legal practices, building, construction, civil contracting and manufacturing. Heath also supervises the firms' audit and assurance engagements, including litigation support and valuation.

**Judy Sullivan, CTA**, is Principal Solicitor at Judy Sullivan Consulting Pty Ltd. From 2013 to 2020, she was a tax partner at PwC in Sydney. Prior to this she was a tax partner at King & Wood Mallesons in Sydney, and a senior tax lawyer at Mallesons Stephen Jaques, Gilbert & Tobin and Ernst & Young. She has been a member of committees and working groups for the Law Council of Australia and the ATO, on the Advisory Committee to the Board of Taxation, and Deputy Chair of the ACT Gambling & Racing Commission. Judy holds degrees in Economics and Law from the Australian National University and a Master of Laws from the University of Sydney. Judy was appointed to the Tax Practitioners Board in October 2020.



# Presenters

**Raffi Tenenbaum, CTA**, is a Tax Director at William Buck in Sydney. With over 20 years experience in the tax profession across Big 4 firms, mid-tier firms and the ATO, Raffi specialises in advising Australian and foreign businesses on taxation issues impacting their structures and business operations, including equity raisings, IPOs and transactions. Most of Raffi's clients are privately owned business groups of various sizes that regularly grapple with tax issues, including Division 7A, taxation of trusts and CGT small business concessions. He also assists many of his privately owned clients expand their operations overseas, especially into the Asia-Pacific region. Raffi is a regular presenter for The Tax Institute, Television Education Network, CPA Australia and Legalwise, and has presented many sessions and papers on contemporary taxation issues.

**Jayde Thompson, CTA**, is a Partner in PwC's Global Tax practice with over 14 years' experience as a corporate tax adviser, specialising in international tax, M&A, cross-border-related party arrangements and tax policy considerations. Jayde spent two years in New York advising US multinational companies and has also worked with the Board of Taxation on various policy considerations such as the recently legislated hybrid mismatch rules.

**Greg Travers, CTA**, is the Director in charge of the Tax services division of William Buck in Sydney. His clients are predominantly private businesses, both Australian and foreign businesses, as well as higher wealth individuals and families. Greg's work includes advising on issues and transactions, such as restructuring, exit strategies, business acquisitions and international expansion, along with referrals from accountants, lawyers and other advisers. Greg is an experienced presenter, the author of the title, *The Tax Advisor's Guide to Part IVA*, published by The Tax Institute and Asia Pacific Chair of the Praxity Global Tax Committee.

**Chris Tsovolos, FTI**, is focused on delivering private client services to families, individuals and privately held businesses across a range of personal and commercial tax issues. His clients rely on his strategic approach to personal and business succession planning, wealth protection and asset structuring. He also has significant experience in assisting clients with asset protective structuring and taxation planning and structuring. In respect of taxation law, Chris also assists clients in dealing with ATO audits and reviews, including lodging objections and appeals against ATO assessments and NSW State Revenue Office determinations. Chris has lectured for Western Sydney University and regularly presents for the

Chartered Accountants Australia and New Zealand, Tax Institute of Australia, Australian Society of Certified Practising Accountants and other associations in respect of topics that are part of the core areas of his practice.

**Richard Vann, CTA**, is Challis Professor of Law at the University of Sydney and has taught at Harvard and NYU Law Schools and the Universities of Amsterdam, London and Oxford. Richard has worked in the past at the IMF and OECD and held many Government consultancies in Australia and elsewhere. He has been a consultant for specialist tax firm Greenwoods & Herbert Smith Freehills since 1985. Richard specialises in corporate and international taxation on which he has published widely both in Australia and internationally.

**Lauren Whelan, FTI**, is a Director at HLB Mann Judd, who practises in tax compliance and consulting, specialising in tax issues facing multinationals. She joined HLB Mann Judd in 2012. Lauren has extensive experience in corporate taxation, advising businesses (both publicly and privately owned) across a range of industries including property, freight forwarding and waste management. In 2019 she was nominated as a finalist in the Young Leaders in Finance Awards.

**Annemarie Wilmore** is a Partner at Johnson Winter & Slattery and is a taxation lawyer specialising in tax and revenue disputes, litigation and alternative dispute resolution. She helps taxpayers to protect against, manage and resolve their taxation disputes. Her expertise includes assisting a range of clients at all stages of the tax dispute continuum, from assessing tax risk in potential transactions, through to successfully defending filed positions in reviews, audits, objections and taxation litigation. Annemarie has a strong understanding of tax policy and practice and advises on a broad range of issues including domestic and international Australian income tax, transfer pricing, superannuation guarantee charge, anti-avoidance provisions, payroll tax and state taxes.

# Venue and accommodation

## Sofitel Sydney Wentworth

61/101 Phillip St, Sydney NSW 2000

Sofitel Sydney Wentworth offers a luxury escape without equal. Experience an iconic Sydney hotel that combines French elegance and traditions with sophisticated comfort.

### Getting there

Ideally situated in the heart of central Sydney's business and shopping districts, this hotel is conveniently located 12 kilometres from Kingsford Smith Airport, 500 metres from the nearest ferry, train and bus stops and only minutes from famous Sydney attractions like the Opera House, Circular Quay, The Rocks and the Royal Botanic Gardens.

### Accommodation

Sofitel Sydney Wentworth welcomes you with 436 luxury rooms, including 45 opulent suites, on 15 floors curving gracefully around an elevated garden courtyard. All accommodation is finished in rich and sophisticated yet classic tones in accordance with the elegant French heritage and history of this grand five-star hotel in the Sydney CBD.

For delegates wishing to book a stay for the duration of the conference, Sofitel Sydney Wentworth can offer 15% off the best available rate at time of booking.

Delegates can either call or email the hotel directly and quote **TAX190522** to receive this discount.

To contact the hotel:

Phone: 02 9228 9104

Email: [h3665@sofitel.com](mailto:h3665@sofitel.com)

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



# Event information

## Early bird registration

All registrations received and paid on or before Friday, 22 April 2022 will be entitled to an early bird discount.

## Day registration

This registration option entitles one delegate to attend a full day of technical sessions, refreshments during forum hours and electronic access to technical papers. Select your session choices on the registration form.

## 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).

## Employer ticket

Want to send your team to the event? Employer tickets offer a flexible option for employers to send multiple attendees to an event. See the Employer Ticket Registration Form or email [kirstyferguson@taxinstitute.com.au](mailto:kirstyferguson@taxinstitute.com.au) for more information.

## Confirmation of registration

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

## Continuing Professional Development

Attendance at the conference counts for up to 14 hours of Continuing Professional Development with The Tax Institute. Delegates attending on an employer ticket receive CPD hours based on the number of sessions attended.

## 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 (recordings, technical papers and presentations), survey forms and more will be available via the 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. Materials and recordings will be available to access through the Attendee Hub for up to 3 months post-event. Delegates will receive instructions on accessing the virtual Attendee Hub by email.





# Event information

## Delegate list

A delegate list will be included on the Attendee Hub to assist with networking. Please indicate at the time of registration if you do not want your name to be included. Alternatively, you can edit your profile visibility settings in the virtual Attendee Hub at any time during the event.

## Dress code

Business or business casual attire is suitable for the duration of the conference.

## Networking function

A networking function will be held directly following the last session on Thursday from 5:30pm at Sofitel Sydney Wentworth. The networking function is included in the conference registration fee for delegates attending on a full registration. Additional tickets are available to purchase for accompanying persons at a cost of \$50. Please indicate your requirements, including dietary requirements, at the time of registration.

## Special dietary and accessibility requirements

Please indicate any special dietary requirements at the time of registration. Please email us with any accessibility requirements at [nationalevents@taxinstitute.com.au](mailto:nationalevents@taxinstitute.com.au).

## COVID-19 Event Guidelines

At The Tax Institute, the health and wellbeing of our members, delegates and employees are our top priority. While 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 note, final implementation of any of these measures is subject to federal and state government requirements at the time of each event. To see The Tax Institute's full COVID-19 Event Guidelines, [click here](#).

## 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, ie 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.

## Privacy

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

## Enquiries

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

# Registration

## Registration options and inclusions

	Online access to presentations and technical papers	Morning/ Afternoon tea/ conference lunches	Networking function*
<b>Face-to-face full registration</b> This registration option entitles one delegate to attend the entire event.	✓✓✓	✓✓✓	✓✓✓
<b>Face-to-face day registration</b> This registration option entitles one delegate to attend a full day of technical sessions.	✓✓✓	✓✓✓	
<b>Online full registration</b> This registration option entitles one delegate to attend the entire event.	✓✓✓		
<b>Online day registration</b> This registration option entitles one delegate to attend a full day of technical sessions.	✓✓✓		
<b>Employer registration</b> This registration option allows one registration to be shared between multiple attendees from the same firm.	✓✓✓	✓✓✓	✓✓✓

\*Additional tickets to the networking function can be purchased on the registration form. Limited number of networking passes available to employer ticket attendees.

## Register now!



Purchase your tickets online at  
[taxinstitute.com.au/NSWTaxForum1](https://taxinstitute.com.au/NSWTaxForum1)

## Discounts

### Early bird registration

All registrations received and paid on or before Friday, 22 April 2022 will be entitled to an early bird discount.

### Group discount

Purchase four full registrations and receive the fifth one free. All attendees must be from the same firm and all registration forms must be submitted together.

### Employer ticket

Looking to send the whole team to this event? We have multiple options for employers to consider.  
 To purchase this ticket type, email [kirstyferguson@taxinstitute.com.au](mailto:kirstyferguson@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

### A Full conference registration – 14 CPD hours

Face-to-face registration	Member	New member*	Non-member
Early bird registration Received on or before 22 April 2022	<input type="checkbox"/> \$1,500	<input type="checkbox"/> \$1,840	<input type="checkbox"/> \$1,800
Standard registration Received after 22 April 2022	<input type="checkbox"/> \$1,700	<input type="checkbox"/> \$2,040	<input type="checkbox"/> \$2,000

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

Online registration	Member	New member*	Non-member
Early bird registration Received on or before 22 April 2022	<input type="checkbox"/> \$1,350	<input type="checkbox"/> \$1,690	<input type="checkbox"/> \$1,650
Standard registration Received after 22 April 2022	<input type="checkbox"/> \$1,550	<input type="checkbox"/> \$1,890	<input type="checkbox"/> \$1,850

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

### B Face-to-face day registration – 7 CPD hours

Please select: <input type="checkbox"/> Thursday <input type="checkbox"/> Friday	Member	Non-member
Early bird registration Received on or before 22 April 2022	<input type="checkbox"/> \$950	<input type="checkbox"/> \$1,250
Standard registration Received after 22 April 2022	<input type="checkbox"/> \$1,150	<input type="checkbox"/> \$1,450

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

### C Online registration

	Member	Non-member
Early bird registration Received on or before 22 April 2022	<input type="checkbox"/> \$800	<input type="checkbox"/> \$1,100
Standard registration Received after 22 April 2022	<input type="checkbox"/> \$1,000	<input type="checkbox"/> \$1,300

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

### Networking function

The networking function is INCLUDED in the registration fee for delegates attending the full conference.

#### Thursday, 19 May at the Sofitel Sydney Wentworth

- ☐ Yes, I **WILL** be attending the networking function **OR**
- ☐ No, I **WILL NOT** be attending the networking function
- ☐ Yes, I require additional tickets for the networking function at \$50 per person

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

Dietary requirements:

## 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.

### \*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:



### 3 Breakout session options

Thursday, 19 May 2022

Session 1: 8:30–9:30am	<input type="checkbox"/> Session 1A	<input type="checkbox"/> Session 1B	<input type="checkbox"/> Session 1C
Session 2: 9:30–10:30am	<input type="checkbox"/> Session 2A	<input type="checkbox"/> Session 2B	<input type="checkbox"/> Session 2C
Session 3: 11:00am–12:00pm	<input type="checkbox"/> Session 3A	<input type="checkbox"/> Session 3B	<input type="checkbox"/> Session 3C
Session 4: 12:00–1:00pm	<input type="checkbox"/> Session 4A	<input type="checkbox"/> Session 4B	<input type="checkbox"/> Session 4C
Session 5: 2:00–3:00pm	<input type="checkbox"/> Session 5A	<input type="checkbox"/> Session 5B	<input type="checkbox"/> Session 5C
Session 6: 3:30–4:30pm	<input type="checkbox"/> Session 6A	<input type="checkbox"/> Session 6B	<input checked="" type="checkbox"/> Session 6C
Session 7: 4:30–5:30pm	<input type="checkbox"/> Session 7A	<input type="checkbox"/> Session 7B	<input checked="" type="checkbox"/> Session 7C

Friday, 20 May 2022

Session 8: 8:30–9:30am	<input type="checkbox"/> Session 8A	<input type="checkbox"/> Session 8B	<input checked="" type="checkbox"/> Session 8C
Session 9: 9:30–10:30am	<input type="checkbox"/> Session 9A	<input type="checkbox"/> Session 9B	<input checked="" type="checkbox"/> Session 9C
Session 10: 11:00am–12:00pm	<input type="checkbox"/> Session 10A	<input type="checkbox"/> Session 10B	<input type="checkbox"/> Session 10C
Session 11: 12:00–1:00pm	<input type="checkbox"/> Session 11A	<input type="checkbox"/> Session 11B	<input type="checkbox"/> Session 11C
Session 12: 2:00–3:00pm	<input type="checkbox"/> Session 12A	<input type="checkbox"/> Session 12B	<input type="checkbox"/> Session 12C
Session 13: 3:30–4:30pm	<input type="checkbox"/> Session 13A	<input type="checkbox"/> Session 13B	<input type="checkbox"/> Session 13C
Session 14: 4:30–5:30pm	<input type="checkbox"/> Session 14A	<input type="checkbox"/> Session 14B	<input type="checkbox"/> Session 14C

### 4 Payment summary

Registration fees	\$	<input type="text"/>
Additional guest tickets – networking function (\$50 each)	\$	<input type="text"/>
<b>Total payable</b>	\$	<input type="text"/>

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

### 5 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.:

Cardholder's signature:

Expiry date:

MM/YY

For our refund, cancellation and replacement policy visit [taxinstitute.com.au/professional-development/event-policy](http://taxinstitute.com.au/professional-development/event-policy).

## Emerging leaders stream

☐ Emerging leaders ticket \$195

To help nurture the future of the tax profession, the emerging leaders stream is a specially developed 4-hour program designed for people who:

- Have less than five years experience in tax
- Need to build technical skills
- Want to mix with like-minded professionals
- Have not attended the NSW Tax Forum previously.

If this is you or any of your colleagues make sure they don't miss out.

Please select attending session/s:

- Session 6: 3:30–4:30pm ☐ Session 6C
- Session 7: 4:30–5:30pm ☐ Session 7C
- Session 8: 8:30–9:30am ☐ Session 8C
- Session 9: 9:30–10:30am ☐ Session 9C

For event enquiries, please contact the National Events Team on 1300 829 338 or [nationalevents@taxinstitute.com.au](mailto:nationalevents@taxinstitute.com.au)

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

**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**

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

Mail L37, 100 Miller Street North Sydney NSW 2060

Online [taxinstitute.com.au/NSWTaxForum1](http://taxinstitute.com.au/NSWTaxForum1)

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.

## Employer Ticket types

Employer tickets offer a flexible option for employers to send multiple attendees to an event. We have different options to suit you and your team.

	Classic	Plus	Premium	Tailored
Early bird on or before 22 April	\$2,750	\$4,250	\$5,750	
Standard after 22 April	\$2,950	\$4,450	\$5,950	
Best for	SME	Mid-Tier	Corporate	Large/National
Flexibility	Your choice of 20 sessions	Your choice of 40 sessions	Your choice of 60 sessions	<a href="#">Contact us</a> to tailor a quote today for you and your team to attend multiple events.
Team attendance	Up to 5 attendees	Up to 10 attendees	Up to 15 attendees	
Session formats	Attend Online or F2F	Attend Online or F2F	Attend Online or F2F	
Networking		10 free passes	15 free passes	

### All Employer Ticket attendees receive:

- Electronic access to download available technical papers and presentations
- Morning tea, lunch and afternoon refreshments
- CPD hours allocated according to attendee

1 session = 1 CPD hour per attendee

### Session selection

- Coordinators will be contacted with a session selection form to complete on behalf of attendees, based on the Employer Ticket type selected.
- The session selection form must be completed in full to ensure proper allocation of CPD hours post-event.

## 1 Registration options

Ticket type	Price	No. of tickets	Sub-total
<input type="checkbox"/> Classic			
<input type="checkbox"/> Plus			
<input type="checkbox"/> Premium			
Total payable			\$

## 2 Employer ticket co-ordinator details

Member no.:  If your member details are up-to-date, you can skip this section.

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 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](https://taxinstitute.com.au/professional-development/event-policy).

**To register**

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

Mail L37, 100 Miller Street North Sydney NSW 2060

Online [taxinstitute.com.au/NSWTaxForum1](https://taxinstitute.com.au/NSWTaxForum1)





L37, 100 Miller Street  
North Sydney NSW 2060

Tel 1300 829 338  
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)

## Join the conversation

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-  [insights.taxinstitute.com.au](https://insights.taxinstitute.com.au)

## Thank you.

The Tax Institute gratefully acknowledges the generous assistance of members of the NSW Tax Forum Program Planning Committees:

### SME

Nick Panos, CTA, N Panos & Associates Solicitors  
(Chair, SME Stream Sub-Committee)  
Sam Ayoubi, KPMG  
Adrian Bailey, CTA, Cleary Hoare  
Jake Berger, Pitcher Partners  
Nidal Danoun, CTA, Prosperity Financial Services  
Spyros Kotsopoulos, CTA, Deloitte  
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Darren Shone, CTA, PKF  
King Tan, FTI, Coleman Greig Lawyers  
Lisa To, CTA, Bartier Perry

### Corporate

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Chris Aboud, CTA, Greenwoods & Herbert Smith Freehills  
Catherine Dean, CTA, BDO  
Sandra Farhat, FTI, EY  
Dragan Misic, CTA  
Eddy Moussa, CTA, PwC  
Annemarie Wilmore, Johnson Winter & Slattery  
Pete Rhodes, ATI, Aristocrat  
Lauren Whelan, FTI, HLB Mann Judd

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Hannah Soh, CTA, EY  
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Michael Walpole, CTA, University of NSW