

# National Infrastructure Conference

**13–14 June 2024**

**Crown Sydney**

**12 CPD hours**



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

Steve Ford, CTA, PwC (Co-Chair, Conference Organising Committee)

Minh Dao, CTA, KPMG (Co-Chair Conference Organising Committee)

Richard Buchanan, CTA, Deloitte

Jenifer Chan, Australian Taxation Office

Mark Edmonds, PwC

Michael Flynn KC, CTA (Life), Victorian Bar

Graeme Friend, EY

Jillian Gardner, Morrison

Gaurav Gupta, CTA, Australian Taxation Office

Kelly Heezen, Telstra

Richard Lambkin, CTA, Deloitte

Dan Paolini, FTI, White & Case

Matthew Shanahan, CTA, Johnson Winter Slattery

Shashi Sivayoganathan, FTI, Transurban

Ellen Thomas, Allens

Adrian Varrasso, ATI, MinterEllison

# Welcome

On behalf of the Organising Committee, we would like to welcome you to the National Infrastructure Conference. Now in its 9th year, it is the only conference that is focused entirely on tax issues impacting infrastructure, and will be held once again at Crown Sydney from 13-14 June 2024.

There have been significant changes in the global and Australian economic and tax landscape over the past year. We have seen heightened international conflict and the fight against inflation and higher interest rates. We have seen increased focus on easing cost of living pressures, which led to modification of Stage 3 personal tax cuts and a continued focus on multinational tax measures and corporate tax governance.

This year's program will again provide an outstanding array of speakers and topics. Antony Steinberg (RBC) will deliver a keynote address on the Australian infrastructure market. Aaron Bennett and Steele Broderick will deliver the ATO keynote address.

This year we explore further the topical areas of thin capitalisation reform and Taxable Australian Real Property (TARP), which are areas of particular significance to the industry. Eugene Wheelahan KC, CTA, and Mia Clarebrough will also present on the emerging issues around transfer pricing and debt/equity.

A highlight will be hearing from the array of experienced participants in the panel sessions dealing with investor competitiveness, regimes relevant to institutional investors and issues around private capital.

A networking function will provide ample opportunity to catch up with colleagues from the industry, including professional firms, corporates and the public sector.

We look forward to seeing you in Sydney in June.



**Steve Ford, CTA**  
Co-Chair, Organising Committee



**Minh Dao, CTA**  
Co-Chair, Organising Committee

**Early bird pricing offer  
Register on or before Friday 17 May to save!**

# Technical program

## Day 1 Thursday, 13 June 2024

Time AEST	Session
8:00am	<b>Registration</b>
8:45–9:00am	<b>Welcome and Opening address</b> Speakers: Steve Ford, CTA, Co-Chair Organising Committee, Todd Want, CTA, President, The Tax Institute
9:00–9:45am	<b>Session 1: Keynote address – Current trends and future outlooks</b> Speaker: Antony Steinberg, RBC Capital Markets  This session will cover current and future trends in the Australian infrastructure market.
9:45–10:45am	<b>Session 2: Recharacterising Debt as Equity under transfer pricing/Pt IVA</b> Speakers: Eugene Wheelahan KC, FTI, Victorian Bar, Mia Clarebrough, Victorian Bar  One of the most contentious issues facing foreign investors is the sizing and pricing of investor debt. This session will consider when and how the Commissioner may recharacterise debt as equity. Topics covered include: <ul style="list-style-type: none"><li>• The relevance of transfer pricing rules to the choice between debt and equity</li><li>• The effect of proposed changes to protections under the thin capitalisation rules; and</li><li>• Is there scope for Part IVA to apply?</li></ul>
10:45–11:15am	<b>Morning tea</b>
11:15am–12:00pm	<b>Session 3: Energy transition</b> Speakers: Kamlesh Dave, AGL Energy, Christina Sahyoun, PwC  This session will cover: <ul style="list-style-type: none"><li>• Commercial overview of key investment challenges for Energy transition</li><li>• 6 years on, how have the stapled structure rules impacted the renewable energy industry and its investors?</li><li>• Emerging tax issues from recent transactions</li><li>• Foreign investors and foreign tax considerations impacting structures, including high-level TARP overlay</li><li>• Taxation of carbon credits; and</li><li>• High level impact of the new thin cap rules on the development of renewable assets.</li></ul>

# Technical program

## Day 1 Thursday, 13 June 2024 continued

Time AEST	Session
12:00-1:00pm	<b>Session 4: Thin capitalisation (Third Party Debt Test)</b> Speakers: Amela McPherson, MinterEllison, Rob Yunan, FTI, MinterEllison  This session will focus on the application of the third-party debt test. The session will touch on commonly used financing structures in infrastructure and real estate industries and how existing market practice of financiers could impact the treatment of debt as 'third party' debt for the purposes of the test.  The session will cover the following key aspects of the third-party debt test: <ul style="list-style-type: none"><li>• Obligor groups</li><li>• Security arrangements and provision of security by parent entities and by groups with significant foreign assets</li><li>• Conduit rules and use of group financiers; and</li><li>• Greenfield developments and permitted credit support.</li></ul>
1:00-2:00pm	<b>Lunch</b>
2:00-3:00pm	<b>Session 5: ATO Keynote address</b> Speakers: Aaron Bennett, Australian Taxation Office, Steele Broderick, CTA, Australian Taxation Office  This session will provide an overview of the recent developments in the Private Equity Branch as well as an update on the ATO's focus areas within the infrastructure sector.
3:00-3:30pm	<b>Afternoon tea</b>



# Technical program

## Day 1 Thursday, 13 June 2024 continued

Time AEST	Session
3:30–4:15pm	<b>Session 6: What's FIRB got to do with it?</b> Speaker: Mellissa Lai, Johnson Winter Slattery  This session will cover: <ul style="list-style-type: none"><li>Recent updates for infrastructure investments</li><li>Impact on fund structures; and</li><li>Developments in tax-related conditions and scrutiny.</li></ul>
4:15–5:30pm	<b>Session 7: International Competitiveness (SWF and Pension Funds) Panel</b> Speakers: Simon Austin, BCI, Alia Lum, KPMG, Megan McBain, Aware Super, John Payne, NZ Super Facilitator: Jillian Gardner, Morrison  This session will discuss several tax law changes as well as administrative practice developments that have impacted the competitiveness of foreign investors into Australia. There are the staples changes, more limited SWF and pension fund concessions and new thin cap and debt deduction rules as well as FIRB processes and conditions. These are all contributing factors to how level the playing field is viz domestic investors and how Australia compares to other jurisdictions.
5:30–7:30pm	<b>Networking function</b>



## Networking function

After a full day of technical toil, we'll be inviting delegates to enjoy some delectable canapes and drinks. This is your opportunity to network and exchange ideas with colleagues, peers, and our esteemed presenters.

**Date:** Thursday, 13 June 2024

**Time:** 5:30–7:30pm

**Venue:** Smoke Bar, Barangaroo House

**Price:** Inclusive for all full registration delegates  
Additional tickets are \$80 per person, see registration form for details

**Dress:** Business or business casual

# Technical program

## Day 2 Friday, 14 June 2024

Time AEST	Session
8:45-9:30am	<b>Session 8: Topic: Innovation and the use of AI within Infrastructure assets</b> Speakers: Dustin Adderley, Transurban, Kelum Kumarasinghe, EY, Yun Zhi Lin, Deloitte  The panel will discuss the current uses for AI technology for the transformation of infrastructure assets, including its impact on road infrastructure and autonomous vehicles, the ability to scenario model for the impact of external events on critical infrastructure and the growing ability to use AI to ingest data and apply it to practical uses for the tax function (outside of the automation of tax compliance).
9:30-10:30am	<b>Session 9: Managing a TARP issue</b> Speakers: Rebecca Conoultry, Sapere Research Group, Ellen Thomas, Allens, Chris Peadon, FTI, New Chambers  This session will explore what happens when a TARP issue arises on sale of an asset, including how TARP issues are identified, and then how you can seek to get them resolved. The session will include a consideration of what is required from a valuation perspective to support a position.
10:30-11:00am	<b>Morning tea</b>
11:00am-12:00pm	<b>Session 10: Stamp Duty Developments</b> Speakers: Jinny Chaimungkalanon, Herbert Smith Freehills, Cullen Smythe, CTA, State Revenue NSW  This session provides the opportunity to hear direct from the NSW Commissioner of State Revenue about significant NSW stamp duty changes, together with a comprehensive update on the wave of recent changes throughout the other Australian States and Territories. The focus of the session will be on duty changes relevant to infrastructure assets and businesses, as well as transaction and restructuring considerations.
12:00-1:00pm	<b>Session 11: Earnouts through the looking glass</b> Speaker: Richard Lambkin, CTA, Deloitte, Brett Zimmermann, Australian Taxation Office  Earnouts have become an increasingly common tool for managing uncertainty around transaction value, particularly for disposals of early stage renewable asset portfolios. In this session we will look at some of the common issues and perverse tax outcomes that can arise in structuring earnouts, including: <ul style="list-style-type: none"><li>• The distinction between 'look through' earnouts, 'non-look-through' earnouts and management incentive plans</li><li>• Particular risks arising for earnouts involving the disposal of development assets and 'revenue account' assets</li><li>• Practical approaches to managing vendor tax risks arising from 'non-look-through' earnouts; and</li><li>• Interaction with TOFA (Taxation of Financial Arrangements).</li></ul>
1:00-1:30pm	<b>Lunch</b>

# Technical program

## Day 2 Friday, 14 June 2024 continued

Time AEST	Session
1:30 - 2:45pm	<b>Session 12: Private capital investments into Australia – Technical panel discussion</b> Speakers: David Anderson, Macquarie, Aaron Bennett, Australian Taxation Office, Nick Hume, Global Infrastructure Partners, Katrina Piva, KPMG Facilitator: Minh Dao, CTA, KPMG  Australia continues to attract some of the world's largest infrastructure funds.  This session will discuss some of the tax technical issues arising, Including: <ul style="list-style-type: none"><li>• Distinction between Open-ended funds vs Closed ended funds: COT testing, “public unit trust”</li><li>• Revenue and capital distinction</li><li>• Source and DTA relief</li><li>• Limited Partnerships</li><li>• Investor tax vs project-level tax; and</li><li>• Parallel funds, side letters.</li></ul>
2.45 - 3:30pm	<b>Session 13: Debt deduction creation rules</b> Speakers: Cameron Blackwood, ATI, Corrs, Simon Mifsud, Corrs  This session will cover: <ul style="list-style-type: none"><li>• An overview and where are we at</li><li>• Impact on existing structures</li><li>• Impact going forward on transactions and restructures; and</li><li>• How to manage the new rules.</li></ul>
3:30pm	<b>Conference closing address and networking drinks</b> Minh Dao, CTA Co-Chair, Conference Organising Committee

# Presenters

**David Anderson** leads Macquarie Asset Management (MAM)'s global tax team. His 19 year tenure with MAM and 28 year involvement in the asset management industry has spanned Australasia, the US, and Europe. David and his team work across MAM's managed funds and investments, providing specialist support on all material transactions, including fund formations, acquisitions, divestments and engagement with tax authorities.

**Simon Austin** is a Tax Director at BCI, the investment manager for British Columbia's public sector based in Victoria, BC. He has been at BCI for 7 years and prior to this worked in the Deloitte M&A tax practices for 8 years in London and Vancouver. Simon leads the BCI tax team's support of the Infrastructure and Renewable Resources program, assisting on a wide variety of acquisitions, sales and reorganizations across Europe, North America, Latin America, Asia and Australia.

**Aaron Bennett** is the Acting Assistant Commissioner for the Private Equity Branch in Public Groups at the ATO and is responsible for leading the ATO's Infrastructure strategy. Prior to taking up this role, Aaron was a Senior Technical Adviser and Acting Assistant

Commissioner in the ATO's Tax Counsel Network. Aaron also has engagement and assurance experience from leading the ATO's managed investment trust assurance program, as well as policy and law design experience from his time working at Treasury.

**Cameron Blackwood** is a Partner and Head of Tax at Corrs Chambers Westgarth, and is a leading transactional tax expert, specialising in mergers, acquisitions, and restructures. Having advised several of Australia's largest taxpayers, Cameron's expertise includes cross-border issues and all aspects of employee share schemes. He has significant experience acting for public and private companies on capital management, including capital raising, return of capital, special dividends and buy-backs and debt raisings. He regularly presents at The Tax Institute and the Corporate Tax Association on M&A, management incentive plans and international tax issues and demergers. Cameron has been recognised as a leading lawyer by legal directories and publications including Chambers, The Legal 500 Asia Pacific and Best Lawyers for Tax in Australia.

**Steele Broderick** is an Assistant Commissioner in the Tax Counsel

Network (TCN) at the Australian Taxation Office. Steele leads TCN's Corporate Transactions and Investments area, having responsibility for providing technical advice on issues impacting large corporates, including responsibility for infrastructure tax issues and a focus on anti-avoidance. Prior to this, Steele managed the International Tax and Financial Services Tax Units at the Commonwealth Treasury.

**Jinny Chaimungkalanont** is a Partner at Herbert Smith Freehills, specialising in stamp duty Australia-wide. She has over 20 years' experience advising on the duty implications of commercial transactions, including real estate acquisition and development, M&A, IPOs/demergers, and restructures. Jinny's work involves structuring and implementing transactions, as well as helping clients with compliance and audit issues. Her clients span multiple industries and include those in real estate, funds management, infrastructure, energy/renewables and finance.

**Mia Clarebrough** is a Barrister practising predominantly in tax law, administrative law and trusts. Mia acts for both taxpayers and revenue

authorities in State and Federal matters, advises on tax investigations through to tax litigation and alternative dispute resolution. She has been recognised in Doyle's Guide as a leading tax barrister, is a Senior Fellow of the Law Faculty at the University of Melbourne and the deputy chair of the tax committee of the Business Law Section of the Law Council of Australia.

**Rebecca Conoultiy** is regularly instructed as an expert and has testified in the Supreme Court of NSW and the Administrative Appeals Tribunal. She is a chartered accountant with more than twenty years' experience in the forensic accounting field primarily focusing on disputes and litigation consulting. Rebecca specialises in calculating complex economic loss claims including for the purpose of class actions, intellectual property disputes, and disputes involving business valuations, accounting issues, and the pharmaceutical sector. Rebecca has been instructed as expert for the purpose of expert determinations in post-acquisition disputes and has been appointed as referee by the NSW Supreme Court to determine valuation disputes. Rebecca's valuation skills have been recognised in Who's Who Legal.

# Presenters

**Minh Dao, CTA**, is the Deputy Lead of KPMG Australia's National Deals tax practice and was elected to the KPMG Australia National Board on 1 July 2023. She has over 23 years of deals tax experience and has led some of the largest infrastructure and energy transactions in Australia. Minh also leads KPMG's Global Infrastructure Investors Network and is a member of KPMG's Global Sovereign wealth and pension funds Tax Steering Committee. Minh holds a Science, Law (Honours) and Master of Laws degrees from the University of Sydney. She was admitted as a solicitor of the Supreme Court of NSW in 2000, was awarded the Corporate Tax Adviser of the Year Award from the Tax Institute in 2015, is a member of the IPA Tax Working group and is the co-chair of the Tax Institute's Annual Infrastructure Tax conference. Minh is passionate about diversity and inclusion in the workforce and an advocate for women in infrastructure.

**Kamlesh Dave**, has been General Manager Group Tax, and previously Head of Group Tax at AGL Energy since 2016. Prior to AGL Energy, Kamlesh held senior tax roles including with ASX listed top 50 companies during his 30+ years in commerce. Kamlesh has extensive experience in taxation

and finance across a diverse range of industries including energy, property, banking and finance, building materials and professional services. He provides thought leadership on strategic tax and finance issues in structuring optimal commercial outcomes. Kamlesh has a track record for empowering engaged teams through his passionate, approachable, transparent and trust-based style.

**Steve Ford, CTA**, is a Tax Partner at PwC, specialising in M&A in the infrastructure, PPP and energy sectors. Steve is a member of the IPA Tax Committee. Steve was previously an Executive Director with Macquarie Capital, specialising in project finance and infrastructure.

**Jillian Gardner** is Head of Tax at Morrison, a global infrastructure investment manager. She has over 20 years' experience in infrastructure tax. Prior to joining Morrison, she was a Partner at a global professional services firm and held a senior role at an infrastructure investment manager. Morrison invests globally in private and listed infrastructure on behalf of institutional investors and sovereign wealth funds. Established in 1988, it has over AUD35 billion of assets under management at 31 December

2023. Its purpose is to invest wisely in ideas that matter. It believes the best investments serve an enduring societal need. Morrison applies a specialist investment approach, refined over multiple decades and economic cycles, to invest in infrastructure for a modern economy.

**Nick Hume** is a Principal at Global Infrastructure Partners (GIP). GIP is a leading, global, independent infrastructure manager with over US\$43 billion under management across its key focus sub-sectors of transport, energy and water/waste. Nick joined GIP in February 2009 and since that time has worked in GIP's New York and London offices. Prior to joining GIP, Nick spent three years working for Goldman Sachs in investment banking in Sydney and London and, prior to that was a solicitor at Freehills in the public M&A practice.

**Kelum Kumarasinghe** is a Partner in EY's Tax Technology and Transformation (TTT) practice based in Sydney. He has a broad range of tax technology and transformation experience in the Financial Services sector in Australia and Europe, having worked in consulting for over a decade (five years of which were spent in London). Kelum specialises in assisting clients with the strategic and

operational challenges facing their tax function, including tax operating model design, tax technology implementations, tax process improvement and tax transformation support. Kelum holds a Bachelor of Commerce from Sydney University and is a member of the Institute of Chartered Accountant Australia (ICAA).

**Melissa Lai** is a Partner in the Canberra office of Johnson Winter Slattery. She has advised on and obtained prior clearance through the FIRB on hundreds of Australian and offshore M&A, real estate and government transactions across defence industry, financial services, technology, renewables and other energy projects. In addition to advising clients on sanctions, export controls, free trade agreements, procurement and foreign influence rules she regularly assists in projects requiring political and stakeholder engagement. She has been recognised for her work having been listed for Australia in Global Competition Review's Foreign Investment Control 40 under 40 and for foreign investment in Chambers & Partners, Global and Asia Pacific in 2023 and 2024. Mel is also a member of the foreign investment committee of the Law Council of Australia.

# Presenters

**Richard Lambkin** is a Partner at Deloitte with over 25 years experience advising both private sector and government clients on tax aspects of major economic and social infrastructure transactions particularly in the energy, transport and utilities sectors. This includes tax structuring advice and due diligence for M&A, government asset privatisations, schemes of arrangement, refinancings, restructures and greenfield development transactions. Richard regularly consults with the ATO and Treasury on tax policy matters and has negotiated a wide range of private rulings and other ATO products to facilitate successful transaction completion. Earlier in his career, Richard spent two years in London advising a range of global funds and asset managers on fund structuring and cross border transactions.

**Alia Lum** is a tax partner at KPMG with more than 20 years of experience in corporate tax, specializing in international tax (with a focus on BEPS 2.0), financial services, and tax transformation. She is KPMG Australia's Tax Policy Lead. Alia has previously undertaken secondments to London and Singapore, as well as a secondment to the Australian Federal Treasury

Revenue Group and the Board of Tax Secretariat.

**Megan McBain**, joined Aware Super in 2015 and is the Head of Tax, leading both the Investment Tax and Group Tax activities of the Fund. Aware Super is one of Australia's largest superannuation funds and is committed to earning strong long-term returns and being a force for good for its members. Aware Super invests across a range of asset classes, including infrastructure, property, credit and private equity. Prior to joining Aware Super, Megan was at KPMG for over 13 years advising a wide range of clients within the financial services sectors, including superannuation funds, managed funds and custodians.

**Amelia McPherson** is a finance specialist at MinterEllison with 18 years' experience. Her expertise lies across a spectrum of financing transactions and markets, focusing on corporate, acquisition, project and real estate finance. Amelia's clients include leading commercial banks, debt funds, private equity firms, large corporates, property trusts and growing businesses. When approaching deals, Amelia applies a commercial focus on the bigger picture with a view to

delivering targeted guidance on the issues that matter. She prides herself on achieving positive outcomes for all parties, drawing on her experience in private practice and in banking to deliver an agile yet precise execution style.

**Simon Mifsud** is a Partner at Corrs Chambers Westgarth with significant expertise advising on tax aspects of large-scale M&A, restructuring, inbound investment and employment. Simon advises Australian and international clients across a range of industries, including technology, finance and infrastructure. He regularly advises on the tax implications of cross-border transactions, and has extensive experience in establishing and advising on employee share and option plans, including in the context of M&A transactions. Simon is a fellow of the Tax Institute of Australia.

**John Payne** is Acting General Manager, Strategy and Shared Services at the Guardians of New Zealand Superannuation. He is also a Director of the Guardians wholly owned Australian Beef Business, and Chair of the Guardian's Health Safety Security and Environmental Committee. In addition, he is Chair of the New Zealand

Corporate Taxpayers Group (CTG) which comprises 49 major corporate organisations. The CTG works with the New Zealand Inland Revenue and Treasury to achieve positive changes to tax policy and operational procedures. He is a business representative of the Inland Revenue Technical Information Co-ordination and Liaison Group. Previously John was Head of Tax at the Guardians and before that he was Head of Tax and Treasurer at Carter Holt Harvey, Head of Tax at Vodafone New Zealand, Brierley Investments and Progressive Enterprises. He has also provided tax consultancy services to Fonterra and ASB and spent his early career with EY in Auckland. John is a member of the Institute of Directors, has been awarded a Fellowship (FCA) by Chartered Accountants Australia New Zealand. He is a committee member for the Tax Policy Charitable Trust and the New Zealand Branch of the International Fiscal Association and has a BCom from Auckland University.

**Chris Peadon, FTI**, is a Barrister at New Chambers and has practised at the NSW Bar since 2011. He previously worked as a solicitor for a decade. He regularly advises and appears for taxpayers and the Commissioner.

# Presenters

**Katrina Piva** is a Partner at KPMG in the Deal Advisory, Tax practice. Katrina has over 20 years' experience in providing tax advice to clients on transactions, with particular focus on the infrastructure, energy and private equity sectors. Katrina has been involved in a number of large infrastructure transactions for both buy-side and sell-side including privatisations, take privates, large scale renewables, as well as structuring for large greenfield infrastructure projects.

**Christina Sahyoun** is a Tax Partner at PwC with more than 15 years' experience in providing tax advisory, tax compliance, structuring and due diligence services in the infrastructure, real assets, government, energy, transportation and logistics industries. Christina has been involved in a number of landmark infrastructure transactions including long term lease privatisations, take private and energy transition deals over assets including ports, toll roads, airports and renewable energy assets.

**Antony Steinberg** is Managing Director, Head of Power, Utilities and infrastructure at RBC Capital Markets. Antony has over 20 years of investment banking experience in the infrastructure sector. Antony has been active across the sector

including Toll Roads, Regulated Utilities, Towers, Data Centers, Renewables and Gentailers. Antony has in recent years been the lead financial adviser on a number of significant transactions in the Australian market including advising the NSW government on the sale of both its 51% and 49% interests in Westconnex, Atlas Arteria on the acquisition of Chicago Skyway, OMERS on the acquisition of TPG Telecom's tower assets and Australian Utilities Trust on the acquisition of a stake in ElectraNet.

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

**Ellen Thomas** is the Head of Tax at Allens and an experienced and sought-after tax expert, specialising in the tax aspects of M&A, financing transactions and tax disputes. Over her 20+ year career, Ellen has advised on a range of domestic and international M&A transactions, corporate restructures, post-acquisition integrations, international tax planning, distressed debt transactions, infrastructure investments and financial arrangements.

**Eugene Wheelahan KC, FTI**, regularly appears for taxpayers and the Commissioner of Taxation in Federal Court trials and appeals and has also appeared in the High Court. He acts for clients in the mining, infrastructure, telecommunications and financial services industries, among others. Eugene is a Senior Fellow of the Law Faculty of the University of Melbourne, lecturing in the subject Tax Litigation. He is consistently recognised in publications such as Doyles Guide, Chambers and Partners Asia Pacific, Who's Who Legal and Best Lawyers and is the current President of the Tax Bar Association.

**Rob Yunan, FTI**, is a partner in the Income Tax practice at MinterEllison, providing advice on Australian and international taxation matters. Prior to joining MinterEllison, Rob worked in the Corporate Tax team at KPMG and is a qualified Chartered Accountant. Rob's practice is focused on advising on mergers and acquisitions, funding issues (including thin capitalisation and withholding taxes) and capital management. Rob advises clients across a diverse group of industries including the infrastructure and property development sectors.

**Brett Zimmermann** is an Assistant Commissioner in Tax Counsel Network (TCN) responsible for providing leadership on technical issues that are a priority for the ATO. Brett joined the ATO five years ago, prior to that working 18 years in the private sector as a specialist tax and commercial solicitor. Brett holds a range of roles in the ATO and deals with issues during audit, advice products, litigation and legislative development with a focus on corporate transactions. His recent work includes matters pertaining to current R&D, share capital management and earnout portfolios.

# Venue and accommodation



## Crown Sydney

1 Barangaroo Ave, Barangaroo NSW 2000

Crown Sydney offers uncompromising design that captures the essence of its harbour side setting, highly intuitive personalised service, and the finest dining and facilities unlike anything Sydney has seen before. Located in the bustling precinct of Barangaroo, connected to sprawling parklands, laneway bars, beautiful public artworks and bay views of Sydney redefining bespoke luxury in the heart of the harbour.

### Getting there

Crown Sydney is centrally located along the Barangaroo waterfront, yet still close to the heart of Sydney. Sydney Airport is located just 15 Kilometres from the hotel. The closest train station is the Wynyard stop, a 9-minute walk to Crown Sydney. The closest light rail stop is the Bridge Street stop, where the L2 and L3 run. This stop is an 11-minute walk to Crown Sydney. The closest stop is Barangaroo South on Hickson Rd, which is a 3-minute walk to Crown Sydney.

### Parking

Valet Parking is available through the hotel's Bell Desk team at the rate of \$80.00 per 24 hours. Alternatively, The Barangaroo Reserve car park is a 10-minute walk to Crown Sydney. We invite you to visit the website to view the most current rates and book in advance <https://www.carepark.com.au/find-a-care-park/barangaroo-reserve>. The closest Wilsons public car park is located at Barangaroo Reserve, however, please kindly be aware this parking lot does not operate 24 hours. For more information you can also visit <https://www.crownsydney.com.au/general/getting-here>.

### Accommodation

We have negotiated special rates for delegates attending the conference (subject to availability).

Please click [here](#) for more information or to make a booking. Kindly note, this offer is not combinable with other offers and non-commissionable.

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

# Event information

## Confirmation of registration

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

## Continuing Professional Development

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

## The Tax Institute's Attendee Hub

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 – Thursday 13 June 2024

A networking function will be held directly following the last session on Thursday from 5:30pm onwards. 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 \$80. Please indicate your requirements, including dietary requirements, at the time of registration.

## Special dietary and accessibility requirements

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

## 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:

<https://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).

# Registration

## Registration inclusions

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

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

## Discounts

### Early bird registration

All registrations received and paid on or before Friday 17 May 2024 will be entitled to an early bird discount.

**Please note:** The registration fee does not include accommodation, hotel incidentals or transfers.

### Group discount

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).

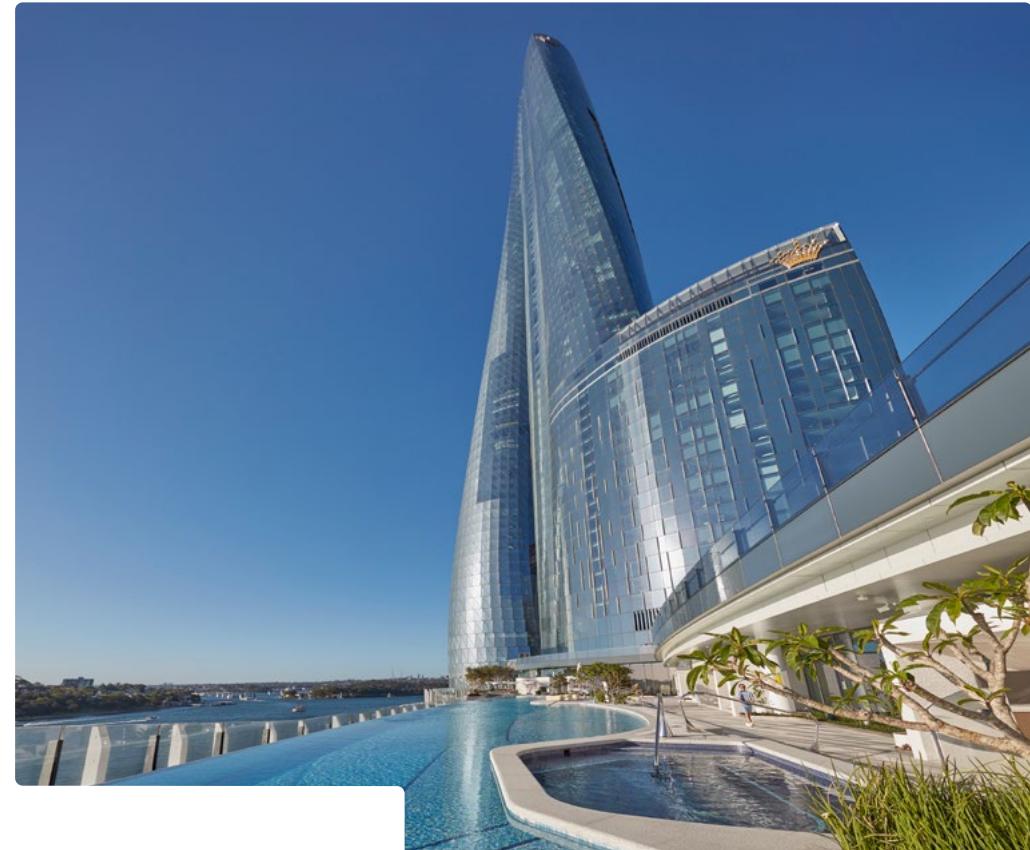
## Register now!



**Register online ►**

**Register via form ►**

included in this brochure



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

### 1 Registration

Please see page 15 for registration inclusions.

Full registration – 12 CPD hours

	Member	New member*	Non-member
<b>Early bird registration</b> Received on or before 17 May 2024	<input type="checkbox"/> \$1,800	<input type="checkbox"/> \$2,190	<input type="checkbox"/> \$2,100
<b>Standard registration</b> Received after 17 May 2024	<input type="checkbox"/> \$2,000	<input type="checkbox"/> \$2,390	<input type="checkbox"/> \$2,300

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

### Networking function

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

Thursday, 13 June 2024:

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 \$80 per person

No.  x tickets at \$80 each: \$

Dietary requirements:

### 2 Delegate contact details

Member no.:

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

Title:  Mr  Mrs  Miss  Ms

Date of birth:  DD/MM/YYYY

First name:

Last name:

Position:

Company:

Address:

Suburb:  State:  Postcode:

Telephone:  Mobile:

Email:

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

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

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

- up to **50% off membership** for the first 12 months
- member-only prices to this and future events
- free access to member-only technical resources.

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

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

Signature:

Date of signature:  DD/MM/YYYY

JOIN TODAY

### 3 Payment summary

Registration fees

\$

Additional guest tickets – Networking function (\$80) each

\$

**Total payable**

\$

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:  MM/YY

Cardholder's  
signature:

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

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

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

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**To register**

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

Mail L37, 100 Miller Street North Sydney NSW 2060

Online [taxinstitute.com.au](http://taxinstitute.com.au)

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