



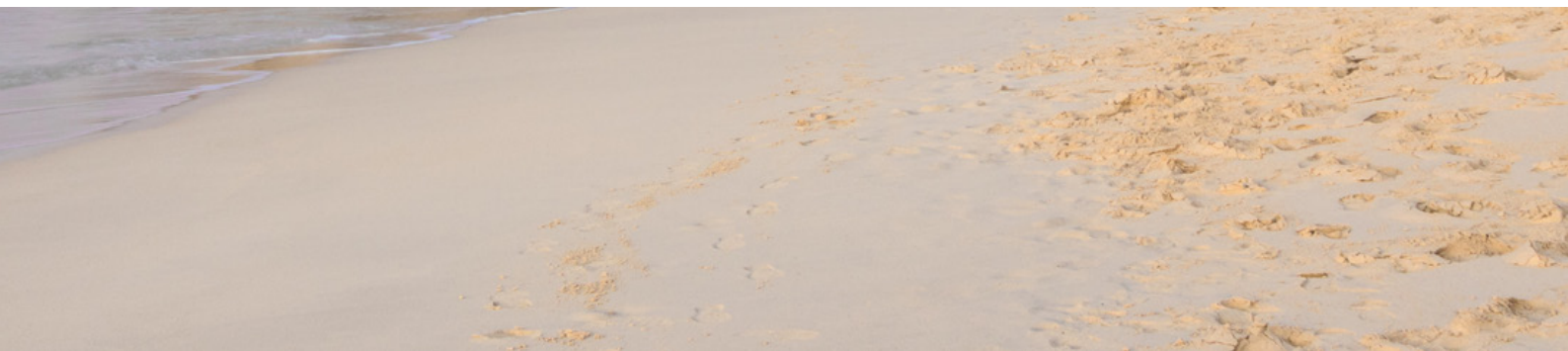
THE TAX INSTITUTE



2020 Rottnest Tax Retreat

7 February 2020 | Karma Resort

4 CPD hours



Welcome

The Rottnest Tax Retreat, aimed at the Advanced Tax Professional, offers experienced tax practitioners a unique forum to network with esteemed colleagues and presenters alike in the picturesque back drop of Rottnest Island and Karma Resort.

Work Hard

Delegates will attend three technical sessions presented by experts in their fields, covering Capital & Revenue, Trusts and Superannuation.

Each technical session will be followed by a 30-minute case study allowing speakers and delegates alike to delve deep into high level tax discussions on the respective topics.

Play Hard

A trip to Rottnest would be wasted without a chance to take in the salty air and breathtaking views.

The day will close off with a long table lunch at the picturesque Pinky's Beach Club Restaurant where delegates can continue the conversation over a delicious meal.

Seats are limited – register now to avoid disappointment!

Thank you

The Tax Institute gratefully acknowledges the generous assistance of the 2020 Rottnest Tax Retreat planning committee:

Ross Forrester, CTA, Westcourt

Daniel Fry, CTA, Fry Legal

Richard Norton, CTA, Deloitte

Jemma Sanderson, CTA, Cooper Partners
Financial Services

Speakers



David Bloom QC
New and Aickin Chambers



Jemma Sanderson, CTA
Cooper Partners Financial Services



Daniel Fry, CTA
Fry Legal



Prof Nolan Sharkey
University of Western Australia



Daniel McInerney, CTA
Victorian Bar



Retreat Chair

Liz Peterson, CTA
Gooding Partners

Early bird offer

Register on or before Friday, 6 December 2019 to save!

Technical program

Friday, 7 February 2020

Time	Session	Presenter
8.30–9.00am	Registration and Light Refreshments	
9.00–9.50am	Session 1A: Capital and Revenue – The Long View David Bloom QC and Daniel McInerney will present an insightful discussion on recent jurisprudence regarding the capital/revenue distinction, and the evolution of that jurisprudence from the 1930s to today.	David Bloom QC New and Aickin Chambers Daniel McInerney, CTA Victorian Bar
9.50–10.20am	Session 1B: A Conversation on Capital David Bloom QC will lead an interactive discussion on the case study on the issue of when recurrent expenditures can be characterised as capital.	David Bloom QC Victorian Bar
10.20–10.40am	Morning Tea	
10.40–11.30am	Session 2A: When International Tax Meets The Family Trust Family trusts are increasingly interacting with the international aspects of taxation in ways that were uncommon in the past. The result of this is that the operation of the income tax act in many scenarios is unclear or unascertainable. At the same time, the Tax Office is increasingly considering trust issues. The resulting rulings sometimes provide unexpected assertions on the operation of the law. This presentation will review a number of relevant aspects of the taxation of trusts to highlight critical issues for practitioners faced with an international transaction or structure.	Prof Nolan Sharkey University of Western Australia
11.30am–12.00pm	Session 2B: Trusts in an International Context The case will present some real-world problems that have arisen with trusts in an international context. It will show the errors made by practitioners, why they arose and the tax outcomes that followed. It will also show some of the difficulties in determining how tax works in some typical international situations.	Prof Nolan Sharkey University of Western Australia
12.00–12.05pm	Stretch break	
12.05–1.25pm	Session 3: Protecting Superannuation Death Benefits From Challenge The payment of superannuation death benefits has become a key battleground in the recent upsurge in litigation involving deceased estates. Some of these more recent decisions such as <i>Burgess v Burgess</i> [2018] WASC 279, <i>Re Narumon Pty Ltd</i> [2018] QSC 185, <i>Marsella -v- Wareham (No 2)</i> [2019] VSC 65 and <i>SM</i> [2019] WASAT 22 have forced advisers to rethink their accepted wisdom and practices when dealing with superannuation death benefits and develop new strategies that as far as possible endeavour to shield the relevant family from expensive litigation as well as secure the best tax outcomes. This session will be case study based and explore some of the more contentious issues when dealing with client's superannuation death benefits including: <ul style="list-style-type: none"> — What can an attorney appointed under an EPA accomplish in respect of a binding death benefit nomination ('BDBN') — What is best practice for an attorney to deal with a member's BDBN — What mechanisms can be used to ensure that a representative of a deceased member is appointed as trustee in order to ensure that the member's death benefit is paid in accordance with the member's wishes — What mechanisms can be used to withdraw a client's superannuation benefit just prior to their death to enable their adult children to minimise the payment of superannuation death benefits tax; and — What process should a trustee follow in a contentious matter where the trustee has to exercise its discretion in the payment of a superannuation death benefit to certain family members in preference to other family members and not be successfully challenged. 	Daniel Fry, CTA Fry Legal Jemma Sanderson, CTA Cooper Partners Financial Services
1.30–3.30pm	Retreat Long Lunch	



Presenter profiles

David Bloom QC is a Barrister at New and Aickin Chambers. He was admitted as a Solicitor of the Supreme Court of New South Wales in March 1972, was called to the New South Wales Bar in August 1975 and became one of Her Majesty's Counsel in 1987. David is a member of the Victorian Bar, New York State Bar and the Bar of England and Wales. Over a career that spans more than 40 years, David has appeared in some of the most important landmark cases in taxation law, as well as public law generally. David practises in all superior court jurisdictions and maintains chambers in both Sydney and Melbourne.

Daniel Fry, CTA, is a principal of boutique firm, Fry Legal, having previously been a partner of EY law. He is a solicitor and chartered accountant with over 20 years of experience in revenue law, specialising in the provision of high quality legal and tax services to high net worth individuals and their related companies and trusts. He practises in all areas of tax and duty but has a particular focus on superannuation, estate planning, trusts, business structuring and capital gains tax. He is also increasingly involved in disputes on those areas of the law, including dealing with the ATO in relation to superannuation and tax disputes. To maintain his knowledge in these

areas, Daniel is a member of many professional organisations including the Law Society of WA, Society of Tax and Estate Practitioners, Chartered Accountants Australia & New Zealand, The Tax Institute and currently serves as a member of the WA state council for the Tax Institute. Daniel is currently named in Doyle's Guide as a preeminent estate planning lawyer and a leading tax lawyer in WA.

Daniel McInerney, CTA, is a taxation barrister at the Victorian Bar known for his strong technical and advisory knowledge. He has appeared in a number of complex taxation cases addressing issues such as transfer pricing, international corporate structuring, consolidations and Part IVA. Daniel works closely with Australia's leading tax silks, multinational, mining services and financial services companies. He has an extensive advisory practice in relation to structuring as well as settling taxation disputes with the ATO. Daniel is regularly named as a leading junior counsel in Doyle's Guide's list of Leading Tax Barristers.

Jemma Sanderson, CTA is a Director at Cooper Partners Financial Services, heading up their SMSF specialist services. Jemma provides strategic advice on SMSFs, estate planning and wealth management to clients, as well as technical support to accounting,

legal and financial planning groups. Jemma is a regular presenter on superannuation and SMSFs for The Tax Institute and other professional bodies across Australia. Jemma is the author of the popular SMSF Guide published by The Tax Institute, currently in its 9th edition, and is the author and convener of The Tax Institute's Graduate Diploma of Applied Tax Law Advanced Superannuation unit. Jemma was recently named as SMSF Adviser of the Year for the third year running at the 2019 National Women in Finance awards. Jemma was the recipient of the Chairman's Award at the 2018 SMSF Association National Convention for her contribution to the industry.

Prof Nolan Sharkey is Winthrop Professor of Law at the University Of Western Australia. He is also Professorial Fellow in Taxation at Atax, UNSW and a Barrister at the West Australian Bar. He is an expert in Australian, Chinese, Singaporean and International tax on which he is widely published. He is an appointed International Tax Expert for the United Nations, a Fellow of the Institute of Chartered Accountants and holds a PhD in Law, a Juris Doctor with First Class Honours and a Master of Tax from UNSW. He holds additional qualifications in accounting, Asian studies, psychology and law.

Retreat Long Lunch

Join your colleagues, peers, and our esteemed presenters for an afternoon of drinks and delicious fare. A casual long table style lunch will be served at Pinky's Beach Club restaurant.

Time:	1.30–3.30pm
Where:	Pinky's Beach Resort
Price:	Included in registration
Additional tickets:	\$140





Event information

Registration

Registration includes:

- Electronic version of the technical papers prior to the retreat via email
- Light refreshments prior and during the Retreat
- Long lunch at Pinky's Beach Club

Please note: The registration fee does not include accommodation, hotel incidents, ferry transfers or printed materials.

Dress code

Business casual attire is suitable for the duration of the Rottnest Tax Retreat.

Wi-Fi

Event Materials

An electronic version of all session materials will be emailed to all delegates approximately 3 days prior to the event.

CPD hours

Attendance at the Rottnest Tax Retreat counts for 4 hours of Professional Development Accreditation with The Tax Institute.

This event is accredited with the Legal Practice Board of Western Australia for CPD points.

Confirmation of registration

A confirmation will be sent via email. Please note you will receive two separate emails in the form of a confirmation email and a tax invoice.

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 2020 Rottnest Tax Retreat. 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.

Social Functions

Retreat Long Lunch – Pinky's Beach Resort

Following a morning of technical sessions, delegates are invited to the Pinky's Beach Resort for a casual long table style long lunch accompanied by free-flowing drinks.

Pinky's Beach Resort boasts one of the most spectacular beachside views on the island, overlooking the famous Pinky Beach and Bathurst Lighthouse. Serving up locally inspired dishes and cocktails, the restaurant is fast becoming one of the most celebrated dining experiences on Rottnest.

Pinky's menu is inspired by the best of West Australian produce, sustainably sourced where possible, with a distinctly Rottnest flavour.

For event enquiries, please contact

Destelle Taylor on 08 6165 6600 or

email destelletaylor@taxinstitute.com.au

For registration enquiries, please contact

customeradmin@taxinstitute.com.au

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twitter.com/taxinstituteoz



blog.taxinstitute.com.au

Lead the way in tax

There is no time like the present to join Australia's premier tax body and take advantage of the special new member introductory offer.

For an additional \$340 on the member registration fee you will receive membership until June 2020.

Member benefits include:

- *Taxation in Australia* journal
- *TaxVine* e-newsletter
- CPD event discounts
- Publications and tax product discounts
- Business Alliance Partner discounts.

Become a member

See registration form for details.



Venue and accommodation

Location

Rottnest Island is Western Australia's very own Island getaway, featuring a casual atmosphere, picturesque scenery and some of the world's finest beaches and bays, is located just 19 kilometres off the coast of Fremantle.

It's a special place for Western Australians and a popular destination for interstate and international visitors. Mediterranean-style climate and the range of flora and fauna on this Island provides the perfect backdrop for a Tax Retreat.

Venue

The retreat will take place at the Karma Resort, just a short 7-minute walk from the Rottnest Jetty.

Getting there

Transfers across to Rottnest Island can be booked through one of the three ferry operators. Rottnest Island ferry companies provide transfers to the Island from Perth City, North Fremantle (Rous Head), Fremantle (Victoria Quay) and Hillarys Boat Harbour in Perth's north. Rottnest ferries take approximately 25 minutes from Fremantle, 45 minutes from Hillarys Boat Harbour, or 90 minutes from Perth's Barrack Street Jetty.

Depending on your preferred departure port, it is recommended delegates book a 7.00am, 7.30am or 8.00am ferry to Rottnest Island. This will allow delegates time to walk to the venue, register and enjoy some light refreshments before the technical sessions kick off at 9.00am.

Special delegate rates have been negotiated with all three ferry operators. Pricing has been outlined below. Please book ferry tickets directly with the Ferry company and ensure you quote the below promo codes to redeem the discounted ferry tickets.

Please note: The Tax Institute is not liable for a missed or cancelled ferries and is unable to provide delegate refunds for ferry tickets/accommodation and event registrations.

Accommodation on Rottnest

Planning to stay for the weekend? As this is a peak time of year for Rottnest Island, accommodation is limited. Delegates should book accommodation as soon as possible to avoid disappointment.

Karma Resort

Karma Rottnest offers heritage style accommodation with rooms to suit everyone, from solo travellers to families.

A corporate rate has been negotiated with Karma Resort. Please contact Karma Resort at Functions@karmarottnest.com.au and quote 'GA000101' to secure this rate.

All reserved rooms will be released on Friday, 6 December 2019 unless sold out prior.

Glamping at Discovery Rottnest Island

Nestled behind the dunes of the iconic Pinky Beach, one of the most relaxed and breathtaking coastal locations in Australia, Discovery Rottnest Island is holiday accommodation with a difference.

Sleep (almost) under the stars in a luxury eco-tent, explore boardwalks through the sand dunes to Pinky's Beach Club and laze by the resort pool.

For more accommodation options, please visit www.rottnestisland.com/accommodation

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

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

Special Delegate Ferry Rates

	Rottnest Express Departs from Fremantle and Perth City www.rottnestexpress.com.au 1300 467 688	SeaLink Rottnest Island Departs from Fremantle and Perth City www.sealinkrottnest.com.au 1300 786 552	Rottnest Fast Ferries Departs from Hillarys www.rottnestfastferries.com.au 08 9246 1039
Day Return	\$71.00	\$58.90	\$62.35
Extended Return	\$77.00	\$64.90 (Fri–Sun)	\$67.42
	PROMO CODE: TAX20 (valid 4 Feb–10 Feb 2020) Luggage is \$2.00 per item if booked more than a week in advance or \$3.00 thereafter.	PROMO CODE: TAXINSTITUTE20 Luggage tags are \$2 per item, guests are welcome to carry on their luggage at no cost also.	PROMO CODE: KARMA



THE TAX INSTITUTE

2020 Rottnest Tax Retreat Registration form

2020 Rottnest Tax Retreat | Karma Resort | 7 Feb 2020

40442 | BM

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

Full conference registration

	Member	New member*	Non-member
Early bird registration Received on or before 6 December 2019	<input type="checkbox"/> \$550	<input type="checkbox"/> \$890	<input type="checkbox"/> \$750
Standard registration Received after 6 December 2019	<input type="checkbox"/> \$595	<input type="checkbox"/> \$935	<input type="checkbox"/> \$795

Please contact Destelle Taylor on 08 6165 6600 or destelletaylor@taxinstitute.com.au to enquire about group discounts.

This event is accredited with the Legal Practice Board of Western Australia for CPD points.

Delegate materials

☐ I understand that the registration fees do not include printer materials. Access to materials will be electronic via The Tax Institute CPD app.

Dietary requirements:

*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 ☐ Other (please specify) Date of birth:

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 Retreat Long Lunch

The long lunch is INCLUDED in the registration fee for delegates attending the retreat.

Friday, 7 February 2020: Pinky's Beach Resort

☐ Yes, I WILL be attending the retreat long lunch **OR**
☐ No, I WILL NOT be attending the retreat long lunch

Additional tickets^

☐ Yes, I require additional tickets for the Retreat Long Lunch at \$140 per person

No. x tickets at \$140 each: \$

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

4 Payment summary

Registration fee	\$	<input type="text"/>
Additional Retreat Long Lunch Ticket (\$140 each)	\$	<input type="text"/>
Total payable	\$	<input type="text"/>

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

5 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.

Membership and education program promotion

- ☐ I am interested in becoming a member of The Tax Institute.
Please send me further details.
- ☐ I am interested in learning more about The Tax Institute's education program.
Please contact me.

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

Marketing and business alliance partner exclusions

- ☐ I no longer wish to provide my contact details to The Tax Institute's contracted business partners.
- ☐ I no longer wish to receive marketing correspondence from The Tax Institute.

Collection notice

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

TO REGISTER

📍 **Online** taxinstitute.com.au/rotnestretreat
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☎ **Fax** 02 8223 0077