

# National Transfer Pricing Conference

**25 – 26 August 2022**

**Crown Melbourne & Online**

**12 CPD hours**





# Welcome

On behalf of The Tax Institute and this year's Organising Committee, I am very pleased to invite you to the National Transfer Pricing Conference to be held at the Crown Melbourne on 25–26 August 2022.

Each year, the National Transfer Pricing Conference brings together transfer pricing and tax specialists from accounting and law firms, corporates and the ATO to discuss the latest and most important domestic and international developments in transfer pricing.

With a new Labor government promising further legislative change in relation to the taxation of multinationals, transfer pricing will continue to be a priority area for multinationals.

## A comprehensive program

The Organising Committee has developed a comprehensive program designed to cover a wide range of topical transfer pricing matters, including:

- **Increased focus on matters relevant to corporate Australia!** Hear from in-house corporate representatives about the issues confronting them, including:
  - Managing the PE risks of a highly mobile workforce;
  - Addressing challenges faced in dealing with transfer pricing matters, the ATO and the public's perception that multinationals do not pay their fair share of tax;
  - What steps should multinationals be taking now to prepare for implementation of Pillar 2?
- **Everything else transfer pricing!** Hear directly from the ATO, keep up-to-date with the latest developments in transfer pricing litigation, listen to expert speakers covering a wide range of technical and practical issues and obtain valuable insights from specialist panels imparting real-world experiences in an ever-changing environment. It's all here!

The Organising Committee looks forward to seeing you in Melbourne in late August!



**Damian Preshaw, CTA**

Chair, National Transfer Pricing Conference Organising Committee

## Early bird offer

**Register on or before Friday, 29 July to save!**

# Technical Program

## Day 1 Thursday, 25 August 2022

Time	Session
8:30 – 9:15am	Registration
9:15 – 9:30am	<b>President's Welcome and Opening address</b> Speaker: Jerome Tse, CTA, President, The Tax Institute; Damian Preshaw, CTA, Conference Chair
9:30 – 10:30am	Session 1: Keynote address
10:30 – 11:00am	Morning tea
11:00am – 12:00pm	<div> <div> <b>Session 2A: Taking the (transfer pricing) heat out of investing into Australia</b>            Speaker: Michelle Sams, Australian Taxation Office             This session will provide valuable insights into the role the ATO plays in the FIRB application process and will focus on:           <ul style="list-style-type: none"> <li>• Transfer pricing considerations associated with FIRB applications, including:               <ul style="list-style-type: none"> <li>• How higher risk areas such as intangibles and related party debt are addressed</li> <li>• Common tax conditions imposed on new investments into Australia</li> <li>• Annual reporting requirements; and</li> <li>• The ATO's involvement in FIRB's post-acquisition review processes</li> </ul> </li> <li>• The ATO's New Investment Engagement Service, including how it works, its intended benefits, who is eligible, interaction with the FIRB process and experience to date</li> </ul> </div> <div> <b>Session 2B: What is preventing the tax function from reaching its 'digital tax' aspirations?</b>            Speakers: Nicola Dorling, Deloitte; Wendy Oliver, ATI, Quantum             Whilst the digital transformation process may rightly or wrongly be synonymous with the idea of tax technology, or enhanced software solutions, many tax teams that are at the beginning of the journey can often benefit from adopting simple strategies based on principles already seen across Operational Transfer Pricing case studies.             This session will focus on examples of strategies adopted by tax functions, having regard to a multidisciplinary approach using tax and digital transformation expertise to help address these barriers – these include, for example:           <ul style="list-style-type: none"> <li>• Managing the increasing complexity in relation to data management requirements across tax</li> <li>• Building the requisite capability and team to handle changing day-to-day tax deliverables and data requirements</li> <li>• Designing processes that help to reliably source data effectively and efficiently to drive decision making and manage risks.</li> </ul> </div> </div>

# Technical Program

## Day 1 Thursday, 25 August 2022 continued

Time	Session
12:00–1:00pm	<p><b>Session 3: Addressing the tax challenges of digitalisation – Recent developments and potential issues arising in relation to Pillar 2</b>  <b>Speakers:</b> Ann-Maree Wolff, CTA, Rio Tinto; Natalie Chang, FTI, Rio Tinto</p> <p>New domestic legislation and another multilateral tax treaty are just around the corner if the OECD/G20 Pillar 2 solution is to be implemented in 2023/[2024]. This session will analyse practical issues that could arise with implementation that MNEs should be aware of and proactively considering now, including:</p> <ul style="list-style-type: none"> <li>• Making your financial accountant your new best friend (dealing with DTAs, DTLs and tax-effect accounting)</li> <li>• Preparing for Group Reporting impacts</li> <li>• Potential traps for the unwary</li> <li>• Transitional issues and how to deal with them (eg tax balance sheets)</li> <li>• Avenues for business to influence design features of proposed rules</li> </ul>
1:00–2:00pm	Lunch
2:00–3:00pm	<div> <div> <p><b>Session 4A: DPT cases before the Federal Court! What does it mean for MNE groups?</b>  <b>Facilitator:</b> Lauren Moses, Jones Day  <b>Panellists:</b> Melanie Baker, CTA, Victorian Bar; Fiona Dillon, CTA, Chief Tax Counsel, Australian Taxation Office Jennifer Davies SC, Victorian Bar</p> <p>Just five years after its introduction into Australian tax law, the diverted profits tax (DPT) has hit the Federal Court. Our panel members will discuss a range of matters that have arisen along that short journey from both the perspective of advisors actively engaged in DPT cases and from the ATO's perspective, including:</p> <ul style="list-style-type: none"> <li>• How should taxpayers prepare for a potential DPT audit?</li> <li>• Is DPT being applied as a (second) last resort provision or as just another provision on the statute books?</li> <li>• What matters should be front of mind where the ATO is considering applying DPT while a transfer pricing audit is underway?</li> <li>• Is the DPT evidentiary sanction in s145-25 of Schedule 1 to TAA 1953 likely to create real problems for taxpayers?</li> <li>• Are taxpayers being denied access to MAP where DPT assessments are being issued?</li> </ul> </div> <div> <p><b>Session 4B: Revisiting use of profit split methods in light of the revised guidance in the 2022 OECD Transfer Pricing Guidelines</b>  <b>Speakers:</b> Natalya Marenina, BDO; Filippo Miotto, BDO</p> <p>This session will highlight key changes made to the guidance on profit split methods in the 2022 OECD Transfer Pricing Guidelines and potential implications for MNE groups and tax administrations. In addition, it will discuss the increased use of the OECD profit split methods during the recent global COVID pandemic, considering why this methodology is becoming more favoured by both tax authorities and taxpayers.</p> <p>With the help of case studies and experience we will discuss:</p> <ul style="list-style-type: none"> <li>• Evolution of profit split methodologies across the world and examples of the most common issues</li> <li>• From theory to practice: lessons from implementation of profit split methodologies</li> <li>• Key take-aways from the application of profit splits in a less stable environment, including consideration of people functions, remote teams, losses</li> <li>• Looking to the future of profit split as a methodology</li> </ul> </div> </div>

# Technical Program

**Day 1**      Thursday, 25 August 2022 *continued*

Time	Session
3:00 – 3:30pm	Afternoon Tea
3:30 – 4:30pm	<p><b>Session 5A: The Commissioner’s ability to access information in transfer pricing cases</b> Facilitator: Fiona Moore, CTA, EY Panellists: Claire Horan, Victorian Bar; Dioni Perera, FTI, EY; Monisha Sequeira, Allens</p> <p>The Commissioner has access to vast swathes of information and documents in respect of taxpayers including through informal or formal information gathering powers, access to leaked documents, exchange of information under tax treaties and intra-governmental protocols. And that is before the automatic exchange of information between jurisdictions through country-by-country reporting is considered. Taxpayers have limited ability to resist or challenge the Commissioner’s exercise of information powers. The most notable challenge takes the form of claims for legal professional privilege (as seen in <i>Commissioner of Taxation v PricewaterhouseCoopers</i> [2022] FCA 278) and, to a lesser extent, claims of accountant’s concession.</p> <p>This panel session will provide pragmatic approaches to managing access to information and documents in transfer pricing reviews and audits and common pitfalls for taxpayers to avoid.</p>
	<p><b>Session 5B: ATO draft ruling on the character of receipts relating to software: To withhold or not to withhold?</b> Speakers: Neil Pereira, CTA, Deloitte; Priscilla Ratilal, Deloitte</p> <p>The ATO’s draft ruling on royalties and the character of receipts in relation to software represents a departure from its historical approach in Taxation Ruling 93/12, which could have significant impact on businesses that are using or distributing software.</p> <p>This session will cover:</p> <ul style="list-style-type: none"><li>• Potential risks associated with different business models involving the use of software</li><li>• Interaction between the ATO’s proposed approach and the legal lens around copyright</li><li>• Implications for transfer pricing analyses involving software distributors</li><li>• Potential approaches to apportionment of payments between the amounts for software copyright vis-à-vis amounts to secure other rights</li><li>• The likely impact on the assessment and collection of withholding taxes.</li></ul>



# Technical Program

**Day 1** Thursday, 25 August 2022 *continued*

Time	Session
4:30 – 5:30pm	<p><b>Session 6: Commercial rationality: why does it matter and how do I prove it?</b></p> <p>Speakers: Martin Fry, FTI, Allens; Thomas Ickeringill, FTI, Allens; Jason Vella, ATI, EY</p> <p>The OECD Guidelines is at pains to point out that the mere fact a transaction may not be observed between independent parties does not mean that it is not arm's length. Notwithstanding this, the ATO expects, and Australian courts increasingly require, evidence of the “commercial rationality” of intercompany transactions. This may pose technical and practical challenges for taxpayers where arm's length comparable transactions cannot be observed.</p> <p>This session will explore a range of legal, economic and practical questions for taxpayers and their advisers, including:</p> <ul style="list-style-type: none"><li>• Arrangements unique to each multinational group, such as intangibles transactions, business restructurings and complex profits splits; and</li><li>• Arrangements for which there is no (or weak) comparable evidence, such as arrangements in industries with no independent market participants and transactions for which there is no publicly available pricing data.</li></ul>
5:30 – 7:30pm	<b>Networking function</b>



## Networking Function

**After a full day of technical toil, join your colleagues and conference speakers for an evening of drinks, canapes, and networking.**

**Date:** Thursday, 25 August 2022

**Time:** 5.30–7.30pm

**Venue:** River Room, Crown Promenade

**Price:** Inclusive for all full registrations  
\$50 each for additional tickets – see registration form for details

**Dress:** Business or business casual



# Technical Program

**Day 2** Friday, 26 August 2022

Time	Session
8:30 – 9:30am	<p><b>Session 7: The Tax Avoidance Taskforce gets another two year’s funding: how far has it come and what is next?</b> Speaker: Sophie Lewis, Australian Taxation Office</p> <p>In the March 2022 Budget, the Tax Avoidance Taskforce (Taskforce) was given additional funding to June 2025, which is estimated to raise \$2.1 billion in additional revenue over the forward estimates. In this session we will take stock of how far the Taskforce has come and explore what the next steps are. One of the key focus areas of the Taskforce is base erosion and international profit shifting with compliance and assurance programs targeted at the Top 100 and Top 1000 public and multinational businesses and the Top 500 and Next 5000 high wealth privately owned groups.</p> <p>In this session, Sophie Lewis, Assistant Commissioner PGI, will provide insights into the Taskforce’s activities, including:</p> <ul style="list-style-type: none"><li>• Outcomes achieved in PGI and Private Wealth since the establishment of the Taskforce</li><li>• Transfer pricing related disclosures in the ATO’s Reportable Tax Position findings report</li><li>• ATO’s use of data analytics to identify potential transfer pricing risks</li><li>• ATO’s review of its APA program</li></ul>



# Technical Program

## Day 2 Friday, 26 August 2022 continued

Time	Session
9:30–10:30am	<p><b>Session 8A: Managing PE risks of a highly mobile workforce</b>  Facilitator: Greg Weickhardt, PwC  Panellists: Sandie Parker, Canva; Lisa Escudero, CTA, Atlassian Pty Ltd; Craig Robinson, KPMG</p> <p>Global mobility is an important aspect of a growing number of multinational groups' business models, but is giving rise to a variety of significant technical and practical tax challenges.</p> <p>This session will provide a brief overview of the technical tax issues faced by inbound and outbound multinational groups, including:</p> <ul style="list-style-type: none"> <li>• The inadvertent creation of permanent establishments</li> <li>• Characterising employee secondment arrangements and the special complexities in dealing with non-treaty jurisdictions</li> <li>• Managing policy and risk mitigation</li> </ul> <p>This will be followed by a panel discussion in which corporate representatives will share their experiences with identifying and managing these issues</p>
	<p><b>Session 8B: Recent developments and potential issues arising in relation to Pillar 1 Amount B</b>  Speaker: Alia Lum, CTA, KPMG; Aaron Yeo, KPMG</p> <p>Amount B aims to standardise the remuneration of related party distributors that perform “baseline marketing and distribution activities” in a manner that is aligned with the arm’s length principle. It is intended to simplify the administration of transfer pricing rules for tax administrations, reduce compliance costs for taxpayers and enhance tax certainty and reduce controversy between tax administrations and taxpayers.</p> <p>This session will provide a detailed overview of Amount B and explore:</p> <ul style="list-style-type: none"> <li>• The key design features, including: <ul style="list-style-type: none"> <li>• What entities and transactions will be captured by (or excluded from) Amount B</li> <li>• What are baseline marketing and distribution activities?</li> <li>• The proposed remuneration for baseline marketing and distribution activities</li> </ul> </li> <li>• The current timetable for implementation, next steps and technical work yet to be finalised.</li> <li>• What tax and transfer pricing leaders should be thinking about now.</li> </ul>
10:30–11:00am	Morning tea



# Technical Program

## Day 2 Friday, 26 August 2022 continued

Time	Session
11:00am–12:00pm	<p><b>Session 9: The SingTel decision and Full Federal Court appeal</b>  <b>Speakers:</b> Jane Rolfe, ATI, KPMG; Alex Patrick, KPMG</p> <p>The decision in SingTel was handed down by the Federal Court on 17 December 2021, with Justice Moshinsky finding in favour of the Commissioner of Taxation. With the taxpayer's appeal filled but yet to be heard by the Full Federal Court, this session will provide a reminder of the facts and circumstances of the case and the key lessons from the initial decision, which include:</p> <ul style="list-style-type: none"> <li>• Matters which can be applied to all international related party dealings, such as: <ul style="list-style-type: none"> <li>• The relevant commercial and economic evidence required to support related party dealings as arm's length.</li> <li>• Practical considerations when amending related party agreements.</li> </ul> </li> <li>• Matters specific to international related party funding arrangements, such as: <ul style="list-style-type: none"> <li>• The relevance of credit rating agencies and debt capital market practices.</li> <li>• The impact of group policy and practice when assessing the potential for parental guarantees and the charging of guarantee fees.</li> </ul> </li> </ul> <p>This session will also consider the positions of the parties on appeal, and what wider implications the appeal may have for transfer pricing practices and practitioners.</p>
12:00–1:00pm	<div> <div> <p><b>Session 10A: Making Mutual Agreement Procedure (MAP) more effective and efficient: Helping taxpayers to help themselves</b>  <b>Speaker:</b> Simon Hellmers, Australian Taxation Office</p> <p>A growing number of multinational companies are seeking to use MAP to help resolve transfer pricing disputes and relieve double taxation. So, what can a taxpayer do to help make MAP a successful process?</p> <p>This session will cover:</p> <ul style="list-style-type: none"> <li>• An overview of MAP</li> <li>• When a taxpayer may request a MAP</li> <li>• The requirements of the taxpayer throughout the MAP process</li> <li>• Common issues that can impact the success of a MAP</li> <li>• What taxpayers can do to make a MAP more effective and efficient</li> <li>• The role of arbitration in the MAP process</li> </ul> </div> <div> <p><b>Session 10B: Potential penalties in transfer pricing cases: What penalties could be applied and how might these be mitigated?</b>  <b>Speaker:</b> Damian Preshaw, CTA, Preshaw Consulting Pty Ltd</p> <p>The prospect and size of potential penalties can significantly impact an MNE's decision-making in relation to whether to settle, litigate or invoke MAP in transfer pricing disputes. Such considerations are heightened for SGEs where penalties are doubled. A key consideration is whether the taxpayer has a reasonably arguable position (RAP) for its transfer pricing positions. In this respect, transfer pricing documentation kept for purposes of Subdivision 284-E is required but is not sufficient for purposes of establishing a RAP.</p> <p>This session will cover:</p> <ul style="list-style-type: none"> <li>• The penalty provisions in Division 284 of Schedule 1 to the <i>Taxation Administration Act 1953</i> (TAA 1953)</li> <li>• Key differences between transfer pricing documentation for purposes of Subdivision 284-E TAA 1953 and establishing a RAP for purposes of ss284-15(1)</li> <li>• Remission of penalties under s298-20 TAA 1953</li> <li>• ATO guidance in MT 2008/2; PS LA 2014/2 and PS LA 2008/18</li> <li>• An analysis of transfer pricing cases decided to date from a penalty perspective</li> <li>• SIC/GIC considerations in transfer pricing cases</li> </ul> </div> </div>

# Technical Program

## Day 2 Friday, 26 August 2022 continued

Time	Session
1:00 – 2:00pm	Lunch
2:00 – 3:00pm	<p><b>Session 11: Transfer pricing audits – Key considerations in choosing to settle rather than litigate</b></p> <p>Facilitator: Ed Baghdasaryan, ATI, PwC</p> <p>Panellists: Renae Ali, Australian Taxation Office; Nick Maley, FTI, PwC; Angela Wood, CTA, Clayton Utz</p> <p>The last few years have seen an increase in ATO and foreign tax authority review and audit activity within the transfer pricing area. Taxpayers involved in such programs are often considering the status of their review and options to obtain certainty through various dispute resolution mechanisms available.</p> <p>This session, which will be run in a panel format involving Transfer Pricing and Tax Controversy experts alongside the ATO will unpack many of the considerations for a taxpayer involved in a transfer pricing dispute with the ATO and practical aspects and options regarding optimal resolution.</p> <p>Topics to be covered include:</p> <ul style="list-style-type: none"><li>• Overview of the dispute resolution framework and the various “products” available to taxpayers</li><li>• Considering options which are available / optimal for the taxpayer</li><li>• Factoring in considerations from an HQ perspective for inbound subsidiaries</li><li>• Perspectives around resolving disputes and settlement vs. litigation considerations</li><li>• The ATO’s approach to public disclosure, and independent review of settlements</li></ul>
3:00 – 4:00pm	<p><b>Session 12: In-house corporate perspective on dealing with transfer pricing, the ATO and the public’s perception</b></p> <p>Facilitator: Benjamin Lancaster, ATI, Jones Day</p> <p>Panellists: Sandra Farhat, CTA, EY; Pete Rhodes, ATI, Aristocrat; Paul Supprey, Corporate Tax Association; Mathew Umina, Rio Tinto</p> <p>Hear from a panel of experienced in-house and external corporate advisors who will discuss the challenges of dealing with transfer pricing matters, the ATO and the public’s perception that MNE groups do not pay their fair share of tax.</p> <p>This session will cover:</p> <ul style="list-style-type: none"><li>• The roles of in-house and external advisors and their interaction with key internal decision makers</li><li>• Challenges faced in dealing with the ATO. What does the ATO do with the documentation provided?</li><li>• Addressing the public’s perception. Is transparency helping?</li></ul>
4:00pm	Conference close

# Presenters

**Renae Ali** is an Assistant Commissioner in the ATO's Objections and Review line where she has responsibility for independent review and objections for large market taxpayers. Renae has held a variety of roles in the ATO and has experience in all stages of tax disputes, from audits through to independent review, objections and litigation. In recent years she has worked in Tax Counsel Network's international work focus group, advising on a range of international tax issues including transfer pricing disputes, general anti-avoidance and the diverted profits tax.

**Melanie Baker, CTA**, is a barrister who specialises in tax and administrative law. Before joining the Victorian Bar in 2010, Melanie was a Senior Associate in the Tax group of Allens Arthur Robinson. As a barrister, Melanie regularly advises, and appears on behalf of, taxpayers and the Commissioner of Taxation. Melanie is also a Senior Fellow of the University of Melbourne where she co-lectures the post-graduate law subject, 'Tax Litigation'.

**Edwin Baghdasaryan, ATI**, is a Transfer Pricing Partner within the PwC Australia Global Tax practice, based in Sydney. He has also spent time with the US firm

in New York as well as the New Zealand firm in Auckland. He has practiced transfer pricing at PwC since 2007 and has been involved in assisting numerous Australian and foreign listed multinationals in their global transfer pricing across the entire lifecycle including consulting, structuring and planning, documentation, managing risk reviews, audits and APAs. His experience ranges across a variety of industries, including financial services, consumer & industrial products, resources, logistics/transport and the technology sector.

**Natalie Chang** is a Manager, Global Tax Advisory at Rio Tinto with responsibility to provide strategic tax advice to executive management on tax issues impacting the global Rio Tinto Group, including global M&A projects. More recently, Natalie has supported the provision of Rio Tinto's input into the OECD Pillar 2 tax policy development through the Business and Industry Advisory Committee to the OECD and has a key role leading the policy & strategy aspects of Rio Tinto's OECD Digital Implementation Project. She has been a tax practitioner for over 15 years and prior to joining Rio Tinto, Natalie was a Transaction Taxes Director at a Big 4 Firm.

**Fiona Dillon, CTA**, is the Chief Tax Counsel at the Australian Taxation Office. In this role, Fiona leads the resolution of the ATO's most significant tax technical issues. Working predominantly in technical roles prior to this, Fiona has helped shape the strategic direction of the ATO's Public Advice and Guidance, was a longstanding member of the ATO's Public Ruling Panel and a member of the ATO's General anti-avoidance rule Panel; as well as spending a number of years in private practice. For almost two years Fiona served as Minister-Counsellor (Taxation) in the Australian delegation to the OECD based in Paris. In that role, she chaired the Joint International Taskforce on Information Sharing and Collaboration (JITSIC) on behalf of the Commissioner and represented Australia in other OECD taxation initiatives.

**Nicola Dorling** is a Partner in Deloitte Finance, Performance and Technology Practice. Nicola focuses on supporting clients to deliver finance transformations enabled by digital technology both emerging and ERP's. Nicola has held a number of roles that drive strategic change and transformation, from strategy development and execution, where Nicola has lead the development of very successful corporate and

operational strategy delivery in the fast moving consumer goods sector including Unilever, BAT and Pacific Brands, through to large scale system integration where Nicola was the Technology Director at Sydney Trains implementing the Enterprise Asset Management SAP system. Nicola has a strong finance background, as a chartered accountant and has held positions as divisional CFO, for GrainCorp's trading business.

**Lisa Escudero, CTA**, is the Head of International Tax & Transfer Pricing at Atlassian, a leading Australian enterprise software company that powers companies to build better software. Atlassian is serious about creating amazing products, practices, and open work for all teams. Lisa is serious about making sure Atlassian can do that in a global tax environment. She believes companies like Atlassian can help pave the way for other tech companies and is involved in sharing knowledge through forums such as the Tech Council of Australia and various ATO working groups. She has over 20 years experience in corporate tax, 8 of which have been immersed in the fast-paced technology industry and the many changes that this industry faces in a digital environment.

# Presenters

**Sandra Farhat, FTI**, recently joined EY as a Partner in the Tax Controversy and Policy group after a 20-year career at the Australian Taxation Office. She brings a wealth of experience in managing ATO engagements across all key tax areas with a specialisation and focus on transfer pricing and international tax issues. She has a deep understanding of the ATO's engagement and assurance approach and life cycle for public groups and multinational groups. She has led the conduct and resolution of complex tax matters and worked openly and collaboratively to achieve mutually agreeable outcomes. Her experience in dispute resolution includes the largest disputes across the digital economy and life sciences industry, and disputes covering related party financing, structuring and transfer pricing.

**Martin Fry, FTI**, is the Practice Leader of the Allens Tax Group. With over 20 years as a Partner of Allens, Martin advises corporations on a broad range of tax issues across a wide range of sectors, including resources, infrastructure, financial services and IP-intensive businesses. In recent years, Martin has focused on contentious transfer pricing matters, including audits, settlement negotiations, mutual

agreement procedure and litigation. Martin has taught Corporate Tax at a postgraduate level at the University of Melbourne.

**Simon Hellmers** is an Assistant Commissioner within the Public Groups and International area of the ATO and leads the Tax Base Management team. His responsibilities include implementation of the OECD Multilateral Instrument, administration of the Diverted Profits Tax, management of the Australia's APA and MAP programs, and coordinating the ATO's implementation of the OECD BEPS program of work. A significant focus of this work includes partnering with Treasury in contributing to the ongoing design of the OECD "Two-Pillar" proposal to address challenges arising from the Digitalisation of the Economy. Prior to this, Simon headed up the ATO's Foreign Investment Program.

**Claire Horan** is a barrister who specialises in taxation law. She has extensive experience advising on federal and state tax disputes, including on transfer pricing, capital/revenue, consolidation, CFCs, CGT, Part IVA, R&D, GST, excise, royalties and PRRT issues. Since coming to the Bar, she has appeared in significant tax cases

in the High Court of Australia and Federal Court of Australia, as well as in Administrative Appeals Tribunal and State Court proceedings, acting for both taxpayers and the Commissioner of Taxation. Before coming to the Bar, Claire was a Senior Associate in the King & Wood Mallesons Taxation Group with a specialist tax litigation practice.

**Thomas Ickeringill, FTI**, is a Senior Associate in the Allens Tax Group with significant tax experience in Australia and the UK. Tom is a tax lawyer with over 10 years' experience working in Australia and the UK specialising in international taxation and transfer pricing. Tom advises on transfer pricing disputes, cross-border tax planning and the international tax aspects of corporate M&A. Tom has a Master of Science (Taxation) from the University of Oxford, graduating as the highest ranked student in 2019.

**Benjamin Lancaster, ATI**, is an Of Counsel in the Australian tax team of international law firm Jones Day. Benjamin predominately practices in the area of tax dispute resolution, with a particular focus on transfer pricing and other international tax issues. He has extensive experience in responding to audits, managing objection processes,

providing strategic advice, and conducting tax litigation.

**Sophie Lewis** is an Assistant Commissioner in the ATO's Public Groups and International business line. Sophie currently leads the ATO's Economist Practice with a focus on key strategic and technically complex transfer pricing matters and capability build within her organisation. Prior to joining the ATO in 2013, Sophie worked in the private sector, both in Australia and Switzerland, where much of her work was focused on transfer pricing controversy, Advance Pricing Agreements (APAs) and tax effective supply chain structures for large multinational companies. Sophie is also an Australian delegate to the OECD's Working Party 6 on transfer pricing matters.

**Alia Lum, CTA**, is a tax partner at KPMG with more than 20 years of experience in corporate tax, specializing in financial services, international tax and tax transformation. She is KPMG Australia's Tax Policy and Regulatory Lead. Alia has previously undertaken secondments to London and Singapore and had close to two years seconded to the Australian Federal Treasury Revenue Group and the Board of Tax Secretariat.

# Presenters

**Nick Maley, FTI**, is a tax controversy partner and has recently re-joined PwC from the ATO where he was an Assistant Commissioner with responsibility for Engagement & Assurance for Public Groups and Internationals. Nick's current focus is working with inbound multinationals on their engagement with the ATO as well as a focus on M&A. At the ATO, Nick was responsible for a large number of the ATO's reviews, APA's, audits and assurance engagements with technology and ecommerce groups. Amongst other roles, Nick led the ATO's IP Migration Cluster, the ATO's Banking and Finance Strategy and was responsible for the engagement strategy for the Inbound Supply Chain risk area. Nick spent two years leading the PwC Australian tax desk in New York.

**Natalya Marenina** is a transfer pricing specialist with more than 15 years of experience in Australia and the UK, assisting both Australian multinationals and Australian subsidiaries of the global groups who seek compliant and commercial transfer pricing solutions. Natalya is consistently recognised as one of the leading Australian transfer pricing experts by Expert Guides published by Euromoney magazine. During her career Natalya assisted a number of the Australian outbound groups to design,

implement and defend their global transfer pricing policies. She also assisted her clients in managing numerous transfer pricing disputes with the tax authorities, in a practical manner.

**Filippo Miotto** is an enthusiastic international transfer pricing adviser with extensive experience in international tax and transfer pricing matters. Filippo is passionate about analysing and resolving complex technical issues in a comprehensive and holistic manner for the best outcome possible. He believes that "the only way to be truly satisfied is to do what you believe is great work. And the only way to do great work is to love what you do." Following a career at a global accounting firm in Italy and Luxembourg, Filippo joined BDO in Australia in 2017.

**Fiona Moore, CTA**, is EY's Oceania Tax Policy & Controversy leader and has a wealth of experience in advising clients in relation to the tax audit life cycle and dispute resolution. With over 20 years' experience, Fiona is well versed in taxpayer rights and responsibilities, and has been involved in a number of tax disputes requiring the management of large amounts of information and data. Fiona has a background in corporate tax compliance and an understanding of tax functions that provides her with

a sound foundation for working with clients to develop bespoke tax corporate governance frameworks to manage risk.

**Lauren Moses** is an Of Counsel in the Australian tax team of Jones Day, based in Melbourne. She has broad experience representing clients across the full life cycle of a tax dispute and advises on general and international tax issues. Prior to joining private practice, she worked at the ATO and as an associate to the Hon. Justice Pagone, giving her a unique perspective that she uses to help clients manage and resolve tax disputes as favorably and expeditiously as possible.

**Sandie Parker** is the head of tax at Canva, an Australian graphic design platform that's democratising design and empowering the world to create impactful visual communications. Sandie is also a co-chair of the Growth, Tax and Investment subcommittee of the Tech Council of Australia with a mission to make Australia the best country in the world to create and invest in tech. Sandie has spent the majority of her career immersed in international tax, thinking / learning about how to build and sustain high performing teams and most recently completed an executive MBA at Monash University in Melbourne which inspired her to shift into the world of tech.

**Alex Patrick** is a Partner in KPMG Law's Tax Dispute Resolution & Controversy practice. Alex has over 15 years' expertise in tax dispute management and resolution, focusing on proactive, efficient and early resolution of disputes. Alex's experience includes ongoing management of lengthy ATO assurance review, risk review and audit processes, and managing complex tax litigation. Alex supports taxpayers from a variety of sectors, achieving successful outcomes at risk review, audit, objection and litigation stages.

**Neil Pereira, CTA**, is a Tax and Legal Partner with more than 20 years of international tax advisory and structuring experience for multinational clients across a range of industries. Neil's extensive experience includes leading multidisciplinary teams on tax planning and due diligence for corporate reorganisations, legal entity reduction and consolidation of Australian operations for tax and broader business model and supply chain optimisation. Neil has advised clients on the Australian tax and legal implications of setting up business structures, share and business transfers, IP migration, foreign investment review board as well as regulatory and tax compliance for multinational groups.



# Presenters

**Dioni Perera, FTI**, is a Partner and lawyer at Ernst & Young specialising in tax advisory and tax controversy matters. She acts for a wide range of clients across a range of income tax issues and indirect taxes, most recently including transfer pricing, capital/revenue issues, losses, R&D and Part IVA. She has significant experience in engaging with the ATO, other regulators and various stakeholders, and has advised a number of clients in resolving and settling their disputes with the Commissioner. She has run a number of cases at first instance and on appeal in the Federal Court of Australia, the High Court of Australia and the Administrative Appeals Tribunal and advised clients on the Part IVC process and related debt recovery proceedings, legal professional privilege, FOI issues and the gathering of evidence for litigation.

**Damian Preshaw, CTA**, is a transfer pricing specialist with more than 25 years' experience in both the private sector and with the Australian Taxation Office and provides specialist transfer pricing services to accounting firms and law firms. Prior to establishing Damian Preshaw Consulting Pty Ltd, Damian was a director in KPMG's Transfer Pricing Services Group in Melbourne for 12 years. In this capacity, Damian advised

a wide variety of multinational clients on transfer pricing and profit attribution issues with a special focus on dispute resolution, financial services, financial transactions and business restructuring. Before joining KPMG, Damian was an international tax counsel in the ATO's Transfer Pricing Practice in Canberra where he was extensively involved in the ATO's transfer pricing rulings program and was an Australian delegate to the OECD's Working Party No.6 (Taxation of Multinational Enterprises) from 1994 to 2003.

**Pete Rhodes** is the Global Head of Tax at Aristocrat Leisure Limited, a leading global gaming content and technology company and top-tier mobile games publisher, with more than 7,000 employees in over 20 locations around the world. Previously, Pete worked as an international tax advisor for PwC, advising multinational clients headquartered in Australia, the UK and the US. Pete has a Bachelor of Laws degree from Cardiff University, is a Fellow of the Institute of Chartered Accountants in England & Wales, and an Associate of The Tax Institute.

**Craig Robinson, KPMG**, has over 12 years of experience in advising

organisations and individuals on all aspects of cross-border movements including individual and employer obligations, global mobility policy design and change management and remuneration structure, as well as supply chain and logistical work.

**Jane Rolfe, ATI, KPMG**, is a Partner within the Global Transfer Pricing Services practice in Australia with over 20 years of transfer pricing experience in both Australia and the United Kingdom. Jane provides transfer pricing consulting services to numerous outbound and inbound multinationals in conjunction with risk assessment, planning, documentation and audit and litigation support. Jane has successfully negotiated a number of bilateral and unilateral APAs and successfully resolved double taxation through MAP procedures for a number of clients. Jane has advised many clients on their financing arrangements, assisting clients develop practical and efficient solutions to financing, while managing risk.

**Michelle Sams** is an Assistant Commissioner in the Public Groups and International business line at the Australian Taxation Office (ATO). Michelle

has 18 years corporate tax experience. Prior to joining the ATO in 2017 Michelle was a Director in KPMG's Deal Advisory Tax Team.

**Paul Suppre** is the Assistant Director at the Corporate Tax Association (CTA). Prior to joining the CTA, Paul was Vice President Risk and Reporting at BHP, having responsibility for transfer pricing matters. Paul also held roles as a Senior Assistant Commissioner the Australian Taxation Office focussing on the financial services industry and has also held the role of Regional Tax Manager, Asia Pacific for BP plc.

**Mathew Umina** is a Tax Director at Rio Tinto. He has been with Rio for four years, with a focus on managing tax risks, disputes, and relationships with revenue authorities. Prior to this Mathew worked at the Australian Taxation Office for 20 years. During his time at the ATO held several senior roles in corporate tax and international areas, as well as the SME and high wealth individuals area. This has included several years working on the design and implementation of the TOFA regime, and more recently as the ATO delegate and Competent Authority to the JITSIC Taskforce in London.

# Presenters

**Jason Vella, ATI**, is a Partner in EY's International Tax and Transaction Services practice. With over 20 years' experience as a Transfer Pricing specialist, Jason has been involved in all aspects of transfer pricing, including planning, policy development and implementation, compliance documentation and reporting, advance pricing arrangements and controversy. Jason has advised clients across a broad range of industries, including life sciences, consumer products, media and entertainment, business services, technology and financial services.

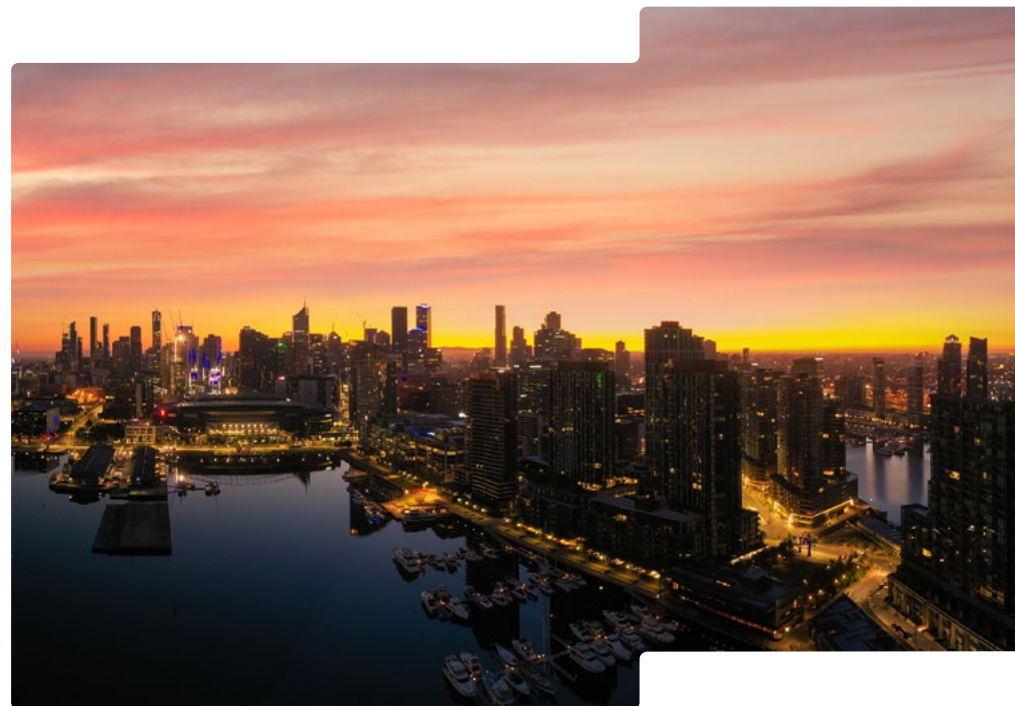
**Greg Weickhardt** is a PwC Global Tax Partner specialising in advising multinational businesses, with a focus on aligning tax and transfer pricing arrangements with business operating models. Greg has previously worked in Europe, Asia and the Americas. Most recently Greg has been working with multinational companies to navigate the consequences of competing interpretations of the arm's length principle within the digital economy.

**Ann-Maree Wolff, CTA**, is the Global Head of Tax for Rio Tinto, responsible for all tax matters relevant to Rio Tinto. She is extensively involved in tax

policy development and co-chairs the OECD Pillar 2 Business Advisory Group which acts as a sounding board and provides advice to the OECD and the Inclusive Framework. She also served two, three-year terms as a member of the Australian Board of Taxation, a non-statutory advisory body that provides the Australian Government with advice on tax policy issues.

**Angela Wood, CTA**, is a Partner in Clayton Utz's Tax Dispute Resolution & Controversy practice. A leading tax dispute resolution and litigation lawyer, Angela brings an exceptional track record of success over 25 years' dedicated practice in the field. She focuses on proactive, efficient and early resolution of disputes, advising multinational and large domestic corporates on complex international and domestic tax and administrative law issues. Angela is known for her strategic, practical advice, and her ability to strike the right balance between robust representation for taxpayers and maintaining productive working relationships with revenue regulators to achieve the best results, and has deep tax litigation experience having run significant Federal, State and High Court matters for both the Commissioner of Tax and for taxpayers.

**Aaron Yeo** is a Director in KPMG's Global Transfer Pricing Services service line with over 11 years of transfer pricing and tax experience. Aaron has advised clients in a range of industries spanning automotive, banking & finance, consumer goods, insurance, technology, funds management, property and infrastructure and assists them with the development, implementation, support and defence of transfer pricing policies.



# Venue and accommodation

## Crown Promenade

Crown Melbourne, 8 Whiteman Street, Southbank VIC 3006

Stylish, welcoming and thoroughly modern, Crown Promenade offers contemporary guest rooms with state of the art facilities. Crown Promenade has everything you need for a week away or a weekend in town.

### Getting there

Crown Melbourne is approximately 10-minute walk from both Flinders Street and Southern Cross railway stations. Tram services also run from Southern Cross Station to Crown Casino.

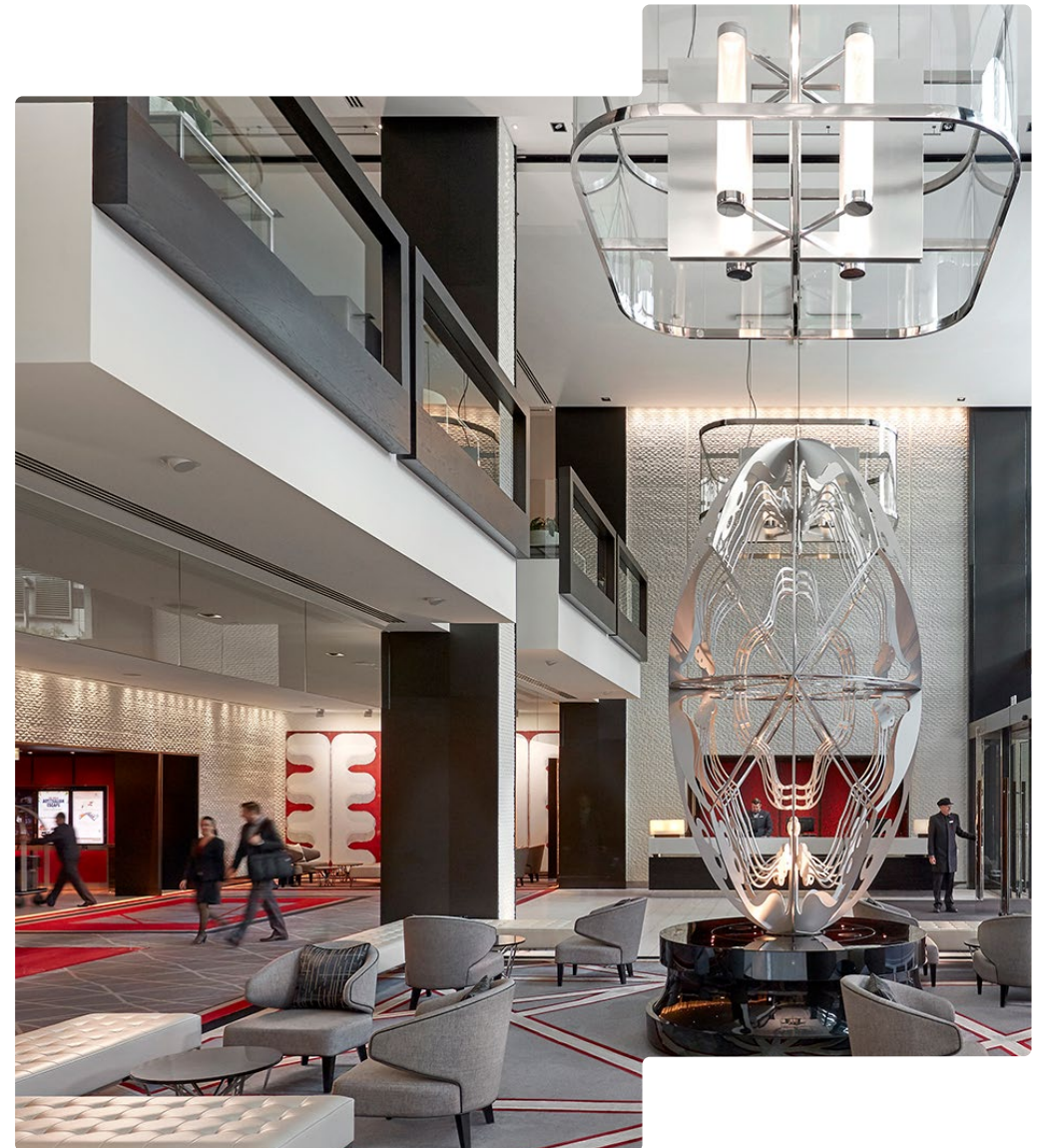
### Parking

Multi-level parking can be accessed from Kings Way; Haig Street off Clarendon Street; or Clarke Street off City Road. Escalators and elevators link the car park to the complex. An hourly rate applies.

### Accommodation

Favourable room rates have been negotiated and secured at Crown Melbourne. Accommodation bookings can be made by following the link on the event web page or by clicking [here](#).

Please note that as per hotel booking conditions, all accommodation booked is non-refundable. All additional hotel incidentals, including breakfast, remain the responsibility of delegates, and individuals will be responsible for payment of the balance of their account when checking out of the hotel. Please note that extra charges may be incurred for additional guests and will be charged to individual room accounts upon checkout.



# Event information

## Registration options and inclusions

	Online access to presentations and technical papers	Morning/ Afternoon tea/ Convention lunches	Networking function*
<b>Face-to-face full registration</b> This registration option entitles one delegate to attend the entire event.	✓✓	✓✓	✓✓
<b>Online full registration</b> This registration option entitles one delegate to attend the entire event.	✓✓		

\*Additional tickets to the networking function can be purchased on the registration form.

## Confirmation of registration

Please note you will receive two separate emails in the form of a tax invoice at the time of payment and a confirmation email at registration completion.

## Continuing Professional Development

Attendance at the conference counts for 12 hours of Continuing Professional Development with The Tax Institute.

## The Tax Institute's Attendee Hub

As a hybrid event, both in person and online, this event will be accessible to all delegates via our dedicated Attendee Hub. Program information, materials (technical papers and presentations), survey forms and more will be available via The Tax Institute's virtual Attendee Hub. All delegates are encouraged to access

the platform prior to the event. Technical papers and PowerPoint presentations will be available on the Attendee Hub to all participating delegates approximately five days before the event. Delegates will receive instructions on accessing the virtual Attendee Hub by email.

## Delegate list

A delegate list will be included on the Attendee Hub to assist with networking. Please indicate at the time of registration if you do not want your name to be included. Alternatively, you can edit your profile visibility settings in the Virtual Attendee Hub at any time during the event.

## Dress code

Business or business casual attire is suitable for the duration of the conference.

## Networking function

A networking function will be held directly following the last session on Thursday from 5:30pm in the River Room at Crown Promenade. The networking function is included in the conference registration fee for delegates. Additional tickets are available to purchase for accompanying persons at a cost of \$50. Please indicate your requirements, including dietary requirements, at the time of registration.

## Special dietary and accessibility requirements

Please indicate any special dietary requirements at the time of registration. Please email us with any accessibility requirements at [nationalevents@taxinstitute.com.au](mailto:nationalevents@taxinstitute.com.au).

## COVID-19 Event Guidelines

At The Tax Institute, the health and wellbeing of our members, delegates and employees is our top priority. Whilst returning to face-to-face events, we continue to actively monitor the situation regarding COVID-19 and follow the latest advice and guidelines issued by the Department of Health, the World Health Organisation and relevant State authorities.

Please note, final implementation of any of these measures is subject to Federal and State Government requirements at the time of each event. To see The Tax Institute's full COVID-19 Event Guidelines, click [here](#).



# Event information

## Cancellation Policy

The Tax Institute reserves the right to alter, amend or cancel all or any of the arrangements contained in the program. Should a face-to-face event be cancelled due to an event beyond The Tax Institute's reasonable control including 'an act of god', 'pandemic', 'health-related event' or 'government requirements', we will endeavour to transition to an online format to deliver the event. If there is a difference in price, a credit will be provided to delegates to be used at a future event.

If a registered delegate is unable to attend as a result of a diagnosis of COVID-19 or they are experiencing symptoms of COVID-19, a full refund will be offered with the provision that a medical certificate is produced explaining the diagnosis or a summary of the appropriate action to be taken i.e. a COVID-19 test and medical advice.

If a registered delegate is unable to attend a face-to-face event as a result of interstate border closures or they reside in or visited a COVID-19 hotspot, we will endeavour to transition the registration to an online registration for the event. If there is a difference in price a credit will be provided to delegates to be used at a future event. If a delegate does not wish to transition their registration to the alternate online event, a full refund/credit will be provided.

It is a condition of acceptance of registration that an administration fee of 20% of the registration fee be charged for cancellation if you can no longer attend the event. Cancellations must be received in writing by The Tax Institute five working days prior to the event. No refund will be given for cancellations received within five working days of the event. A replacement may be nominated. 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.

## Privacy

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

## Enquiries

For further information regarding this event, please contact the Events Team on 1300 829 338 or [nationalevents@taxinstitute.com.au](mailto:nationalevents@taxinstitute.com.au).





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

### 1 Registration

Please see page 18 for registration inclusions.

#### Face-to-Face registration

	Member	New member*	Non-member
<b>Early bird registration</b> Received on or before 29 July 2022	<input type="checkbox"/> \$1,600	<input type="checkbox"/> \$1,940	<input type="checkbox"/> \$1,900
<b>Standard registration</b> Received after 29 July 2022	<input type="checkbox"/> \$1,800	<input type="checkbox"/> \$2,140	<input type="checkbox"/> \$2,100

#### Online registration

	Member	New member*	Non-member
<b>Early bird registration</b> Received on or before 29 July 2022	<input type="checkbox"/> \$1,600	<input type="checkbox"/> \$1,940	<input type="checkbox"/> \$1,900
<b>Standard registration</b> Received after 29 July 2022	<input type="checkbox"/> \$1,800	<input type="checkbox"/> \$2,140	<input type="checkbox"/> \$2,100

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

Promotional code:

#### Networking functions

The networking function is INCLUDED in the registration fee for delegates attending the full conference.

Thursday, 25 August at the River Room, Crown Promenade

☐ Yes, I WILL be attending the networking function OR

☐ No, I WILL NOT be attending the networking function

☐ Yes, I require additional tickets for the networking function at \$50 per person

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

Dietary requirements:

### 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:

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

#### \*Become a member and save!

Not a member of The Tax Institute yet? Sign up for membership along with your event registration and save with:

- up to 50% off membership to 30 June 2023
- member-only prices to this and future events
- free access to member-only technical resources.

Find out more about membership at [info.taxinstitute.com.au/membership](http://info.taxinstitute.com.au/membership).

I hereby apply for membership of The Tax Institute and declare that I am a person of good fame, integrity and character. I agree to be bound by the Constitution of The Tax Institute.

Signature:

Date of signature:

DD/MM/YYYY

### 3 Breakout session selection

Please tick the breakout sessions you would like to attend during the conference:

#### Thursday, 25 August

11:00am–12:00pm ☐ Session 2A ☐ Session 2B  
2:00–3:00pm ☐ Session 4A ☐ Session 4B  
3:30–4:30pm ☐ Session 5A ☐ Session 5B

#### Friday, 26 August

9:30–10:30pm ☐ Session 8A ☐ Session 8B  
12:00–1:00pm ☐ Session 10A ☐ Session 10B

### 4 Payment summary

Registration fees \$   
Additional guest tickets – networking function (\$50 each) \$   
Total payable \$

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

### 5 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:   
Cardholder's signature:

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

For event enquiries, please contact the National Events Team on 1300 829 338 or [nationalevents@taxinstitute.com.au](mailto:nationalevents@taxinstitute.com.au)

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

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**To register**

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

Mail L37, 100 Miller Street North Sydney NSW 2060

Online [taxinstitute.com.au/tp](https://taxinstitute.com.au/tp)

# Thank you.

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

Damian Preshaw, CTA, Damian Preshaw Consulting Pty Ltd

Edwin Baghdasaryan, ATI, PwC

Lisa Escudero, CTA, Atlassian

Igor Golshtein, FTI, White & Case

Thomas Ickeringill, FTI, Allens

Sophie Lewis, Australian Taxation Office

Sean Madden, ATI, KPMG

Aileen O'Carroll, Pitcher Partners

Sandie Parker, Canva

Pete Rhodes, ATI, Aristocrat

Zara Ritchie, CTA, BDO





Graeme Smith, CTA, Deloitte

Lorena Sosa, Grant Thornton

Jason Vella, ATI, EY



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