

2020 States' Taxation Online Series

23 July – 3 September | 7 CPD hours

The States' Taxation online event remains the only all-encompassing national series, covering all state and territory taxes in one technical program.

In keeping with the current climate, the annual states' taxation conference will be delivered as a 7-part online webinar series. As always, effort has been made to present topics of universal interest across all the state taxes.

This year's technical program has a strong focus on timely issues, relevant to the practitioner today and like in previous years, will be particularly valuable for those with practices operating across multiple jurisdictions.

Topics

- When is a person, company or trust "foreign"?
- Infrastructure rights and economic entitlements
- Optical Superstores - Implications of the decision
- Employment agents - The state of play
- Partnerships
- Duties cases - "The big ones"
- Payroll tax cases - "The big ones"

Presenters

Adrian Chek, CTA	Allens
Matthew Cridland, CTA	K+L Gates
Jodie Fogale	EY
Scott Grimley	EY
Vasko Nastevski	State Revenue Office Victoria
Tracey-Ann Oppedisano	Deloitte
Michelle Owens	Office of State Revenue WA
Scott Pease	PPM Tax & Legal Pty Ltd
Matthew Sealey, FTI	Ground Floor Wentworth Chambers
Chris Sievers	Victorian Bar
Cullen Smythe, CTA	Office of State Revenue NSW
Grahame Young, FTI	Francis Burt Chambers

Choose a format that suits?

- Attend the live webinars to interact with our expert presenters; or
- Replay the webinars (post-event) at a time that suits you.

Webinar Schedule

Thursday, 23 July 2020
Thursday, 30 July 2020
Thursday, 6 August 2020
Thursday, 13 August 2020
Thursday, 20 August 2020
Thursday, 27 August 2020
Thursday, 3 September 2020


Time

1.00-2.00pm AEST

Location

Online

CPD proficiency level:

Proficient/
advanced 

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For event queries please contact:

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All materials will be supplied electronically to delegates approximately 1-2 days prior to the webinar.

Technical Program

Time	Topic	Presenter
<i>Thursday, 23 July</i>	<p>Part 1: When is a person, company or trust "foreign"?</p> <p>The introduction of duty and land tax surcharges means that it is critical to know when an entity may be considered foreign.</p> <p>The statutory tests are not harmonised and may be applied differently across various jurisdictions. This session will cover the tests in each jurisdiction and also discuss the interrelationship (if any) with the FIRB tests for foreign investors.</p>	<p>Matthew Cridland, CTA K+L Gates</p>
<i>Thursday, 30 July</i>	<p>Part 2: Infrastructure rights and economic entitlements</p> <p>The Duties Acts continue to evolve with provisions introduced for the taxation of "rights" and "entitlements".</p> <p>This session will address:</p> <ul style="list-style-type: none"> – The meaning of 'fixed infrastructure rights' in Western Australia and 'economic entitlements' in Victoria – Duty on grants and transfers of fixed infrastructure rights and economic entitlements – Duty on acquisitions of fixed infrastructure rights and economic entitlements in the landholder context – The scope of the Western Australian fixed infrastructure rights provisions and Victorian economic entitlement provisions – Similar concepts arising in other jurisdictions, including "an existing right to exploit dutiable property" and "an existing right to the income from dutiable property" in Queensland – The demarcation in NSW between "equity" interests and "debt" interests – Commentary from the Western Australian and Victorian Revenue Offices on the administration of the infrastructure rights or economic entitlement provisions and the treatment of certain types of arrangements. 	<p>Adrian Chek, CTA Allens</p> <p>Michelle Owens Office of State Revenue WA</p> <p>Vasko Nastevski State Revenue Office Victoria</p>
<i>Thursday, 6 August</i>	<p>Part 3: Optical Superstores - Implications of the decision</p> <p>As counsel for the taxpayer, Chris Sievers will share his insights from the recent decision in Optical Superstores, including:</p> <ul style="list-style-type: none"> – The historical treatment of distributions from an employer's trust - Murdoch – The requirement for distributions to be 'for or in relation to the performance of work' - as upheld in the Supreme Court – The construction and scope for identifying whether an amount was 'paid or payable' - as found by the Court of Appeal – The application of these principles beyond the 'contractor provision' – What were the key elements that resulted in liability – What are the factors that might distinguish liability in other cases 	<p>Chris Sievers Victorian Bar</p>

Time	Topic	Presenter
<i>Thursday, 13 August</i>	Part 4: Employment agents – The state of play <p>In this session Matthew will provide an overview of the history of the provisions, tracing their development over time by reference to the recent case law. The presentation will explore:</p> <ul style="list-style-type: none"> – The relationship between the employment agency provisions and the relevant contractor provisions – Does the interaction between the two regimes make sense? – Why provide specific exceptions for relevant contracts but not employment agency contracts? – What scope remains for the relevant contractor provisions? <p>Hypothetical case-studies will illustrate the potentially wide scope of operation of the regime – will the examples suggested be taxed as employment agency contracts?</p>	Matthew Sealey, FTI Ground Floor Wentworth Chambers
<i>Thursday, 20 August</i>	Part 5: Partnerships <p>The increase in the use of partnerships (both onshore and offshore) within corporate structures can give rise to varied stamp duty outcomes across the jurisdictions. In the post-Darvest world this session aims to highlight the differences between the jurisdictions and the challenges taxpayers face. This session deals with:</p> <ul style="list-style-type: none"> – Overview of the treatment partnerships on a State by State basis (transfer duty, partnership provisions and landholder duty) – Characteristics of common types of foreign partnerships and their treatment for stamp duty purposes – Can corporate reconstruction relief apply when partnerships are within the corporate group? – The difficulties taxpayers face when attempting to restructure a “wholly owned” group which includes partnerships 	Jodie Fogale EY
<i>Thursday, 27 August</i>	Part 6A: Duties cases – “The big ones” <p>A panel, comprised of leaders in tax practice and administration, will discuss and analyse the most significant duties cases, the issues they bring to light, and implications for practice and administration.</p>	Cullen Smythe, CTA Office of State Revenue NSW Grahame Young, FTI Francis Burt Chambers Scott Grimley EY
<i>Thursday, 3 September</i>	Part 6B: Payroll tax cases – “The big ones” <p>A panel, comprised of leaders in tax practice and administration, will discuss and analyse the most significant payroll tax cases, the issues they bring to light, and implications for practice and administration.</p>	Tracey-Ann Oppedisano Deloitte Scott Pease PPM Tax & Legal Pty Ltd Office of State Revenue Panellist - TBC



Presenter profiles

*Led by tax
practitioners
for tax
professionals*

Adrian Chek, CTA, is one of Australia's leading stamp duty advisers. He is also an expert in GST and income tax. Adrian has advised on stamp duty, GST and tax issues on a variety of issues and matters for corporates, property trusts and financial institutions including issues relating to mergers and acquisitions, corporate restructures, property trust floats, the establishment of wholesale property trusts, infrastructure acquisitions, landholder stamp duty, finance transactions, resettlement, employee remuneration, and various state taxes including land tax.

Matthew Cridland, CTA, is a Partner in the tax team at K&L Gates in Sydney. He focuses on indirect taxes and advises on issues including GST, customs, excise, LCT, WET and all state taxes. Matthew has more than 20 years' experience and advises across a broad range of industries and sectors, including real estate, infrastructure, IP and Technology. He also has experience advising on finance, restructuring and insolvency matters. Matthew is a member of a number of indirect tax committees, including those convened by the Property Council of Australia, the Retirement Living Council and the Financial Services Council. In 2020, Matthew was shortlisted as a finalist for The Tax Institute's "Chartered Tax Adviser of the Year" award.

Jodie Fogale is a Partner in EY's Indirect Tax practice and has over 22 years' experience in stamp duty transactions and advisory work. Prior to joining EY in 1999, Jodie was an assessor and investigations officer at the Queensland Office of State Revenue. Jodie has extensive experience in advising clients on the Australia wide stamp duty aspects of mergers and acquisitions, corporate reconstructions, IPO's, business acquisitions, inbound and outbound investments, due diligences, structuring and infrastructure transactions.

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.

Vasko Nastevski has been in the Policy and Legislation Branch at the State Revenue Office for several years. He has extensive experience in the development of policy and legislation, government relations, and has been involved in numerous state tax reform projects across most revenue lines. Vasko has also worked at the Victorian Department of Treasury and Finance in the Tax policy and Budget areas.

Michelle Owens is an Assistant Director at the Western Australian Office of State Revenue with over 16 years' experience in administering State taxes. She has significant expertise in duties administration, including five years leading the branch responsible for assessing landholder and mining transactions and other complex matters such as corporate reconstruction and charitable exemptions. In her current role, Michelle manages the legislative program for the State tax laws. This includes overseeing the strategic development of policy options and leading the design and development of changes to the laws. She has a strong focus on customer engagement and works closely with stakeholders to deliver balanced outcomes that reflect commercial practices. Michelle is an Affiliate Member of the Tax Institute and a Fellow of Leadership Western Australia.

Tracey-Ann Oppedisano is a Chartered Accountant and Senior Tax Manager within the Deloitte Employment Tax practice based in Melbourne. Tracey commenced her career at the Australian Taxation Office conducting employment obligation audits and currently advises Deloitte clients from both a compliance and consulting perspective in relation to Payroll Tax, PAYG Withholding, Superannuation, Fringe Benefits Tax, WorkCover, remuneration structuring, independent contractor/common law employee matters and in large wage and Superannuation underpayment projects. Tracey works with clients in a range of industries and within the tax, finance, payroll, legal and/or HR functions to collectively adhere to legislative obligations yet from a practical and commercial perspective.

Scott Pease is a founding director of PPM Tax & Legal. Scott has over 15 years of specialist experience providing advice on payroll tax, WorkCover insurance and stamp duty (for all States and Territories). He specialises in payroll tax audits, prudential reviews, grouping analysis, corporate restructures and acquisitions. Scott spent the first seven years of his career at Big 4 global firms where he gained valuable experience advising on all State taxes. He is actively involved in tax controversy litigation throughout Australia.

Matthew Sealey, FTI, is a Barrister at Ground Floor Wentworth Chambers. He came to the New South Wales Bar in 2011 following many years as a tax lawyer at leading firms. His practice is focused on acting and appearing for taxpayers and revenue authorities in federal and state tax disputes and providing tax and duties advice. In addition to his appearance and advisory work, he has extensive experience in resolving federal and state tax disputes prior to litigation.

Chris Sievers practises primarily in revenue law, with a particular focus on indirect taxes such as GST, stamp duty, payroll tax and land tax. 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 disputes in federal and state jurisdictions, including the High Court in *Reliance Carpet* and *Qantas*. Chris appeared for the taxpayer in *The Optical Superstore* case before the Tribunal, the Supreme Court and the Court of Appeal.

Cullen Smythe, CTA, is the New South Wales Commissioner of State Revenue, a position he has held since 2016. Prior to joining Revenue NSW Cullen worked for almost 20 years as an advisor specialising in state taxation matters across all Australian jurisdictions.

Grahame Young, FTI, practises as commercial counsel with Francis Burt Chambers, Perth. Prior to commencing practice as a barrister in 2001 he had broad experience as a solicitor and company director. Grahame's principal areas of practice include transactional taxes, equity, trusts and succession, corporate and property law. He has a particular interest in structuring and restructuring corporate and family groups. He has spoken and written extensively on a wide range of legal and taxation topics for The Tax Institute and other professional bodies. He is editor of *Duties Legislation Western Australia*. Grahame has served as State Chair and National Councillor of The Tax Institute and is the proud recipient of the Institute's Meritorious Service Award.



THE TAX INSTITUTE

2020 States' Taxation Online Series

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1 Registration

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7 CPD hours allocated will be allocated to the designated attendee.

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

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