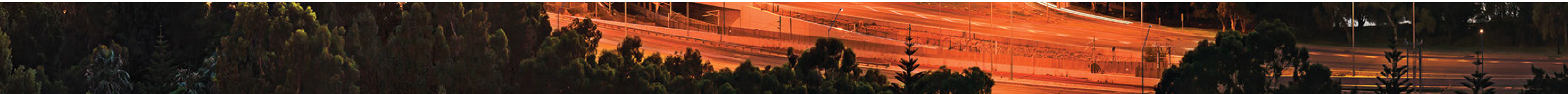
52nd Western Australia State Convention

22–23 August 2019 | Crown Perth

11 CPD hours



Welcome

52nd Western Australia State Convention–WA's Tax Forum

On behalf of The Tax Institute and the Western Australia State Convention Steering Committee, it gives me enormous pleasure to invite you to the 52nd Western Australia State Convention on 22 and 23 August 2019.

The Western Australia State Convention has long been considered *the* forum for tax professionals in Western Australia. This will once again be the case in 2019. With an outstanding line-up of local and interstate speakers who will present on a range of relevant and topical issues, the convention offers delegates a fantastic forum to keep up to date with our changing tax landscape and gain technical knowledge as well as practical and commercial insights, all while earning valuable CPD points.

Following the success of the recent conventions, this year's convention will again be held at the award-winning Crown Perth, located just minutes from Perth's CBD.

Why you should attend

The 2019 program includes:

- Exceptional local and interstate speakers
- Workshop, panel and technical sessions with an emphasis on "real-world" application
- A mixture of plenary and concurrent sessions relevant for SME and corporate tax professionals
- Opportunities to network and exchange ideas with peers and tax experts, including the much-anticipated gala dinner on Thursday night.

The State Convention Steering Committee wishes to take this opportunity to thank all our speakers, all of whom have generously agreed to volunteer their time to share with you their knowledge and insights.

I would also like to personally acknowledge the efforts of the Convention Steering Committee, as well as the staff from The Tax Institute. Without the commitment, support and creativity of this core group, we would not have the impressive program outlined in this brochure.

We look forward to seeing you at The Tax Institute's 52nd Western Australia State Convention.

Modiesha Stephens, CTA
Chair, Western Australia State Convention Steering Committee

Nick Heggart, CTA
Chair, WA State Council

Annette Morgan, CTA
Chair, WA Professional Development Committee

Convention highlights

Tim Dyce
Deputy Commissioner,
Australian Taxation Office

Liz Westover, FTI
Deloitte

Greg Travers, CTA
William Buck Chartered Accountants

Linda Tapiolas, CTA
Cooper Grace Ward Lawyers

Graeme Cooper, FTI
The University of Sydney

Early bird pricing offer
Register on or before Friday, 19 July 2019 to save!

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Technical program

Day 1 – Thursday, 22 August 2019

Time	Session
8.00 – 9.00am	Registration
9.00 – 9.15am	Convention Welcome and Opening Speaker: Modiesha Stephens, CTA, Convention Chair
9.15 – 10.15am	Session 1: The Current Tax Administration Landscape – A Private Client Speaker: Tim Dyce, Deputy Commissioner, Australian Taxation Office Facilitator: Modiesha Stephens, CTA Hear directly from Tim Dyce, Deputy Commissioner of the ATO, on the most topical matters for tax practitioners and the ATO, including: — ATO's private clients tax risk focus areas — Latest ATO guidance affecting private clients — How practitioners can engage with the ATO to realise positive outcomes for private clients — The what and why of tax gaps. Following this presentation, there will be an interview-style Q&A session with Modiesha Stephens. This Q&A session will be open to the audience.

"If you aspire to all things great in tax, then the WA State Convention is one NOT to miss! The knowledge gained or refreshed and the networking opportunities provided are second to none."

Shane Wagner, CTA, Duncan McPhail Co

Technical program continued

Day 1 – Thursday, 22 August 2019 continued

Time	SME Stream	Corporate Stream
10.15–11.15am	**Session 2A: Sharing the Responsibility – How the Black Economy and Related Measures Affect You and Your Clients' Rights** Speaker: Paul Banister, CTA, Grant Thornton The tax landscape has changed substantially since the Black Economy Taskforce report was released in May 2018. Various announcements, consultations, exposure drafts, Bills and new laws have addressed many topics, including the more recent consultation regarding taxation of the sharing economy. A range of measures adopted or proposed incorporate the most significant change in tax compliance in a generation. This tax evolution (or is it a revolution?) shines a light on our client's operations in a different way, with consequential impacts on the required approach. In this session, you will learn: — What tax measures are already in place and what is to come — How the measures impact much more than black economy participants — What other measures and proposals affect or will affect clients commercially — How to survive and thrive in this new regime.	**Session 2B: M&A and Capital Management: Key Issues to Watch For** Speaker: Cameron Blackwood, ATI, Greenwoods & Herbert Smith Freehills This session will provide an overview of the key developments in 2019 for M&A and capital management transactions, with a particular emphasis on: — Snapshot of ATO rulings/legislation/cases — Demergers – what is the current state of play? — Capital management trends and issues
11.15–11.45am	**Morning tea**	
11.45am–12.45pm	**Session 3A: The Big Issues in SMSF** Speaker: Liz Westover, FTI, Deloitte Change in super remains the biggest constant but it's not always legislative changes that SMSF advisers need to be across. This session will explore the latest in estate planning, case law, rulings and focus areas of the ATO. Liz will give her analysis of what to expect in superannuation post Federal election and provide her insights into what she is seeing in practice and what her clients are asking her.	**Session 3B: Buying or Selling Land-Rich Entities** Speakers: Matthew Budge, PwC and Rachael Munro, CTA, PwC This session will explore income tax and WA duty issues associated with buying into, and selling out of, entities that hold significant direct or indirect interests in land. Included in this discussion will be updates on recent cases, such as *Resource Capital Fund IV* and *Resource Capital Fund V*, legislative changes and practical examples.
12.45–1.30pm	**Session 4: WA Stamp Duty update: Need to start again?** Speaker: Scott Grimley, EY and John Maher, EY There has been significant change in relation to stamp duty in the last 12 months. The amendments proposed to the Duties Act are detailed, transformative and touch almost every duties area whether transactions, restructures, dealings in partnerships and trusts, the list goes on…. This is in addition to some significant case law developments across various areas, including two WA stamp duty matters in the High Court, Placer and Rojoda, both of which are matters that Scott was or is the instructing solicitor on.	

Day 1 – Thursday, 22 August 2019 continued

Time	SME Stream	Corporate Stream
1.30–2.30pm	**Lunch**	
2.30–3.30pm	**Session 5A: The Use of Everett Assignments in Modern-Day Partnerships** Speaker: Michael Butler, CTA, Finlaysons With the ATO's release in 2015 of the document, "Assessing the risk: allocation of profits within professional firms", the discussion around the use of an "Everett Assignment" by partners in a partnership seems to have been revived. So, should partners in professional partnerships be using Everett Assignments? What is the risk associated with this type of arrangement? This session will discuss the use of an Everett Assignment, including: — What is an Everett Assignment? — Advantages and disadvantages — The ATO's position and possible application of Part IVA.	**Session 5B: Justified Trust – Observations to Date and the Future Landscape** Speakers: Philip Beswick, KPMG and Faith Harako, Australian Taxation Office With the Justified Trust programme now running for some time it is timely to reflect on the observations to date but also the future landscape of the programme. What progress has been made in achieving the original objectives of the programme and what current and future developments might occur? What does this mean for business? In this session you will hear from both advisors in the field and the ATO with a focus on the wider JT programme including tax governance. Specific areas to be considered: — Observations and progress to date on Top 100 and Top 1000 reviews — Benefits of Justified Trust — What does it mean for businesses - delivering on the requirements of the ATO's Justified Trust program — Tax governance – Stage ratings — Emerging application of JT model to Top 320 segment and GST reviews — Other future landscape considerations
3.30–4.00pm	**Afternoon tea**	

Technical program continued

Day 1 – Thursday, 22 August 2019 continued

Time	SME Stream	Corporate Stream
4.00 – 5.00pm	**Session 6A: SME Tax Update – Top 10 SME Cases** Speaker: Clare Thompson, ATI, Francis Burt Chambers This session will look at the oft-moving world of tax dispute resolution. It will cover some significant, and some quirky, court and tribunal decisions in the year to 30 June 2019 with potential to impact practitioners in the SME market. This session will give you food for thought on practical topics, including: — The strategy you adopt in resolving taxation disputes — Rethinking your decisions on choice of forum — The taxpayer's onus of proof — The type of evidence your client will need — The powers of the courts to make certain types of orders. This session will also highlight some of the significant decisions on important interpretive decisions in the past 12 months, giving you the most up-to-date understanding of what the courts are saying about taxation laws.	**Session 6B: Intangibles and Transfer Pricing** Speakers: Ockie Olivier and Belinda Kiem, CTA, Deloitte This session will provide an overview of the recent transfer pricing issues arising from the development, ownership and sharing of intangibles. For multinational groups, particularly within the energy and resources industry, there has been an increased focus by the ATO to understand the nature of intangibles developed in Australia and to identify the potential risks from a transfer pricing perspective. The session will cover the OECD's latest guidance on identifying and allocating economic ownership of intangibles within a multinational group, common scenarios involving the ownership and use of intangibles, and the impact of embedded intangibles within technical services and tangible goods.
5.00 – 5.15pm	**President's Welcome Reception** Speaker: Tim Neilson, CTA, President, The Tax Institute	
5.15 – 10.30pm	**Welcome Reception and Gala Dinner**	

Welcome Reception and Gala Dinner – Moulin Rouge

After a full day of technical toil, we'll be inviting delegates to dust off their feathers for this glamorous affair. Welcome reception drinks and canapés will be followed by a three-course dinner from Crown Perth's award-winning menu. With free-flowing drinks, entertainment and a dance floor, this is the night of nights for WA's tax stars!

Time: 5.15pm–10.30pm
Venue: Crown Perth, Botanical Rooms
Price: Inclusive for all full registration delegates
Additional tickets: $180 each

Proudly supported by: CT GROUP SOLUTIONS Efficiency Through IT

Day 2 – Friday, 23 August 2019

Time	SME Stream	Corporate Stream
9.00 – 10.15am	**Session 7A: Division 7A – A Moving Feast** **Speaker: Greg Travers, CTA, William Buck Chartered Accountants** Division 7A remains an area of high risk for practitioners over 20 years after it was introduced. Following the release of Treasury's Consultation Paper "Targeted amendments to the Division 7A integrity rules", it will be imperative to identify and understand the impact of the proposed changes on affected loans and UPEs prior to their implementation from 1 July 2020. This session will focus on the proposed amendments and the key issues identified during the consultation. The session will also examine the potential impact of s 100A of the 1936 Act on strategies for dealing with loans and UPEs under the new landscape.	**Session 7B: Tax Corporate Governance – The Realities and Practicalities** **Speakers: Wendy Chen, Iluka Resources; Gerard Forte, Shell Australia; and Dayna Tiede, South 32** In this practical session, a diverse panel of three highly experienced corporate tax managers will discuss the realities and practicalities of tax risk management and how the ATO's expectations manifest themselves in the "real world". The panel, hosted by Mathew Chamberlain, will discuss a variety of current and relevant issues, including: — Their experiences in living these issues day to day, including owning the tax profile of the business and not just being an advisor — Where a gap is identified, what should be done about it versus often what can be done — What type of risks (e.g. cash tax, tax effect accounting, reputational, ATO audit, differences between jurisdictions) exist and how they deal with each type — How to socialise these issues internally with different levels (e.g. board, senior management, BD etc) as well as deal with external stakeholders and their expectations — Other practical observations.
10.15 – 10.45am	**Morning tea**	
10.45 – 12.00pm	**Session 8A: Pitfalls, Traps and Holes in the CGT Regime** **Speaker: Graeme Cooper, FTI, The University of Sydney** The CGT regime is an established part of our income tax system, but it sits uncomfortably in the legislation. Thirty years exposure to its vagaries has revealed cracks, fault lines and holes; the CGT is not always internally consistent and it often sits uneasily with the rest of the income tax. This session will examine some of the design problems in the implementation of the CGT and how they can trip up unwary practitioners, exposing clients to unexpected and illogical outcomes.	**Session 8B: Navigating the Application of Division 250** **Speaker: Lauren Jones, CTA, Deloitte** Division 250 seeks to deny or reduce a taxpayer's capital allowance deductions for a relevant asset, and to treat the arrangement as a loan that is taxed as a financial arrangement where the taxpayer enters into a lease or similar arrangement with a tax-preferred end user (such as tax-exempt entities and non-residents). While Div 250 is relevant in large business transactions, particularly in dealings with government entities, it can also operate in relation to smaller deals, subject to a series of low value and short-term exceptions. This session will discuss the gateway tests which determine if Div 250 applies, the exclusions to Div 250 and how Div 250 applies as demonstrated in several case studies.
12.00 – 1.00pm	**Session 9: Post-election Economic Outlook and Tax Settings** **Speakers: Noel Richards and David Watkins, CTA, Deloitte** This session will discuss the post-election economic outlook, including unpacking the influences which will shape tax over the Coalition's next term.	
1.00 – 1.45pm	**Lunch**	

Technical program continued

Day 2 – Friday, 23 August 2019 continued

Time	SME Stream	Corporate Stream
1.45 – 2.45pm	**Session 10A: Small Business CGT Concessions: Impact of the New Rules** **Speaker: Linda Tapiolas, CTA, Cooper Grace Ward Lawyers** The small business CGT concessions have long been a key element in planning for small business clients. The recent changes to the eligibility criteria is the latest measure aimed at improving the integrity of the concessions and will have significant ramifications for SMEs. This session will cover: — The new rules and how they may affect your clients, including working through real-life examples — Whether we should reconsider structures in light of the recent changes — The impact of the new rules on the sale of business assets vs sale of the company — How to spot problematic structures and solve other eligibility issues — The Div 152 areas of focus for the Commissioner.	**Session 10B: The MLI – Australia's Other Income Treaty** **Speaker: Graeme Cooper, FTI, The University of Sydney** Australia has 44 comprehensive bilateral agreements affecting income tax. And from 1 January 2019, the Multilateral Instrument (MLI) adds another multilateral income tax treaty. It will rewrite chunks of some of our existing bilateral treaties as the means of fast-tracking some of the changes agreed to as part of the BEPS process. This session will give you an overview of the MLI, which of our treaties it affects, which provisions in those treaties will be affected, and how it will change the treaty. Tracking the impacts of the MLI on Australian law will be an arduous process that will plague practitioners for years.
2.45 – 3.15pm	**Afternoon tea**	
3.15 – 4.00pm	**Session 11: Tax Automation and the Digital Economy** **Speakers: Jaime Hayes, EY and Sonia Corsini, Australian Taxation Office** In the ever-changing world of tax and technology, we are constantly facing pressures around efficiencies and doing things smarter. But what does this mean for our business? Where is technology taking us and how do we as tax professionals need to change and evolve? Specifically, this session will cover: — The current state of play with tax and technology — What has changed with regard to dealing with the ATO, and what we may soon see — What is the role of the tax professional in the future and what do I need to be doing now? — Automation – what we have now compared to what we may have in the future.	
4.00pm	**Close**	

> *"The State Conventions I have attended have been excellent; from the quality of the presentations, the interaction with other attendees and the social events."*
>
> Paul Maher, CTA, Spectra Business Partners

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 also the recipient of The Tax Institute's SME Tax Adviser of the Year Award for 2016.

Philip Beswick leads Tax Governance for KPMG Australia, with more than 20 years' experience advising clients on tax governance, global compliance, tax transformation, tax technology and other tax management areas. He brings an international perspective having worked extensively in France, Switzerland, the Middle East and Australia.

Cameron Blackwood, ATI, brings more than a decade of transactional tax expertise to his role as Director in Greenwoods & Herbert Smith Freehills' Sydney office. He specialises in advising clients on the tax complexities of mergers, acquisitions and restructures, including cross-border issues and all aspects of employee share schemes, and regularly works in close collaboration with Herbert Smith Freehills. After joining Greenwoods & Herbert Smith Freehills as a graduate in 2004, Cameron built his corporate experience advising companies on a wide range of advisory and compliance matters, including a secondment to BHP Billiton. His industry knowledge is broad and includes the mining, real estate and financial services sectors. Cameron is also a key member of the firm's Private Wealth group, which advises many of the country's most successful private groups and emerging entrepreneurial businesses. Cameron is a member of The Tax Institute's Large Business and International Committee and the NSW Technical Committee. He holds a Bachelor of Business (Hons) and Bachelor of Laws (Hons) from the University of Technology Sydney, and a Master of Taxation from the University of Sydney. Cameron is admitted as a solicitor in New South Wales.

Matthew Budge is a partner in PwC's Financial Advisory team and has over 18 years experience in providing tax advice to Australian and multinational companies. Matt has a very broad range of experience in diverse industries, having worked on transactions in the Perth, Melbourne and Sydney markets serviced by PwC. Matt focuses on assisting clients through transformative transactions involving major acquisitions, restructures, refinancing and investments into significant infrastructure. Matt is a member of the tax and regulatory committee for the Association of Mining and Exploration Companies in Australia, and a Director of Alzheimer's WA.

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

Wendy Chen is the Group Tax Manager for Iluka Resources Limited, an international mineral sands company. With over 15 years of professional experience, Wendy leads a diverse team of tax specialists who provide expert advice to the business to ensure Iluka's global portfolio of operations and projects meets its tax obligations in respective jurisdictions. Wendy is responsible for managing Iluka's tax risks as part of meeting key strategic and operational objectives. Her responsibilities include reporting to Iluka's Audit and Risk Committee on tax risk management and governance matters for the group.

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

Sonia Corsin is currently the Assistant Commissioner, Tax Profession Digital Services within the Individuals and Intermediaries Business Line of the ATO. In this role Sonia is responsible for the tax practitioner digital experience including the delivery of the new Online services for agents that is replacing the agent portals. Sonia has over 12 years' experience with the ATO working across compliance and law in the individuals, small business and superannuation markets and more recently on improving digital services for tax and BAS agents. Sonia holds a Bachelor of Arts and Bachelor or Laws from the University of Adelaide and a Masters of International Tax from the University of New South Wales

Tim Dyce is now the Deputy Commissioner for Private Wealth. Tim was appointed as a Deputy Commissioner in 2006 following a long and established career in the ATO. Having held senior leadership roles in a number of business lines including Income Tax, Aggressive Tax Planning and Indirect Taxes (GST and Excise) Tim has extensive experience in taxation administration. Drawing on this experience Tim is an active and influential contributor to various internal and external committees and forums that

Presenter profiles continued

shape the Client Experience for Not for Profit entities, Excise entities and Private Groups. Ultimately, Tim has national responsibility for the willing participation and voluntary compliance of private groups and high wealth individuals in Australia. To achieve this outcome he is focused on implementing contemporary client engagement strategies, which seek to provide tailored, real time services.

Gerard Forte joined Shell Australia in 2012 and has over 14 years of tax experience in Australia and United States. Gerard has strong tax transformation experience gained from leading projects designed to integrate global processes. In his role at Shell Australia, he focuses on maintaining a cooperative compliance relationship with the ATO and implementing a governance framework that is enabling the tax function to become more responsive to the needs of internal and external stakeholders.

Scott Grimley is a Tax Partner with various leadership roles within industry and the tax practice in EY. As a Legal Practitioner and Chartered Accountant, Scott has more than 25 years' experience advising clients on revenue and commercial law matters. Scott's tax expertise has spanned various tax disciplines including stamp duty. Scott has also managed a number of stamp duty appeals, including the appeals to the High Court in TEC Desert, Placer Dome and Rojoda. With a keen interest in policy development, Scott has also canvassed policy reviews and policy related work on state taxes, including stamp duty, and mining taxes.

Faith Harako is an Assistant Commissioner of Public Groups and International in the ATO. She leads compliance operational teams located in Perth who are tasked to deliver targeted programs of work relating to International Structuring and Profit Shifting and other assurance activities designed to ensure that multinational enterprises and large public groups operating in Australia pay the correct amount of Income Tax and Petroleum Resource Rent Tax in Australia. Faith also has responsibility for the ATO's National Energy and Resources Strategy and is a member of the Energy and Resources working group. Prior to joining Public Groups and International, Faith was a Principal Lawyer in the ATO's Review and Dispute Resolution area with responsibility for litigation matters in both State and Commonwealth jurisdictions.

Jaime Hayes is Director in Corporate Tax with EY in Perth. She provides tax advisory and tax compliance services focusing on large resources companies, as well as specialising in digital tax. Jaime manages clients across the spectrum of the resources sector, including multinational mining and metals companies, and oil and gas producers, assisting many with the implementation of digital tax solutions into their compliance functions.

Lauren Jones, CTA, is a Partner in the Deloitte Perth Business Tax team. Lauren specialises in providing Australian taxation advice on merger and acquisition transactions, particularly in the energy and resources, utilities and infrastructure sectors. This includes managing large, complex tax due diligence projects, tax issues around financing structures, profit repatriation, permanent establishments, equipment leasing and global restructures, as well as managing post-transaction tax integration issues.

Belinda Kiem, CTA, is a Senior Manager in Deloitte's transfer pricing team in Perth. Belinda has almost 10 years experience in transfer pricing and Australian corporate and international tax, working with large multinationals, in particular in the technology and energy and resources industries. Recently, Belinda has focused on the areas of transfer pricing controversy and intellectual property.

John Maher is a Senior Manager in the Perth stamp duty practice in EY. John has more than 29 years' experience in Government and the private sector advising clients on stamp duty matters. Prior to joining EY, John spent 10 years in senior positions in the Stamp Duty area within the WA Office of State Revenue. John assists a wide range of clients with corporate and commercial transactions involving the acquisition of dutiable property/landholding entities, connected entity exemptions and trusts. He has presented on various stamp duty issues as part of the Master of Taxation Studies at UWA and to a range of other professional organisations.

Rachael Munro, CTA, is a Partner in Perth's Tax Controversy group. Rachael is a legal practitioner admitted in the WA Supreme Court and High Court of Australia and has more than 15 years' experience in providing tax and legal advice. Specialising in dispute prevention and resolution, Rachael has experience in advising clients in relation to the tax implications of transactions, ATO enquiries and audits, the preparation of tax objections and tax litigation. Rachael is also experienced in dealing with the preparation of voluntary disclosures to the ATO and assisting in the resolution of difficult tax matters.

Tim Neilson, CTA, is a Special Counsel at Greenwoods & Herbert Smith Freehills Pty Limited in Melbourne. Tim is a legal practitioner who practices primarily in the area of income tax and capital gains tax, generally for "large business and international" type clients, mainly in financing, major projects and M&A. He is a former State Chairman and current National Councillor of The Tax Institute, and is this year's President of the Institute. He has published frequently in professional journals and spoken at professional organisation conferences and seminars and guest lectures in the University of Melbourne's Masters of Laws program.

Noel Richards has over 16 years of experience as an applied economist in Australia and the UK. He leads Deloitte's work in WA on transport economics, business cases and cost benefit analysis. He is also a contributor to Deloitte's annual WA Budget Brief, and also led Deloitte's work for the 2018 Langoulant Review, which assessed fiscal policy under the previous government. Prior to joining Deloitte in 2013, Noel was a Principal Economist with AECOM Australia.

Presenter profiles continued

Ockie Olivier leads Deloitte's transfer pricing team in Perth. Ockie advises multinationals on all aspects of transfer pricing, including negotiating advance pricing agreements and mutual agreement procedures with the ATO and foreign tax authorities in various jurisdictions on a broad range of cross-border transactions, including dealings involving intangibles, technical services and commodity sales. Ockie also specialises in the transfer pricing aspects of financing arrangements, and has extensive experience in advising clients in the energy and resources industry on financing arrangements and the application of the arm's length debt test.

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.

Clare Thompson, ATI, is a barrister practising from Francis Burt Chambers in Perth. She acts as counsel in a range of fields, primarily commercial and property disputes, as well as taxation litigation before the Federal Court of Australia and the Administrative Appeals Tribunal. Clare was President of the Law Society of Western Australia in 2002, and was an inaugural director of Australian Women Lawyers, established in 1997 to represent women in the legal profession.

Dayna Tiede is the Tax Governance and Reporting Manager at South32. Based in the head office of an Australian outbound international company, Dayna is responsible for the group's global tax governance and risk processes, all internal and external tax reporting and global tax matters effecting the group such as transfer pricing, cross boarder transactions and transparency reporting. Dayna also leads the group's tax process design, improvement and digitalisation activities and being a tax manager of a top 20 ASX listed company, is involved in the ATO Pre-lodgement Compliance Review process and the justified trust program. With over 15 years experience in large corporate companies and EY, Dayna has experience across a range corporate tax matters in a number of industries.

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 owned, as well as higher wealth individuals and families. Greg's work is primarily 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 the author of *The Tax Adviser's Guide to Part IVA*, published by The Tax Institute.

David Watkins, CTA, is the partner-incharge of the Deloitte Australia Tax Insights & Policy group. David has over 30 years' experience in corporate income tax and international tax covering a wide range of tax issues across various industry sectors. David has worked in Malaysia, Singapore and New York.

Liz Westover, FTI, is a Partner and the National Lead for SMSFs at Deloitte Australia. She is responsible for the success of the firm's SMSF service offering, 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 and New Zealand. She 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 Chartered Accountants Australia and New Zealand, SMSF specialist and holds a Master of Legal Studies from the University of New South Wales and a Bachelor of Business from the University of South Australia.

Venue and accommodation

Crown Perth
Great Eastern Highway, Burswood

Crown Perth is a fully integrated entertainment precinct renowned for its world-class facilities and luxury accommodation. Situated on the eastern banks of the Swan River, it is only minutes from the Perth CBD and both domestic and international airports. Crown Perth is home to many premium restaurants, including Rockpool Bar & Grill, Nobu, Bistro Guillaume, Silks and Modo Mio.

Accommodation

Crown Towers ★★★★★★

The pinnacle of luxury in Perth's hotel offerings, the six-star Crown Towers Perth's guest rooms and suites boast unparalleled city views.

Crown Metropol ★★★★★

Crown Metropol offers distinctive, modern and stylish accommodation within the Crown complex.

Crown Promenade ★★★★

Crown Promenade is adjacent to the Crown complex and offers modern, stylish and affordable accommodation a short walk from the convention facilities.

Room rates

Accommodation has been reserved for delegates at favourable room rates at Crown Towers, Crown Metropol and Crown Promenade. Convention room rates are available to delegates from Wednesday, 21 August until Saturday, 24 August 2019 (subject to availability). Please book before 23 July 2019. To view the room rates or book your accommodation, follow the link on our website taxinstitute.com.au/WASC.

Parking

Free parking is available at Crown Perth in allocated carparks. For more information, visit crownperth.com.au.

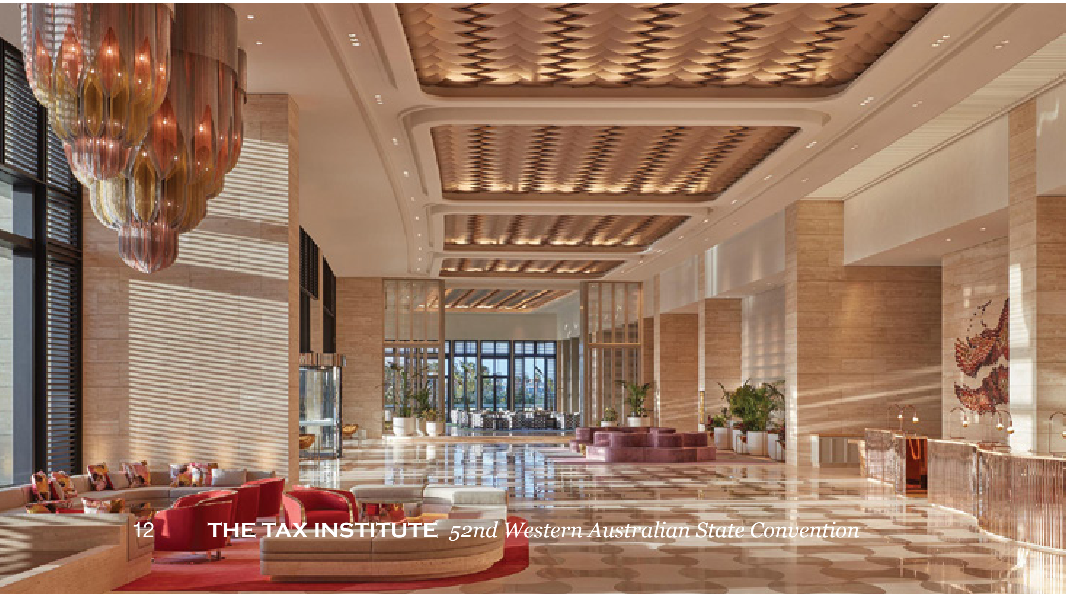
Welcome reception and gala dinner

Thursday, 22 August 2019

The welcome reception and gala dinner will be held on Thursday evening from 5.15pm. Guests will enjoy drinks and canapés in the Botanical foyer, followed by a three-course meal and free-flowing beverages. Additional tickets can be purchased at a cost of $180. Please indicate your requirements, including any dietary requirements, on the registration form.

For further information regarding this event, please contact the WA Team on 08 6165 6600 or email destelletaylor@taxinstitute.com.au.

For registration queries, please contact eventregistrations@taxinstitute.com.au.



Event information

Registration options and inclusions

	Online access to presentations and technical papers	Morning/ Afternoon tea/ Event lunches^	Convention welcome reception and gala dinner*	How to register
A **Full registration** This registration option entitles one delegate to attend the entire event.	✔	✔	✔	Register online or complete the form included in this brochure.
B **Day registration** This registration option entitles one delegate to attend a full day of technical sessions.	✔	✔		Register online or complete the form included in this brochure.
C **Employer ticket** This registration option allows one registration to be shared between 11 attendees from the same firm	✔			Please complete the form included in this brochure.

*Additional tickets to the gala dinner can be purchased on the registration form.
^Additional costs apply for Employer ticket attendees lunch.

Register online at taxinstitute.com.au/wasc

Discounts

Advanced registration

All full convention registrations received and paid on or before **Friday, 7 June 2019** will be entitled to the advanced pricing discount.

Early bird registration

All full convention registrations received and paid on or before **Friday, 19 July 2019** will be entitled to an early bird discount.

Group discounts

Purchase four full registrations (advanced, 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.

Delegate list

A delegate list will be included in the convention materials and app to assist with networking. Please indicate on the registration form if you do not want your details included on the list.

Confirmation of registration

Confirmation of your registration will be emailed to you upon receipt of your registration fee.

CPD accreditation

Attendance at the full convention counts for 11 hours of Professional Development Accreditation with The Tax Institute. Single-day attendance on Thursday counts for 5.75 CPD hours and on Friday counts for 5.25 CPD hours. Employer ticket attendance will be allocated accordingly to each attendee. This event is accredited with the Legal Practice Board of Western Australia for CPD points.

The Tax Institute CPD app

The Tax Institute CPD app will be accessible for delegates to download available technical materials in the days prior to the event commencement. The app will contain session and speaker information, the delegate list and available technical materials. Delegates will receive instructions via email detailing how to download and access materials.

Hard copy materials will not be provided for this convention.

Dress code

Smart casual attire is suitable for the duration of the convention program. Cocktail attire is suitable for the gala 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 52nd Western Australia State Convention. 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.

THE TAX INSTITUTE

52nd Western Australia State Convention Registration form

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

Please register me for the full conference. The registration fee includes catering, welcome reception and the gala dinner.

	Member	New member*	Non-member
Advanced registration Received on or before Friday, 7 June 2019	☐ $1,540	☐ $1,880	☐ $1,900
Early bird registration Received on or before Friday, 19 July 2019	☐ $1,630	☐ $1,970	☐ $1,990
Standard registration Received after Friday, 19 July 2019	☐ $1,785	☐ $2,125	☐ $2,130

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

B Flexible registration options

	Member	New member*	Non-member
Thursday only – 5.75 CPD hours	☐ $905	☐ $1,245	☐ $1,265
Friday only – 5.25 CPD hours	☐ $825	☐ $1,145	☐ $1,165

Single-day registration does not include tickets to the gala dinner. Tickets can be purchased separately for the gala dinner.

C Employer ticket

Early bird registration Received on or before Friday, 19 July 2019	☐ $2,120
Standard registration Received after Friday, 19 July 2019	☐ $2,320

Please see complete Employers ticket registration form on page 17

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

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 Date of birth: DD/MM/YYYY

First name:

Last name:

Position:

Company:

Address:

Suburb: State: Postcode:

Telephone: Mobile:

Email:

Dietary requirements:

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

3 Technical sessions options

Thursday, 22 August 2019

10.15–11.15am	☐ Session 2A	☐ Session 2B
11.45–12.45pm	☐ Session 3A	☐ Session 3B
2.30–3.30pm	☐ Session 5A	☐ Session 5B
4.00–5.00pm	☐ Session 6A	☐ Session 6B

Friday, 23 August 2019

9.00–10.15am	☐ Session 7A	☐ Session 7B
10.45–12.00pm	☐ Session 8A	☐ Session 8B
1.45–2.45pm	☐ Session 10A	☐ Session 10B

4 Convention dinner

The gala dinner on Thursday, 22 August 2019 is included in the registration fee for delegates attending the full convention program. Day delegates and guests can book tickets at an additional cost below.

☐ Yes, **I WILL** be attending the gala dinner **OR**

☐ No, **I WILL NOT** be attending the gala dinner

Additional tickets

☐ Yes, I require additional tickets for the gala dinner at $180 per person^

No. ______ x tickets at $180 each: $ ______

Dietary requirements:

______

5 Payment summary

Convention registration	$
Additional guest tickets – gala dinner ($180 per person)	$
Total payable	$

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

For event enquiries, please contact the WA Team on 08 6165 6600 or email destelletaylor@taxinstitute.com.au.

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

6 Payment method

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

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

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

Name on card: ______

Card no.: ______ Expiry date: MM/YY

Cardholder's signature: ______

For our refund, cancellation and replacement policy visit taxinstitute.com.au/professional-development/event-policy.

Membership and education program promotion

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

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

Marketing and business alliance partner exclusions

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

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

We take your privacy seriously, and our policy can be viewed at **taxinstitute.com.au/go/footer/privacy**.

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. 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 TTIs 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.

TO REGISTER

Online
taxinstitute.com.au/wasc

Mail
GPO Box 1694 Sydney, NSW 2001

Email
customeradmin@taxinstitute.com.au

Fax
02 8223 0077

THE TAX INSTITUTE

Employer ticket Registration form

52nd Western Australia State Convention 40090 | WD

A tax invoice and confirmation letter will be sent on receipt of your registration. Please retain original copy for your records. All prices quoted are in Australian dollars and include GST where applicable.
ABN 45 008 392 372.

Registration information

Employer registration

- Multi-user registration (register up to 11 delegates from the same organisation)
- Attendance at any session of your choice (total 11 sessions)
- Electronic access to download available technical papers and presentations
- Morning and afternoon refreshments

Session selection

Please complete the form overleaf indicating the sessions that each person is attending. Please note that sessions will be allocated on a first-come, first-served basis, so please make your selections as soon as possible to avoid disappointment. Please ensure the form is correct as CPD hours will be allocated accordingly.

Once you have registered

You will receive a tax invoice and confirmation letter including details of your session selections.
Please check your session details and contact The Tax Institute on 02 8223 0040 if any details are incorrect.

Early bird offer

Register on or before Friday, 19 July 2019 to save.

1 Registration options

Early bird registration Received on or before Friday, 19 July 2019	☐ $2,120
Standard registration Received after Friday, 19 July 2019	☐ $2,320

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

CONVENTION MEALS

☐ Convention lunch – Thursday, 22 August 2019 No. ____ x tickets* at $50 each: $ ____

☐ Convention lunch – Friday, 23 August 2019 No. ____ x tickets* at $50 each: $ ____

SOCIAL ACTIVITIES

☐ Gala dinner – Thursday, 22 August 2019 No. ____ x tickets* at $180 each: $ ____

Total payable $ ____

*Please supply names of attendees and any dietary requirements as a separate attachment

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: 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 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: MM/YY

Cardholder's signature: ____

For our refund, cancellation and replacement policy visit taxinstitute.com.au/professional-development/event-policy

5 Session selection

Please note sessions are subject to availability.

	Session number (1st choice)	Session number (2nd choice)	Attendees' preferred full name (for name badge)	Tax Institute member/ non-member number (if known)	Attendee's email address (required)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					

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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. 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 TTIs 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.

TO REGISTER

Online
taxinstitute.com.au/wasc

Mail
GPO Box 1694 Sydney, NSW 2001

Email
customeradmin@taxinstitute.com.au

Fax
02 8223 0077

0164WA_07/19

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blog.taxinstitute.com.au

THE TAX INSTITUTE

Tel 02 8223 0000
Fax 02 8223 0077

For information, please contact WA team at **wa@taxinstitute.com.au**

taxinstitute.com.au

Thank you

The Tax Institute gratefully acknowledges the generous assistance of members of the 52nd Western Australia State Convention Steering Committee:

Modiesha Stephens, CTA, Chair, Western Australia State Convention Steering Committee
Mathew Chamberlain, CTA, EY
Sonia Chee, EY
Rupert Cheong, CTA, Alpha Accountancy Services
Mike Frampton, CTA, Murfett Legal
Walter Gianotti, CTA, Australian Taxation Office
Nick Heggart, CTA, Greenwoods & Herbert Smith Freehills
Lauren Jones, CTA, Deloitte
Bill Keays, CTA, Keays & Associates
Annette Morgan, CTA, Curtin University
Liz Peterson, CTA, Gooding Partners
Juanro Prinsloo, CTA, BDO
Eve Starina, CTA, South32
Jemal Zagami, CTA, Jackson McDonald

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