

2020 National GST Intensive Online

3 Part Webinar Series and Live Q&A

From 24 August – 11 September | 11.25 CPD hours

The Tax Institute's National GST Intensive – Australia's pre-eminent program for GST practitioners and corporate advisory specialists, returns as an online webinar. Consume the content, then interact in live Q&A's with the speakers and other delegates to further connect and explore the issues that matter.

Topics:

- Keynote Address: GST, Tax and Economic Reform in a Post COVID-19 World
- Hot topics, issues and tips
- Indirect tax in the digital space: A domestic and international perspective
- GST and Financial Supplies – Topical Issues
- Travelex case
- "All that glitters is not gold": GST and missing trader fraud
- Dealing with the Director Penalty Regime for GST
- Build-to-rent - Navigating GST & other tax issues
- Justified Trust and Streamlined Assurance review
- GST Technical Live Q&A sessions

Presenters:

- John Hewson AM, ANU
- Elke Bremner, FTI, Ashurst
- Virginia Gogan, Australian Taxation Office
- Steven Ren, CTA, Uber
- Anita Schembri, NAB
- Peter Joseph, Australian Taxation Office
- John Gleeson, Australian Taxation Office
- Christopher Sievers, Victorian Bar
- Andrew Howe, CTA, Greenwoods & Herbert Smith Freehills
- Kieran Pryke, Non-Executive Director, Various listed and unlisted real estate groups
- Matthew Cridland, CTA, K & L Gates
- Sasha Savic, Viva Energy
- Megan Williams, CTA, Lion Group
- Karen Price, CTA, Australian Taxation Office
- Andrew Mills CTA (Life), The Tax Institute

Who should attend and when?

These flexible series of recorded webinars have been designed specifically for GST practitioners and corporate advisory specialists. Consume the content in your own time during the week, then follow up with interactive sessions with speakers and peers on the Friday.

Webinar Delivery and Schedule

Webinar Part 1

Pre-recorded Technical Presentations
will be released Monday 24 August

Live Q&A Part 1

Friday 28 August at 11.30am AEST

Webinar Part 2

Pre-recorded Technical Presentations
will be released Monday 31 August

Live Q&A Part 2

Friday 4 September at 11.30am AEST

Webinar Part 3

Pre-recorded Technical Presentations
will be released Monday 7 September

Live Q&A Part 3

Friday 11 September at 11.30am AEST

CPD proficiency level:

Proficient/
advanced 

Register now

taxinstitute.com.au/2020gst

For event queries please contact:

@ sa@taxinstitute.com.au

📞 +61 8 8463 9444

Webinar Part 1: Released Monday 24 Aug

Webinar Part 1: Including Sessions 1-3 and Live Q&A | 3.75 CPD hrs total

	Session	Presenter
	Welcome and opening address	Anne Collins Glencore
60 mins	Session 1: Keynote Address - GST, Tax and Economic Reform in a Post COVID-19 World John Hewson is one of Australia's pre-eminent GST policy experts due to his long experience and thoughtful commentary over at least three decades. In his keynote address he will provide his foresight into the challenges which COVID-19 will impose on the economy and its management into the future. There's a query that the GST is not performing as it should, and that it is not delivering the economic and financial outcomes that it was designed for. COVID-19 only accelerates the need for GST reform, in line with a general move (already underway) towards indirect taxes and away from traditional income concepts. In his presentation, John Hewson AM will cover: <ul style="list-style-type: none">– GST reform, it's not all about the 'rate and base'– The urgent need for bipartisan tax reform, and what form this should take– Explore: the mechanics and inefficiencies built into our existing inter-governmental structure; digital transformation; and other core issues.	Dr John Hewson AM ANU
60 mins	Session 2: Hot Topics, Issues and Tips We are living in unprecedented times and are currently in the midst of experiencing the impact of COVID-19. This session will focus on a range of indirect tax issues that are arising as a result of COVID-19, as well the GST specific aspects of the Government's economic response (such as the JobKeeper payment scheme). The session will also provide the latest update on cases, legislation and rulings in indirect taxes, as well as an update on the current landscape for GST on cross-border supplies, including recent statistics on the simplified GST registration system for non-residents.	Elke Bremner, FTI Ashurst Virginia Gogan Australian Taxation Office
60 mins	Session 3: Indirect Tax in the Digital Space: A Domestic and International Perspective An exploration of GST/VAT issues arising in the digital sector, with a focus on Australia and providing a comparative view with respect to other jurisdictions. The session will explore and provide examples of how the design and implementation/administration of VAT/GST regimes can have tax and commercial impacts, and how the administration of the Australian GST system going forward may be impacted by international developments.	Steven Ren, CTA Uber

Session		Presenter
Friday 28 August	Live Q&A Session Part 1	Elke Bremner, FTI
11.30am – 12.15pm AEST	Chair: Anne Collins, Glencore	Virginia Gogan
		Andrew Mills, CTA (Life)
		Steven Ren, CTA

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

Anne Collins, Glencore (*Chair Conference Organising Committee*)

Gordon Brysland, Australian Taxation Office

Karen Dill-Macky, EY

Melissa Harrison, Australian Taxation Office

Andrew Howe, CTA, Greenwoods & Herbert Smith Freehills

Heydon Miller, CTA, Orange Chambers

John Oosterheld, ATI, Staloest

Catherine Ommundson, Deloitte

Amelia O'Rourke, O'Rourke Consulting

Barbara Phair, CTA, Ashurst

Steven Ren, CTA, Uber

Rebecca Smith, Australian Taxation Office

Matthew Strauch, CTA, PwC

Webinar Part 2: Released Monday 31 Aug

Webinar Part 2: Including Sessions 4-6 and Live Q&A | 3.75 CPD hrs total

	Session	Presenter
	Welcome and opening address	Steven Ren, CTA Uber
60 mins	Session 4: GST and Financial Supplies – Topical Issues Following the release of new public rulings and guidance by the ATO on the creditable purpose of acquisitions in relation to transaction accounts and credit card issuing businesses, this session will focus on those rulings and other topical FS matters. The session will consider: <ul style="list-style-type: none">– The latest public rulings– The GST treatment of remediation payments following The Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry– Financial supply issues for non-financial supply providers. The above topics will be explored by reference to case studies, with comments from representatives from both the ATO and industry.	Peter Joseph Australian Taxation Office Anita Schembri NAB
60 mins	Session 5: Travelex Case This session will explore the legal and administrative consequences of the Full Federal Court decision in Commissioner of Taxation v Travelex Limited [2020] FCAFC 10. The case concerns the correct calculation of delayed refund interest, an area where arriving at the right result involves “a somewhat tortuous journey through a labyrinth of obscure provisions”, as his Honour Wigney J noted in hearing the matter at first instance.	John Gleeson Australian Taxation Office
60 mins	Session 6: “All that glitters is not gold”: GST and missing trader fraud “Missing trader” fraud is a common issue for value added tax regimes across the globe. The Australian GST system is no exception – as illustrated by the recent issues involving gold, which are said to have cost the revenue hundreds of millions of dollars. The decision of the Tribunal in ACN 154 520 199 Pty Ltd (in liq) and Commissioner of Taxation [2019] AATA 5981 was the first opportunity for a Court or Tribunal to consider the issue of missing trader fraud in Australia. The Tribunal affirmed the Commissioner’s decision to deny the taxpayer input tax credits where other entities in the supply chain fraudulently failed to pay GST on the basis that the anti-avoidance provisions in Division 165 of the GST Act were engaged. Noting that the taxpayer has appealed to the Federal Court, this session will explore this important decision.	Christopher Sievers Victorian Bar
Friday 4 September 11.30am – 12.15pm AEST	Live Q&A Session Part 2 Chair: Steven Ren, CTA, Uber	Peter Joseph Anita Schembri John Gleeson Christopher Sievers

Webinar Part 3: Released Monday 7 Sep

Webinar Part 3: Including Sessions 7-9 and Live Q&A | 3.75 CPD hrs total

	Session	Presenter
	Welcome and opening address	Matthew Strauch, CTA PwC
60 mins	Session 7: Dealing with the Director Penalty Regime for GST The application of the Director Penalty Notice regime to GST liabilities from 1 April 2020, as well as the ability of the Commissioner to issue assessments based on estimates, will focus the attention of directors and boards generally on the systems and processes in place to ensure GST is paid correctly and on time. This session will focus on how the regime applies and what it will mean in practice for tax managers and their advisers - including a Q&A session with Kieran Pryke who sits as a non-executive director on a number of boards in the real estate sector and one charity.	Andrew Howe, CTA Greenwoods & Herbert Smith Freehills Kieran Pryke Non-Executive Director, Various listed and unlisted real estate groups
60 mins	Session 8: Build-to-rent - Navigating GST & other tax issues "Build-to-Rent", "B2R", "BTR", "multi-family"... these different labels all refer the same thing: institutional investment in residential premises. Until very recently this is something that has not been seen at any significant scale at Australia, with the exception of retirement living and student accommodation. This session will explore the importance of the concept of "commercial residential premises" for certain B2R projects. This includes the implications for: <ul style="list-style-type: none">- GST and long-term supplies of commercial accommodation- Transfer duty (stamp duty), including foreign investor surcharges- FIRB requirements and costs- Foreign investors that receive payments from Managed Investment Trusts.	Matthew Cridland, CTA K & L Gates
60 mins	Session 9: Justified Trust, Streamline Assurance Reviews and Risk Frameworks from an Indirect tax perspective The Justified Trust concept has focussed and reframed the way in which the ATO and taxpayers approach governance and risk management for all taxes, including GST. The ATO's GST review programs across the top 100, top 1,000 and private 500 taxpayer groups are well underway and it continues to develop its approach and expectations on GST governance and risk management, including the GST analytical tool and [data testing guide]. In addition, many taxpayers are re-examining their GST governance frameworks to ensure they are appropriately documented and operate effectively in practice. In this session, we will get an update from the ATO on their latest thinking and approach to GST Justified Trust reviews and engage in a panel discussion, including perspectives from the ATO, corporate taxpayers and an indirect tax advisor, to explore a number of the themes emerging from the reviews undertaken to date and the ways in which taxpayers are evolving their GST systems, processes and controls to both meet the expectations of the ATO and ensure that they operate effectively in the context of their business and operations.	Panellists: Karen Price, CTA Australian Taxation Office Sasha Savic Viva Energy Megan Williams, CTA Lion Group Facilitator: Matthew Strauch, CTA PwC
Friday 11 September 11.30am – 12.15pm AEST	Live Q&A Session Part 3 Chair: Matthew Strauch, CTA, PwC Closing Comments: Anne Collins, Glencore	Andrew Howe, CTA Kieran Pryke Matthew Cridland, CTA Karen Price, CTA Sasha Savic Megan Williams, CTA

Presenter profiles

Led by tax practitioners for tax professionals

Elke Bremner, FTI, is a Senior Associate in the Sydney Tax practice at Ashurst and has over 10 years' experience in advising on indirect tax matters, with a special focus on GST and stamp duty as well as land tax and other State based taxes. She has extensive experience advising on a broad range of GST and State tax issues in respect of real estate and infrastructure projects, mergers and acquisitions, takeovers, foreign investment, restructuring and insolvency arrangements and litigation settlements. Elke is a Fellow of the Tax Institute of Australia and a member of the Property Council of Australia's Indirect Tax Committee.

Matthew Cridland, CTA, is a Partner in the Tax Team at K&L Gates and based in Sydney. Matthew focuses on indirect taxes and advises on matters relating to GST and all State Taxes. Matthew has been in practice for more than 20 years and he advises clients across a broad range of industry sectors on a national basis. In addition to assisting clients with deals advice and revenue office reviews, he also has experience advising on litigation matters. Matthew is involved with the indirect tax committees of industry groups including the Property Council of Australia and the Financial Services Council. He is a Chartered Tax Adviser.

John Gleeson, has worked at the Australian Taxation Office in a range of roles, and joined the Tax Counsel Network in 2010, specialising in indirect taxes and administration issues. He has worked on a number of litigation matters and public rulings, as well as being involved in taxation law design.

Virginia Gogan, is acting Director in the GST Financial Services and Insurance Strategy team, leading the

ATO's strategies for engaging with the industry. Virginia has recently completed a secondment in the Tax Counsel Network, including developing a suite of new public advice and guidance products around GST apportionment for financial suppliers in particular retail banking contexts. Previously, Virginia has worked on the law design and practical implementation of GST cross-border measures for digital services and low value goods, at both New Zealand Inland Revenue and the ATO.

Dr John Hewson AM, is currently a Professor in the Crawford School of Public Policy at ANU, and an Adjunct Professor at Curtin, UTS, Canberra and Griffith Universities, having been Professor and Head of the School of Economics at UNSW, and Professor of Management and Dean Macquarie Graduate School of Management at Macquarie University.

He has worked for The Australian Treasury (Census and Statistics), the IMF, the Reserve Bank, the UN (UNESCAP), and the ADB, and often advises senior public servants.

In Business, he was a Founder of Macquarie Bank, Chairman ABN Amro Australia, and Chair/Director of a host of public and private companies, with current positions in insurance broking, renewable energy, and funds management and investment banking. He is Chair, Business Council for Sustainable Development Australia, Chair, BioEnergy Australia, and a Patron of the Smart Energy Council and the Ocean Nourishment Foundation.

In Politics, he has served as Advisor/Chief of Staff to two Federal Treasurers and Prime Minister, as Shadow Finance Minister, Shadow Treasurer, Shadow Minister for Industry and Commerce, and Leader of the Liberal Party, and of the Federal Coalition in Opposition.

In the media, he has been a regular Columnist since the early 80s for a range of domestic and international newspapers (presently Nine Media and Fairfax Regionals) and publications, a Sky News Contributor, and comments widely on economics and politics on

TV, radio, in print, and on line, here and overseas.

Dr Hewson has also been active in charities and not-for-profits, main positions currently, Chair of Osteoporosis Australia and KidsXpress, Investment Advisory Committee of the Australian Olympic Foundation, Northern Metropolitan Cemeteries Land Manager, and as Member, SteerCo Australian Sustainable Finance Roadmap, National Standing Committee for Energy and the Environment, and as an Ambassador Women for Election Australia.

Andrew Howe, CTA, is a Partner at Greenwoods & Herbert Smith Freehills and responsible for its GST practice. Andrew advises clients across a range of industries on major transactions, GST compliance and interactions with the ATO. Andrew is a longstanding member of GST sub-committees at The Tax Institute and the Property Council of Australia and is currently the external co-chair of the ATO's GST Stewardship Group.

Peter Joseph, is the Technical Director for Financial Supplies and GST in the ATO. Peter is a UK Chartered Tax Advisor with thirty five years' indirect taxes experience in the Banking and Financial Services sector. Peter has worked as the in-house VAT advisor for a UK Investment Bank, a VAT and GST advisor in the Big 4 accounting firms, both here in Australia and the UK, and as a Technical Director in the ATO.

Having first come to Australia in 1999 to work on GST implementation projects, Peter returned from the UK and re-joined the ATO in February 2017, allowing him to apply his wide experience from his roles in the profession, private and public sectors to his latest position.

Andrew Mills, CTA (Life), is the Director, Tax Policy and Technical at the Tax Institute, a Senior Fellow at Melbourne University Law School and a member of the Tax and Transfer Policy Institute Advisory Board. Previously, Andrew was the Second Commissioner, Law Design & Practice, at the Australian Taxation Office from 2013 - 2019. Andrew has 40 years'

experience in taxation, including periods in the ATO, commerce and the tax profession. Andrew was a Director at Greenwoods & Freehills for more than 20 years and managing director of the firm from 2006 to 2011. Andrew was President of The Tax Institute in 2006–2007 and is a former Governor of the Taxation Research Foundation. In practice, Andrew was an active participant and representative of a number of industry bodies and a lecturer in the taxation in the Masters program at Sydney Law School. Andrew holds a Bachelor of Business, a Master of Laws and a Graduate Diploma in Tax Law. Andrew is a Chartered Taxation Adviser (Life), a member of the Australian Executive Committee of the International Fiscal Association and a graduate of the Australian Institute of Company Directors.

Karen Price, CTA, joined the ATO in 2016 and is the Program Director for the Top 1000 Program in the Public Groups and International business line. The Top 1000 Program conducts streamlined assurance reviews applying the justified trust methodology to the 1000 next largest publicly owned and international business taxpayers. Prior to joining the ATO Karen worked for many years as an adviser in a Big 4 and also as a tax manager/head of tax in a number of large business organisations in the retail, energy and e-commerce industries.

Kieran Pryke, is currently a Non-Executive Director on boards for both listed and unlisted real estate groups having previously had an extensive executive career as a Chief Financial Officer at large ASX listed companies, including The GPT Group, Australand Property and Grocon. Kieran has had over 30 years' experience in significant corporate transactions and capital markets funding and was actively involved, through the Property Council of Australia, during the policy formulation stages of the GST and its introduction to the Australian environment. Kieran is a Fellow of Australian CPA's and is also a director of the not for profit Ozharvest Limited.

Steven Ren, CTA, has been an Indirect Tax Practitioner with almost ten years' experience in advising on GST/VAT, duty and other indirect taxes. Previously an Indirect Tax Director at KPMG, he is currently the APAC Indirect Tax Manager at Uber, managing indirect tax issues across the Asia Pacific region including

working with the business in relation to product design and review, liaising with tax authorities, undertaking contract reviews and M&A transactions, overseeing systems and use of tax technologies, and reporting and compliance.

Sasha Savic, is a Chartered Tax Advisor with over 15 years of local and international taxation experience with specialisation in employment and indirect taxes. KPMG trained in the early years, Sasha has progressed to the energy industry where he has spent considerable time with BP and most recently Viva Energy helping shape the best in class tax functions. His in-depth tax expertise have helped businesses build capability and generate optimal tax outcomes across the range of complex issues. Sasha is an author of a number of tax editorials and plays an active role in a number of tax industry forums. He also contributes his time on the Board, as the President of the Australian Serbian Chamber of Commerce.

Anita Schembri, is an Associate Director in the Group Tax team at NAB and has over 20 years' experience in indirect taxes. Anita specialises in GST advisory in the banking, financial services and insurance industries, and has experience as a director for a Big-4 professional services firm, a teacher in academia, an in-house adviser to several large corporates, and as a key financial services industry risk and strategy director at the Australian Taxation Office (ATO). In her most recent role at NAB, Anita is involved in the provision of GST advice to the business, GST process improvement initiatives and GST governance and risk management.

Christopher Sievers, practises primarily in revenue law, with a particular focus on GST. Since being called to the Bar in 2001, Chris has developed a substantial advice practice and has appeared on behalf of taxpayers and the Revenue in numerous matters, including the High Court in Reliance Carpet and Qantas and the Federal Court in Rio Tinto.

Matthew Strauch, CTA, is an Indirect Taxes Partner at PwC with over 20 years' experience in advising on indirect taxes in both Australia and the UK. Matt advises in all areas of Australian GST with a specific focus on the financial services, consumer and property sectors and advising on M&A and transactions. He also regularly advises clients on GST

governance, technology and operations and has significant experience in assisting clients in relation to ATO reviews and audits and in controversy matters.

Megan Williams, CTA, leads the tax team at Lion, one of Australasia's largest food and beverage companies. Her responsibility encompasses managing all aspects of taxation for Australia, New Zealand, USA, UK and growing footprint in Asia. Megan began her career as an undergraduate in the ATO's cadet program before moving to a corporate tax role at Deloitte and later to Seven West Media first as a Tax Manager and then as Head of Tax. Megan is passionate about what the tax function of the future looks like and is focused on developing people and tax processes to adapt successfully to changing ways of working.



THE TAX INSTITUTE

2020 National GST Intensive Online

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

Please select your registration type:

Full National GST Online: ☐ Member: \$600 ☐ Non-Member: \$800

(ID: 41056) - Includes 9 Technical Presentations and 3 Live Q&A sessions

Individual Webinar Package: ☐ Member: \$230 ☐ Non-Member: \$290

Select your webinar package including Live Q&A session from below:

☐ Webinar Part1 | 24 Aug ID: 41049 ☐ Webinar #2 | 31 Aug ID: 41050 ☐ Webinar #3 | 7 Sep ID: 41051

Single Session: ☐ Member: \$80 ☐ Non-Member: \$100

Select your session choice from the below (refer to program for session topics):

☐ Session 1 ID: 41037 ☐ Session 2 ID: 41038 ☐ Session 3 ID: 41039 ☐ Session 4 ID: 41040 ☐ Session 5 ID: 41041

☐ Session 6 ID: 41042 ☐ Session 7 ID: 41043 ☐ Session 8 ID: 41045 ☐ Session 9 ID: 41048

For event enquiries, please contact Annie Daryani on 08 8463 9444 or sa@taxinstitute.com.au. CPD hours will be allocated to the designated attendee.

2 Delegate contact details

If your member details are up-to-date, you can skip this section

Member no.: _____

Title: ☐ Mr ☐ Mrs ☐ Miss ☐ Ms

First name: _____ Last name: _____

Position: _____ Company: _____

Address: _____

Suburb: _____ State: _____ Postcode: _____

Telephone: _____ Mobile: _____

Email: _____

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

3 Payment method

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

☐ Credit card \$ _____ Card type: ☐ AMEX ☐ Visa ☐ MasterCard ☐ Diners

Name on card: _____

Card no.: _____ Expiry date: Cardholder's signature: _____

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

Collection notice

The Tax Institute (TTI) complies with its obligations under the Privacy Act 1988 (Cth) with respect to how it handles personal information. For information on how TTI collects, uses, holds and discloses personal information, please see its privacy policy at www.taxinstitute.com.au. [You can also request TTI's consultants to provide you with a copy of TTI Privacy Policy.] By submitting your application to TTI, you confirm that you have read TTI's Privacy Policy and you consent to your personal information being collected, used and held by TTI and disclosed to third parties in accordance with TTI's Privacy Policy.

TO REGISTER

✉ Online taxinstitute.com.au

@ Email customeradmin@taxinstitute.com.au

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

☎ Fax 02 8223 0077