

National GST Conference

18–19 August 2022

W Melbourne & Online

13 CPD hours





Welcome

The Tax Institute's National GST Conference – Australia's pre-eminent event for GST practitioners and corporate advisory specialists returns to Melbourne in 2022.

The GST landscape has evolved significantly over the last few years, and we are excited to deliver a program over two days hearing from some of Australia's leading GST experts from the tax profession, industry and government on a range of current and topical GST issues. The conference sessions will provide valuable insights and practical takeaways for those with a keen interest in GST, as well as provide an opportunity to connect with peers and colleagues.

We are proud to welcome Andrew Sommer, CTA, Partner, Clayton UTz as our keynote speaker for this year's event.

We are also happy to welcome back Rebecca Saint, ATO Deputy Commissioner, Public Groups and Internationals, who will provide an update on the ATO's ongoing work on GST and current GST issues.

The Organising Committee are excited to come together once again both in person and online at the 2022 Conference. We are also excited about the extremely high calibre of speakers at this year's event, so we encourage you to join us and bring your knowledge on key GST issues up to date, discover the latest practical thinking and take advantage of this great opportunity to network with colleagues and fellow GST experts. We look forward to seeing you at the conference!



Matthew Strauch

Matthew Strauch, CTA
Chair, Conference Organising Committee

Early bird offer

Register on or before Friday, 22 July 2022 to save!

Proudly supported by:



Technical Program

Day 1 Thursday, 18 August 2022

Time	Session	Presenter
8:00 – 8:30am	Registration	
	Welcome and opening address	Matthew Strauch, CTA Conference Chair
8:30 – 9:30am	Session 1: Keynote address – GST in 2022: Administration, Interpretation and Litigation	Andrew Sommer, CTA Clayton Utz
9:30 – 10:30am	<p>Session 2: Build to Rent – BTR in the GST context</p> <p>Currently, a third of Australia’s population relies on the private rental market for accommodation. This statistic is even higher in capital cities and among younger Australians as housing affordability continues to be a pressing issue. BTR projects where large institutional investors, superannuation funds, and property developers build properties and lease directly to private individuals and families can help address the growing demand for rental accommodation and improve rental security and conditions for tenants.</p> <p>Developers of BTR projects are usually not able to recover the GST incurred on related acquisition or development costs as the property will typically be used to make input taxed supplies of residential leasing. This session, representing the views of the ATO and practitioners will examine:</p> <ul style="list-style-type: none">• The “spectrum” of residential premises to commercial residential premises, and where BTR sits from a technical sense• Complimentary asset classes and uses of BTR including disability housing; NDIS and student accommodation• The international context to compare and contrast how BTR is treated in other VAT/GST regimes• The implications of the financial supply rules to BTR revenue streams; and• How the Commissioner will seek to administer BTR; and what can be done to provide certainty to proponents. <p>Using a case study example, the session will also unpack the complexities of apportionment based on intent; input tax credit recovery based on use; conversion to “old residential premises”; and sale through a secondary market.</p>	Loretta Bishop-Spalding Australian Taxation Office Tony Windle Deloitte
10:30 – 11:00am	Morning Tea	

Technical Program

Day 1 Thursday, 18 August 2022 *continued*

Time	Session	Presenter
11:00am–12:00pm	<p>Session 3: ATO Update and the GST gap</p> <p>In this two-part session the ATO will provide an update on current and emerging issues relating to GST. The session will start with an update from Rebecca Saint, ATO Deputy Commissioner, Public Groups and International, addressing the ATO’s ongoing work on GST and current GST issues, with a particular focus on the large market. It will then be followed by a presentation from Mario Rinaudo on the ATO’s work around better understanding the GST gap and applying these insights to improve compliance.</p>	<p>Mario Rinaudo Australian Taxation Office</p> <p>Rebecca Saint Australian Taxation Office</p>
12:00–1:00pm	<p>Session 4: Notional GST issues</p> <p>Government entities are entitled to register for GST and to participate in the GST regime. However, Government entities are not liable for “GST” as defined. Rather, under an arrangement between the Commonwealth and the States, Government entities voluntarily agree to pay “notional GST” to the Commissioner. This has considerable implications for these entities and also taxpayers dealing with Government entities. This session looks at the reason for this distinction and considers some of the practical and impractical issues that arise, including:</p> <ul style="list-style-type: none">• Whether Government entities can seek, rely on or object to private rulings dealing with GST – noting the very recent decision of the Federal Court in <i>Landcom v Commissioner of Taxation</i> [2022] FCA 510• The application of penalties, interest and the four-year time limit• Drafting appropriate GST clauses• Machinery of government changes and their impacts and• Unusual registration, associates and grouping rules that apply to government entities.	<p>Martyn Lyons Australian Taxation Office</p> <p>Chris Sievers Victorian Bar</p>
1:00–2:00pm	Lunch	
2:00–3:00pm	<p>Session 5: Division 165 – Do you have knowledge?</p> <p>As the body of authorities on Div 165 gather mass, including by way of the widely reported gold schemes cases, the relevance and scope of these provisions is arguably at a critical juncture. Issues under the spotlight include:</p> <ul style="list-style-type: none">• The application of the provisions to parties in multi-staged transactions• How the provisions apply to benefits involving a statutory election, and• How the presence of missing traders in a scheme may affect consideration of the dominant purpose and principal effect tests. <p>Join Angela Lee and Steven Koufomanolis in a discussion on the role, interpretation and application of Division 165, and where the future of these provisions might be heading.</p>	<p>Steven Koufomanolis Australian Taxation Office</p> <p>Angela Lee, ATI Victorian Bar</p>
3:00–3:30pm	Afternoon Tea	

Technical Program

Day 1 Thursday, 18 August 2022 *continued*

Time	Session	Presenter
3:30 – 5:30pm	Session 6: Hot Topics	
	Food classification We will take a look at key GST technical developments in the area of Food Classification, as well as current GST classification issues facing the food industry.	Tanya Daley Coles
	E-Invoicing Update – The Journey so far and the Pathway ahead E-Invoicing is rapidly emerging as a force of disruption in the way that existing business models operate and transform to a truly integrated digital economy. This session covers an overview of the global move towards elnvoicing, the Australian landscape and journey so far, a snapshot of the technology emerging in this space in Australia and some practical insights from the government experience.	Raoul D’Cruz Deloitte Bruce Rossel Australian Taxation Office
	Buy-now pay-later Buy-now pay-later products have rapidly grown in popularity in recent years. There are a number of GST considerations for providers of these products, and this forms an interesting case study for the application of fundamental GST principles for financial services. Virginia will discuss the ATO guidance on these considerations and in particular outline how the ATO will assess risk in relation to GST apportionment for these entities.	Virginia Gogan Australian Taxation Office
5:30 – 7:30pm	Cross-border issues An update on GST initiatives to ensure supplies from offshore intended for consumption in Australia are identified and included in the GST net.	Suzanne Kneen PwC
	Conference Networking Function	



Conference Networking Function

Join your colleagues and conference speakers for an evening of drinks and networking.

Date: Thursday, 18 August 2022

Time: 5:30–7:30pm

Venue: W Melbourne – WET (Pool bar area)

Price: Included for full registration delegates
\$50 for additional tickets – see registration form for details

Dress: Business or business casual

Technical Program

Day 2 Friday, 19 August 2022

Time	Session	Presenter
8:30 – 9:30am	<p>Session 7: Infrastructure case study</p> <p>This session will take attendees on a Walk through of a typical Infrastructure project highlighting the GST considerations for the various parties to transactions making up a deal including Government entities, infrastructure developers/operators and financiers.</p>	<p>Ben Mills KPMG</p>
9:30 – 10:30am	<p>Session 8: Reflection on GST and tax policy</p> <p>With the GST now well into its 20s, we are now growing further and further distant from the hectic period of its initial design and development. In this session Paul will share with us his insights and reflections as one of the key members of the Treasury team involved in this process and as one of the leading policy advisers to Government on tax and economic matters over three decades.</p>	<p>Paul McCullough Treasury</p>
10:30 – 11:00am	Morning Tea	
11:00am – 12:00pm	<p>Session 9: Themes in GST Interpretation</p> <p>Jonathan's 30-year career in tax has spanned three roles: legislative drafter, ATO official, and tax advisor in private practice. Drawing from experiences in each of these roles, with reference chiefly to GST, Jonathan will reflect on how the relationship between policy, legislation and administration shapes outcomes in the tax system.</p> <p>In particular, an advantage of the GST law over the income tax law is that there should in theory be a relatively clear understanding of the general policy intent to help inform the resolution of many controversies. Jonathan will address the question of whether that theoretical advantage is always manifested in the practical application of the GST law.</p>	<p>Jonathan Woodger, ATI PwC</p>
12:00 – 1:00pm	<p>Session 10: Cryptocurrency and digital assets – Panel discussion</p> <p>The use of crypto currencies and digital assets continues to grow at a rapid pace. Whether it be initial coin offerings, trading in and among different crypto currencies or acquiring digital assets it seems that a different type of product or transaction is discussed in the market on a daily basis. In this panel session common challenges and issues arising from crypto currency and digital assets will be discussed by our panel members. Some topics to be discussed include:</p> <ul style="list-style-type: none"> • Characterising cryptocurrency and digital asset transactions • The existing GST regime for digital currencies and its effectiveness some 5 years on • GST administration and collection challenges • Priority areas for the future. 	<p>Virginia Gogan Australian Taxation Office</p> <p>Joni Pirovich Blockchain & Digital Assets Pty Ltd</p> <p>Dr Heidi Zummo Australian Taxation Office</p> <p>Facilitator Costa Koutsis, CTA Ashurst</p>

Technical Program

Day 2 Friday, 19 August 2022 *continued*

Time	Session	Presenter
1:00 – 2:00pm	Lunch	
2:00 – 3:00pm	<p>Session 11: International GST – Digital economy</p> <p>With the continuous rapid growth of e-commerce globally, we will focus on the two digital measures, providing an update on the latest compliance and advisory issues, web content, published guidance and a summary of the outcomes from the recent Board of Taxation review of the low value imported goods regime. In this session we will also provide an update on the recent work the ATO has done with other jurisdictions on the Asia Pacific VAT Toolkit and insights into the future work program of the OECD’s Working Party 9 – Consumption Taxes unit.</p>	<p>Jo Drum Australian Taxation Office</p> <p>Sasha Gradnig Australian Taxation Office</p>
3:00 – 4:00pm	<p>Session 12: Combined Assurance Reviews</p> <p>The Assistant Commissioner from Public Groups and Internationals will provide an overview of the Top 1000 combined assurance reviews and what we are seeing for GST including:</p> <ul style="list-style-type: none"> • Our approach to the Top 1000 population • Assurance reviews and industry strategies • GST streamlined assurance reviews – outcomes and insights • Combined assurance reviews (GST focus) – what’s changed, outcomes and insights • What can taxpayers expect in a combined assurance review and how to be prepared. 	<p>Michael Barnett EY</p> <p>Angela Giunta Multiplex</p> <p>Megan Croaker Australian Taxation Office</p> <p>Facilitator Sasha Smith Deloitte</p>
4:00pm	Conference Close	<p>Matthew Strauch, CTA Chair – Conference Organising Committee</p>



Presenters

Michael Barnett is a Partner in EY's Tax and Legal team in Melbourne. Michael has over 15 years' experience advising on indirect taxes in both Australia and the EU, having spent 5 years in the UK. Michael has significant experience assisting local and international clients in all aspects of GST. He is passionate about providing clear, concise and practical solutions to clients on complex indirect tax issues including structuring, cross border supply chains, M&A, apportionment methodologies, tax governance, and tax technology and automation. Michael is a member of the Chartered Accountants Australia and New Zealand.

Loretta Bishop-Spalding is the Real Property Risk and Strategy Director for GST in the Australian Taxation Office. Her role within the ATO includes leading the ATO consultation with industry and government on Build to Rent asset class. She is also responsible for management of the GST at Settlement regime and is the Risk Director for all things GST and Real Property, including the Margin Scheme. Prior to this role, Loretta was the Risk Director for the ATO's management of the Cash and Hidden Economy. She facilitated key deliverables under the Black Economy program including the introduction of the ATO's Mobile Strike teams and the implementation of the Electronic Sales Suppression legislation. Loretta is also a qualified property conveyancer and

is studying her Masters in Property at Adelaide University.

Megan Croaker is acting Assistant Commissioner in Public Groups and Internationals, co-leading the Top 1000 program. Megan started her career specialising in GST at a large advisory firm before joining the ATO in 2017. During her time at the ATO Megan has led the GST Financial Services and Insurance strategy, JobKeeper Compliance, and the ATO's Criminal Law Program.

Tanya Daley is a Senior Indirect Tax Advisor at Coles with over 10 years' experience in the tax profession, including three years working for Deloitte UK on VAT matters. Tanya has been at Coles for the past two years, and provides advice and support across the business on GST, employment taxes, Excise and WET matters. A large focus area of Tanya's role is managing the GST classification review process of products within Coles Supermarkets' extensive and constantly evolving product range. Prior to joining Coles, Tanya worked as an Indirect Tax Manager at Deloitte in Sydney and then Melbourne, specialising in GST.

Raoul D'Cruz is an Australian GST specialist, with significant experience in assisting public and private entities to manage their GST compliance risks, improve their systems and processes and identify opportunities to improve

cashflows / enhance profitability. Raoul has extensive deals and transaction advisory experience across all areas of GST, including advising on property transactions, intangible supplies (including web platforms and app services), digital currency (including emerging forms of digital currency) and cross-border supplies. Most recently, Raoul has been involved in advising from an indirect tax perspective on business systems (ERP) transformations and providing input on invoicing enablement to significant government organisations. Having worked in the Tax Litigation and Controversy areas of both professional services firms and national legal teams, Raoul has a depth of experience which he brings to engaging with the revenue authorities on behalf of clients to; obtain private binding rulings, prepare voluntary disclosures, resolve GST reviews and audits, obtain favourable outcomes such as successful remission of penalties and interest in shortfall scenarios and support clients in GST-related administrative/judicial review processes.

Jo Drum is a Senior Director in the GST Technical Leadership and Advice at the ATO with technical responsibility for international supplies, Food classification and financial services.

Angela Giunta is the Group Taxation Manager at Multiplex, and is responsible

for all domestic and foreign taxation matters for the group. Angela has over 25 years of taxation experiences, in particular specialist skills in international taxation, tax consolidation and mergers and acquisitions. Angela is a member of the Institute of Chartered Accountants in Australia and holds a Bachelor of Business from the University of Technology, Sydney.

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

Sasha Gradnig (nee Ivanusic) is a Director in the Public Groups and International area of the ATO and is part of the International GST Risk and Strategy team. Sasha joined the ATO in 2017. Prior to joining the ATO, Sasha was a senior manager with a large advisory firm in Australia and in Switzerland. Sasha was also the Indirect Tax Manager for a large Australian listed group for 6 years.

Presenters

Suzanne Kneen is a Partner in PwC's Australian Tax practice. Suzanne specialises in GST with over 21 years experience (including in the UK and in a national law firm). Suzanne has advised clients across a number of industries, more recently working with retail (including a number of Australian and global marketplaces) and technology sector clients. Suzanne advises clients on a range of GST technical issues including compliance processes, indirect tax compliance automation projects, coordinating regional and global GST projects for multinational technology clients, engagement with the ATO in relation to GST risk and compliance reviews. In addition to GST advisory work, Suzanne advises on the implementation of the Payment Times reporting regime. Suzanne is a member of the CAANZ GST committee.

Steven Koufomanolis has 20 years tax experience and commenced with the ATO in 2003. He is a qualified lawyer and accountant and works in the ATO's Tax Counsel Network, leading the technical response in complex audits and disputes, including in relation to direct and indirect tax schemes.

Costa Koutsis, CTA, is a Partner and Co-Practice Head of Ashurst's global

tax practice. He specialises in stamp duty, GST and other indirect taxes. With over 21 years of experience, Costa has advised on the indirect tax consequences for a range of transactions, including mergers and acquisitions, restructures and structured property and financing transactions across a variety of industries. Costa is a member of The Tax Institute's New South Wales Office of State Revenue Liaison Committee as well as the organising committee for this conference.

Angela Lee, ATI, is a barrister at the Victorian Bar. She practices predominately in taxation law, acting for both taxpayers and the Commissioner of Taxation. She is a nationally accredited mediator. She is a lecturer in the GST subject at the University of Melbourne's Melbourne Law School's Masters program. Angela serves as National Chair of the Law Council of Australia's Business Law Section's Tax Committee.

Martyn Lyons has recently retired. Martyn worked in the ATO for 35 years, 20 years of which he focused on GST technical and risk issues primarily in relation to government (including notional GST and unimproved land), health and NFP.

Paul McCullough retired from the Treasury in April this year, having spent over 40 years in the portfolio, much of it in tax. Most recently he headed up both Corporate and International Tax Division and the Individuals, Small Business and Indirect Tax Division. Paul joined Treasury in 1997 as a member of the *Tax Reform Taskforce*, and played a major role in the design and implementation of the GST and excise reforms, as well as the reforms to collection systems (that created the ABN, the BAS, the PAYG system, and reformed FBT). Over the last 20 years he has headed areas of Treasury responsible for most aspects of taxation and industry policy. Prior to joining the Treasury Paul was an Assistant Commissioner at the ATO with national responsibility for the large market business taxes and indirect tax interpretation.

Ben Mills is a Director in KPMG's Indirect Tax team in Sydney and has specialised in GST for the last 10 years, particularly in respect of real estate, M&A and infrastructure. Ben has advised both Australian and international clients across various segments of these industries. Ben has a Bachelor of Business, Bachelor of Science in IT and is a Member of ICAA&NZ. Ben has advised on a range of high-profile infrastructure privatisation projects.

Joni Pirovich is a passionate advocate for web3 innovation and DAO-first thinking. Joni's legal practice and policy submissions span across issues in tax, financial services, IP, labour, litigation and wills and estates to support all types of web3 involvement by individuals, start-ups, funds, DAOs, exchanges, NFT marketplaces, banks and 'crypto-banks'. Joni is also part-time General Counsel for a bitcoin mining enterprise focussed on renewable energy and making energy grids more resilient.

Mario Rinaudo is a Senior Director in the ATO. He is responsible for overseeing governance and assurance of the GST product, including effective and efficient risk management, GST gap analysis, measurement and evaluation. He undertook the design and model of Australia's first published tax gap, the GST gap, other indirect taxes (Excise, LCT, FTC and WET) and helped design the wider ATO tax gap program. In addition, he led the development and design of the \$426 million GST compliance program in 2018 and has previously provided economic analysis for Australia tax system reviews including the Review of Business Taxation, Review of International Taxation, and the Board of Taxation review into GST.

Presenters

Bruce Rossel is leading government adoption in the eInvoicing initiative. Bruce also manages an eInvoicing services panel arrangement available to all levels of government in Australia. Bruce has been with the ATO for over 20 years, working across several major digital transformation projects including SuperStream, delivering significant benefits to employers and superannuation funds.

Rebecca Saint is the Deputy Commissioner for Public Groups at the ATO. In this role, Rebecca is responsible for leading the ATO's compliance programs for public and multinational groups. She plays a key role in the Tax Avoidance Taskforce leading compliance programs targeted at ensuring that the largest businesses operating in Australia pay the right amount of tax. Rebecca also leads the advisor strategy which focuses on the role that intermediaries play in supporting large business.

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

High Court in *Reliance Carpet, Qantas and Travelex No.2*.

Sasha Smith is a Partner in Deloitte's Tax & Legal practice with over 15 years' experience in indirect tax. Specialising in GST, Sasha assists public sector and large multi-national clients solve their most complex tax issues. Sasha has had considerable experience advising clients on input tax credit recovery, including apportionment and related issues, as well as advising on cross border tax matters. Sasha has a key focus on GST governance, assisting clients with identifying areas of GST risk and opportunity, with implementing processes to manage and minimise compliance risk including undertaking GST data testing, and supports clients subject to ATO GST assurance reviews. Sasha is a Fellow of the Tax Institute of Australia, a member of the Property Council of Australia's Indirect Tax committee and a member of the ATO's Government Entities Working Group.

Andrew Sommer, CTA, is a specialist in indirect taxation. Andrew started in tax at a major accounting firm over 25 years ago and moved to Clayton Utz in 1998. He was involved in GST implementation and has advised on all aspects of GST, including financial services, property,

government and M&A. In addition, Andrew advises on FBT, land tax, payroll tax and transfer pricing matters. He has been involved in a wide range of contentious matters across different taxes and different jurisdictions. Andrew has taught masters courses in GST and has written numerous articles and papers on different aspects of the GST.

Tony Windle is a Partner in the Deloitte Indirect Tax team with over 23 years' experience specialising in Goods and Services Tax (GST). Prior to joining Deloitte in early 2022, Tony was a Partner for 10 years at Grant Thornton and was the National Head of Indirect Tax and the Global Head of Indirect Tax. Those roles saw Tony develop global experience on international GST/VAT implementation projects across multiple territories as well as global SAP and Oracle tax optimisation projects. Tony was also a Director at PwC for a period of 6 years. An experienced technical expert on GST, Tony sits on the Chartered Accountants Australia and New Zealand GST Committee as well as a number of ATO working groups on GST. Tony advises on a range of GST matters and leads on governance and assurance reviews (including "CAR"), technical advice, dealings with the Australian Taxation Office (ATO) such as disputes and private binding rulings, indirect tax technology implementations, indirect tax

data analytic projects, due diligence, and tax structuring matters.

Jonathan Woodger, ATI, has been a partner in the tax controversy practice of PwC since 2017. He previously worked in the Tax Counsel Network of the ATO for 13 years, where he became Deputy Chief Tax Counsel and chair of the Public Rulings Panel and the General Anti Avoidance Rules Panel. Before that he was a legislative drafter with the Commonwealth Office of Parliamentary Counsel. While predominantly an income tax practitioner, in all three phases of his career he worked on notable GST matters including drafting the original GST transitional and administration provisions and a number of GST public rulings, as well as conducting GST litigation for both the Commissioner and taxpayers in some well-known cases.

Dr. Heidi Zummo, Published former Academic, recipient of the 2020 QUT Outstanding Doctoral Thesis Award and nominated in 2020 for the David Gardiner Teacher of the Year Award. Employed with the Australian Tax Office since November 2020 in GST technical advice across various areas, including the evolving crypto asset space.

Venue and accommodation



W Melbourne

408 Flinders Lane, Melbourne, Victoria 3000

Melbourne's first luxury lifestyle hotel with its rebellious Flinders Lane address, W Melbourne takes its design cues from the streets of Australia's cultural capital. We hold the back-lane entrance keys to what's New/Next in the city, revealing a playground where the early risers to the late-night revelers can turn up the tracks in this dynamic city.

The joy of discovery is what underpins the design narrative at W Melbourne. Each space exhibits its own personality as the rawness of industry gives way to elegance and an array of sensory triggers that reveal unexpected delights.

Getting there

W Melbourne is approximately 10 minutes' walk from both Flinders Street and Southern Cross railway Station.

Parking

W Melbourne provides a limited amount of valet parking spaces for hotel guests only. This is at a cost of \$70 per car, per day. Please note valet parking is strictly subject to availability and cannot be guaranteed. To access valet car parking you enter via Wheels at 408 Flinders Lane.

Alternately, self-parking is available in a number of the public car parks surrounding the hotel.

Secure parking

522 Flinders Lane – Open 7 days/Fri-Sat 24 hours

376 Flinders Street – 6:00-22:00 – 7 days

Wilson Parking

425 Collins Street – Open 24/7

Please note public rates apply. Please contact car park companies direct for full details.

Accommodation

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



Event information

Registration inclusions

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

*Additional tickets to the Networking function can be purchased on the registration form

Early bird registration

All registrations received and paid on or before Friday, 22 July 2022 will be entitled to an early bird discount. Please note: The registration fee does not include accommodation, hotel incidentals or transfers.

Group discounts

Purchase four full registrations (early bird or standard) and receive a fifth full registration for free. The free fifth registration must be of equal or of less value to the four paid registrations. This offer cannot be redeemed in conjunction with any other promotional offer or code. All attendees must be from the same firm and all registration forms must be submitted together. For further information please contact the national events team on 1300 829 338 or nationalevents@taxinstitute.com.au.

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 13 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 at Level 14 for a poolside cocktail, with city views and bold design.

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.

Event information

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.

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](#).

W Melbourne Guidelines

W Melbourne encourages all guests keep to social distancing of 1.5m where possible. There are sanitization stations available throughout the public areas of the hotel.

Cancellation Policy

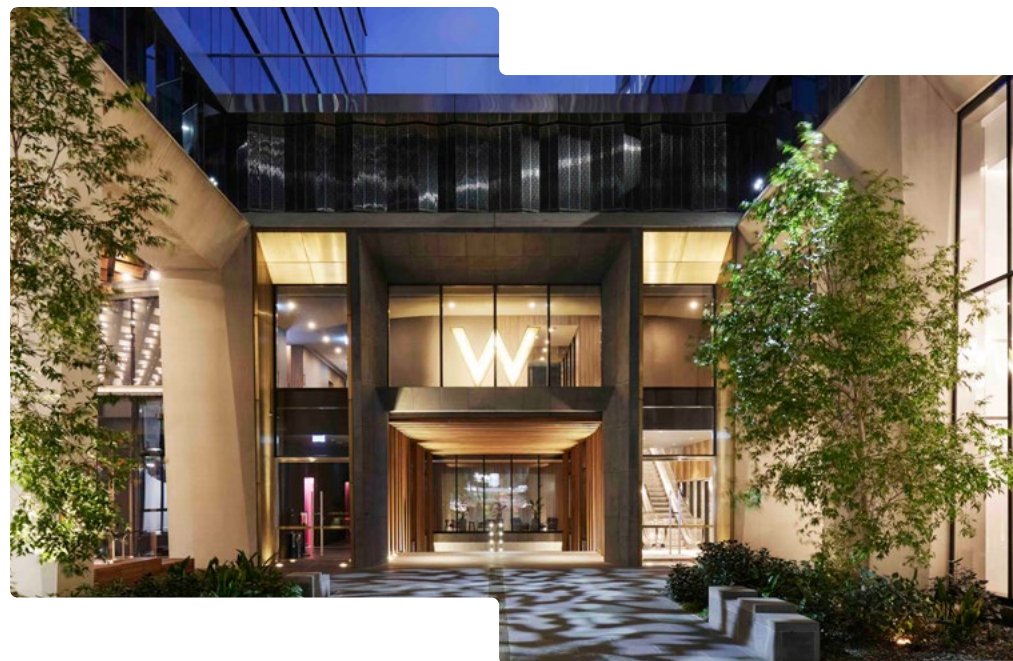
The Tax Institute reserves the right to alter, amend or cancel all or any of the arrangements contained in the program. Should a face-to-face event be cancelled due to an event beyond The Tax Institute's reasonable control including 'an act of god', 'pandemic', 'health-related event' or 'government requirements', 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. Enquiries For further information regarding this event, please contact the Events Team on 1300 829 338 or nationalevents@taxinstitute.com.au.

For registration enquiries, please contact customeradmin@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

Face-to-Face registration

	Member	New member*	Non-member
Early bird registration Received on or before 22 July 2022	<input type="checkbox"/> \$1,600	<input type="checkbox"/> \$1,940	<input type="checkbox"/> \$1,900
Standard registration Received after 22 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.

Online registration

	Member	New member*	Non-member
Early bird registration Received on or before 22 July 2022	<input type="checkbox"/> \$1,600	<input type="checkbox"/> \$1,940	<input type="checkbox"/> \$1,900
Standard registration Received after 22 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, 18 August 2022 at W Melbourne – WET (Pool bar area)

- 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:

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.

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:

3 Payment summary

Registration fees	\$	<input type="text"/>
Additional guest tickets – networking function (\$50 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.

4 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.

For event enquiries, please contact the National Events Team on **1300 829 338** or nationalevents@taxinstitute.com.au

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

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To register

Email customeradmin@taxinstitute.com.au

Mail L37, 100 Miller Street North Sydney NSW 2060

Online taxinstitute.com.au/gst

Thank you.

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

Matthew Strauch, CTA, PwC, Chair, Conference Organising Committee

Patrick Boyd, Australian Taxation Office

Gordon Brysland, Australian Taxation Office

Lisa Chatfield, EY

Anne Collins, Glencore

Ken Goodin, Australian Taxation Office

Jacqui Hardwick, KPMG

Melissa Harrison, Australian Taxation Office

Andrew Howe, CTA, Greenwoods & Herbert Smith Freehills





Costa Koutsis, Ashurst

Steven Ren, CTA, Uber

Sasha Smith, Deloitte



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