



THE TAX INSTITUTE

# 27<sup>th</sup> Noosa Tax Intensive

21–22 November 2019 | Sofitel Noosa Pacific Resort

---

13.5 CPD hours

# Welcome

## *Trusting in your group structure*

Can you and your clients trust that their group structure for trading and investment is working for them? Is the structure being used effectively? What alternatives are you considering for them?

These key questions should be posed regularly, especially with significant pending legislative and administrative reforms on key issues affecting private groups, such as Div 7A and s 100A. Expanded ATO review programs only heighten this need.

What better place to consider this than at Noosa – at Australia's premium SME tax event! The 27th Noosa Tax Intensive provides the ideal environment to assess these issues. Experts from private practice, academia and the ATO will help you identify and address key issues for your clients in a range of high-quality technical sessions and interactive practical workshops. The social activities will provide great opportunities for fun times while you connect with industry colleagues who can help you advance practical issues you are facing.

Trusts are a key focus of this year's event. I am particularly looking forward to hearing both Professor John Glover in our keynote and the panel in our popular closing workshop challenge our thinking around the use of trusts. This year's panel topic, 'The use and abuse of trusts', will be illuminating!

You will see some practical changes this year with improved workshop spaces and, to ensure broader perspectives, each workshop will have dual facilitators.

Please register early to guarantee your spot. I look forward to seeing you there.



**Paul Banister, CTA**

Chair, Noosa Tax Intensive Organising Committee

## *Thank you*

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

**Paul Banister, CTA**, Grant Thornton  
(Chair – Noosa Tax Intensive Organising Committee)

**Anthony Bach, CTA**, Australian Taxation Office

**Robyn Jacobson, CTA**, TaxBanter Pty Ltd

**Jessica Pengelly, CTA**, Finlaysons

**Hannah Soh, CTA**, EY

**Linda Tapiolas, CTA**, Cooper Grace Ward Lawyers

**Emma Woolley, CTA**, Hall & Wilcox Lawyers

## *Advisory Committee*

**Michael Butler, CTA**, Finlaysons

**Peter Godber, CTA**, Grant Thornton

---

## *Early bird offer*

*Register on or before Friday, 27 September to SAVE!*

---



# Technical program

## Welcome drinks – Wednesday, 20 November 2019

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

Drinks will be served poolside at the Sofitel Noosa Pacific Resort from 7.00pm on Wednesday, 20 November.

We hope you will join us for an enjoyable evening.

**Time:** 7.00pm – 9.00pm

**Price:** Included for full registration delegates

**Dress:** Business

## Day 1 – Thursday, 21 November 2019

Time	Session	Presenter
7.45–8.15am	Registration	
8.15–8.30am	Opening address	<b>Paul Banister, CTA</b> Chair – Noosa Tax Intensive Organising Committee
8.30–8.40am	President's welcome	<b>Tim Neilson, CTA</b> President – The Tax Institute
8.40–9.40am	<b>Plenary 1: Trusts — where are we now and where are we going?</b> Trusts are a prominent feature of Australia's commercial landscape, whether one is considering private and family wealth ownership, private business operating vehicles, institutional investment, inbound capital, collective investment or development syndication. This presentation will: <ul style="list-style-type: none"><li>— Assess the elements that have given rise to this environment</li><li>— Reflect on how trusts have evolved to be the preferred vehicle for private business and investment for hundreds of thousands of taxpayers</li><li>— Consider what role trusts play and ought to play in the current environment</li><li>— Project the likely role that trusts will play in the future across the economic spectrum.</li></ul>	<b>Professor John Glover</b> RMIT University
9.40–10.40am	<b>Plenary 2: Division 7A – preparing for 2020</b> The proposed reforms to Division 7A are due to commence from 1 July 2020, however the content of those reforms and what the practical impact will be is still uncertain. This session will address the content of the proposal as it stands in November 2019. If this does not incorporate a Bill or exposure draft, the paper will detail, and consider the relevant impact of, both the proposed reforms set out in the Treasury discussion paper of 2018 and recommendations made by the Board of Taxation back in November 2014. This will incorporate: <ul style="list-style-type: none"><li>— Simplified loan rules and the different models proposed</li><li>— Any proposed transitional provisions:<ul style="list-style-type: none"><li>— the "distributable surplus" as a concept</li><li>— the treatment of pre December 1997 loans</li><li>— UPE's and in particular the treatment of pre December 2009 Unpaid Present Entitlements (UPEs)</li></ul></li><li>— Self-correction mechanisms</li><li>— The proposed amended period of review.</li></ul>	<b>Vanessa Priest, FTI</b> Baskin Clarke Priest
10.40–11.00am	Morning tea	

# Technical program continued

## Day 1 – Thursday, 21 November 2019 continued

Time	Session	Presenter
11.00am–12.00pm	<b>Plenary 3: New adventures in funding private groups and investment</b> Options for funding private groups are influenced by a complex mix of tax, regulatory and commercial factors. This session explores the current trends and opportunities in funding private companies, including: <ul style="list-style-type: none"> <li>– Outside investor tax issues, including recognising different/non-monetary equity contributions, value shifting and impact on family trust elections (FTEs)</li> <li>– Debt/equity considerations in related party financing and at-call loans</li> <li>– Structuring for variable (e.g. incentive-focused) returns</li> <li>– Effective use of employee share schemes</li> <li>– Commercial and Corporations Act – what always needs to be considered.</li> </ul>	<b>Mark West, CTA</b> West Garbutt Pty Ltd
12.00–1.00pm	<b>Plenary 4: Cross-border people, assets and entities: succession planning and tax issues for international families</b> In our globalised world, many Australians spend time working, own assets or have business and investment structures overseas. This session looks at some of the key issues arising in international tax and estate planning for individuals and family groups, including: <ul style="list-style-type: none"> <li>– Residency for individuals, trusts and companies</li> <li>– Australian residents owning offshore assets</li> <li>– Tax ‘landmines’ in international succession planning</li> <li>– Cross-border estate and structure planning options</li> <li>– Understanding CGT event K3 and non-resident estate beneficiaries.</li> </ul>	<b>Emma Woolley, CTA</b> Hall & Wilcox Lawyers <b>Frank Hinoporos, CTA</b> Hall & Wilcox Lawyers
1.00–2.00pm	<b>Lunch</b>	
2.00–3.00pm	<b>Plenary 5: Complex restructures and rollovers</b> Is it time to restructure to a company or insert a holding company? For those clients who cannot access the small business CGT concessions or small business restructure rollover, the general CGT rollovers in Divs 122, 124, 126 and 615 may still be available. This session will highlight, using examples: <ul style="list-style-type: none"> <li>– In what circumstances a particular CGT rollover may be used</li> <li>– The common traps when applying these rollovers</li> <li>– The Part IVA risks when using multiple rollovers or undertaking a rollover just before sale, and how to minimise these risks</li> <li>– Issues with rollovers from an accounting point of view.</li> </ul>	<b>Dung Lam, CTA</b> Argyle Lawyers
3.00–3.30pm	<b>Afternoon tea</b>	
3.30–5.30pm	<b>Workshop 1: Road-testing existing structures</b> This workshop will draw on issues presented in plenaries 1 to 5 in relation to financing and investment options for private groups and structuring opportunities that currently exist. The case studies will cover topics such as: <ul style="list-style-type: none"> <li>– The use of debt funding by private companies and trusts, and the consequences that may arise under Div 7A</li> <li>– Alternative debt and equity funding options through related parties, and restructuring out of current debt funding arrangements</li> <li>– The traps that can arise in restructuring for succession planning, including dividend and trust distribution issues and the triggering of CGT events</li> <li>– The effective use of intra-group CGT rollovers, and when rollovers might not produce the best outcome for the group.</li> </ul>	<b>Workshop coordinator:</b> <b>Peter Parsons, FTI</b> Grant Thornton <b>Workshop leaders:</b> <b>Adam Alexander, CTA</b> Grant Thornton <b>Hayden Bentley, CTA</b> Deloitte Private <b>Leanne Connor, CTA</b> WGC Business Advisors Pty Ltd <b>Tracey Dunn</b> RSM Australia <b>David Hughes, CTA</b> McCullough Robertson <b>David Marks QC, CTA</b> Queensland Bar <b>Sally Newman, CTA</b> Sally Newman Consulting <b>Kim Reynolds, CTA</b> Vincents
5.30–7.00pm	<b>Free time</b>	
7.00–11.00pm	<b>Official dinner – Sails Restaurant, Noosa</b>	

## Day 2 – Friday, 22 November 2019

Time	Session	Presenter
8.00–9.00am	<b>Plenary 6: Everything old is new again</b> Trusts ... they've always been there – and change has been constant, whether legislative or through changes in interpretation and administration. Armed with significant extra Budget funding, the ATO has a renewed focus on private groups including their use of trusts. Amidst the environment of potential reforms and current focus areas, this session will examine key issues that advisers should consider when assessing their client trust structures, including: <ul style="list-style-type: none"> <li>– Trust distribution protocols</li> <li>– Streaming</li> <li>– Specific and general anti-avoidance rules including section 100A and section 177EA</li> <li>– Family Trust Elections and related compliance areas.</li> </ul>	<b>Leo Efthivoulou, CTA</b> ENA Law
9.00–9.45am	<b>Plenary 7: ATO topical issues</b> In this session, there will be a discussion of some of the key issues raised in the previous sessions, including: <ul style="list-style-type: none"> <li>– Section 100A and the current status of the ATO's draft Taxation Ruling</li> <li>– Other issues relating to distributions through trusts, including streaming and the application of general and specific anti-avoidance provisions</li> <li>– Restructuring of private groups that may raise the potential availability of certain CGT concessions and the application of Div 7A.</li> </ul> The discussion will be an interactive session facilitated by Paul Banister who will provide his own experiences and take questions from the audience.	<b>Facilitator:</b> <b>Paul Banister, CTA</b> Grant Thornton  <b>Presenter:</b> <b>Fiona Dillon, CTA</b> Australian Taxation Office
9.45–10.00am	<b>Morning tea</b>	
10.00–11.00am	<b>Plenary 8: The high-end issues in self-managed superannuation</b> Self-managed superannuation funds (SMSFs) have for years been a preferred savings and investment vehicle for many Australians, offering concessional taxation and asset protection together with control and flexibility in investment choices. As balances grow, the population ages; and with continued legislative change, advisers need to be across the current features, trends and risks in holding significant wealth in an SMSF. This session will include a discussion of these issues and the opportunities for high net wealth SMSF clients, including: <ul style="list-style-type: none"> <li>– Related party transactions</li> <li>– Estate planning</li> <li>– Investment structuring.</li> </ul>	<b>Liz Westover, FTI</b> Deloitte Private
11.00am–1.00pm	<b>Workshop 2: New investment structures</b> This workshop will draw from and build on some of the issues presented in plenaries 6, 7 and 8, in relation to investment structures. The case studies will cover topics such as: <ul style="list-style-type: none"> <li>– Section 100A and the current status of the ATO's draft Taxation Ruling</li> <li>– Other issues relating to distributions through trusts, including streaming and the application of general and specific anti-avoidance provisions</li> <li>– Family Trust Elections and related compliance areas</li> <li>– SMSF risks and opportunities in private investment structures</li> </ul>	<b>Workshop coordinator:</b> <b>Martin Booth, CTA</b> Pitcher Partners  <b>Workshop leaders:</b> <b>Chris Ardagna, CTA</b> Pitcher Partners <b>Neal Dallas, CTA</b> McInnes Wilson Lawyers <b>Scott Douglas, CTA</b> Fordham Group <b>Linda Farmer, CTA</b> Grant Thornton <b>Loreena Gillon, CTA</b> Arithmos Chartered Accountants <b>Laura Hanrahan</b> HopgoodGanim Lawyers <b>John Ioannou, CTA</b> Deloitte Private <b>Linda Tapiolas, CTA</b> Cooper Grace Ward Lawyers (Qld)

# Technical program continued

## Day 2 – Friday, 22 November 2019 continued

Time	Session	Presenter
1.00–1.45pm	Lunch	
1.45–3.30pm	<b>Panel workshop: Use and abuse of trusts</b> The final session completes our journey through the misty world of trusts. Using the ATO's commissioned report by RMIT, 'Current issues with trusts and the tax system' to prompt discussion, this workshop will examine the efficacy of the current system of taxation of trusts and reviews the report's key findings. Our esteemed panel will discuss the following potential grey zones: <ul style="list-style-type: none"> <li>– How the historical context has shaped the contemporary and future use of trusts in Australia</li> <li>– The ATO's prominent position on trusts, including TR 2018/6 on trust vesting, TR 2018/D1 on income of the trust estate and s 100A</li> <li>– How the complex interactions between trust law and tax law are manipulated and definitions of trust income are exploited to contribute to sheltering up to \$1.2 billion in tax each year</li> <li>– Use of complex tiered structures, including chains of trusts and the use of loss-making or tax-preferred beneficiaries</li> <li>– International comparisons</li> <li>– Unauthorised legal practice by accountants and other non-lawyers</li> <li>– How the law should best levy the correct tax burden on the right taxpayer, including the merit of introducing a withholding tax regime or taxing trusts as an entity.</li> </ul>	<b>Facilitator:</b> <b>Robyn Jacobson, CTA</b> TaxBanter  <b>Panel members:</b> <b>Professor John Glover</b> RMIT University  <b>Anna Longley</b> Australian Taxation Office  <b>Terry Murphy, QC</b> Victorian Bar
3.30–4.00pm	Closing drinks	



## Presenter profiles

**Paul Banister, CTA**, is a Chartered Accountant and a Partner at Grant Thornton, leading their tax division in Brisbane. He has over 30 years' experience working with clients to help them navigate through complex and potentially risky tax and commercial issues. His expertise includes domestic and international tax planning, transaction advisory and support, superannuation structuring and advice, succession planning and estate planning. Paul has presented at many professional and business forums, both in Australia and internationally. He is a contributing author to Thomson Reuter's Financial Planning Handbook. Paul is a National Councillor and was also the recipient of The Tax Institute's SME Tax Adviser of the Year Award for 2016.

**Deputy Commissioner Fiona Dillon, CTA**, has a long history of senior tax leadership roles in both the Australian public service and the private sector. Within the ATO Fiona has led the ATO's Workplace Relations area, helped shape the strategic direction of the

ATO's Public Advice and Guidance and was a longstanding member of the ATO's Public Ruling Panel and a member of the ATO's General anti-avoidance rule Panel. In her current role as Deputy Chief Tax Counsel, Fiona Dillon provides technical leadership within the ATO, in particular on corporate transactions and international matters. Prior to this role she served as Minister-Counsellor (Taxation) in the Australian delegation to the OECD based in Paris where she chaired the Joint International Taskforce on Information Sharing and Collaboration (JITSIC) on behalf of the Commissioner and represented Australia in other OECD taxation initiatives. Fiona is admitted as a legal practitioner in Australia and holds a Master of Taxation, Bachelor of Laws (with Honours) and Bachelor of Commerce. In 2017 she was a Tax Institute finalist for Corporate Tax Advisor of the Year.

**Leo Efthivoulou, CTA**, is a director at ENA Law practising law predominantly in tax. Leo has over 12 years' experience

advising in various industries, including agriculture, health and fitness, food and property, to a broad client base. Leo has extensive experience in tax advisory, structuring and restructuring, succession planning, and general corporate/commercial legal transactions and advisory. Leo is also a Chartered Accountant, and a member of The Tax Institute's National Professional Development Committee, the preceding chair and standing member of the Professional Development Committee in SA and sub-committee member of TTI's National Convention and Barossa Convention.

**Professor John Glover** is Professor in the Graduate School of Business & Law at RMIT University, where he teaches and researches in taxation law, equity and trusts. He practises as a barrister, particularly in the fields of taxation, trusts and superannuation, and has appeared in state Supreme Courts and the Federal Court of Australia. Since 1998, he has been

a sessional member of the Victorian Civil and Administrative Tribunal (Review and Regulation—Taxation List). Professor Glover is the sole author of three books and co-author of *Ford & Lee: The Law of Trusts*, as well as over 60 book chapters and articles in refereed law journals.

**Frank Hinoporos, CTA**, is a Special Counsel in the Tax group at Hall & Wilcox Lawyers. His clients include SMEs, high net worth individuals and families and not-for-profit entities. Frank is a member of the Law Institute of Victoria and a Chartered Tax Adviser with The Tax Institute.

**Robyn Jacobson, CTA**, a Senior Tax Trainer with TaxBanter Pty Ltd, is well known in tax training circles, having been a professional tax trainer for 22 years and a regular conference presenter. With nearly three decades in the profession, Robyn's public practice background preceded her training roles with Webb Martin and her own business, Cyntax, before its merger with TaxBanter in 2011. Robyn is a Fellow of both CA ANZ and CPA Australia, and a Registered Tax Agent. Based in Melbourne, she sits on The Tax Institute's Victorian Professional Development committee, is a member of the Victorian Tax Forum and Noosa Tax Intensive organising committees, and is Chair of CPA Australia's Victorian Public Practice Committee. Robyn regularly consults with The Treasury, the ATO and the professional bodies on technical issues. Robyn is an avid advocate, social media commentator, blogger, host of the Tax Yak podcast and is regularly quoted in the media.

**Dung Lam, CTA**, is a Tax Team Leader at Argyle Lawyers with many years of experience in advising on a wide 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, superannuation issues in the self-managed superannuation funds arena and tax issues related to estate planning. Dung advises a broad range of clients, including corporates, small-to-medium enterprises, high net worth individuals, professional firms, accountants, and financial planners and their clients.

**Anna Longley** is an Assistant Commissioner, looking after Private Wealth Engagement and Assurance Services for Vic/Tas region. Anna's teams undertake client engagement, tax assurance and review work with a significant number of the Privately Owned and Wealthy Groups Top 320 clients, Professional Firms and Not For Profit clients. Since joining the ATO, Anna has held a number of roles across the organisation, primarily focussing on case

strategy development, case resolution and litigation.

**Terry Murphy QC** has practised at the Victorian Bar since 1990 predominantly in revenue law and has appeared for taxpayers and the Commissioner in the High Court, Federal Court and Supreme Court. Terry is President of the Tax Bar Association, Chair of the Melbourne Law Masters Advisory Board at Melbourne University, and is a coordinator in the Melbourne University LLM Program (in which he lectures). Terry is a member of the Taxation Committee of the Business Section of the Law Council of Australia and is also a member of the Australian Taxation Office Private Group Stewardship Group. He was appointed a Queen's Counsel in 2002 and Special Counsel to the Australian Taxation Office from 2008 to 2010.

**Vanessa Priest, FTI**, is a partner at Baskin Clarke Priest and has more than 20 years experience as a tax specialist, with a particular interest in the tax and succession issues faced by privately owned enterprises and family groups. She has extensive knowledge in areas such as tax structuring, cross-border issues for individuals and their investments, asset acquisitions and divestments, succession issues and tax issues arising for trusts.

**Mark West, CTA**, is a Principal at specialist tax advisory firm West Garbutt Pty Ltd and is qualified as both a lawyer and a Chartered Accountant. He advises clients on tax matters generally – including in respect of income tax, CGT, GST and payroll tax – in relation to their commercial and private dealings, including business restructures, acquisitions and sales. He assists with tax audits/disputes and has acted in appeals to the AAT and Federal Court.

**Liz Westover, FTI**, is a Partner and the National SMSF Leader at Deloitte Private. She is responsible for the success of the firm's SMSF service, providing compliance and consulting services to the firm's clients. Liz has extensive experience in superannuation, having previously held positions at PwC and as Head of Superannuation at Chartered Accountants Australia & New Zealand. Liz has strong capabilities on the technical application of superannuation and associated tax laws. She is a regular commentator on superannuation issues with mainstream and social media, and has authored blogs and articles on superannuation and related issues for many years. Liz has been heavily involved in superannuation policy development and advocacy, regularly liaising and consulting with government, regulators and stakeholders on technical, legislative and policy matters. She is a Fellow

of The Tax Institute, a Fellow of Chartered Accountants Australia and New Zealand and a CA SMSF specialist.

**Emma Woolley, CTA**, of Hall & Wilcox Lawyers, has extensive experience in advising clients in estate planning and estate administration, trust establishment and ongoing administration, trust estate disputes, and structuring for succession of ownership and control of private and family businesses. She leads Hall & Wilcox Lawyers' Private Client practice. Emma's clients include high net worth individuals, families and privately held businesses.

### Workshop Coordinators

**Martin Booth, CTA**, is a Partner within the Private Business and Family Advisory division of Pitcher Partners. With over 20 years of professionally accredited employment, he is a highly experienced taxation and business adviser with strong technical and business qualifications, and has consistently demonstrated the ability to provide tax-effective solutions to clients in a variety of competitive industries. He focuses predominantly on providing tax advisory services to clients in the SME market. He has extensive experience in advising clients in the property and construction and financial services industries. Martin regularly assists in negotiations with the ATO in resolving technical taxation disputes. He has over 15 years experience advising clients in dispute resolution and has been instrumental in achieving appropriate outcomes for uncertain matters.

**Peter Parsons, FTI**, is a Chartered Accountant and Partner in Tax at Grant Thornton Australia. Peter has completed a Master of Taxation degree at UNSW and has over 15 years experience in public practice providing taxation solutions for privately owned mid-sized business and has played a key role in assisting to develop growth, transition and exit planning solutions that are appropriately aligned with the clients' objectives. Peter actively engages with his clients, ensuring their taxation affairs are appropriately structured and operate efficiently, without compromising their flexibility in an ever-changing and dynamic economic environment.

### Workshop Leaders

**Adam Alexander, CTA**, is a Partner at Grant Thornton. Adam uses his combination of professional and commercial tax experience to assist clients to manage tax risk and provide practical tax solutions to business issues. Adam's expertise includes domestic and international tax planning, inbound and outbound structuring and restructuring, transaction advisory services and assistance with ATO audits and reviews.



## Presenter profiles continued

**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.

**Hayden Bentley, CTA**, is a partner at Deloitte Private, acting for corporate groups, both listed and privately held, and high net worth individuals on a range of structuring and taxation issues. He has advised on complex tax audits and disputes with the ATO on issues such as Div 7A and private company loans, tax consolidation and cross-border restructures.

**Leanne Connor, CTA**, is a Director of WGC Business Advisors Pty Ltd, a chartered accountancy firm specialising in taxation and strategic advice to SMEs and high net worth individuals. Leanne has over 30 years experience providing accounting, business advisory, strategic superannuation and taxation services. Leanne's areas of expertise include tax and superannuation planning, business restructuring and understanding the fundamental issues relating to SMSFs, family trusts and private companies.

**Neal Dallas, CTA**, is a Principal in McInnes Wilson Lawyers' Superannuation and Revenue Group. He has extensive experience advising clients in the areas of superannuation, tax, estate planning and asset protection. He has advised corporate, industry and self-managed funds and their employers across a range of superannuation-related matters including fund establishment, fund mergers and transfers, benefit payment issues, superannuation borrowing arrangements, taxation of contributions and earnings, fund wind-ups and trustee training.

**Scott Douglas, CTA**, has been providing taxation advice and structuring solutions to the owners of privately owned businesses for over 10 years. Having completed a Master of Taxation degree to add to his Chartered Accounting qualification and Chartered Tax Advisor status with the Tax Institute of Australia, Scott is at the forefront of tax minimisation strategies. He has substantial practical experience in dealing with both personal and corporate income taxes, including the capital gains tax, and is a contributing member to both of Fordham's Tax and Business Edge Groups. His experience covers a broad

range of industries including retail, hospitality, wholesale, professional services and property development.

**Tracey Dunn** is a senior manager in the Tax Services division of RSM in Perth. Tracey has a Bachelor of Business (Accounting), a Graduate Certificate in Commercial Law and is currently studying a Bachelor of Laws. Tracey's expertise lies in providing simple and complex tax advice to private group, high net worth and high net wealth clients. She has significant experience in advising on the application of fringe benefits tax, Division 7A, and trusts. Tracey provides litigation support in family tax law matters involving high wealth individuals and private groups and regularly presents on taxation topics.

**Linda Farmer, CTA**, is a Director in the Private Advisory area of Grant Thornton, providing advice to high net worth individuals, their businesses and investment entities, including self-managed superannuation funds focusing on estate and successful planning.

**Loreena Gillon, CTA**, is the Director of Arithmos Chartered Accountants, a niche chartered accounting firm operating in West Perth, and has done so for the past 21 years. Her practice has a client base of predominantly professionals, all of whom operate & manage their affairs through various structures, including Trusts and Self Managed Superannuation Funds. Prior to establishing her chartered accounting practice Loreena worked for accounting firms in the business services area.

**Laura Hanrahan** of HopgoodGanim Lawyers practises exclusively in the areas of superannuation, estate planning and administration. She assists clients in a range of matters including wills, testamentary trusts, powers of attorney, superannuation, family discretionary trusts and the administration of deceased estates. With a background that includes family law, business services and taxation, Laura is experienced to deal with the variety of issues associated with preparing comprehensive estate plans for clients. A member of the Society of Trust and Estate Practitioners and the SMSF Association, Laura regularly presents papers on relevant superannuation and estate matters to various industry audiences.

**David Hughes, CTA**, is a Partner at McCullough Robertson and a Queensland Law Society Accredited Specialist in taxation law. David acts for clients throughout Australia and offshore in relation to taxation issues, including structuring advice, navigating cross-border taxation issues, and taxation disputes with the ATO (from audits and objections to running appeals

in the High Court, Federal Court and the Administrative Appeals Tribunal against excessive tax assessments).

**John Ioannou, CTA**, was admitted as a Solicitor in 2002 and is a partner at Deloitte Private. He has experience in the areas of taxation, structuring, trusts and estates, succession and asset protection planning. John has a Bachelor of Arts, Bachelor of Laws and a Masters of Law. He is currently Queensland's representative on the Institute's National Professional Development Committee and chair of Queensland's State Council.

**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 Estate Practitioner. He received The Tax Institute's Meritorious Service Award in 2013. David serves on the disciplinary panel of an international practitioner association.

**Sally Newman, CTA**, of Sally Newman Consulting, focuses on GST, stamp duty and other state taxes, and advises on tax issues for business including in respect of corporate restructuring and asset and business sales. Sally also helps clients resolve tax disputes. Prior to starting her own firm in 2018, Sally worked for over 12 years in MinterEllison's Brisbane tax team.

**Kim Reynolds, CTA**, joined Vincents in 2009 and has over 25 years experience providing specialist tax advice to private companies, family groups and high net worth individuals across various industries. Kim advises in the areas of income tax, CGT, GST, restructuring, taxation of trusts, succession and estate planning, and provides tax expert reports for commercial disputes and family law matters.

**Linda Tapiolas, CTA**, is a Partner in the Cooper Grace Ward Lawyers Commercial team. She provides a range of support services to accountants, financial planners and other professional advisers. This includes technical advice on complex tax, CGT and Div 7A issues, as well as acting on business sales and acquisitions to ensure clients achieve commercial and tax-effective outcomes. Prior to joining Cooper Grace Ward, Linda worked as an accountant for 18 years advising clients on capital gains, business acquisitions and restructuring. She also conducted seminars and training sessions on various topics including CGT small business concessions.





# Venue and accommodation



## **Sofitel Noosa Pacific Resort ★ ★ ★ ★ ★**

14–16 Hastings Street, Noosa Heads, Queensland

The Sofitel Noosa Pacific Resort is in the heart of Noosa, on cosmopolitan Hastings Street, across from Noosa Main Beach and overlooking Laguna Bay and the natural beauty of Noosa River. The Sofitel Noosa Pacific Resort offers the quintessential five-star Noosa experience, from the luxurious AQUA Day Spa through to a full range of leisure activities including golf and tennis. The very spacious, self-contained guest rooms come complete with private balconies and spa baths.

### **Accommodation**

Favourable room rates have been negotiated and secured at the Sofitel Noosa Pacific Resort. Accommodation bookings can be made through our accommodation and travel provider, ConferenceNational, by following the link on the event web page ([taxinstitute.com.au/NTI](http://taxinstitute.com.au/NTI)).

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.

### **Getting there**

The Sofitel Noosa Pacific Resort is approximately a two-hour drive from Brisbane Airport or 40 minutes drive from Sunshine Coast Airport.

### **Parking**

Car parking is \$25 per day for self-parking or \$35 per day for valet parking at the Sofitel Noosa Pacific Resort.

### **Welcome drinks – Wednesday, 20 November 2019**

For delegates arriving on Wednesday, 20 November, a welcome drinks reception will be held poolside at the Sofitel Noosa Pacific Resort from 7.00pm. The welcome drinks reception is included in the event registration fee for delegates, and additional tickets can be purchased for accompanying persons and guests at a cost of \$50. Please indicate your requirements, including dietary requirements, on the registration form.

### **Official dinner – Thursday, 21 November 2019**

The official dinner will be held on Thursday at Sails Restaurant, Noosa, and is included in the event registration fee for delegates. Sails Restaurant is famous for its fresh produce, and both local and seasonal ingredients dominate its modern Australian menu. Additional tickets can be purchased for accompanying persons at a cost of \$185. Please indicate your requirements, including dietary requirements, on the registration form.

## *Join the conversation*



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



[linkedin.com/company/the-tax-institute](https://linkedin.com/company/the-tax-institute)



[twitter.com/taxinstituteoz](https://twitter.com/taxinstituteoz)



[blog.taxinstitute.com.au](https://blog.taxinstitute.com.au)



# Event information

## Registration options and inclusions

	Online access to presentations and technical papers	Morning/ Afternoon tea/ lunches	Welcome drinks and Official dinner	How to register
<b>A Full registration</b> This registration option entitles one delegate to attend the entire event.	✓	✓	✓	Register online or complete the form included in this brochure.

\*Additional tickets to the Welcome drinks and Official dinner can be purchased on the registration form.



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

## Discounts

### Early bird registration

All registrations received and paid on or before Friday 27 September will be entitled to the early bird discount.

### Group discount

If you are registering four or more people from the same firm, please contact the Queensland Team on 07 3225 5200 or at [qld@taxinstitute.com.au](mailto:qld@taxinstitute.com.au).

## CPD Accreditation

Attendance at the event counts for 13.5 hours Continuing Professional Development Accreditation with The Tax Institute.

## Confirmation of registration

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

## Paperless materials

To assist in reducing the environmental impact, the standard registration option will only provide electronic access to materials.

## The Tax Institute CPD event app

Program information, materials (technical papers and slides), evaluation forms, and more will be available via The Tax Institute's event app. All delegates are encouraged to download the app on their phone or tablet prior to the event. Materials will be made available for download approximately one month prior to the event. At this time, an email will be sent to delegates with access details. Please also refer to 'Pre-reading requirements'.

## Pre-reading requirements

The value of the workshop component of the event is maximised for delegates when preparation for, and participation in, the workshop case studies is undertaken. For this purpose, workshop materials and suggested readings are made available on the event app (see above) to delegates approximately one month prior to the event. Please ensure your email address is correct on the registration form.

## Delegate list

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

## Dress code

Smart casual attire is suitable for the duration of the event program including the official dinner.

## Alteration and cancellation policy

The Tax Institute reserves the right to alter, amend or cancel all or any of the arrangements contained in the program. It is a condition of acceptance of registration that an administration fee of 20% of the registration fee will be charged for cancellation. No refund will be given for cancellations received within five working days of the event. A replacement may be nominated; however, the replacement is only valid for the 27th Noosa Tax Intensive. 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.

**For further information regarding this event, please contact the Queensland Office on 07 3225 5200 or [qld@taxinstitute.com.au](mailto:qld@taxinstitute.com.au).**

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



THE TAX INSTITUTE

# 27th Noosa Tax Intensive Registration form

27th Noosa Tax Intensive | 21-22 November 2019

40263 | 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

Please see page 9 for registration inclusions.

	Member	New member*
<b>Early bird registration</b> Received on or before 27 September 2019	<input type="checkbox"/> \$1,950	<input type="checkbox"/> \$2,290
<b>Standard registration</b> Received after 27 September 2019	<input type="checkbox"/> \$2,150	<input type="checkbox"/> \$2,490

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

Dietary requirements:

Promotional code:

### \*EVENT AND MEMBERSHIP OFFER

There is no better time than right now for non-members to take up membership! Register at the Member rate + add on \$340 for Membership and receive member benefits through to 30 June 2020. All new members are eligible to 'upgrade' their membership level at no additional cost by providing the appropriate documentation when applying within the initial membership subscription period. I hereby apply for membership of The Tax Institute and declare that I am a person of good fame, integrity and character and agree to be bound by the Constitution of The Tax Institute. Further information available at [taxinstitute.com.au](http://taxinstitute.com.au)

Signature:

Date of signature:

DD/MM/YYYY

## 2 Delegate contact 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:

DD/MM/YYYY

First name:

Last name:

Position:

Company:

Address:

Suburb:

State:

Postcode:

Telephone:

Fax:

Mobile:

Email:

☐ Please tick this box if you do not wish your name to be included on the delegate list provided to all attendees for networking purposes.

## 3 Welcome drinks

The welcome drinks reception is INCLUDED in the registration fee for delegates attending the full event.

Wednesday, 20 November: Poolside, Sofitel Noosa Pacific Resort

☐ Yes, I WILL be attending the event dinner OR

☐ No, I WILL NOT be attending the event dinner

Dietary requirements:

### Additional tickets^

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

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



## 4 Official dinner

The event dinner is INCLUDED in the registration fee for delegates attending the full event.

Thursday, 21 November: Sails Restaurant, Noosa

☐ Yes, I WILL be attending the event dinner OR

☐ No, I WILL NOT be attending the event dinner

Dietary requirements:

### Additional tickets^

☐ Yes, I require additional tickets for the event dinner at \$185 per person

No.  x tickets at \$185 each: \$

## 5 Payment summary

Registration fee

\$

Additional Welcome drinks tickets (\$50 each)

\$

Additional Official dinner tickets (\$185 each)

\$

Total payable

\$

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

## 6 Payment method

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

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

Name on card:

Card no.:

Expiry date:

Cardholder's  
signature:

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

### Membership and education program promotion

☐ I am interested in becoming a member of The Tax Institute.  
Please send me further details.

☐ I am interested in learning more about The Tax Institute's education program.  
Please contact me.

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

### Marketing and business alliance partner exclusions

☐ I no longer wish to provide my contact details to The Tax Institute's contracted business partners.

☐ I no longer wish to receive marketing correspondence from The Tax Institute.

## Collection notice

The Tax Institute (TTI) complies with its obligations under the Privacy Act 1988 (Cth) with respect to how it handles personal information. TTI collects, uses, holds and discloses your personal information (including sensitive information, such as health information) for a range of purposes, such as administrative purposes relating to membership of TTI and TTI's courses (including assessment of eligibility and providing courses), compliance with Government and statutory requirements, provision of information relating to TTI's services and member benefits and to conduct market research. If you do not provide the personal information requested by TTI, it may not be able to provide its services to you, such as assessment of your course enrolment application. TTI does not disclose criminal record information to third parties. TTI usually discloses your personal information to entities such as your sponsoring employer (with respect to your course records and results), The Tax Practitioners Board, TTI's business partners for marketing purposes, IT companies and other companies who provide administrative and other services to TTI and government bodies, such as the Tertiary Education and Quality Standards Agency. TTI may disclose personal information to overseas recipients in countries such as the United States of America and India. For further 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). The Privacy Policy also contains information on how to request access to or correction of your personal information and how to make a complaint about a breach of privacy. 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 as set out in this notice and in accordance with TTI's Privacy Policy. If you do not want your personal information to be used by TTI or disclosed to third parties, for the purpose of direct marketing, please contact us in writing at [customeradmin@taxinstitute.com.au](mailto:customeradmin@taxinstitute.com.au).

### TO REGISTER

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

✉ Mail GPO Box 1694 Sydney, NSW 2001

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

☎ Fax 02 8223 0077