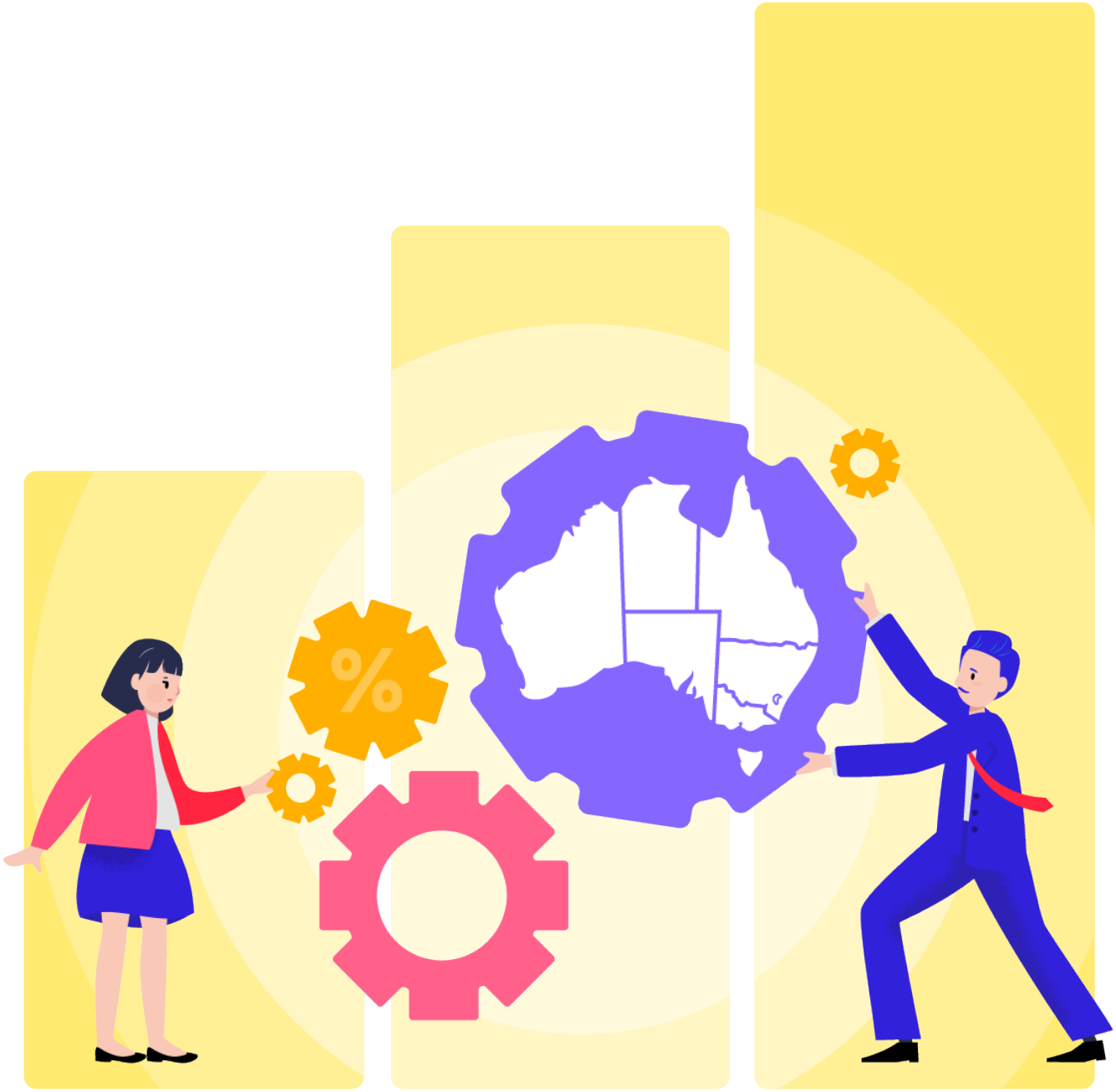
The Tax Institute

State Taxes Convention

28 – 29 July 2022

Hotel Realm Canberra

12 CPD hours



Welcome

On behalf of the Convention Organising Committee, we are pleased to present the State Taxes Convention program, now in its 22nd year, brought to you by The Tax Institute in conjunction with the Revenue Office in each state and territory.

The State Taxes Convention remains the only national convention covering all state and territory taxes in one technical program, with this year's convention taking place at Hotel Realm in Canberra.

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 convention 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.

This excellent 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.

The program once again features the dual 'duties' and 'payroll tax' streams, including from a duties perspective, issues arising on public unit trusts, IPOs, double duty traps and changes of beneficial ownership, and from a payroll tax perspective, issues relating to nexus, the contractor provisions, the "Tell Us Once" project and Single Touch Pay-roll Phase 2. We have also included sessions dealing with "development" taxes, such as GAIC and windfall gains tax, and the concessions and surcharges applicable in the land tax space to developers. As always, the convention materials will be a valuable research resource for years to come.

The Convention Organising Committee looks forward to welcoming you to Canberra this July.



Jodie Fogale, CTA, EY
Co-chair, Convention Organising Committee



Paul Broderick, CEO and Commissioner, State Revenue Victoria
Co-chair, Convention Organising Committee



Early bird offer
Register before Friday, 1 July 2022 to save!

Technical Program

Day 1 Thursday, 28 July 2022

Time	Session	
9:30–10:15am	**Registration**	
10:15–10:30am	**Welcome and Opening Address** Speaker: Jodie Fogale, CTA, EY & Co-chair, Convention Organising Committee	
10:30–11:15am	**Session 1: Commissioners Address** **Speaker: Kim Salisbury, Commissioner, ACT Revenue**	
11:15am–12:15pm	**Session 2: Jurisdictional boundaries and immunities – Come and get me** **Speaker: David W Marks QC, CTA, Queensland Bar** This session will address a number of worked examples testing: • Immunities of State and non-State actors • Where does a State or Territory end? • Who owns or has dominion over skies and seas? and • Why it matters, as projects become unimaginably large and interconnected.	
12:15–1:00pm	**Lunch**	
	Duties Stream	**Payroll Stream**
1:00–2:00pm	**Session 3A: The Duties implications arising on IPOs and Demergers** **Speaker: Katrina Parkyn, ATI, King & Wood Mallesons; Ari Rosenbaum, King & Wood Mallesons** The process by which entities float or demerge can bring with them a raft of stamp duty implications. This session wil explore: • Pre-IPO/demerger restructures – the availability of corporate reconstruction relief and the potential for clawback, including what constitutes a "public float" • The two most common methods of effecting a public float, the IPO of an existing vehicle or a "SaleCo" structure and • The ways in which landholder duty can be triggered on an IPO or demerger, including the ability for the Commissioner to aggregate interests and the conversion from a private entity to a public entity.	**Session 3B: Contractor provisions** **Speaker: Chris Sievers, Victorian Bar** In two recent decisions the High Court has considered the distinction between employees and independent contractors – the first opportunity for the Court to do so in 20 years. This presentation considers the implications of the decisions for payroll tax and in particular the operation of the "Relevant Contract" provisions and how the State Revenue Offices may administer those provisions.

Technical Program

Day 1 Thursday, 28 July 2022 continued

Time	Session	
	Duties Stream	**Payroll Stream**
2:00 – 3:00pm	**Session 4A: When "land" does not mean "land" – the evolution of economic and beneficial interests creeping into the duty base** Speaker: Steven Paterson, FTI, Grant Thornton The session will explore the evolution of non-legal interests in land and dutiable property in the context of the imposition of duty. The expansion has created a blurring of the lines of what is and is not dutiable. Economic entitlements, change in beneficial ownership and rights to income continue to be a source of confusion for taxpayers since their introduction due to their potential breadth of application. The session will unpack some of the more common and new concepts that taxpayers and their advisers alike need to navigate, with specific focus on: • Economic entitlements (Vic) • Change in beneficial ownership (Vic and "now" NSW) • Income from dutiable property (Qld and WA) and • Fixed infrastructure rights (WA).	**Session 4B: Payroll Tax: Relevant contracts and related payments** Speakers: Matthew Cridland, CTA, K&L Gates; Ian Phillips, RevenueNSW Payroll tax may apply to payments to contractors. This session will focus on the core concepts of a "relevant contract" and when payments may be made "for or in relation to the performance of work" under such contracts. These issues are topical following recent decisions involving health care professionals, including both the *Optical Superstore* and *Thomas & Naaz* matters.
3:00 – 3:30pm	**Afternoon tea**	



Technical Program

Day 1 Thursday, 28 July 2022 continued

Time	Session

3:30 – 4:30pm	**Session 5: Developer Land Tax & Duty concessions and other Land Tax changes**
	Speaker: Zoe Chung, CTA
	Developers face a wide range of charges and taxes, land tax and stamp duty are just two examples. They are an important input into narrowing margins, particularly if foreign surcharges could also be applicable. This session looks at various concessions aimed at encouraging or supporting particular housing type developments and also other recent land tax updates and changes:
	• Developer concessions (foreign surcharge – land tax and duty)
	• Build-to-rent concessions (land tax taxable value and foreign surcharge)
	• Affordable housing (interaction with the concessions)
	For each of the concessions:
	  • Who is eligible?
	  • When do they apply?
	  • How do you apply?
	• Practical/structural issues to the concessions – multiple parcels of land, subdivisions, timing
	• Other recent land tax updates/changes including:
	  • Qld – national taxable land value reform
	  • Vic ruling LTA 009 – Charity exemption and
	  • SA – changes to aggregation and trusts, transitional relief.



Technical Program

Day 1 Thursday, 28 July 2022 continued

Time	Session
4:30 – 5:30pm	**Session 6: Victoria's Growth Areas Infrastructure Contribution (GAIC) and Windfall Gains Tax (WGT) regimes – divergent by design** **Speaker: Michael Taylor-Sands, Maddocks Lawyers** Infrastructure contributions in Victoria are made at a local (council) level through the ICP regime, and also at a state level through GAIC and WGT. The later two state-level taxes were implemented at different times, apply to different land, and were both controversial upon implementation for different reasons. When announced, WGT was intended to be GAIC-like. However, the regime implemented is in fact nothing like GAIC – legislatively or practically. The session will focus on the following: • What GAIC applies to and how the regime operates • What WGT will apply to and how the new regime will operate • Similarities and differences between the two regimes • Divergent transactional outcomes and • Practice management strategies.
5:30 – 7:00pm	**Delegate free time**
7:00pm	**Pre-dinner drinks and networking**
7:30 – 10:30pm	**Convention dinner**



Convention drinks & dinner

It's finally time to reconnect in-person with the State Taxes community in Australia. Join your colleagues, convention speakers and State Revenue Officers for an evening of drinks, dinner and networking at the stunning Hotel Realm Canberra.

Time:	7:00pm Pre-dinner drinks and networking 7:30 – 10:30pm Convention Dinner
Venue:	Hotel Realm Canberra
Price:	Inclusive for all full registration delegates
Additional tickets:	$150 each
Dress:	Business or business casual

Technical Program

Day 2 Friday, 29 July 2022

Time	Session	
8:30–10:00am	**Session 7: Case & legislative update** Speakers: Adam Musgrave, EY; Tuyet Nguyen, EY This session provides the perennial round-up and review of the year's duties, payroll tax and land tax cases. 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.	
10:00–10:30am	**Morning Tea**	
	Duties Stream	**Payroll Stream**
10:30am–12:00pm	**Session 8A: Duties – the big ones** Speakers: Kristina Popova, Deloitte; Sarah Shaw, KPMG; Paula Thorne, State Revenue Office Victoria 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.	**Session 8B: Payroll – the big ones** Speakers: Nathan Hamilton, CTA, KPMG; Philip Magoffin, PPM Tax & Legal 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.
12:00–1:00pm	**Session 9A: Duties – Land owning unit trusts** Speakers: Craig Milner, CTA, Allens; Tom Tian, ATI, Allens The question of whether duty applies to the acquisition of units in a trust can turn on a multitude of variables – whether and where land of the trust is located, the timing between unit and land acquisitions, the category of trust under the duties rules, the percentage of ownership and the relationships between investors. This session will cover: • An overview of the landholder and trust acquisition regimes in relevant jurisdictions • A deeper dive into the public unit trust rules in the various jurisdictions, with a particular focus on unlisted trusts in Victoria and Queensland and • Practical considerations in establishing an unlisted trust, raising funds and dealings in units.	**Session 9B: Tell us once – STP** Speaker: Jason McDonald, Department of Prime Minister and Cabinet This session will provide information on the Federal and State Governments' initiatives to simplify the administration of payroll taxes through the use of data exchange, in the broader context of reducing red tape for business.
1:00–2:00pm	**Lunch**	

Technical Program

Day 2 Friday, 29 July 2022 continued

Time	Session	
	Duties Stream	**Payroll Stream**
2:00 – 3:00pm	**Session 10A: Transfer duty: double duty issues – what to avoid and how to plan?** **Speaker: Jinny Chaimungkalanont, Herbert Smith Freehills** This session will cover two broad situations. First, double duty traps for the unwary. Secondly, situations where a taxpayer changes their mind about the purchasing entity, or seeks to bring in a third party purchaser before completion. Particular topics covered will include: • Nomination clauses in contracts and options • Transfers in conformity • Subsales • Refunds on termination of contract and • Put and call option assignments.	**Session 10B: The new normal – Nexus provisions as they apply to a decentralised workforce** **Speaker: Landgon Patrick, CTA, KPMG** The onset of the COVID-19 pandemic has driven significant change in the way employees work, with many employees now regularly working away from the traditional office environment. This session will revisit the nexus rules and how they may apply to various circumstances under the "new normal", including working from home. We will consider the technical provisions as they apply across jurisdictions, as well as the practical considerations of tracking employees to determine the taxing jurisdiction.
3:00 – 3:30pm	**Afternoon tea**	
3:30 – 4:30pm	**Session 11: Closing panel** **Speakers: Paul Broderick, State Revenue Victoria; Kim Salisbury, ACT Revenue; Joanne Seve, Solicitor and State Taxes Consultant** Panel of Commissioner's and practitioners, discussing topical issues that arose through the course of the convention, as well as questions "on notice" as contributed by delegates.	
4:30pm	**Convention close**	



Presenters

Paul Broderick was appointed Chief Executive Officer and Commissioner of State Revenue in June 2002. He joined the SRO as Executive Director of Operations after holding senior positions with ASIC. Under Paul's leadership the SRO has won numerous awards for technology, customer services and leadership including the 2020 Victorian Public Sector Leading Employer Award. Paul has an MBA from the University of New England, is a Fellow of Institute of Public Administration, is a CEDA Trustee and was recognised with a Public Service Medal for outstanding services to tax administration.

Jinny Chaimungkalanont is a Partner at Herbert Smith Freehills, specialising in stamp duty Australia-wide. She has over 20 years' experience advising on the duty implications of commercial transactions, including real estate acquisition and development, M&A, IPOs/demergers, and restructures. Jinny's work involves structuring and implementing transactions, as well as helping clients with compliance and audit issues. Her clients span multiple industries and include those in real estate, funds management, infrastructure, energy/renewables and finance.

Zoe Chung, CTA, is an experienced state taxes lawyer. Zoe's core expertise is in state taxation law across all Australian states and territories, providing all types of assistance from pre-transaction advice, lodgement, negotiation and dispute resolution. Zoe has more than 20 years' experience providing state taxation advisory, Revenue Authority liaison and M&A services to clients in a wide range of industries and clients, including private families, superannuation & funds management, property (development, leasing and retail), infrastructure and retail & consumer. Zoe has been a Partner at "Big Four" and at a tax specialist advisory firm, practising in state taxation in all Australian jurisdictions with a focus on stamp duty. Zoe has a keen interest in diversity and inclusion and social justice issues. She has undertaken pro bono work for a number of not-for-profit organisations and has also participated in formulating cultural and gender diversity agendas.

Matthew Cridland, CTA, is a Partner in the Tax Team at K&L Gates and based in Sydney. He focuses on matters relating to GST and all State Taxes. Matthew has been in practice for more than 22 years and he advises clients across a broad range of industry sectors. In addition to assisting clients with deals advice and revenue office reviews, he also has experience advising on litigation matters. Matthew is involved with the indirect tax committees of industry groups including the Property Council of Australia and the Financial Services Council. He chairs the Indirect Tax Working Group for the Retirement Living Council. He is a Charted Tax Adviser.

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.

Phil Magoffin is a founding Director of PPM Tax & Legal Pty Ltd, a boutique indirect tax firm with offices in Brisbane and Melbourne. Philip has over 25 years of specialist experience in payroll tax and stamp duties (for all states and territories). With regard to payroll tax, he advises clients on audits, grouping, exclusion orders and employment agent provisions especially with regard to professional arrangements. He acts as instructing solicitor in state tax litigation matters. Formerly from the Queensland Office of State Revenue and some of the Big 4 global firms. Philip also specialises in mergers and acquisitions and operations taxes such as customs duties, fuel tax and long service leave levies for multinational corporate groups, regional businesses and other professional practices.

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, and is on TTI's Editorial Board. David also serves on the disciplinary panel of an international practitioner association.

Presenters

Jason McDonald is Chief Economic Adviser, Head of Deregulation Taskforce and First Assistant Secretary of the Regulatory Reform Division in the Department of the Prime Minister and Cabinet (PM&C). Prior to leading the Deregulation Taskforce, Jason was Chief Advisor (Economic) in PM&C, focused on international economic issues in his role as the G20 Sous-Sherpa and ran the Northern Australian White Paper Taskforce. Before joining PM&C, Jason spent 20 years in the Australian Treasury working across much of the department, including five years on budget policy, the Henry Tax review and as part of the design team that introduced the GST. Jason has a Masters and First Class Honours degree in economics from Monash University.

Craig Milner, CTA, is a Partner in the Allens Tax group, with more than 20 years of experience in providing tax advice. He is a lead taxation lawyer in transactions and projects for clients including in the funds, real estate, finance and energy sectors. He advises on mergers and acquisitions, group restructures, inbound and outbound investment and exit tax issues, fund creation and managed funds structures, property development structures, workouts and insolvency transactions, securitisation programmes and associated note issues, financing arrangements and general corporate tax issues.

Adam Musgrave is an associate partner in the Sydney indirect tax practice of EY with over 23 years' experience in advising on stamp duty and land tax matters on an Australia-wide basis across all industry sectors including property, funds management, energy, infrastructure, superannuation, financial services, technology and insurance. Adam is a member of The Tax Institute & Revenue NSW Liaison Committee.

Tuyet Nguyen is a qualified lawyer with over 15 years' experience in advising on the stamp duty implications of a wide variety of commercial transactions in all Australian States and Territories including mergers & acquisitions, restructures, financing and real estate transactions across various sectors. Tuyet is a Partner in the Sydney indirect tax practice at EY and is a current member of the Revenue NSW/Law Society of New South Wales Liaison Committee.

Katrina Parkyn, ATI, is a Partner in the Tax group at King & Wood Mallesons. Based in Brisbane, she routinely advises on transactions Australia-wide across a broad spectrum of income tax, stamp duty and GST issues. Her experience includes advising on major infrastructure, resources and funds management.

Steven Paterson, FTI, leads Grant Thornton's State Taxes team and has over 20 years' experience in advising on state taxes (particularly stamp duty, land tax and foreign surcharges) in every Australian jurisdiction. Over his career, Steven has been involved with numerous major transactions in Australia and gained a working knowledge of some of the most unique and complex business and transaction structuring. He is able to use this knowledge in the ever changing tax and stamp duty landscape. Steven has published numerous bulletins and other publications on the changes to indirect tax legislation as well as interpretation and practice and have been called upon to provide expert comments in the general media. Steven sits on a number of professional liaison committees and also provides strategic guidance and direction for peak industry groups.

Langdon Patrick, CTA, is a Director in KPMG's Deals, Tax and Legal division, and leads the Canberra Indirect Tax practice. In this role, he provides taxation services to both the public and private sectors, with a strong focus on employment taxes, such as payroll tax and FBT. Langdon is a member of the Tax Institute's FBT and Employment Taxes Technical Committee, and has provided employment tax compliance and advisory services to a wide range of clients for over 20 years. In doing so, Langdon has worked closely with various revenue authorities, as well as contributing to the shaping and design of tax policy.

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.

Kristina Popova is a Director in Deloitte's State Taxes practice. Kristina is experienced with advising clients operating across a diverse range of industries and specialises in stamp duty, land tax and various other state and territory imposts, including foreign owner surcharges, across all Australian jurisdictions. Kristina is admitted as a lawyer in the Victorian Supreme Court and has advised and acted on indirect tax disputes in the Supreme Court of Victoria, the Federal Court of Australia, the Victoria Civil and Administrative Tribunal and the NSW Civil and Administrative Tribunal. Kristina is also a member of the TIA Victorian State Taxes Committee.

Presenters

Ari Rosenbaum is a Senior Associate in KWM's Taxation team. With over 10 years' experience, Ari's practice includes advising on both transactions and disputes (including audits, disputes, objections and appeals) involving income tax, GST, stamp duties and other taxes at a federal, state and territory level. Ari regularly assists large multi-national corporations in managing the tax issues that arise on mergers and acquisitions, business and asset transfers, joint ventures, property transactions and financial transactions.

Kim Salisbury has been the Commissioner for ACT Revenue for ten years. In this role he is responsible for implementing the ACT Government's tax reform agenda. Kim's focus has been on building the digital capability of the ACT Revenue Office and embedding a culture of continuous improvement. Kim has a background in public policy development and delivery. His work experience includes positions in local government, the Commonwealth Treasury and Australian Taxation Office. Prior to taking up his current role Kim was Director Economics with the ACT Treasury.

Joanne Seve is a sole practitioner Solicitor and State Taxes Consultant specialising in Australian State Taxes. Joanne was formerly a partner of Freehill Hollingdale & Page and of PricewaterhouseCoopers and a part-time Judicial Member of the NSW Civil and Administrative Tribunal assigned to the Revenue Division and Appeal Panel. She is a member of the PCA NSW/Revenue NSW Tax Committee. Joanne established and administers four state taxes websites.

Sarah Shaw is a Partner at KPMG specialising in stamp duty and land tax, and has also advised on tax controversy, and GST matters. Sarah has over 15 years' experience and has previously worked at Ashurst and Minter Ellison. With in-depth specialist knowledge of stamp duty and land tax, Sarah is able to provide her clients with commercial, tax-effective structuring advice. Outside of KPMG, Sarah is a member of the Property Council of Australia's (PCA) Victorian Taxation Committee. Sarah provides assistance on policy development across all areas of Victoria's tax system, and provides technical advice on Victorian revenue legislation, including stamp duty, land tax and tax design.

Christopher Sievers practises primarily in revenue law, with a particular focus on indirect taxes including GST, stamp duty, land tax and payroll tax. Since being called to the Bar in 2001, Chris has developed a substantial advice practice and has appeared for taxpayers and the Revenue in numerous matters, including for the taxpayer in The Optical Superstore series of cases dealing with the operation of the "Relevant Contract" provisions in the Victorian Payroll Tax Act.

Michael Taylor-Sands advises on property development transactions and joint ventures, structuring of acquisitions, divestments and commercial transactions. He has experience advising residential and commercial property developers in connection with income tax, stamp duty, GST, land tax and GAIC, as they impact land procurement and delivery structures. He is a current committee member of UDIA, PCA and the SRO State Taxes Consultative Committee. He represented the UDIA in consultations with Government on both GAIC (2005) and WGT (2021) and has unique insight into the formulation and implementation of both regimes as a result.

Paula Thorne has been the Executive Director of the Policy, Advisory and Legal Services Division, State Revenue Office, Victoria, since 2015. Paula has extensive state taxation experience, having worked in a range of state taxation legal, policy and project / tax reform roles for over 15 years. Paula holds a Bachelor of Laws, a Diploma of Litigation, and a Master of Business Administration.

Tom Tian, ATI, is a Senior Associate in the Allens Tax group with over 10 years of experience advising on a wide range of direct and indirect tax matters. He has advised clients in a wide range of industries, primarily in the real estate, funds, finance and resources sectors.



Venue and accommodation







Hotel Realm

18 National Circuit, Canberra, ACT

Located next to the Parliamentary Triangle, Hotel Realm is within walking distance to national icons including Parliament House, the National Gallery of Australia, and the National Library of Australia. Indulging their guests with luxurious accommodation, their facilities cater to their every need, including virtual serviced offices, fine and casual dining, lounge bars, a wholefoods café, hair salon, health club and day spa.

Getting there

Hotel Realm is located on the footsteps of Parliament House and is part of a truly mixed-use precinct within the parliamentary triangle. The hotel is like nothing ever seen in Canberra and offers a new dimension to accommodation in the nation's capital. The hotel is minutes walk from Parliament House, Lake Burley Griffin and the excitement of night spots such as Manuka and Kingston. Hotel Realm is located approximately 7 minutes drive to the City Centre. Canberra Airport is only 10 kms away and Kingston Train Station is just 1km.

Car parking is available within the Realm Precinct for hotel meeting delegates and event guests. The Realm Precinct has over 800 car spaces located across Hotel Realm, Burbury Close, 9 & 3 Sydney Avenue and Little National Hotel. Parking is complimentary at the Hotel Realm for the first 60mins. Weekend parking is free.

*Please note these are public carparks and space cannot be guaranteed and rates vary across car parks – to check rates visit Wilson Parking Australia.
Precinct Parking Map

Accommodation

Favourable room rates have been negotiated and secured at Hotel Realm and other nearby hotels in Canberra city centre. Accommodation bookings can be made through our accommodation and travel provider, ConferenceNational, by following the link on the event web page or via this link: https://www.conferencenational.com.au/2022statetaxes

Please note that as per hotel booking conditions, all accommodation booked is non-refundable. All additional hotel incidentals, including breakfast, remain the responsibility of delegates, and individuals will be responsible for payment of the balance of their account when checking out of the hotel. Please note that extra charges may be incurred for additional guests and will be charged to individual room accounts upon checkout.

Event information

Registration inclusions

	Online access to presentations and technical papers	Morning/ afternoon tea/ convention lunches	Convention welcome drinks and official dinner*
Full registration This registration option entitles one delegate to attend the entire event.	✓	✓	✓

*Additional tickets to the Networking function can be purchased on the registration form

Early bird registration

All registrations received and paid on or before Friday 1 July will be entitled to an early bird discount.

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

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.

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 convention counts for 12 hours of Continuing Professional Development with The Tax Institute.

The Tax Institute's Attendee Hub

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

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 convention.

Networking function

The Convention's official dinner will be held on-site at Hotel Realm in Canberra at 7:30pm on Thursday 28 July. The dinner is included in the convention registration fee for delegates. Additional tickets are available to purchase for accompanying persons at a cost of $150. 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.

Event information

COVID-19 Event Guidelines

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

Please 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 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.

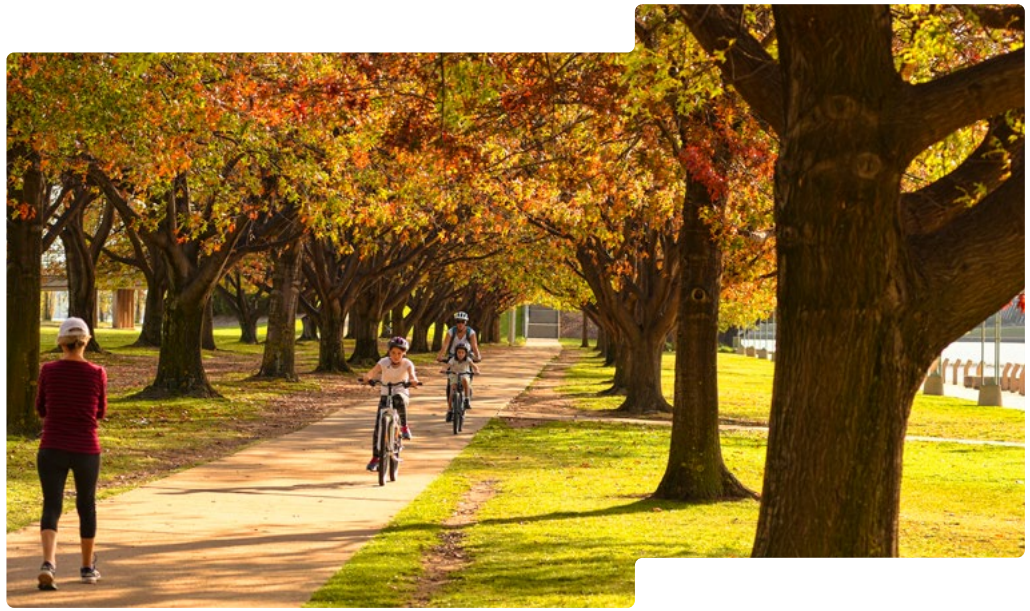
Privacy

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

Enquiries

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

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



The Tax Institute

State Taxes Convention
Registration Form

42762 | 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

	Member	New member*	Non-member
Early bird registration Register on or before Friday 1 July	☐ $1,600	☐ $1,940	☐ $1,900
Standard registration Register on or before Friday 1 July	☐ $,1800	☐ $2,140	☐ $2,100

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

***SPECIAL NEW MEMBER OFFER**

The new member registration fee includes fees for Affiliate-level membership of The Tax Institute so that you can take advantage of the many benefits membership affords. Membership is extended until 30 June 2022. Please read and sign below to take up membership.

I hereby apply for membership of The Tax Institute. I declare I am a person of good fame, integrity and character and agree to be bound by the Constitution of The Tax Institute. For more information on membership, visit www.taxinstitute.com.au.

*Signature

Date of signature: DD/MM/YYYY

Convention welcome drinks and official dinner

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

Thursday 28 July at the Hotel Realm

☐ 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 $150 per person

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

Name(s):

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: DD/MM/YYYY

First name:

Last name:

Position:

Company:

Address:

Suburb: State: Postcode:

Telephone: 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

3 Breakout session selection

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

Thursday 28 July 2022

1:00pm–2:00pm

- ☐ Session 3A: The Duties implications arising on IPO's and Demergers
- ☐ Session 3B: Contractor provisions

2:00pm–3:00pm

- ☐ Session 4A: When "land" does not mean "land" – the evolution of economic and beneficial interests creeping into the duty base
- ☐ Session 4B: Payroll Tax: Relevant contracts and related payments

Friday 29 July 2022

10:30am–12:00pm

- ☐ Session 8A: Duties – The big ones
- ☐ Session 8B: Payroll – The big ones

12:00pm–1:00pm

- ☐ Session 9A: Duties – Land owning unit trusts
- ☐ Session 9B: Tell us once – STP

2:00pm–3:00pm

- ☐ Session 10A: Transfer duty: double duty issues – what to avoid and how to plan?
- ☐ Session 10B: The new normal – Nexus provisions as they apply to a decentralised workforce

4 Payment summary

Registration fees $ _____

Additional guest tickets – networking function ($150 each) $ _____

Total payable $ _____

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

5 Payment method

Please note: all registration payments must be made prior to the event, unless other arrangements have been made with The Tax Institute.

☐ **Cheque payable to The Tax Institute** (in Australian dollars)

☐ **Credit card** Card type: ☐ AMEX ☐ Visa ☐ MasterCard ☐ Diners

Name on card: _____

Card no.: _____ Expiry date: MM/YY

Cardholder's signature: _____

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For event enquiries, please contact the National Events Team on **1300 829 338** or nationalevents@taxinstitute.com.au

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

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To register **Email** customeradmin@taxinstitute.com.au **Mail** L37, 100 Miller Street North Sydney NSW 2060 **Online** taxinstitute.com.au/statetaxes

22-021EVT_05/22

Thank you.

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

Duncan Bedford, ATI, McCullough Robertson

Paul Broderick, CEO and Commissioner, State Revenue Victoria & Co-chair, Convention Organising Committee

Adrian Chek, CTA, Allens

Jade DeBono, State Revenue Victoria

Jodie Fogale, CTA, EY & Co-chair, Convention Organising Committee

Greg Kent, CTA, PwC

Melinda Kross, Office of State Revenue Queensland

Jenny Lee, ATI, KPMG

Amrit MacIntyre, CTA, Baker McKenzie

Rachel O'Donnell, CTA

Robert Parker, CTA

James Petterson, ATI, Deloitte

Alec Pettigrew, Office of State Revenue Queensland

Kim Salisbury, Commissioner, ACT Revenue



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