

# Spark change

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# Contents

## Welcome

Highlights

4

7

## Keynote speakers

8

## Program

Day 1 • Tue, 5 Sep 2023

Day 2 • Wed, 6 Sep 2023

Day 3 • Thu, 7 Sep 2023

10

11

12

13

## Session Outlines

Keynotes

SME

Tax Disputes

Property

Technology

Ethics

Emerging Leaders

Hot Topics

Corporate

## Destination

Venue

Getting there

Places to stay

14

15

16

19

20

21

22

23

24

26

28

29

30

31

## Activities

Included networking activities

Recommendations

Explore the city

If you have a day to spare

32

33

34

35

36

## Event Info

### Register now

Individual Registration Form

Employer Ticket Registration Form

38

40

41

43

## Thank you

45

# Welcome

## Spark change

This year, The Tax Summit raises a global lens to the way we work, the policies we work with and our place in the world. How do international events and the shifting political landscape impact our policy agenda? Is true reform on the horizon? What is the role of tax within the cost-of-living crisis? And how do you communicate all this to your clients in a meaningful way?

We can't change the past. We can't predict the future.

We can arm ourselves with the knowledge and tools to do our best work. We can strive to do and give our best to those around us. We can start – the conversation, the journey, the change. We can make things happen.

Join the profession's best and brightest at The Tax Summit, where the future of tax begins.

### The brightest minds in tax

Take this unique opportunity to connect in-person with experts and peers from across the tax profession. Explore different perspectives, investigate recent developments and unpack the impact of ideas new and old, in the company of Australia's most talented practitioners.

### See you at the Summit

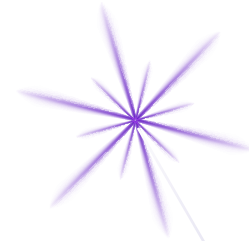
Some things are just better in person. Connecting and collaborating with colleagues old and new is one of them. Network with practitioners from all corners of the tax profession during the event.

### Illuminating technical program

The Tax Summit encompasses the wide and varied experiences and constantly shifting environment of tax professionals. There's always something new to discover and as we set out to forge the future of tax, the technical program provides the insights, tips and ideas you'll need in your tax toolkit. Tailor your experience during the event to suit your areas of interest, with sessions on corporate tax, property, technology, SME, ethics and international tax issues to choose from.

### Destination: Melbourne

We are thrilled to bring The Tax Summit to Melbourne for the first time. Take the chance to explore all this great city has to offer, from laneway cafés, world class restaurants and shopping to galleries, theatres and museums. Extend your stay and explore the many beautiful regions of Victoria including Gippsland, Yarra Valley and the Great Ocean Road.



# Committee Chairs



**Marg Marshall, CTA**

Organising Committee Chair  
President, The Tax Institute

**Sandra Farhat, FTI**

Program Committee Co-Chair  
EY



**Daniel Smedley, CTA**

Program Committee Co-Chair  
Sladen Legal

**Loreena Gillon, CTA**

SME Stream Chair  
Arithmos Chartered Accountants



**Leo Efthivoulou, CTA**

Hot Topics Stream Chair  
ENA Law

**Annemarie Wilmore**

Corporate Stream Chair  
Johnson Winter Slattery



**Chris Wallis, CTA**

Special Topics Stream Chair  
Victorian Bar

# For those who want to be inspired by the brightest minds in tax.

## Who should attend?

**Taxation specialists** across all sectors (public, private, NFP)

**Accountants and Lawyers** working for or advising SMEs or corporates

**Business leaders, owners, directors and consultants** with an interest in tax

**Newcomers to the profession** who are wanting to learn and grow their networks

**Anyone with an interest** in the latest issues impacting businesses locally and globally

## Why attend?

**Learn** up to 20 CPD hours on offer

**Discover** hear from the latest thought leaders in tax

**Network** three dedicated functions form part of the Summit

**Relax** take a break and enjoy a pre- or post-Summit tour in cosmopolitan Melbourne

# Highlights

50+

sessions

70+

speakers

9

streams

3

days

**Connect**

and network with  
likeminded professionals

**Ignite**

curiosity with learnings  
from thought leaders

**Transform**

your knowledge and  
enhance your practice

**Define**

the future of the tax  
profession

# Spark change

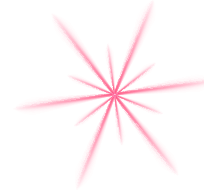
# Keynote speakers



**Marg Marshall, CTA**  
President, The Tax Institute



**Graeme Cooper, FTI**  
Herbert Smith Freehills



**Ellen Fanning**  
Award winning public affairs journalist



**Chris Jordan AO, CTA**  
Commissioner of Taxation



**Karen Payne, CTA**  
Inspector-General of Taxation and  
Taxation Ombudsman



**David Thodey AO**  
Board Director



**The Hon. Bruce Billson**  
Australian Small Business and Family  
Enterprise Ombudsman



## Keynote speakers continued



**Danielle Wood, CEO**  
Grattan Institute



**Kevin Sheedy AO**  
Australian Sporting Legend



**Cristina Wolters, CTA**  
Transurban Limited



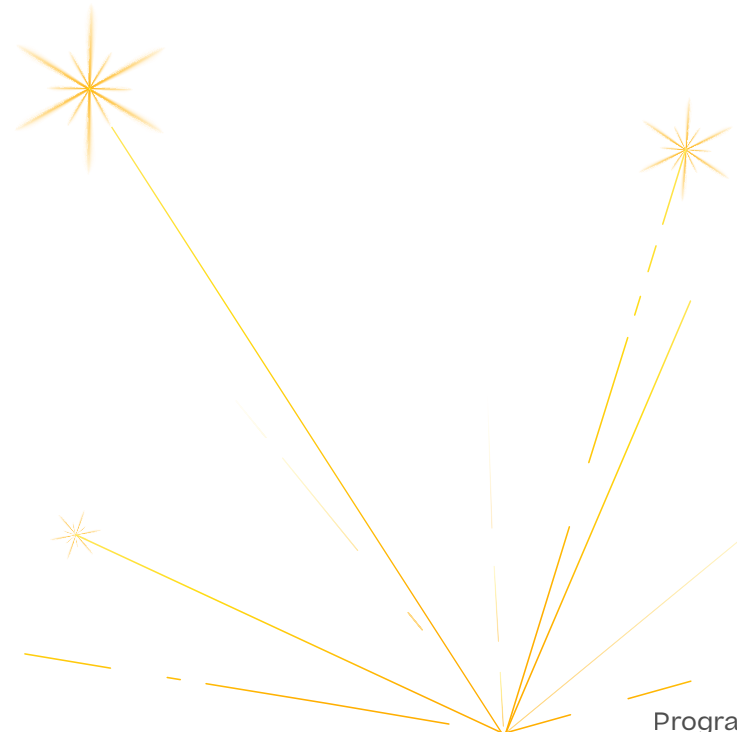
**Scott Treatt, CTA**  
General Manager, Tax Policy and  
Advocacy, The Tax Institute



**Robyn Jacobson, CTA**  
Senior Advocate, The Tax Institute



**Julie Abdalla, FTI**  
Senior Tax Counsel, The Tax Institute



# Program



# Day 1 • Tue, 5 Sep 2023

8:00–8:30am	Registration			
8:30–9:00am	<b>Session 1:</b> Opening address and President's welcome, Marg Marshall, CTA, President, The Tax Institute			
9:00–10:00am	<b>Session 2:</b> The changing landscape of international tax: Hype and hope Speaker: Graeme Cooper, FTI, Herbert Smith Freehills			
10:00–10:30am	Morning tea			
	<b>SME</b>	<b>Tax Disputes</b>	<b>Emerging Leaders</b>	<b>Corporate</b>
10:30–11:30am	<b>Session 3.1</b> The latest on Section 100A – Part 1	<b>Session 3.2</b> The Commissioner's powers to issue a tax assessment ... What do I need to know?	<b>Session 3.3</b> Australian tax for foreign residents	<b>Session 3.4</b> Lessons from Aurizon and what's on the horizon?
11:30am–12:30pm	<b>Session 4.1</b> Practical application and implications of Section 100A – Part 2	<b>Session 4.2</b> Unique aspects of Default Assessments raised using Asset Betterment Methodology	<b>Session 4.3</b> Leadership in the new world	<b>Session 4.4</b> Changes to the Thin Capitalisation Rules – Practical Insights
12:30–1:30pm	Lunch			
1:30–2:30pm	<b>SME</b>	<b>Property</b>	<b>Emerging Leaders</b>	<b>Corporate</b>
	<b>Session 5.1</b> Small business CGT concessions – Accessing the proceeds from a company	<b>Session 5.2</b> Is your PDA fit for purpose?	<b>Session 5.3</b> Foreign hybrid mismatch rules 101	<b>Session 5.4</b> What is a reasonably arguable position and how to arrive at one
2:30–3:00pm	Afternoon tea			
3:00–4:00pm	<b>Session 6.1</b> What's on our radar?	<b>Session 6.2</b> The main residence exemption – tips, traps, trips and tricks	<b>Session 6.3</b> Rollover Relief Roadmap: Merger Gains, Acquiring Tax Benefits!	<b>Session 6.4</b> Tangling with transfer pricing – practicality of TP disputes
4:00–5:30pm	<b>Session 7:</b> Q&A Panel: The Hon. Bruce Billson, Australian Small Business and Family Enterprise Ombudsman, Scott Treatt, CTA, The Tax Institute, Cristina Wolters, CTA, Transurban, Danielle Wood, Grattan Institute, Facilitator: Ellen Fanning			
5:30–7:30pm	Welcome Reception at Cargo Hall			

# Day 2 • Wed, 6 Sep 2023

8:30–9:15am	<b>Session 8:</b> Tax Policy and Advocacy panel session, Scott Treatt, CTA, The Tax Institute, Julie Abdalla, FTI, The Tax Institute, Robyn Jacobson, CTA, The Tax Institute			
9:15–10:00am	<b>Session 9:</b> Commissioner’s Address: Chris Jordan AO, CTA, Commissioner of Taxation			
10:00–10:30am	Morning tea			
	<b>SME</b> ✨	<b>Property</b> ✨	<b>Hot Topics</b> ✨	<b>Corporate</b> ✨
10:30–11:30am	<b>Session 10.1</b> Common payroll tax mistakes	<b>Session 10.2</b> Avoiding expensive mistakes– making a beneficiary entitled to real property	<b>Session 10.3</b> Case update	<b>Session 10.4</b> Pillar 2 – Where are we at?
11:30am–12:30pm	<b>Session 11.1</b> Division 7A	<b>Session 11.2</b> It’s a capital asset so why isn’t it on capital account?	<b>Session 11.3</b> Employee v contractor	<b>Session 11.4</b> Have you seen my intangible? The many touchpoints in the law for intangibles issues
12:30–2:00pm	Lunch and <b>Session 12:</b> Inspector-General of Taxation and Taxation Ombudsman Address, Karen Payne, CTA (session will commence at 1:15 pm)			
	<b>SME</b> ✨	<b>Technology</b> ✨	<b>Hot Topics</b> ✨	<b>Corporate</b> ✨
2:00–3:00pm	<b>Session 13.1</b> Structuring family offices: commercial and tax considerations	<b>Session 13.2</b> The challenges raised by live data feeds including Single Touch Payroll	<b>Session 13.3</b> Context in which the “new” Part IVA has been applied and resulting evidentiary issues for taxpayers	<b>Session 13.4</b> Tapped out on Treaties and TARP
3:00–3:30pm	Afternoon tea			
3:30–4:30pm	<b>Session 14.1</b> Before you start my tax, me and Finley are splitting	<b>Session 14.2</b> Hunted by hackers? Cyber risk and client/supplier created exposures	<b>Session 14.3</b> Employment taxes, it’s a personnel question: an overview of Employment Taxes, including updates on recent law changes and regulator activity	<b>Session 14.4</b> Anti-Avoidance Rules – Where are we at?
4:30–5:30pm	<b>Session 15.1</b> Deceased estates – Taxation nirvana or Frankenstein’s monster?	<b>Session 15.2</b> Is there Panadol for crypto and NFT headaches?	<b>Session 15.3</b> Why salads are now being taxed and Teslas are not – an update on recent developments in GST and FBT	<b>Session 15.4</b> Heads of Tax panel
5:30pm	Delegate free time			
7:00pm	The Tax Summit Gala Dinner			

# Day 3 • Thu, 7 Sep 2023

8:30-9:30am	<b>Session 16:</b> VIP presentation, David Thodey AO			
	<b>SME</b> ✨	<b>Ethics</b> ✨	<b>Hot Topics</b> ✨	<b>Corporate</b> ✨
9:30-10:30am	<b>Session 17.1</b> ATO nudge theory in action – Allocation of professional firm profits	<b>Session 17.2</b> The nasty implications of ‘off the cuff advice’	<b>Session 17.3</b> Debt recovery and restructuring	<b>Session 17.4</b> Capital (+) or Deductible (-) employee expenses: Clough Engineering’s enduring last gasp
10:30-11:00am	Morning tea			
11:00am-12:00pm	<b>Session 18.1</b> SMSF update – a snapshot of industry activity	<b>Session 18.2</b> Are you being dragged unwittingly onto a slippery slope?	<b>Session 18.3</b> Addressing collectable tax debt – ATO perspective and what to expect	<b>Session 18.4</b> Practical issues in responding to RFIs and notices
12:00-1:00pm	<b>Session 19.1</b> Dystopian discretionary distribution resolutions	<b>Session 19.2</b> Traumatised by a client’s audit? Asking for a friend!	<b>Session 19.3</b> 99B and the Temple of Doom	<b>Session 19.4</b> Economic outlook
1:00-2:30pm	<b>Session 20:</b> Closing keynote – Seated lunch with Kevin Sheedy AO			

# Session Outlines



# Keynotes

## Session 1: Opening Address and President's Welcome

**Speaker:** Marg Marshall, CTA, President, The Tax Institute

## Session 2: Justice Hill Lecture – The changing landscape of international tax: Hype and hope

**Speaker:** Graeme Cooper, FTI, Herbert Smith Freehills

Australia's Government is clearly focussed on changing the current landscape of the international tax regime for large businesses, proposing to enact both home-grown reforms and to implement foreign-designed changes.

This session asks, what will the new landscape look like and will it be an improvement for us, for the world, or both, or neither.

## Session 7: Q&A Panel – Tax, climate and the economy – what does the future hold?

**Panel:** The Hon. Bruce Billson, Australian Small Business and Family Enterprise Ombudsman, Scott Treatt, CTA, The Tax Institute, Cristina Wolters, CTA, Transurban, Danielle Wood, Grattan Institute

**Facilitator:** Ellen Fanning, Award winning current affairs journalist

The changes and challenges over the past few years have tested individuals, families, businesses, organisations and governments like never before.

As we turn our focus to the future, what known and unknown challenges will we, our clients and our communities face? How can we remain agile and continue to pivot, adjust and respond so we can manage whatever lays ahead and we and our clients are set up for every success?

This interactive Q&A session will:

- Discuss the economic and political environment

- Reflect on how the past few years will shape and impact policy development for years to come
- Consider the role of tax in addressing policy design challenges as well as those associated with climate, innovation and technology; and
- Look to the next 12 months and explore those issues you would be well advised to keep in your sights.

## Session 8: Tax Policy and Advocacy Panel

**Panel:** Scott Treatt, CTA, The Tax Institute, Robyn Jacobson, CTA, The Tax Institute, Julie Abdalla, FTI, The Tax Institute

Join The Tax Institute's Tax Policy and Advocacy team as they discuss and address the latest key issues facing the tax and superannuation systems and the tax community. Increased focus on the activities of the Tax Practitioners Board corresponds with its investigations and compliance programs that target the highest risk tax practitioners and the legislative changes following the Government's response to the review of the TPB. More than ever, tax practitioners need to keep pace with developments in the tax ecosystem so they can minimise risks to their own practices and their clients' tax affairs.

## Session 9: Commissioner's Address

**Speaker:** Chris Jordan AO, CTA, Commissioner of Taxation, Australian Taxation Office

In this annual address, Commissioner Jordan will reflect on the last 12 months, the ATO's progress toward its 2024 vision, its current agenda and the future of tax administration.

## Session 12: Inspector-General of Taxation and Taxation Ombudsman's Address

**Speaker:** Karen Payne, CTA, Inspector-General of Taxation and Taxation Ombudsman

The Inspector-General and Taxation Ombudsman (IGTO) performs an important role in maintaining the integrity of the taxation administration system. The Budget Outcome Statement for the IGTO is as follows:

*Fair, accountable and improved administration and integrity of the taxation and superannuation systems for the benefit of the Australian community, through independent investigation and reporting*

The IGTO improves transparency, integrity and fairness of the tax system, by independently investigating taxation decisions, actions, systems and laws of the Australian Taxation Office or the Tax Practitioners Board and publicly reporting where this is in the public interest. Independent investigation advances community trust and provides assurance that there is fair and effective public administration of the tax system.

## Session 16: VIP Presentation

**Speaker:** David Thodey AO, Chair of Xero, Director and Chair in waiting at Ramsay

Hear first-hand from a key and influential decision maker.

## Session 20: Closing Keynote – Seated lunch

**Speaker:** Kevin Sheedy AO, Australian Sporting Legend

Find your inner champion. Learn what it takes to build a winning team, create a future focussed game plan and unleash your inner champion with AFL legend Kevin Sheedy. A great opportunity to reward yourself and your team at our closing lunch keynote, Kevin will share his unique perspective on how self-development, much like training for a championship, is the ultimate game of honing your skills and unlocking your own, and team's, full potential.

# SME

## Session 3.1: The latest on Section 100A – Part 1

**Speaker:** Frank Hinoporos, CTA, Hall & Wilcox

The most-talked about issue in private markets tax in the last two years has been section 100A. In late 2022, following the Federal Court decisions in *Guardian AIT* and *BBlood*, the ATO finalised Taxation Ruling TR 2022/4 and Practical Compliance Guideline PCG 2022/2 that set out its interpretation of section 100A and reimbursement agreements. In 2023, the Full Federal Court handed down its decision from an appeal in *Guardian AIT* and a decision on the appeal in *BBlood* is pending. Revisions to TR 2022/4 and PCG 2022/2 are in the works.

This session will:

- Explore the key legal principles established by *Guardian AIT* and *BBlood* with respect to section 100A, including what constitutes a ‘reimbursement agreement’, having a purpose of reducing tax and an ‘ordinary family or commercial dealing’
- Discuss the broader practical considerations relevant to practitioners managing trust arrangements
- Contemplate issues that may potentially attract the attention of the ATO; and
- Provide practical guidance on how taxpayers and their advisers can manage and mitigate their risk.

## Session 4.1: Practical application and implications of Section 100A – Part 2

**Speakers:** Leanne Connor, CTA, WGC Business Advisors, Fiona Dillon, CTA, Australian Taxation Office, Robyn Jacobson, CTA, The Tax Institute

The ATO’s final guidance on section 100A was released on 8 December 2022 and includes changes that incorporated feedback received during public consultation.

Using case studies, this practical session will cover:

- Where we’ve landed on section 100A, more than two year-ends on from the release of the ATO’s initial draft guidance in early 2022
- Falling between the zones – when your clients’ arrangements differ from the ATO examples
- Loans, gifts and undrawn amounts by family members – what is needed to demonstrate the beneficiary’s entitlement has been extinguished for their own benefit; and
- What supporting documentation is required to explain the transactions that have happened and what is the risk of trustees recording too much?

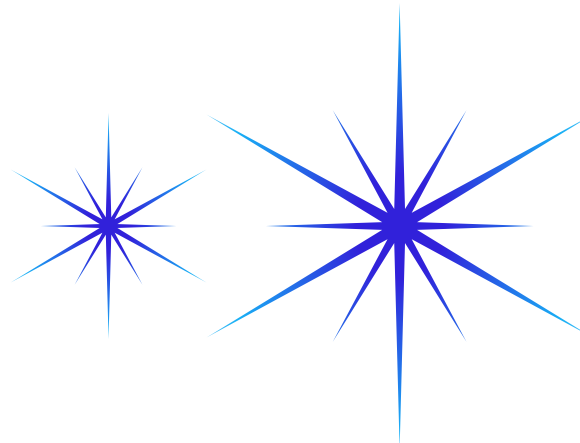
## Session 5.1: Small business CGT concessions – Accessing the proceeds from a company

**Speakers:** Karen Goodfellow, CTA, Practising Tax, Frederick Mahar, CTA, F M Mahar & Associates

The small business CGT concessions are generous and can result in no tax being payable on company disposals of active assets, but how can shareholders access the proceeds?

This session will consider the issues that can arise when shareholders access the proceeds of non-taxable CGT events, either at the time of the event or on liquidation, such as:

- The requirement that the company make a payment to a CGT concession stakeholder
- How that payment is accounted for; and
- What happens on liquidation.





## SME continued

### Session 6.1: What's on our radar?

**Speakers:** Denise Honey, CTA, Pitcher Partners, John Ioannou, CTA, Macpherson Kelley, Dr Mark Pizzacalla, CTA, BDO

**Facilitator:** Loreena Gillon, CTA, Arithmos Chartered Accountants

SME practitioners are often so busy addressing the latest issues, they have little time to contemplate what may be coming down the track.

In this session, you will hear from three senior practitioners around some of the issues starting to surface in the SME market. The panel will discuss:

- How to identify the problem
- Where is the mischief; and
- Mitigation strategies.

### Session 10.1: Common payroll tax mistakes

**Speaker:** Matthew McKee, FTI, Brown Wright Stein Lawyers

Although state taxes don't receive their fair share of attention, payroll tax is beginning to stand on its own. While it has been seen as a costly and annoying administrative burden, grudgingly accepted, recent cases have thrust it into the limelight.

This session will explore:

- The myth of contractors (distinguishing between true contractors and contractors who are employees at common law)
- Contractor exemptions – when they apply and when they don't
- The ongoing use of service entities, and their limitations; and
- Grouping risks.

### Session 11.1: Division 7A

**Speaker:** Todd Want, CTA, William Buck

Despite Division 7A having been with us for more than a quarter of a century, it has continued to wreak havoc for practitioners and their clients. This session will explore some of the more common nuances when handling old Division 7A problems for new clients including:

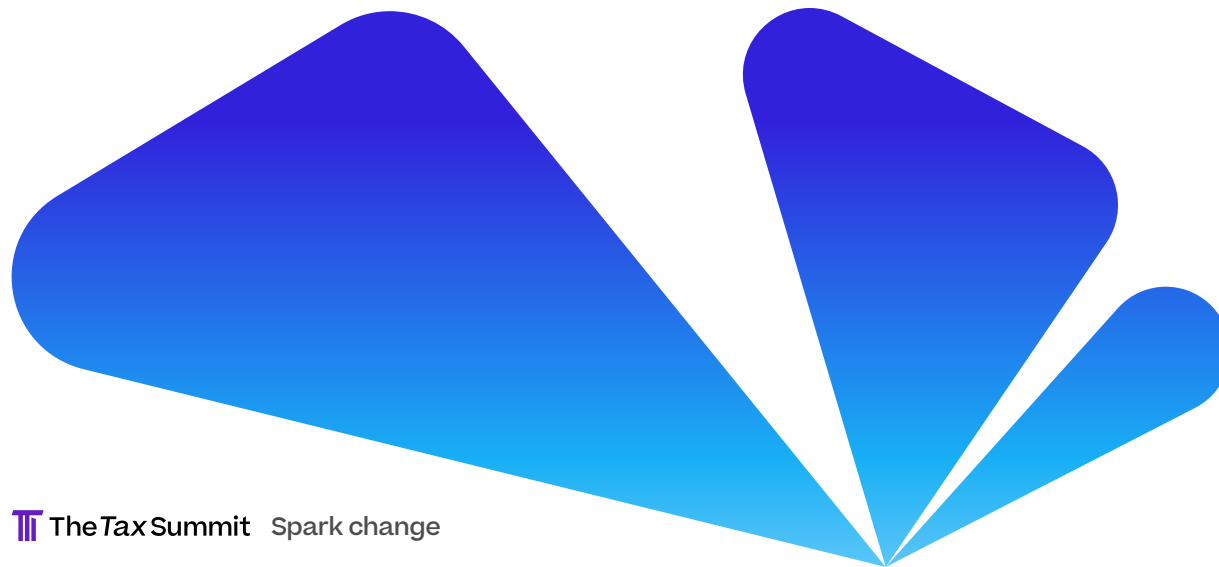
- Whether doing nothing is an option
- What constitutes an honest and inadvertent mistake
- A re-enlivening of section 109R; and
- A reminder on interposed entities.

### Session 13.1: Structuring family offices: commercial and tax considerations

**Speakers:** Shaun Cartoon, FTI, Arnold Bloch Leibler, Christine Fleer, Arnold Bloch Leibler

High wealth family groups are increasingly looking to establish family offices to unite generations and preserve wealth. With no set playbook, the range of family offices is as diverse as the family groups that establish them. This session will cover:

- Key commercial and tax considerations for the decision to establish a family office
- Trends in structuring
- Incentive arrangements for employees
- Family governance and succession planning issues
- Multi-jurisdictional commercial and tax issues; and
- Intergenerational change – how to unwind a family office if the next generation doesn't want to be involved.



## SME continued

### Session 14.1: Before you start my tax, me and Finley are splitting

**Speaker:** Chris Wallis, CTA, Victorian Bar

When faced with potential marital/relationship breakdown, the taxation implications of the division of assets and entities is often the last thing on a client's mind. Structures evolve over time, and are usually established with little or no consideration of the possibility of divorce.

This is a critical topic and impacts all SME practitioners at some point with considerations including:

- Entity control and continuity of ownership issues
- UPEs, Div 7A and Family Trust Election implications
- Revision of Trust Deeds, including Guardian or Appointor
- Impact on Business Real Property
- Superannuation and CGT asset rollovers available
- Ethical issues; and
- Recent case law.

### Session 15.1: Deceased estates – Taxation nirvana or Frankenstein's monster?

**Speaker:** Ian Raspin, CTA, BNR Partners

It has famously been said that nothing is certain except death and taxes. Death opens the door to many tax concessions. However, the interaction between taxation law (and lore) and deceased estates is complex and often poorly understood. Getting it wrong can turn what could have been taxation nirvana into some kind of monster – all while dealing with grieving families.

This session will cover taxation issues around:

- Present entitlement and who pays the tax
- Residency of the estate and foreign resident beneficiaries
- The main residence exemption; and
- Specific legacies and life and remainder interests.

### Session 17.1: ATO nudge theory in action – Allocation of professional firm profits

**Speaker:** Alan Krawitz, CTA, Smailes Krawitz

This session will detail the ATO's compliance approach to the allocation of professional firm profits, and what you should consider, including:

- Understanding the 'Gateways' and calculating your score
- ATO engagement and your risk assessment;
- Documenting your arrangements
- Everett and Galland assignments; and
- Restructuring to comply with the PCG.

### Session 18.1: SMSF update – a snapshot of industry activity

**Speaker:** Liz Westover, FTI, Deloitte

Within an ever changing and evolving SMSF industry, Liz will ensure that delegates walk away with a clear understanding of recent changes and contentious issues affecting them and their clients.

She will discuss what's new from the legislators and key focus areas of the regulators. With a practical approach, Liz will provide insights into adapting to changes as well as identify some of the more challenging and problematic areas for practitioners and how best to navigate them.

### Session 19.1: Dystopian discretionary distribution resolutions

**Speaker:** Ron Jorgensen, CTA, Thomson Geer

Since the ATO Ruling, TR 2012/D1, we have lived in the Dystopian world of Area 56 – Income of the Trust Estate and Area 57 – Statement of Distribution. Income is notional, deductions quarantined, tax attributes disembodied and trustees re-educated by Practical Compliance Guidelines and Alerts.

This session discusses the distribution dystopia and compliant and rebellious procedures and distribution resolutions including:

- Complex, Boolean and tax adjusted resolutions for notional income, corpus and tax benefits streaming
- Distributions of assets made in specie; and
- Distributions attributable to asset revaluation reserves.

# Tax Disputes

## Session 3.2: The Commissioner's powers to issue a tax assessment ... What do I need to know?

**Speaker:** Kristie Schubert, CTA, KPMG Law

This session will explore:

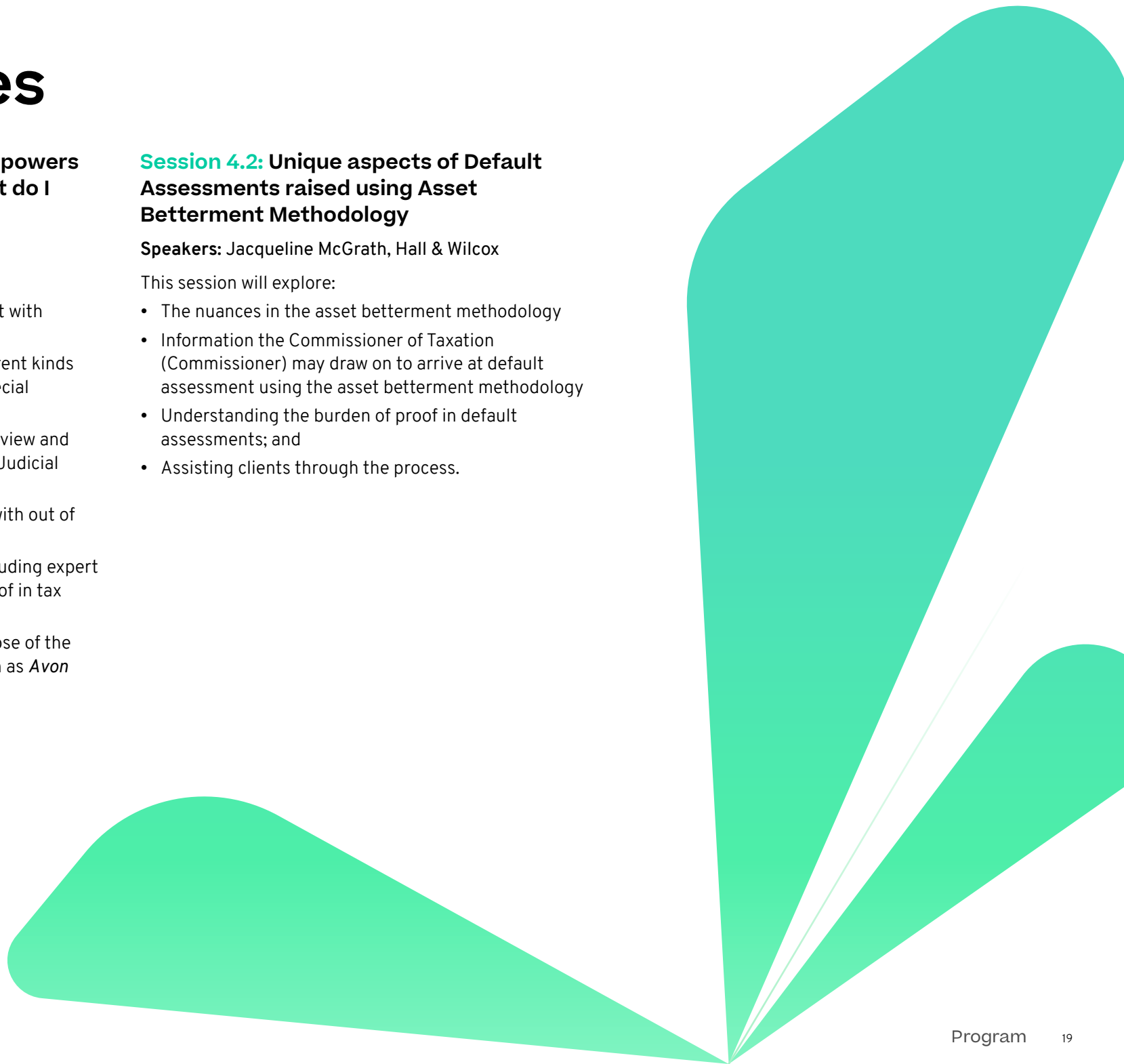
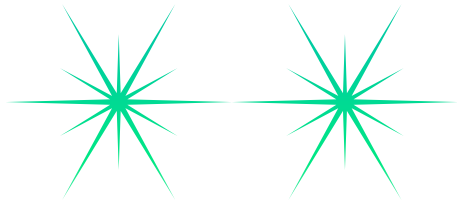
- Processes available for early engagement with the ATO
- The Commissioner's power to issue different kinds of assessments (deemed, default and special assessment)
- Pros and cons of the different Part IVC review and appeal rights and other avenues such as Judicial Review
- The limited amendment period, dealing with out of time objections and reviews
- Evidence and information gathering (including expert evidence) to overcome the burden of proof in tax cases; and
- Setting the grounds of dispute, the purpose of the SFIC, and "reasonableness" in cases such as *Avon Downs*, and *Kolotex*.

## Session 4.2: Unique aspects of Default Assessments raised using Asset Betterment Methodology

**Speakers:** Jacqueline McGrath, Hall & Wilcox

This session will explore:

- The nuances in the asset betterment methodology
- Information the Commissioner of Taxation (Commissioner) may draw on to arrive at default assessment using the asset betterment methodology
- Understanding the burden of proof in default assessments; and
- Assisting clients through the process.



# Property

## Session 5.2: Is your PDA fit for purpose?

**Speaker:** Scott McGill, CTA, Pitcher Partners

Developers often want to acquire land comprised of several parcels (where parcels may be held by different owners or have different tax provenances) while maintaining a desire to pay by instalments and keep maximum flexibility.

This session will consider important aspects of Property Development Applications (PDAs) such as:

- Inclusion of provisions for instalments
- Dealing with parcels having different tax provenance (eg margin scheme, MRE or active asset)
- Whether it matters if a parcel is on the vendor's revenue account or capital account; and
- Other important issues.

## Session 6.2: The main residence exemption – tips, traps, trips and tricks

**Speaker:** Neil Brydges, CTA, Sladen Legal

The CGT main residence exemption is a significant but deceptively complex concession, with many ways it can be gained, or inadvertently lost due to demolition, death, or absence.

This session will consider:

- The significance of “adjacent land” for primary producers
- Keeping the exemption when demolishing or subdividing the family home
- When one dwelling can be two CGT assets
- Planning for sea and tree changers with 2 dwellings
- Impacts of death and inheritance
- Absences, especially for foreign residents; and
- Implications of the increasing use of main residences to derive income through modern work practices and “side hustles”.

## Session 10.2: Avoiding expensive mistakes– making a beneficiary entitled to real property

**Speaker:** Linda Tapiolas, CTA, Cooper Grace Ward

Practitioners quite regularly encounter a client who wants to take ownership of property held in a discretionary trust. This occurs most commonly in succession planning exercises, land tax minimisation planning or beneficiaries wanting to go their own way following relationship breakdowns.

This session will consider:

- What is required to transfer property to a beneficiary
- The need to address the relevant trust law and tax law
- How accounts can support what is to be attempted
- Whether section 99B must be considered; and
- Other traps to be avoided.

## Session 11.2: Do you have a choice about whether the property deal is on revenue account or capital account?

**Speaker:** Thomas Aitkenhead, Hoffman Kelly

The ATO's exercise to source and match data about 1.7 million investment property loans annually will provide the ATO with a gateway to a matrix of data to identify and construe intention. Examples will be used to identify the rough times ahead for property flippers and others returning construction activity on capital account including:

- A brief recap of revenue or capital principles and the key element of intention
- What information is being data matched and what will that matching reveal
- How is the intention of a ‘virgin’ entity ascertained
- Can the holder of a minority interest control an entity; and
- Does cash activity remain beyond data matching?



# Technology

## **Session 13.2: The challenges raised by live data feeds including Single Touch Payroll**

**Speaker:** Andrew Sommer, CTA, Clayton Utz

Live data feeds to the ATO are a fact of life. STP is an intermittently live data feed. The expectation is that more and more information will be provided to the Commissioner in “real time”.

This session will consider:

- Is the provision of a “live stream” of raw data the making of a “statement” to the Commissioner?
- How do taxpayers and the Commissioner handle the inevitable errors in the live data feed?
- What further issues arise when reporting, assessment and payment are all conducted in real time?
- Is it time for a wholesale review of the law in this area?

## **Session 14.2: Hunted by hackers? Cyber risk and client/supplier created exposures**

**Speaker:** Chris Watson, Grant Thornton

There is increasing media attention to the “big game” targets of cyber-crime, but is your practice next to be hunted?

This session will explore the current and emerging areas of cyber exposure and identify strategies recommended by the Australian Cyber Security Centre to mitigate risk, including:

- Cyber security for remote workers
- Business email compromise
- Exposures through managed service providers
- Implementation of the Essential Eight cyber security strategies

- Emerging best practice strategies including Zero Trust; and
- What to do if your practice is hacked.

## **Session 15.2: Is there Panadol for crypto and NFT headaches?**

**Speaker:** Joni Pirovich, Block Chain + Digital Assets

Blockchain technologies that support crypto-token activities including NFTs carry significant record keeping burdens. Various software products have been developed to assist taxpayers and practitioners in meeting the record-keeping and reporting obligations.

This session will explore:

- How blockchain works
- How much faith you can have in software packages designed for crypto-token activities including NFT transactions; and
- Key risks for tax agents and tax practitioners relying on software packages, and mitigation measures.

# Ethics

## Session 17.2: The nasty implications of ‘off the cuff advice’

**Speaker:** Michael Bearman, CTA, Victorian Bar

There are many reasons for advice, usually free, being given “off the cuff”. This session will explore the implications and will consider:

- The scope of “off the cuff advice”
- How, when, and why “off the cuff advice” is given
- “Off the cuff advice” by phone or email
- The importance of the client receiving the advice
- Does your PI policy cover “off the cuff advice”?
- Whether “off the cuff advice” can be legal advice; and
- What will the Statement of Claim look like?

## Session 18.2: Are you being dragged unwittingly onto a slippery slope?

**Speaker:** Craig Jackson, CTA, EY, Hoa Wood, Australian Taxation Office

Various authorities are increasing their scrutiny of the assistance provided by practitioners in relation to client activities. No matter your professional background we all have ethical obligations. We need to make sure that we do not step over those lines which sometimes may be hard to see.

We need to consider what we are doing and ask if we are:

- Assisting in something that could be in relation to suspected illegal activities; and
- Bending the truth through, say, providing favourable valuations, possibly in relation to a Family Law Conflict.

This session will help you to:

- Recognise the warning signs; and
- Develop appropriate preventative strategies.

This session will be conducted by way of case studies, each focusing on ethical issues.

## Session 19.2: Traumatized by a client’s audit? Asking for a friend!

**Speaker:** Andrew O’Bryan, CTA, Hall & Wilcox

Being notified of a review or an audit is a stressful event in a person’s life. Many organisations and institutions have recognised the risk of vicarious trauma for those dealing with the subject person. This session will consider:

- How to recognise a traumatised client
- Handling the traumatised client
- How the client’s trauma can be transferred to a practitioner; and
- Protecting yourself or an employee from vicarious trauma.

# Emerging Leaders

## Session 3.3: Australian tax for foreign residents

**Speakers:** Megan Bishop, Holding Redlich, Nik Sachdev, Holding Redlich

Various taxes at both a state and federal level are specifically targeted at non-Australian residents. When considering these taxes, regard must be had not only to the domestic legislation but also the interaction with various international agreements, including any relevant double tax agreements.

This session will:

- Provide a foundational overview of the taxation of foreign residents in Australia, both with regard to inbound and outbound investment
- Discuss the tests for determining residency
- Consider key updates in this area over the past few years; and
- Consider the interaction of double tax agreements with federal and state taxes.

## Session 4.3: Leadership in the new world

**Speakers:** Andy Hung, Wolters Kluwer, Victoria Lanyon, King & Wood Mallesons, Rachael McLean, Wolters Kluwer

With rapid development in technology, advisers of tomorrow (and today) need to develop a new, vastly different, skill set. How practitioners adopt and use new technology, stay on top of “the next big thing” and encourage those they are managing may well be the key to a successful, long and rewarding career.

This session will consider:

- The interaction between technology and traditional business skills (eg using technology in meetings without creating a barrier between adviser and client)
- Assessing the potential for integrating new technologies into practice (addressing concerns on confidentiality, accuracy and relevance); and
- How to lead in this space, by encouraging colleagues to be agile as new technologies present themselves, and by ensuring continued professional development as technology replaces some of the “building block” tasks.

## Session 5.3: Foreign hybrid mismatch rules 101

**Speaker:** Robert James, FTI, Mazars

The foreign hybrid mismatch rules and the compliance burdens associated with them continue to provide organisations with practical challenges.

While the rules are now five years old, this session goes back to basics, providing an overview on these complex rules through easy-to-follow examples and case studies.

## Session 6.3: Rollover Relief Roadmap: Merger Gains, Acquiring Tax Benefits!

**Speaker:** Ned Galloway, SW Accountants & Advisors

The session will provide an overview of CGT rollovers and the practical application to M&A transactions. The discussion will address technical challenges of accessing CGT rollovers for transactions based on a number of recent M&A transactions in practice.

The session will also examine the use of sequential rollovers for pre-acquisition restructuring.

# Hot Topics

## Session 10.3: Case update

**Speaker:** Mark Gioskos, FTI, Victorian Bar

This session will discuss a selection of the key tax cases from the last 12 months relevant to corporate taxpayers. It will consider the reasons for the decisions and the key implications for taxpayers.

## Session 11.3: Employee v contractor

**Speaker:** Greg Protektor, King & Wood Mallesons

The employee/contractor distinction is important in a number of areas of taxation, including PAYG, fringe benefits tax, superannuation and payroll tax.

With recent High Court decisions, and with the Commissioner issuing a new draft ruling, it is back in the spotlight, with greater uncertainty for practitioners and clients alike, only compounded by changes in the workplace model. This session will explore:

- The rules and how they are developing, both legally and practically
- The impact of the Commissioner's guidelines; and
- The flow-on effect for superannuation and fringe benefits tax.

## Session 13.3: Context in which the “new” Part IVA has been applied and resulting evidentiary issues for taxpayers

**Speakers:** Claire Horan, Victorian Bar, Luke Imbriano, FTI, KPMG Law

The ‘new’ Part IVA is no longer so new, but following some recent guidance on its application, it needs revisiting. This session will look at the recent cases which have considered the operation of Part IVA, including *Guardian* and *Minerva*, and consider how to manage some of the evidentiary issues which arise in Part IVA cases.

## Session 14.3: Employment taxes, it's a personnel question: an overview of Employment taxes, including updates on recent law changes and regulator activity

**Speakers:** Stephen Chen, CTA, Minter Ellison, Elissa Romanin, Minter Ellison

Employment taxes and getting it right is as relevant as ever. This session will cover the various employment tax obligations, essentially an employer's comprehensive checklist, what the current state of play is, and how to avoid and/or deal with regulator scrutiny over these obligations.

This session will firstly provide a summary of the current state of play in employment tax issues, with specific focus on recent decisions relating to the employee/contractor distinction; issues concerning the superannuation guarantee charge and payroll tax measures.

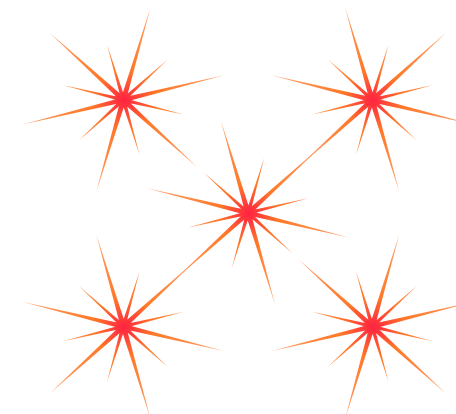
Secondly, the session will examine recent regulator action in respect of employment tax issues, which specific employment tax issues and industries are attracting attention from Federal and State revenue authorities, and how to avoid and resolve employment tax disputes.

## Session 15.3: Why salads are now being taxed and Teslas are not – an update on recent developments in GST and FBT

**Speaker:** Rachel O'Donnell, CTA, O'Donnell Tax Law

GST impacts almost all transactions that businesses are involved in and getting it wrong can have catastrophic consequences. Together with an update on FBT, this session looks at the developments in GST you need to be aware of, including:

- GST in property contracts and sub-divisions
- GST and globalisations
- The ATO's attention to the GST treatment of food classification; and
- How FBT applies to electric vehicles.





## Hot Topics continued

### Session 17.3: Debt recovery and restructuring

**Speaker:** Tianne Nagy-Jones, Grant Thornton

One of the long-term impacts from COVID is \$45 billion in collectible tax debt. As the ATO re-focus on this problem, and businesses are also dealing with a number of headwinds, tax debt, insolvency and restructuring are going to be some of the hot topics for the year ahead. This session will discuss what this means for businesses impacted, including:

- What options are available for business and how can they restructure or trade-out of a tax debt
- The personal liabilities for tax debts that directors need to be aware of
- What to do if you or your client can't pay their tax debt; and
- What are some of the early warning signs of distress to look out for and when to take action.

### Session 18.3: Addressing collectable tax debt – ATO perspective and what to expect

**Speaker:** Vivek Chaudhary, Australian Taxation Office

At the end of 2022, collectible tax debt was \$45 billion and growing. The ATO have foreshadowed a re-focusing on debt and in this session, we will hear from the ATO and what that means, including:

- What are the targeted strategies the ATO will be deploying to stop the growth in tax debt; and
- How will they be engaging with tax professionals and taxpayers.

### Session 19.3: 99B and the Temple of Doom

**Speakers:** Kaitilin Lowdon, ATI, Arnold Bloch Leibler, Jonathan Ortner, FTI, Arnold Bloch Leibler

Deep in the mountainous abyss of the taxation of trusts lives an anti-avoidance provision, which until recently, was rarely disturbed. The ATO have resurrected Section 99B from its slumber. It is ugly and mean-spirited, frightening even to the most seasoned advisor in its potential breadth. This session will:

- Provide an overview of the history and purpose of Section 99B
- Provide practical examples of when Section 99B can apply, including the application of Section 99C
- Explain why proving the corpus exception is like finding the mystical stone; and
- Explain how managing a Section 99B audit can feel like being ambushed while crossing a rope bridge.



# Corporate

## Session 3.4: Lessons from Aurizon and what's on the horizon?

**Speaker:** Annabel Burnett, Supreme Court of New South Wales, Chris Peadon, FTI, New Chambers

This session will look at the *Aurizon Holdings Limited* case which considered the meaning of share capital and the importance of contemporaneous documentation to support capital funding transactions. Also discussed are the impact of recent and proposed amendments to tax law in the area of capital management on corporate capital management strategies, including:

- Off-market share buy-back rules for listed public companies
- Frankable distributions funded by certain capital raising activity
- The impact on the ability of companies to return funds to shareholders; and
- How to obtain certainty on the tax outcomes for 'out of cycle' franked distributions.

## Session 4.4: Changes to the Thin Capitalisation Rules – Practical Insights

**Speakers:** Richard Goodwin, CTA, EY, Edward Ng, EY

The recently introduced changes to Australia's thin capitalisation regime represent the biggest reform to the rules since their introduction. With a movement towards an earnings-based approach and changes to the alternative tests, organisations need to understand these important changes and their impact.

This session will explore the proposed changes to the rules and provide practical insights using examples and case studies.

## Session 5.4: What is a reasonably arguable position and how to arrive at one

**Speaker:** Sue Williamson, CTA (Life), Holding Redlich

The consequences for making statements and taking positions to the ATO which are not reasonably arguable can be severe in terms of both understanding the strength of your position and penalty exposures. This session will explore:

- What is a reasonably arguable position
- Objective assessment of facts
- Reasonably arguable position versus private binding ruling
- How to evidence your reasonably arguable position
- Strategic advantages of having a reasonably arguable position
- When and how to use a reasonably arguable position to best effect; and
- The role of advisers and corporate governance in ensuring a reasonably arguable position exists.

## Session 6.4: Tangling with transfer pricing – practicality of TP disputes

**Speaker:** Calum Sargeant, King & Wood Mallesons, Jerome Tse, CTA, King & Wood Mallesons

The session will focus on resolving transfer pricing disputes including:

- Areas of technical focus
- Practical management of the issues; and
- Procedural practice and transition from Part IVC proceedings to MAP to arbitration.

## Session 10.4: Pillar 2 – Where are we at?

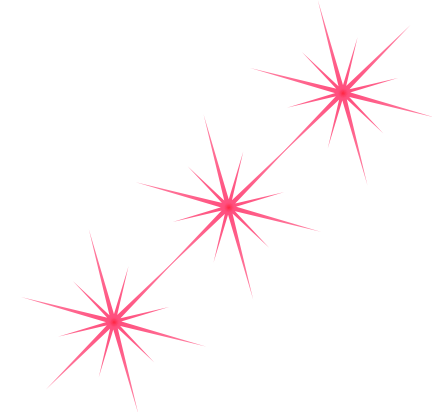
**Speakers:** Sam Humphris, EY, Hector Thompson, Australian Taxation Office

The OECD's Pillar 2 journey continues, and Australia's approach is in full swing. In this session, we will explore the current status of Pillar 2 and provide details of the recent guidance. We will also hear about Australia's journey towards Pillar 2 implementation and insights from the ATO.

## Session 11.4: Have you seen my intangible? The many touchpoints in the law for intangibles issues

**Speakers:** Jeremy Geale, CTA, MinterEllison, Amelia Teng, Deloitte

This session will explore the range of interconnected issues relating to intangibles including the technical rules that impact intangibles and the array of measures that multinationals need to consider.



## Corporate continued

### Session 13.4: Tapped out on Treaties and TARP

**Speaker:** Andrew de Wijn, Victorian Bar

Foreign Investors with capital gains on significant investments in Australia should be aware of the current landscape in Taxable Australian Real Property (TARP). This session will explore:

- The key decisions in this area, including *RCF*
- The interaction between Division 855 and Australia's Double Tax Agreements
- The ATO's perspective on these issues
- The steps the ATO is likely to take to manage any 'risk to revenue'; and
- What taxpayers faced with an assertion that tax ought to be paid upfront can do to manage their risk.

### Session 14.4: Anti-Avoidance Rules – Where are we at?

**Speakers:** Fiona Knight, CTA, Australian Taxation Office, Joseph Meoli, KPMG Law

Australia's tax law has several anti-avoidance provisions and we have seen some significant developments in the past 12 months, in terms of recent cases, ATO practices and proposed new anti-avoidance rules. In this session, we will provide an overview of the anti-avoidance landscape and provide practical insights and perspectives from both advisers and the ATO.

### Session 15.4: Heads of Tax panel

**Panel:** Clint Collins, REA Group, Janelle O'Hare, Santos, Stephen Southon, ATI, National Australia Bank  
**Facilitator:** Amelia Teng, Deloitte

Hear the latest insights from leading Heads of Tax on relevant tax matters over the last 12 months, including:

- ATO engagement
- Tax technology
- Workforce constraints
- Development of tax technical matters and impacts on the tax function
- Tax governance; and
- Board reporting.

### Session 17.4: Capital (+) or Deductible (-) employee expenses: Clough Engineering's enduring last gasp

**Speakers:** Denise Brotherton, BDO, Catherine Dean, CTA, BDO

The question of whether an employee expense is capital in nature or on revenue account is not always clear. This is a topic that is increasingly coming under spotlight before the Courts. In the *Clough Limited* decision, the Full Federal Court added to the long-running history of revenue versus capital cases, and considered the deductibility of employee entitlements under sections 8-1 and 40-880.

This session will explore the key principles emerging from *Clough* and considerations for taxpayers looking to make and support a deduction both generally, and particularly relating to employee entitlements.

### Session 18.4: Practical issues in responding to RFIs and notices

**Speakers:** Stan Spasojevic, Australian Taxation Office, Annemarie Wilmore, Johnson Winter Slattery

The Commissioner has a broad range of powers under domestic legislation, and through exchange of information protocols, to access information about taxpayers. This includes informal requests for information and more formally through issuing statutory notices. This practical session will focus on:

- The extent of the Commissioner's powers, both within Australia and overseas
- How to respond to requests in a way that provides the Commissioner with assurance
- The trips and traps
- How to manage and respond to requests to third parties or offshore related parties; and
- The important considerations when determining how to respond to a request.

### Session 19.4: Economic Outlook

**Speaker:** Chelle Murphy, EY

As higher interest rates slow growth, but inflation remains problematic, policy makers are grappling with difficult macroeconomic conditions around the world. This session will explore the global economic backdrop, banking volatility in US and Europe and what it all means for Australia.

# Destination

## Melbourne

Melbourne is the cultural capital of Australia, known for urban laneways, tantalising food and wine and eclectic arts. After a tumultuous few years, Melbourne is truly back to life. The city is buzzing with people and events, with something new on every corner.



# Venue

## Melbourne Convention and Exhibition Centre Melbourne


At Melbourne's home of unconventional events, the Melbourne Convention and Exhibition Centre is a world-class venue for the biggest tax event of the year. The MCEC is centrally located, so you can extend your conference experience to the streets of Melbourne.


The Tax Summit host venue is the impressive MCEC, a Melbourne icon and purpose-built, multi-award winning convention centre.

Located in the vibrant South Wharf precinct, Australia's newest oldest place, it's your starting point to access nearby Southbank, the Yarra River, Melbourne's infamous laneways and first-class restaurants.

**5** minutes from the CBD

**6** star green building

 World class cuisine

 State of the art technology



# Getting there

## By air or road

Qantas, Virgin Australia and Jetstar operate services to Melbourne. Delegates are advised to book early to secure best pricing and understand cancellation policy for travel arrangements.

By car or taxi from Melbourne Airport, it is approximately 30 minutes travel time. Our travel provider, Conference National has negotiated accommodation for delegates travelling to Melbourne.

## Melbourne weather

When visiting Melbourne in September, you can expect very pleasant days with average maximum daytime temperature of around 20°C. For convenience, visit [www.visitvictoria.com](http://www.visitvictoria.com) for information on getting around Melbourne and surrounding areas.

Book your trip today by visiting [taxinstitute.com.au/tax-summit](http://taxinstitute.com.au/tax-summit)

# Places to stay

Our accommodation partner Conference National has negotiated discounted accommodation for delegates travelling to Melbourne.

Book your accommodation today by visiting: [conferencenational.com.au/ttisummit-23](https://conferencenational.com.au/ttisummit-23)




2 min walk to MCEC

Pan Pacific 

Rate \$245 per night including breakfast



8 min walk to MCEC

Novotel Melbourne Southbank 

Rate \$295 per night including breakfast



2 min walk to MCEC

Crown Metropol Melbourne 

Rate \$260 per night including breakfast




12 min walk to MCEC

WRAP on Southbank 

Rate \$249 per night including breakfast



2 min walk to MCEC

Crowne Plaza Melbourne 

Rate \$306 per night including breakfast



2 min walk to MCEC

Crown Promenade 

Rate \$245 per night including breakfast

# Activities





# Included networking activities

Our biggest networking opportunities are included in your registration

## Welcome Reception

### Cargo Hall

Cargo Hall is a former docking shed along the growing South Wharf Promenade directly opposite the Melbourne Convention Centre. Join us for cocktails, canapes and fantastic views of the Yarra River and Melbourne skyline.

Date	Tuesday, 5 September 2023
Time	5.30 – 7.30pm
Price	Included in the full registration fee. Additional tickets \$80 per person.
Dress	Business or business casual

## The Tax Summit Gala Dinner

### Melbourne Convention and Exhibition Centre

Frock up and unwind at our much-loved, once year occasion: The Tax Summit Gala Dinner. With good food, good drinks and good company in abundance, this lavish event promises a taste of the sweet life. This year is also a special occasion worth celebrating: we're raising a glass to 80 years of supporting the tax profession. Don't miss it.

Date	Wednesday, 6 September 2023
Time	7.00pm onwards
Price	Included in the full registration fee. Additional tickets \$175 per person
Theme	La Dolce Vita: The sweet life
Dress	Lounge Suit/Cocktail

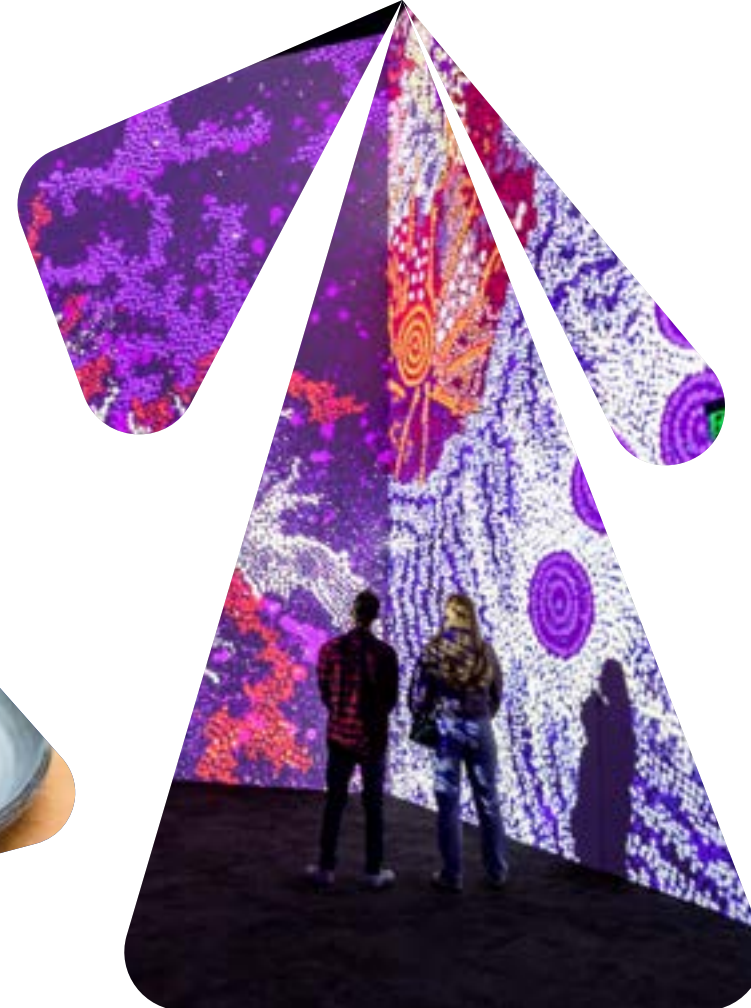
Proudly sponsored by:



# Recommendations

There's so much to see and do while in Melbourne.

Whether you're attending alone, with your team, or find yourself searching for a dinner spot with a new connection you've made at the Summit, here are our top recommendations close to MCEC and beyond.



## Within 5 minutes of MCEC

### Stroll the South Wharf Promenade

South Wharf Promenade is Melbourne's hottest "go-to" location for amazing food, sensational shopping, bars, walks and wonderful views of Melbourne. Take a leisurely stroll along the Promenade, enjoy the views, dine at one of the award winning restaurants, cafés or bars or shop in DFO.

### Award winning cuisine

Eat and drink your way through Melbourne. Stake out the city to find everything from cosy coffee dens, rooftop bars and modern cuisine. Chat with locals over craft beers and a steak at an inner city pub, settle in for an indulgent eight-course degustation menu, or choose a direction and hit the road for a weekend of indulgence.

### Immerse yourself at LUME Melbourne

Ranking among the most-loved and most-visited attractions in Australia's capital of arts and culture, THE LUME Melbourne immerses visitors into the world's finest art at a truly jaw-dropping scale. An expansive 3,000 square metre, four-storey high space, THE LUME Melbourne is the first permanent space in the Southern Hemisphere of its kind.

# Explore the city



## Eat and drink

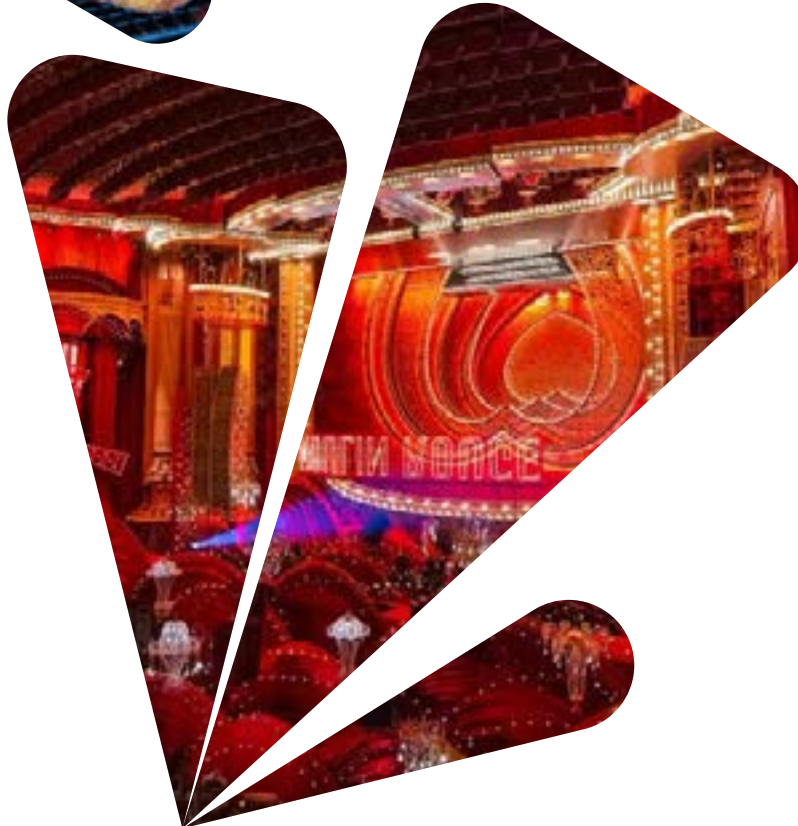
Melbourne boasts some of the best food and drink options around the entire country. World-class bakeries like the famous Lume, cozy cafés and wine bars galore, Melbourne has it all.

[Find out more](#)

## Dive into culture

Indulge in Victoria's ever-expanding arts and culture scene in venues across the state. From theatre shows and live music to comedy clubs, museums, galleries and festivals, Victoria is a state of the arts.

[Find out more](#)



## Catch a game at the MCG

Victoria is a sports-mad state that punches above its weight in the big-event stakes. It's quite possibly the best place in the world to be a sporting spectator or a footy fan. From 7-10 September, you can catch the qualifying and eliminating finals.

[Find out more](#)

## Take a tour

Let someone else do the hard work for you and take a tour. Whether you like walking, motorcycles, boat trips or dumplings, there's a tour for you in Melbourne.

[Find out more](#)



# If you have a day to spare



## Venture outdoors

Enjoy Victoria's breathtaking scenery and diverse natural environments on an outdoor adventure. Whether you're on skis or floating high in a balloon, out on the water or hiking up a mountain, the best way to see Victoria is in the open air.

[Find out more](#)



## Aboriginal Victoria

Journey through Aboriginal Victoria for a traditional and contemporary experience of this ancient land. Learn more about the spiritual beliefs and unique traditions of South Eastern Australia's First People, culturally significant sites, renowned art and original crafts, and a living history which reaches back more than 60,000 years.

[Find out more](#)

## Take a road trip

Travel across Victoria and experience the region's stunning landscapes, historic towns and renowned food and wine. The state's compact size means you can travel from high in the mountains to the rugged southern coast and back to the city in just a short space of time. So hit the road on a touring route, make your own way around, or follow an itinerary and see the wonders of Victoria for yourself.

[Find out more](#)



## Take a break

Home to an abundance of natural mineral springs and ancient geothermal springs, Victoria offers a unique spa and wellbeing experience. Rejuvenate in the nutrient rich waters and indulge at boutique spa resorts, luxury accommodation and day spas. With its long spa tradition, more than 100 springs and every kind of luxury throughout the state, Victoria is the perfect place for an indulgent escape.

[Find out more](#)



# Event Info

## Discounts

### Advance pricing

All registrations received and paid for on or before Friday, 7 July 2023 will be entitled to an advance registration discount.

### Early bird registration

All registrations received and paid on or before Friday, 11 August 2023 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](mailto:nationalevents@taxinstitute.com.au).

### Employer Ticket

Flexible ticket options ideal for firms wanting to send multiple employees to sessions of their choice. See page 43 for more information.

## 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.

## 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. For the gala dinner, the dress code is Lounge Suit/Cocktail, Theme: La Dolce Vita.

## Continuing Professional Development (CPD)

Attendance at the conference counts for 20 hours of CPD with The Tax Institute.

## The Tax Institute's attendee hub

Following registration, delegates will receive access to The Tax Summit's virtual attendee hub. Delegates can select, swap and change sessions, view event information, download materials (technical papers and presentations), complete survey forms, view sponsors and more. Delegates will receive instructions on accessing the virtual attendee hub by email. 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 delegates approximately five days before the event. These materials, along with all on-demand session recordings, will be available for delegates to view and download for 6 months post event.

## Networking activities

### Welcome reception

This year, the Welcome Reception will be held at Cargo Hall, a former docking shed-turned entertainment venue. It is a short walk from the Melbourne Convention and Exhibition Centre and The Tax Institute team will be on hand to provide you with directions.

### Tax Summit Gala Dinner

This year, The Tax Summit Gala Dinner will be held at the Melbourne Convention and Exhibition Centre.

## 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).

## 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.

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/about-us/privacy-copyright-disclaimer](http://www.taxinstitute.com.au/about-us/privacy-copyright-disclaimer).

## 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).

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

# Register now

## Individual ticket

This full registration ticket gives you access to the full Summit experience.

### Inclusions

- ✓ Participation in the full program
- ✓ Online access to presentations and technical papers via The Tax Institute CPD app
- ✓ Welcome reception and gala dinner
- ✓ Catering and refreshments during Summit hours

**Register via form** ▶  
included in this brochure

## Group Booking

Purchase 4 x Full Registrations, get the fifth free.<sup>^</sup>

<sup>^</sup>The free fifth registration must be of equal or of less value to the four paid registrations

## Employer ticket

Flexible ticket options ideal for firms wanting to send multiple employees to sessions of their choice.

### Options\*

- Classic – Up to 6 attendees and 12 sessions
- Plus – Up to 18 attendees and 36 sessions
- Premium – Up to 30 attendees and 60 sessions

### Inclusions

- ✓ Attendees will receive access to all plenary sessions including the seated lunch on Day 3.\*

\*Does not include attendance at the Seated Lunch on Day 3. Terms and Conditions Apply

**Register via form** ▶  
included in this brochure

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before **07. 07. 2023**

Save  
**\$200**

Early bird registration  
before **11. 08. 2023**

**Register online** ▶

Phone 1300 829 338

Post The Tax Institute  
GPO Box 1694, Sydney NSW 2001



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 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

### 2 Full conference registration

	Member	New member*	Non-member
<b>Advanced registration</b> Received on or before 7 July 2023	<input type="checkbox"/> \$1600	<input type="checkbox"/> \$1970	<input type="checkbox"/> \$1900
<b>Early bird registration</b> Received on or before 11 August 2023	<input type="checkbox"/> \$1800	<input type="checkbox"/> \$2170	<input type="checkbox"/> \$2100
<b>Standard registration</b> Received after 11 August 2023	<input type="checkbox"/> \$2000	<input type="checkbox"/> \$2370	<input type="checkbox"/> \$2300

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

To book accommodation, please visit our dedicated website courtesy of our travel provider, ConferenceNational: [conferencenational.com.au/2023taxsummit](https://conferencenational.com.au/2023taxsummit)

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

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

- save **\$215 off Affiliate membership** to 30 June 2024
- access member-only prices to this and future events
- unlock member-only technical content and resources

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

### 3 Technical session selections

SME
  Tax Disputes
  Property
  Technology
  Ethics
  Emerging Leaders
  Hot Topics
  Corporate

#### Tuesday 5 September 2023

10:30am-11:30am	<input type="checkbox"/> Session 3.1	<input type="checkbox"/> Session 3.2	<input type="checkbox"/> Session 3.3	<input type="checkbox"/> Session 3.4
11:30am-12:30pm	<input type="checkbox"/> Session 4.1	<input type="checkbox"/> Session 4.2	<input type="checkbox"/> Session 4.3	<input type="checkbox"/> Session 4.4
1:30pm-2:30pm	<input type="checkbox"/> Session 5.1	<input type="checkbox"/> Session 5.2	<input type="checkbox"/> Session 5.3	<input type="checkbox"/> Session 5.4
3:00pm-4:00pm	<input type="checkbox"/> Session 6.1	<input type="checkbox"/> Session 6.2	<input type="checkbox"/> Session 6.3	<input type="checkbox"/> Session 6.4

#### Wednesday 6 September 2023

10:30am-11:30am	<input type="checkbox"/> Session 10.1	<input type="checkbox"/> Session 10.2	<input type="checkbox"/> Session 10.3	<input type="checkbox"/> Session 10.4
11:30am-12:30am	<input type="checkbox"/> Session 11.1	<input type="checkbox"/> Session 11.2	<input type="checkbox"/> Session 11.3	<input type="checkbox"/> Session 11.4
2:00pm-3:00pm	<input type="checkbox"/> Session 13.1	<input type="checkbox"/> Session 13.2	<input type="checkbox"/> Session 13.3	<input type="checkbox"/> Session 13.4
3:30pm-4:30pm	<input type="checkbox"/> Session 14.1	<input type="checkbox"/> Session 14.2	<input type="checkbox"/> Session 14.3	<input type="checkbox"/> Session 14.4
4:30pm-5:30pm	<input type="checkbox"/> Session 15.1	<input type="checkbox"/> Session 15.2	<input type="checkbox"/> Session 15.3	<input type="checkbox"/> Session 15.4

#### Thursday 7 September 2023

9:30am-10:30am	<input type="checkbox"/> Session 17.1	<input type="checkbox"/> Session 17.2	<input type="checkbox"/> Session 17.3	<input type="checkbox"/> Session 17.4
11:00am-12:00pm	<input type="checkbox"/> Session 18.1	<input type="checkbox"/> Session 18.2	<input type="checkbox"/> Session 18.3	<input type="checkbox"/> Session 18.4
12:00pm-1:00pm	<input type="checkbox"/> Session 19.1	<input type="checkbox"/> Session 19.2	<input type="checkbox"/> Session 19.3	<input type="checkbox"/> Session 19.4

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:

JOIN TODAY

## 4 Social Function selections

### DAY ONE - TUESDAY 5 SEPTEMBER 2023

#### Welcome reception

The Summit welcome reception on Tuesday 5 September 2023 is included in the full Summit registration fee.

- I confirm I WILL attend the welcome reception OR  
 I WILL NOT attend

Additional tickets to Welcome reception	Cost	No.of tickets	Name/s and dietary requirements
<input type="checkbox"/> YES, I require additional tickets	\$80		

### DAY TWO -WEDNESDAY 6 SEPTEMBER 2023

#### Gala dinner and Tax Adviser of the Year Awards ceremony

The Tax Summit gala dinner on Thursday 6 September 2023 is included in the full Summit registration fee. For catering purposes, please indicate whether you will attend the dinner.

- I confirm I WILL attend the gala dinner OR  
 I WILL NOT attend

Additional tickets to Gala dinner	Cost	No.of tickets	Name/s and dietary requirements
<input type="checkbox"/> YES, I require additional tickets	\$175		
<input type="checkbox"/> Table of 10: YES, I require additional tickets to complete my table of 10 Guest names must be advised in writing no later than Friday 1 September 2023	\$1750		

## 4 Payment summary

Summit registration	\$	<input type="text"/>
Welcome reception- additional guest tickets (\$80 each)	\$	<input type="text"/>
Gala dinner - additional guest tickets (\$175 each)	\$	<input type="text"/>
<b>Total payable</b>	\$	<input type="text"/>

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

## 5 Payment method

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)

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

**To register**

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

Mail L37, 100 Miller Street North Sydney NSW 2060

Online [taxinstitute.com.au/tax-summit](https://taxinstitute.com.au/tax-summit)

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.

### Registration options

	Group booking	Classic	Plus	Premium	Tailored
<b>Best for</b>	Full Registrations	SME	Mid-Tier	Corporate	Large/National
<b>Early bird registration</b> Received on or before 11 August 2023	Purchase 4 x full registrations and receive the 5th full registration free*	\$3,500	\$4,750	\$7,500	Please contact <a href="#">Kirsty Ferguson</a> to tailor a quote today for you and your team to attend multiple events.
<b>Standard registration</b> Received after 11 August 2023	-	\$3,700	\$4,950	\$7,700	
<b>Flexibility</b>	-	Your choice of 12 sessions	Your choice of 36 sessions	Your choice of 60 sessions	
<b>Team attendance</b>	5 attendees	Up to 6 attendees	Up to 18 attendees	Up to 30 attendees	
<b>Networking Welcome Reception tickets</b>	-	x2 free passes	x5 free passes	x10 free passes	
<b>To register</b>	Please contact <a href="#">Kirsty Ferguson</a>	Complete the form overleaf	Complete the form overleaf	Complete the form overleaf	

\*5th registration must be of equal or lesser value to the other registrations. No other discounts can be applied.

#### All Employer Ticket attendees receive:

- Access to Plenary sessions 1, 2, 7, 8, 9, 12 and 16
- Electronic access to download available technical papers and presentations
- Morning tea, lunch and afternoon refreshments
- CPD hours allocated according to attendee (1 session = 1 CPD hour per attendee)

Please note all sessions are face-to-face only.

#### Session selection

- Coordinators will be contacted with a session selection form to complete on behalf of attendees, based on the Employer Ticket type selected.
- The session selection form must be completed in full to ensure proper allocation of CPD hours post-event.
- Once each individual's session selections are registered, they will receive a confirmation email.

#### Once you have registered

You will receive a tax invoice and registration confirmation email.

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 Employer Ticket types

Ticket type	Early bird*	Standard	No. of tickets	Sub-total
Classic	<input type="checkbox"/> \$3,500	<input type="checkbox"/> \$3,700		
Plus	<input type="checkbox"/> \$4,750	<input type="checkbox"/> \$4,950		
Premium	<input type="checkbox"/> \$7,500	<input type="checkbox"/> \$7,700		
<input type="checkbox"/> Welcome Reception – Additional Ticket		\$80		
<input type="checkbox"/> Gala Dinner Ticket		\$175		
<b>Total payable \$</b>				

\*Received on or before 11 August 2023

### 2 Co-ordinator contact details

Title:  Mr  Mrs  Miss  Ms

First name:

Last name:

Position:

### 2 Co-ordinator contact details (cont)

Company:

Address:

Suburb:  State:  Postcode:

Telephone:  Mobile:

Email:

### 3 Payment method

Please note: all registration payments must be made prior to the event

Credit card:  AMEX  Visa  MasterCard  Diners

Name on card:

Card no.:  Expiry date:

Cardholder's signature:

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**To register**

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

Mail L37, 100 Miller Street North Sydney NSW 2060

# Thank you

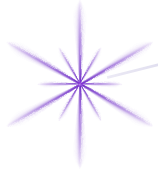
The Tax Institute gratefully acknowledges the generous assistance of members of the Tax Summit Organising Committee and The Tax Summit Program Committee.

## **The Tax Summit Organising Committee**

Marg Marshall, CTA, President, The Tax Institute, Chair  
Leanne Connor, CTA, WGC Business Advisors  
Sandra Farhat, FTI, EY  
Aaron Fitchett, CTA, Baumgartners  
Daniel Smedley, CTA, Sladen Legal  
Scott Treatt, CTA, The Tax Institute  
Jerome Tse, CTA, King & Wood Mallesons  
Todd Want, CTA, William Buck  
Cristina Wolters, CTA, Transurban Limited

## **The Tax Summit Program Committee**

Sandra Farhat, FTI, EY, Co-Chair, Program Committee  
Daniel Smedley, CTA, Sladen Legal, Co-Chair, Program Committee  
Leo Efthivoulou, CTA, ENA Law, Hot Topics Stream, Chair  
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Kaitilin Lowdon, ATI, Arnold Bloch Leibler  
Amelia Teng, Deloitte  
Adam Vassilieff, PwC  
Adrian Zuccarini, FTI, Australian Taxation Office



**We can't  
wait to see  
you there.**

Contact us

1300 829 338

[nationalevents@taxinstitute.com.au](mailto:nationalevents@taxinstitute.com.au)