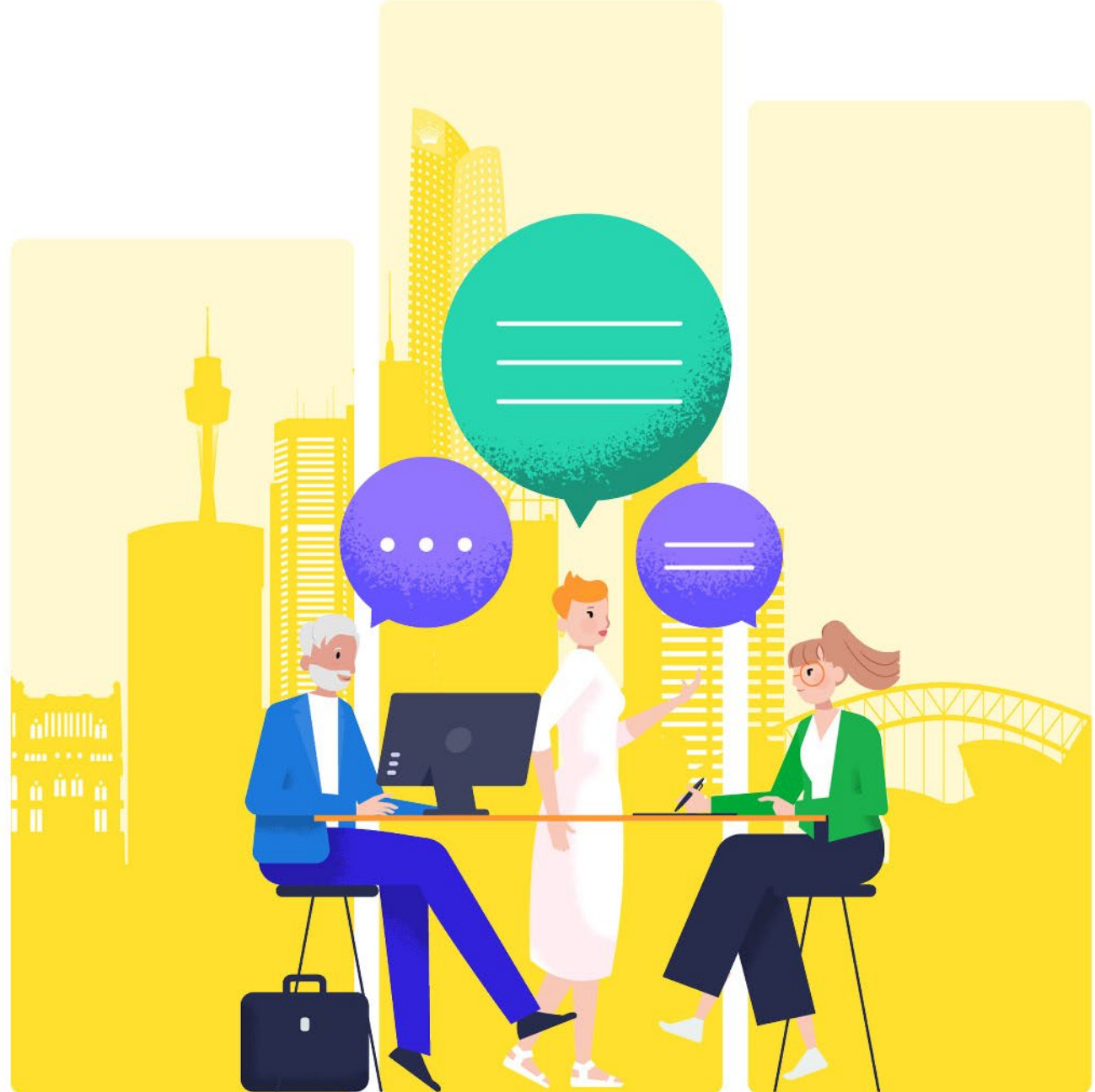


NSW Tax Forum

22–23 May 2024

Four Seasons Hotel Sydney

14 CPD hours



The Tax Institute gratefully acknowledges the generous assistance of members of the NSW Tax Forum Program Planning Committees:

SME

Nick Panos, CTA, N Panos & Associates Solicitors
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Jake Berger, Pitcher Partners
Nidal Danoun, Prosperity Financial Services
Spyros Kotsopoulos, CTA, Deloitte
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Lisa To, CTA, Bartier Perry

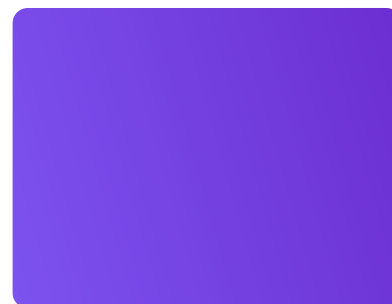
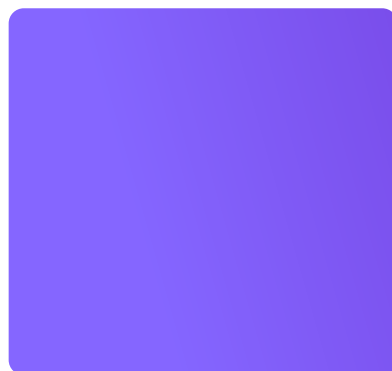
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Annemarie Wilmore, Johnson Winter Slattery
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Christine Cornish, Grant Thornton
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Hot Topics

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Proudly supported by:





Welcome

The NSW Tax Forum is one of the premier tax events in the country. Designed for discussion, the program is specifically developed to cover a wide range of topics, relevant to every tax practitioner at every level.

If you work in or advise on tax, then you should attend this event. With four dedicated streams – SME, Corporate, Hot Topics and Emerging Leaders, you are guaranteed to gain the most up-to-date knowledge that you, your team and your clients need to keep you at the top of your game.

Hear from the thought leaders in your profession and gain access to the most influential minds in tax. Forty-two top-quality technical sessions mean we're delivering exactly what you need; and that's tax. Nothing more, nothing less ... tax content, pure and simple.

The SME stream is always very popular with attendees at the NSW Tax Forum especially because it is targeted at meeting the learning and educational requirements of tax professionals who work with and advise private business clients, high net worth individuals and SMEs. The committee responsible for organising the SME stream has carefully selected the most practical, relevant and informative topics as part of the program including Div 7A, SMSFs, employment taxes, trusts, superannuation, estate planning, small business CGT concessions plus much more.

With a focus on the latest technical and practical developments corporate tax professionals face in 2024, the Corporate Stream is unmissable. Hear the latest thinking regarding the ATO and legislative approach to intangibles, thin capitalisation, Part IVA and DPT, tax transparency and reputation management, cases and economic updates and more.

The Hot Topics stream has something for everybody and is where you can hear from exciting speakers on the tax talk on everybody's lips. Topics on the radar in 2024 include topical issues in trust resolutions, state taxes, payroll tax plus views on residency.

Our Emerging Leaders stream is designed for those new to the profession or simply looking for a refresher on important tax topics. This mini-stream includes topics on building a personal brand, strategies to enhance mental health and wellbeing for tax professionals, ethics in tricky situations and more!

The program is designed to address front-of-mind issues in tax and get everybody talking. Over 700 tax professionals make this their must-attend event of the year, every year. Make it yours and be part of this leading and authoritative tax community.

We look forward to seeing you and your team at the Four Seasons Hotel in May!

Early bird pricing offer
Register on or before Friday, 26 April 2024



Nick Panos, CTA
Chair, SME Stream
Sub-Committee



Annemarie Wilmore
Chair, Corporate Stream
Sub-Committee



Nick Gangemi, CTA
Chair, Hot Topics Stream
Sub-Committee

Program at a glance

SME

UPEs and Div 7A – Where do we go from here?

Div 296 \$3m Cap Changes and their impact on superannuation strategies

The changing landscape of employment law – The employment lawyer’s perspective

Navigating the employment taxes minefield – The tax lawyer’s perspective

Passing wealth in Discretionary Trusts to the next generation

Trusts and s99B – Is this the new ATO focus area?

Trustee discretion – The decision-making process for the family trust trustee

Small business CGT concessions – Active assets and companies

General SMSF update

Effective SMSF estate planning

Employee share schemes for SMEs – What you need to know

Effective tax governance for private groups – top 500 v next 5000

Holiday rentals and tax

Tax and wealthy families coming to Australia – case studies on how to get it right

CORPORATE

BEPS Pillar Two: Navigating the compliance and reporting impacts of the new global minimum tax

ATO update

Undertaking M&A and restructures in an uncertain tax reform landscape

Heads of Tax Panel – Topical issues facing tax leaders

M&A Transactions and FIRB – Tax Considerations

Promoter penalty legislation

Economic update

Limiting debt deductions: a look at the new thin capitalisation rules

Taxation of intangible arrangements

Tax risk governance, transparency and public perceptions

Part IVA and DPT – Where is this heading?

Transfer pricing

Case update

The T in ESG: Tax transparency and the sustainability agenda

HOT TOPICS

Build to rent

The unhealthy payroll tax

The modern-day ATO – Increasingly digitised, but how do we solve more complex issues?

Trustee resolutions, tips and traps. It is not just about the tax

Salient tax issues in the construction industry

GST adjustment events in property

Recent changes in duty

Let’s revisit alienation of income

Views on residency

The Hot Topic

EMERGING LEADERS

Strategies to enhance mental health and wellbeing for tax professionals

Ethics in tricky situations

Building a personal brand

10 ways (not) to lose franking credits

Technical program

Day 1 Wednesday, 22 May 2024

Time	SME stream	Corporate stream	Hot topics stream
8:00 – 8:30am	Registration		
8:30 – 9:30am	<p>Session 1A: UPEs and Div 7A – Where do we go from here? Speaker: Chris Ardagna, CTA, Pitcher Partners</p> <p>Whilst the decision in <i>Bendel v Commissioner</i> at the AAT [2023] AAT 3074 has been appealed by the Commissioner to the Federal Court, it does give us reason to cast a fresh eye over the concept of unpaid present entitlements and the dilemma between principles of equity and the Commissioner’s treatment of it as debt. This session will delve into Subdivision EA, 109F, 109D of Division 7A ITAA 1936 , and the interaction of section 100A of the ITAA 1936. The session will explore what exactly a UPE is, can it be financial accommodation, the tax consequences of an assignment or forgiveness of UPE’s and the potential application of the commercial debt forgiveness provisions.</p>	<p>Session 1B: BEPS Pillar Two: Navigating the compliance and reporting impacts of the new global minimum tax Speaker: Nadine Redford, EY</p> <p>A significant number of jurisdictions have enacted the Base Erosion and Profit Shifting (BEPS) Pillar Two Model Rules developed by the Organisation for Economic Co-operation and Development (OECD) Inclusive Framework into their domestic law, with effect from 1 January 2024. This session will cover several critical areas in relation to Pillar Two, including highlighting the key technical issues arising for multinational groups operating in Australia, along with sharing insights on the significant challenges that in-scope groups face in understanding and managing the data and compliance requirements.</p>	<p>Session 1C: Build to rent Speaker: Andrew Howe, PwC</p> <p>The term “build to rent” is used in several different areas of the law and regulations to deal with where a developer or investor builds residential property with the intention not of sale, but instead to keep and rent it out. Depending on the area that one is in, the meaning of the term can vary. When a developer conducts one of these activities, there can be a number of tax issues to consider. In particular, GST is important, notably whether, and in what circumstances, input tax credits can be claimed. In addition, land tax and surcharge duty concessions might be available, while the use of managed investment trusts (MITs) to attract foreign investment in such projects is widespread.</p> <p>This session will analyse build to rent projects, consider the requirements to obtain the state tax concessions, and the requirements for MITs. It will also consider the various strategies available to claim input tax credits and to lessen the GST impact of such projects.</p>

Technical program

Day 1 Wednesday, 22 May 2024 continued

Time	SME stream	Corporate stream	Hot topics stream
9:30–10:30am	<p>Session 2A: Div 296 \$3m Cap Changes and their impact on superannuation strategies Speaker: Craig Day, Colonial First State</p> <p>The new Division 296 is likely to impact upon the retirement planning strategies of more and more clients as time goes by and therefore, it is important that practitioners have a good understanding about how this new Division will actually work.</p> <p>This session will cover:</p> <ul style="list-style-type: none"> • An examination of how the new Division 296 will work • What is so contentious about the new Division 296 • Case studies and examples illustrating the impact of the new Division 296; and • Strategies and planning opportunities moving forward. 	<p>Session 2B: ATO update Speaker: Australian Tax Office representatives to be announced</p> <p>This session will provide practitioners with an update on the key areas of focus of the ATO in the coming year across various markets.</p>	<p>Session 2C: The unhealthy payroll tax Speaker: Nick Gangemi, CTA, William Buck</p> <p>In the health industry, the use of intermediaries through which health professionals are paid has become widespread. This can include not just medical centres, but also online platforms and arrangements whereby money is collected on behalf of the professional. Since the <i>Thomas v NAAZ</i> case, these arrangements have come under the spotlight, with many being held to be subject to payroll tax.</p> <p>This session will analyse the issues that are arising, provide an update as to where the revenue authorities are in this area, discuss the impact on the health industry and consider ways to reduce the impact for the health sector.</p>
10:30–11:00am	Morning tea		



Technical program

Day 1 Wednesday, 22 May 2024 continued

Time	SME stream	Corporate stream	Hot topics stream
11:00am-12:00pm	<p>Session 3A: The changing landscape of employment law – The employment lawyer’s perspective Speaker: Clare Kerley, Hall & Wilcox</p> <p>The last few years have seen a number of significant developments from an employment law perspective including the prohibition of pay secrecy, changes to the enterprise bargaining framework, protections for casual workers, employee-like workers and independent contractors.</p> <p>It may also be “back to the future”, with measures intended to re-introduce an interpretive principle in determining whether a worker is an employee or a contractor, following the decisions in <i>Personnel Contracting</i> and <i>Jamsek</i>.</p> <p>This session will cover a number of the major developments relevant to accountants and tax advisers, which should be kept in mind when advising clients. The tax impacts of these developments will be considered in the following session, “Navigating the employment taxes minefield – The tax lawyer’s perspective”.</p>	<p>Session 3B: Undertaking M&A and restructures in an uncertain tax reform landscape Speakers: Cameron Blackwood, ATI, Corrs, Michael Carroll, Corrs</p> <p>This session will provide an overview of the key tax considerations for multinationals considering M&A and their structures, and will cover:</p> <ul style="list-style-type: none"> • ATO rulings and ATO approach – how to navigate with a co-operative attitude • Navigating new law and administrative guidance, such as the thin capitalisation provisions, debt creation rules, capital management provisions and approach to royalties; and • Losses, rollovers and MEC groups. 	<p>Session 3C: The modern-day ATO – Increasingly digitised, but how do we solve more complex issues? Speaker: Bruce Collins, CTA, Tax Controversy Partners</p> <p>The digitised and automated approach works well for tax agents and taxpayer interaction on most vanilla issues, but what happens when it doesn’t? This session covers:</p> <ul style="list-style-type: none"> • Larger taxpayers have dedicated officers and contact points, but where do SMEs stand? • Disputes, private rulings and other matters that require some intervention experience significant delays on simple matters, and much longer on matters that are more complex • Is it an ATO resourcing issue as everybody says? Can they fix it – allocation of budget funds, getting the right staff? and • Can we help as advisers to better prioritise and direct? Possibly, but we need ATO engagement of this, as it’s currently not working.

Technical program

Day 1 Wednesday, 22 May 2024 *continued*

Time	SME stream	Corporate stream	Hot topics stream
12:00-1:00pm	<p>Session 4A: Navigating the employment taxes minefield – The tax lawyer’s perspective Speaker: Todd Bromwich, Hall & Wilcox</p> <p>This session which follows on from the previous session, ‘The changing landscape of employment law – The employment lawyer’s perspective’, delves into the differences and complexities of this area and covers:</p> <ul style="list-style-type: none"> • The common law meaning of ‘employee’ in the context of employment taxes • The different statutory definitions of ‘employee’ for income tax, superannuation, payroll tax and workers compensation purposes • Whether the recent and proposed employment law changes impact the tax law aspects of employment relationships • The costs, process and pitfalls of rectifying wage and superannuation underpayments; and • Current focus areas. 	<p>Session 4B: Heads of Tax Panel – Topical issues facing tax leaders Speakers: Fiona Boyce, Westpac, Gilbert Diab, CTA, Origin Energy, Janice Lo, National Australia Bank, Sharyn Zha, FTI, Ramsay Health Care</p> <p>This annual in-house session facilitated by tax leaders provides a fascinating window into matters facing corporate Australia from a tax leadership perspective.</p> <p>Our panellists will share experiences on a variety of topics ranging from career reflections to challenges and opportunities they face on a day-to-day basis, including the impact of current topical issues on their roles.</p>	<p>Session 4C: Trustee resolutions, Tips and traps. It is not just about the tax Speaker: Matthew McKee, FTI, Brown Wright Stein Lawyers</p> <p>Preparing end of year trustee resolutions is often viewed primarily through a tax lens but it must be remembered that the actions of trustees have real legal and commercial implications and are affected by equitable principles. With an increase in wealth held by private trusts, there is a continuing focus on the actions of trustees of family trusts and the broader non-tax consequences of those actions. Having an understanding of these consequences is critical for all advisors who are involved in preparing trustee resolutions each year.</p> <p>The session will cover:</p> <ul style="list-style-type: none"> • Validly appointing of income or capital, including making a valid decision to appoint income or capital of a trustee and the basis on which the decisions of a trustee to distribute income and capital can be reviewed; and • Broader issues with conferring entitlements on beneficiaries, including asset protection, limitations periods and family law considerations.
1:00-2:00pm	<p>Lunch and an Interview with the CEO Join The Tax Institute’s, CEO, Scott Treatt, CTA, for a candid conversation on the future and direction of The Tax Institute. This session will provide an open forum for delegates to raise any issues affecting the tax community.</p>		

Technical program

Day 1 Wednesday, 22 May 2024 continued

Time	SME stream	Corporate stream	Hot topics stream
2:00 – 3:00pm	<p>Session 5A: Passing wealth in Discretionary Trusts to the next generation Speaker: Lisa To, CTA, Bartier Perry Prepare your clients for Australia’s largest intergenerational wealth transfer. Dive into estate planning for non-estate assets, where our presenter, will dissect passing control and succession for discretionary trusts. Using real life case studies, this session will guide you to seamlessly transfer control and benefit of trust assets to the next generation while meeting your client’s objectives. Unlock practical tips to:</p> <ul style="list-style-type: none"> • Review a Trust Deed – Appointor and Trustee succession? Beneficiaries? Power to amend? Vesting Date? • Deal with lost deeds, deeds of amendment and NSW tax implications. • Consider trustee discretion, hardwire the terms of the trust or wind up the trust? 	<p>Session 5B: M&A Transactions and FIRB – Tax Considerations Speakers: David Moore, Johnson Winter Slattery, Bernard Quain, EY This session will look at the FIRB process from a tax perspective and how it interacts with M&A transactions such as the role of the ATO, the key issues considered, the type of information requested and tax conditions which may be applied.</p>	<p>Session 5C: Salient tax issues in the construction industry Speaker: William Calokerinos, CTA, Wentworth Chambers This session outlines:</p> <ul style="list-style-type: none"> • Practical risk management tools to identify taxation issues that apply to construction contracts; and • Construction law update, seminal construction cases and industry trends.
3:00 – 3:30pm	Afternoon tea		



Technical program

Day 1 Wednesday, 22 May 2024 continued

Time	SME stream	Corporate stream	Emerging leaders stream
3:30–4:30pm	<p>Session 6A: Trusts and s99B – Is this the new ATO focus area? Speakers: Micaela Bernfield, ATI, Arnold Bloch Leibler, Jonathan Ortner, FTI, Arnold Bloch Leibler</p> <p>The new ATO focus area, documents on when 99B will start. ATO guidelines. Delving into some of the grey areas, such as:</p> <ul style="list-style-type: none"> • When section 99B generally applies in practice • The types of trusts caught by section 99B • The application of section 99B to non-resident trusts versus resident trusts (including resident trusts that once were foreign) and • The other tricks and traps of 99B, including the availability of a FITO, pre CGT gains, accounting for income and capital and more. 	<p>Session 6B: Promoter penalty legislation Speaker: David McLure SC, New Chambers</p> <p>This session will examine the principles and practical aspects of the civil penalty regime to deter the promotion of tax avoidance and tax evasion schemes.</p>	<p>Session 6C: Strategies to enhance mental health and wellbeing for tax professionals Speaker: Sam Eddy, Open Change</p> <p>Addressing mental health concerns, particularly stress management and work–life balance, is a critical aspect for tax professionals, encompassing legal, accounting and in-house roles.</p> <p>In addition to the standard challenges faced by professional advisers, tax professionals encounter unique pressures, including:</p> <ul style="list-style-type: none"> • The imperative to stay abreast of evolving laws, ATO interpretations and intricate new regulations • Heightened scrutiny from government bodies, the ATO and the media; and • Learn to self-regulate in the face of challenging emotions and cope with pressure. <p>During this session, the presenter will share insights and feedback from his clients, highlighting the tools and strategies they have successfully employed to:</p> <ul style="list-style-type: none"> • Establish positive and effective boundaries at both work and home • Develop a comprehensive vision for their career, family and overall wellbeing; and • Effectively manage unrealistic expectations, whether self-imposed or external.

Technical program

Day 1 Wednesday, 22 May 2024 continued

Time	SME stream	Corporate stream	Emerging leaders stream
4:30 – 5:30pm	<p>Session 7A: Trustee discretion – The decision-making process for the family trust trustee Speaker: Raffael Maestri, Bartier Perry</p> <p>Trustee decision-making has been placed under the microscope recently following the decision in <i>Owies v JJE Nominees Pty Ltd</i> [2022] VSCA 142.</p> <p>This session explores the ways in which the exercise by trustees of their powers can be controlled, scrutinised and challenged in order to assist in ensuring decisions made don't come back to bite you, including:</p> <ul style="list-style-type: none"> • Whether trustees should give reasons for their decisions • Trustee decision-making that can land you in hot water • Gathering information as a preliminary step to challenging trustee decisions • The grounds upon which trustee decisions may be challenged • Managing conflict and overlap roles when the same person is either trustee (or controls a trustee company), executor or beneficiary • Consequences of invalid trustee decisions; and • Practical considerations for a trustee confronted with difficult decisions. 	<p>Session 7B: Economic update Speaker: Pat Bustamante, Westpac</p> <p>The outlook for the Australian economy remains uncertain. The consumer led slowdown is being partly offset by resilient investment and public spending. This session will look at where we see the economy going and how broader structural changes, such as geopolitical dynamics, demographic shifts, technological advancements, and the move towards decarbonisation, could reshape the economy.</p> <p>Understanding these dynamics is crucial for gaining insights into Australia's economic outlook.</p>	<p>Session 7C: Ethics in tricky situations Speaker: Linden Barnes, Law Society</p> <p>Understanding your ethical obligations as a professional adviser is important, as highlighted in more recent times.</p> <p>This session will examine the core ethical principles of professional advisors and how they apply in this increasingly digital world in which we operate. To help navigate ethics in tricky situations, the session will examine a number of practical examples.</p>



Networking function

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

Date: Wednesday 22 May 2024

Time: 5:30–7:30pm

Venue: Four Seasons Hotel Sydney

Price: Inclusive for all full registrations

\$80 for additional tickets – see registration form for details

Dress: Business or business casual

Technical program

Day 2 Thursday, 23 May 2024

Time	SME stream	Corporate stream	Emerging leaders stream
8:00 – 8:30am	Registration		
8:30 – 9:30am	<p>Session 8A: Small business CGT concessions – Active assets and companies Speaker: Vanessa Priest, FTI, SW Accountants & Advisors</p> <p>When is an asset an active asset? This session will uncover some of the unexpected traps associated with active assets, in particular within companies.</p> <ul style="list-style-type: none"> • When are entities connected entities and affiliates of Companies? • What happens to the concessions within the company? • How can the controllers of companies extract the concessions from the company where: • The company needs to be retained and continue to be used; and • When the company can be wound up, and some of the follow on consequences of distributing a capital gain eligible to the small business concessions . 	<p>Session 8B: Limiting debt deductions: a look at the new thin capitalisation rules Speakers: Ria Neilson, Allens, Jay Prasad, ATI, Allens</p> <p>Following the release of draft legislation to introduce changes to Australia’s thin capitalisation rules, this session will discuss the practical implications of the new measures, including:</p> <ul style="list-style-type: none"> • The new earnings-based tests • The new external third party debt test • The new debt creation rules • Interpretation of new concepts, such as “Tax EBITDA”, “ associate entity” and “debt deduction” and how taxpayers should be applying these new concepts • Trips and traps regarding the choices taxpayers are required to make under the new rules; and • The impact of the measures for different types of taxpayers (even if you don’t have inbound debt). 	<p>Session 8C: Building a personal brand Speaker: Marilyn Speiser, Catalina Consultants</p> <p>Accountants and lawyers are acutely aware of the need to maintain and develop their professional skills and knowledge. However, what is often overlooked when developing a successful career is the importance of building a personal brand.</p> <p>This session will delve into the “how” and “why” of personal branding in the context of professional services:</p> <ul style="list-style-type: none"> • How can you set yourself apart from others? • What is the special quality you bring to your practice? and • How can you identify this quality? <p>All these questions and more will be answered during this session on how to build and utilise your personal brand.</p>

Technical program

Day 2 Thursday, 23 May 2024 continued

Time	SME stream	Corporate stream	Emerging leaders stream
9:30–10:30am	<p>Session 9A: General SMSF update Speaker: Graeme Colley, Auditors Institute</p> <p>The session will cover the latest legislative and regulatory changes in the superannuation and SMSF space.</p> <p>The session will also cover new case law relevant to SMSFs and provide an update on the ATO activities in the SMSF space, including any new tax rulings.</p>	<p>Session 9B: Taxation of intangible arrangements Speaker: Chris Ferguson, Deloitte</p> <p>This session will provide an overview and discussion on:</p> <ul style="list-style-type: none"> • The revised draft software Taxation Ruling (TR 2024/D1 – Income tax: royalties – character of payments in respect of software and intellectual property rights) • The finalised intangibles Practical Compliance Guideline (PCG 2024/1 Intangibles migration arrangements); and • The decision of <i>PepsiCo, Inc v Commissioner of Taxation</i> [2023] FCA 1490 case. <p>This session will also address issues being faced by taxpayers as they navigate the interaction of the intangibles measures with the MAAL and DPT. In addition, it will touch on the ATO’s approach to these measures as part of risk reviews and compliance processes.</p>	<p>Session 9C: 10 ways (not) to lose franking credits Speaker: Jane Harris, CTA, Brown Wright Stein Lawyers</p> <p>This session will recap the foundations of franking credits and then consider the ways in which franking credits can be lost or denied. While seemingly straightforward, there are various traps that can cause the friendly franking credit to become problematic – the 45-day rule, R&D tax offsets, exempting credits, family trust distribution tax, streaming limitations and various anti-avoidance provisions, to name a few.</p> <p>This session will not only provide a helpful review of the franking credit regime, but also raise an assortment of technical and practical issues practitioners face.</p>
10:30–11:00am	Morning tea		

Technical program

Day 2 Thursday, 23 May 2024 continued

Time	SME stream	Corporate stream	Hot topics stream
11:00am – 12:00pm	<p>Session 10A: Effective SMSF estate planning Speaker: Elizabeth Burnheim, Keypoint Law</p> <p>There is \$868.7 billion of Australian families' wealth in Australian self-managed superannuation funds (SMSFs). Further, after their home, superannuation is often a client's next biggest asset. So why is it that their superannuation is often dealt with as an afterthought in their estate planning and more often than not, an ill-conceived binding death benefit nomination (BDBN) is the extent of the SMSF death plan?</p> <p>This session will cover:</p> <ul style="list-style-type: none">• The spectrum of options available to SMSF clients for their estate plans (of which, a BDBN is one option)• Understanding the tax implications (including super death benefits tax, capital gains tax and stamp duty)• Strategies for intergenerational super wealth transfer• The proposed Div 296 tax in an estate planning context; and• Knowing when to shut down an SMSF.	<p>Session 10B: Tax risk governance, transparency and public perceptions Speakers: Julie Abdalla, FTI, The Tax Institute, Dr Pamela Hanrahan, Johnson Winter and Slattery Facilitator: Annemarie Wilmore, Johnson Winter Slattery</p> <p>This panel discussion will focus on:</p> <ul style="list-style-type: none">• What tax risk governance is and what it should look like in practice• Managing public perception – how to manage your reputation as a corporate taxpayer• Transparency measures current and proposed• ATO expectations and tools – how do you demonstrate good risk management? and• Some of the practical issues in developing and implementing a tax risk governance framework.	<p>Session 10C: GST adjustment events in property Speakers: Rebecca Lawrence, CTA, KPMG, Andrew Sommer, CTA, Clayton Utz</p> <p>For the property industry, GST adjustment events can have a material impact and there is sometimes limited awareness until it blows up.</p> <p>This session will cover:</p> <ul style="list-style-type: none">• An overview of the key provisions for property – change of use (Div 129), deregistration (Div 138) and going concern clawback (Div 135)• The time and value limits in Div 129 and interaction with Divs 135 and 138 – The conundrums of GSTR 2009/4 – does it work? Is it correct at law? and• Limitations and ATO “issues” with projects outside 10 adjustment periods – BTR and retirement villages; and other areas of tension between industry, advisers and the ATO.

Technical program

Day 2 Thursday, 23 May 2024 continued

Time	SME stream	Corporate stream	Hot topics stream
12:00–1:00pm	<p>Session 11A: Employee share schemes for SMEs – What you need to know</p> <p>Speakers: Jake Berger, Pitcher Partners, Alex Feldman, Tiger & Bear</p> <p>SMEs have particular challenges in granting equity to employees under an employee share scheme (ESS), and in particular the liquidity challenge of dealing with the tax impost of the ESS rules.</p> <p>There are a few well-trodden options which are available for granting ESS interests for private companies.</p> <p>The attractiveness of some of these options has been impacted by recent changes from the AASB and to the <i>Corporations Act 2001</i>.</p> <p>This session will run through the challenges and solutions for SME employers as well as the implications of the AASB and Corporations Act changes.</p>	<p>Session 11B: Part IVA and DPT – Where is this heading?</p> <p>Speaker: Joseph Meoli, KPMG Law</p> <p>Part IVA was originally introduced to target tax avoidance arrangements that were “blatant, artificial or contrived”. Following the 2013 amendments, and off the back of a range of cases in the Federal Court, the focus has shifted.</p> <p>This session will cover the latest cases on Pt IVA and diverted profits tax, what the ATO expects and how taxpayers can manage their Pt IVA and DPT risks.</p>	<p>Session 11C: Recent changes in duty</p> <p>Speaker: Matt Sealey, PwC</p> <p>Over the last 1–2 years there have been several significant duty changes in New South Wales. This session will consider the various changes and how these will impact taxpayers, including the “change in beneficial ownership” provisions, the removal of the 100% corporation consolidation and corporate reconstruction rollovers, the changes to landholder duty for private unit trusts and the broadening of the linked entity provisions.</p> <p>The session will also consider how the expansion of the anti-avoidance provision coupled with the introduction of a state-based promoter penalty regime is likely to impact advisers.</p>
1:00–2:00pm	Lunch		

Technical program

Day 2 Thursday, 23 May 2024 continued

Time	SME stream	Corporate stream	Hot topics stream
2:00 – 3:00pm	<p>Session 12A: Effective tax governance for private groups – top 500 v next 5000 Speaker: Roshan Dewalagama, Deloitte</p> <p>Both tax governance programs present unique challenges for affected taxpayers and this session aims to identify recent trends and address key questions:</p> <ul style="list-style-type: none"> • How do you evidence tax governance frameworks and controls? What’s important and what’s not? • Is there a distinction between what private groups need in terms of a policy, process, and / or procedure documents? • Using the seven principles – how do you set up a governance framework for a private group? • Does the standard of the framework documentation change depending on the taxpayer (a trading company v passive investors v private equity v property group v family office)? and • What does it mean if you do not devote resources to the exercise? Will that impact a taxpayer’s ability to achieve Justified Trust? 	<p>Session 12B: Transfer pricing Speakers: Lorena Sosa, ATI, PwC, Cynthia Vasanthanathan, MinterEllison</p> <p>In today’s international economy, transfer pricing is a risk that most corporations and practitioners must grapple with.</p> <p>At a high level, this session looks at the most recent developments in transfer pricing and the implications that tax managers and practitioners need to be across, including:</p> <ul style="list-style-type: none"> • An overview of the domestic provisions, including s 815-B and ATO guidance • Current areas of ATO focus • Key issues to keep in mind in the context of pricing and documentation; and • Recent cases – including the foreshadowed outcome in <i>Singtel v FCT</i>. 	<p>Session 12C: Let’s revisit alienation of income Speaker: David Hughes, CTA, McCullough Robertson</p> <p>We now have an armful of rulings and practice statements dealing with direction of income/profits and perceived “alienation of income”, yet the only specific legislation is the PSI provisions.</p> <p>The big stick behind the rulings and practice statements remains Pt IVA, but are the ATO views on point?</p> <ul style="list-style-type: none"> • IT 2509 from 1988 remains the driving force of the ATO’s approach to medical practices – have times moved on and are many practices now run more like a business? Is the ATO view on profit retention still valid? • A string of rulings (IT 2121 (84), IT 2330 (86) etc) have now culminated in TR 2022/3 and PCG 2021/4 “Allocation of professional firm profits” • The practice statement is useful guidance for those seeking to mitigate risk, but is it right? and • There are concern on particular issues, such as ignoring internal/separate business units etc.
3:00 – 3:30pm	Afternoon tea		

Technical program

Day 2 Thursday, 23 May 2024 continued

Time	SME stream	Corporate stream	Hot topics stream
3:30–4:30pm	<p>Session 13A: Holiday rentals and tax Speaker: Adrian Bailey, CTA, Cleary Hoare</p> <p>There is a wide array of tax issues that can arise from holiday rentals. The ATO has indicated that this remains an area of focus for them.</p> <p>This session will cover:</p> <ul style="list-style-type: none">• The proper approach to apportionment of expenses for holiday rentals and the ATO’s audit approach• The application of small business CGT concessions to a holiday rental• Whether the owner may be carrying on a business and the tax implications that may result, including the application of the non-commercial loss rules; and• The impact when the holiday rental is also the owner’s main residence, including for the CGT main residence exemption and the land tax principal place of residence exemption.	<p>Session 13B: Case update Speaker: Thomas Arnold, CTA, Ground Floor Wentworth Chambers</p> <p>This session will cover the key tax cases in the last 12 months relevant to corporate taxpayers. It will outline both the nature of the decisions and what impact it might have on a corporate taxpayer’s tax risk.</p>	<p>Session 13C: Views on residency Speaker: Chris English, KPMG</p> <p>The residency of companies is still a hot topic, with the Commissioner recently issuing an amended draft version of the Practical Compliance Guidelines on central management and control.</p> <p>This session is a practical session, which runs through various scenarios, both common and unusual, and considers the application of the new guidance, the existing rules and the cases to each circumstance.</p>



Technical program

Day 2 Thursday, 23 May 2024 continued

Time	SME stream	Corporate stream	Hot topics stream
4:30--5:30pm	<p>Session 14A: Tax and wealthy families coming to Australia – case studies on how to get it right Speaker: Tim Lyford, ATI, William Buck</p> <p>An individual changing their residence to Australia can have far broader implications than merely a change in their individual tax residency – especially where the individual has interests in assets and businesses overseas.</p> <p>Using two case studies, the session will discuss the current approach to individual, company and trust residency (including discussing the recently finalised PCG 2018/9), the implications arising from a change in residency, the treatment of distributions and some consequential succession planning considerations.</p>	<p>Session 14B: The T in ESG – Tax transparency and the sustainability agenda Speakers: Philip Beswick, KPMG, Jenny Wong, CTA, KPMG</p> <p>2024 is shaping up to be a year where organisations continue the evolution of their Environmental Social and Governance (ESG) and sustainability priorities. For some, it's business as usual and for others, it'll be a year of change of disruption. A company's approach to tax is a powerful indicator of how a business views its role in society and its commitment to its purpose. In respect of governance, two of the key areas to keep a watch on this year include an increasing focus on ethics and integrity and a dynamic political landscape with expanding regulatory changes.</p> <p>This session will explore how looking at tax reporting through an ESG lens has the potential to tell a more holistic and relevant story about a business' purpose, thereby building trust. The ways an ESG reporting lens can enhance transparency and affect how tax disclosures are viewed can (i) increase the scope of reporting to non-financial, material factors, (ii) emphasise the link between governance and transparency, which is the foundation of trust, and (iii) an ESG based approach to tax reporting is about more than publishing data, it's about having a tax strategy, and a narrative surrounding that strategy, that is aligned with the company's overall values.</p> <p>Where is your organisation on the evolution of ESG and sustainability priorities?</p>	<p>Session 14C: The Hot Topic Speaker: Rose McEvoy, Brown Wright Stein Lawyers</p> <p>This session will deal with the big issues coming out of the Federal Budget. Watch this space!</p>

Presenters

Julie Abdalla, FTI, is the Senior Counsel – Tax & Legal at The Tax Institute. Julie has practiced in the corporate tax teams of Big 4 and top tier law firms in Sydney and Melbourne. She has expertise in corporate and individual tax matters with a strong international tax focus. Prior to joining The Tax Institute, Julie gained experience across the spectrum of UK taxes while working at an international law firm in London. Julie has a strong passion for tax policy and reform, and the depth of knowledge to advocate for members and the betterment of the tax system. Julie has been recognised among her peers and throughout the profession for her leadership and excellence in tax.

Chris Ardagna, CTA, is a Partner at Pitcher Partners in Sydney specialising in all areas of taxation. He acts primarily for high-wealth individuals and large private groups, and has a particular focus on the property industry, advising clients on all aspects of property transactions, both in Australia and internationally. Chris also has expertise in dealing with the revenue authorities in terms of ruling applications, the conduct of audits, objections, litigation and settlement negotiations.

Thomas Arnold, CTA, is a commercial barrister at Ground Floor Wentworth Chambers who specialises in tax law. He is regularly retained by taxpayers, professional advisers, the Commissioner of Taxation and the Tax Practitioners Board. He holds a Masters of Tax Law from the University of Sydney and a Chartered Tax Adviser qualification from The Tax Institute. He is a member of The Tax Institute's Dispute Resolution Committee. Thomas is listed as recommended Junior Tax Counsel in Doyle's Guide.

Adrian Bailey, CTA, joined Cleary Hoare in 2007 and became a Principal on 1 July 2011. Adrian's strong investigative background allows him to quickly identify the core issues and objectives for clients and efficiently provide solutions. His experience in dealing with people from all walks of life allows him to easily relate to all manner of clients. During his time at Cleary Hoare, Adrian has refined his knowledge and experience in taxation law, estate planning, succession planning, structuring and commercial law. Adrian has completed his Masters of Taxation and is a Chartered Tax Adviser with The Tax Institute.

Linden Barnes has been an ethics solicitor at the Law Society of NSW for almost 14 years. She provides guidance

to solicitors across NSW on their professional ethical obligations via the Ethics enquiries service, articles and presentations.

Jake Berger is a Partner within the Pitcher Partners Private Business and Family Advisory team. Jake is recognised as an SME tax advisory expert and in particular focuses on employee share schemes, small business CGT concessions and restructures. Jake is a Chartered Accountant with a Masters of Tax from the University of Sydney.

Micaela Bernfield, ATI, is a Senior Associate in Arnold Bloch Leibler's Sydney taxation group. Micaela advises across a wide range of Federal and State tax matters with a particular focus on tax residency, corporate and international tax, taxation of trusts, GST and tax controversy matters. Micaela has managed all stages of the ATO tax dispute lifecycle, from audits and reviews to objections and appeals. Micaela has also been recognised in the Legal 500 Asia Pacific in the area of taxation.

Phil Beswick of KPMG has over 20 years of experience in advising groups on the management and transformation of tax, including tax governance, global compliance

and tax technology. He advises clients across industry sectors on assessing, improving and testing governance measures in the context of the ATO's justified trust framework and global better practices. He also assists companies in their approach to and generation of tax transparency reporting. In addition to Australian-based roles, he has extensive experience working in Zurich, Paris and Dubai where he advised clients on tax governance, global compliance and tax transformation.

Cameron Blackwood, ATI, is a Partner in the Corrs Chambers Westgarth tax practice, and is a leading transactional tax expert, specialising in mergers, acquisitions, and restructures. Cameron's expertise includes cross-border issues and all aspects of employee share schemes. He also 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. 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.

Presenters

Pat Bustamante joined Westpac Group as a Senior Economist in August 2022. He covers a range of topics with a focus on the Australian economy and macroeconomic policy. He has also worked across several business lines, including Westpac Business Bank, St. George Bank, BankSA, Bank of Melbourne and BT. Prior to this, Pat was an economic adviser to the Federal Treasurer, the Hon Josh Frydenberg, during the COVID-19 pandemic. This involved advising the Federal Treasurer on the economy and appropriate macroeconomic policy settings, with a focus on taxation policy.

Fiona Boyce is a Tax Controller looking after Tax Governance at Westpac Group. Prior to this, Fiona was the Head of Global Operational Tax Risk at Macquarie Bank. Fiona's career spanning 25 years started in private practice in the major law firm environment, in Tax Controversy (including tax litigation and ATO audit management). In 2017, as the Justified Trust program was being rolled out by the ATO, Fiona worked with the ATO as a Director, Tax Specialist in the Multinational Tax Avoidance Taskforce, Justified Trust Tax Assurance Program.

Todd Bromwich is a Senior Associate in Hall & Wilcox's Tax team, advising clients on direct tax planning and structuring, and managing early-stage and litigated disputes with federal and state taxation authorities, with broader experience in state taxes, general commercial matters, trust law and estate planning. His work includes tax planning and structuring for high-wealth individuals and family-owned groups, managing taxation disputes, advising on tax-effective succession planning and estate administration, and establishing and advising not-for-profit entities. Todd's clients are predominantly high net worth individuals and family groups, SMEs and charitable institutions.

Elizabeth Burnheim is a Consulting Principal at Keypoint Law, specialising in taxation, superannuation, estate planning and trusts. Her skillset enables her to take a holistic approach in advising clients and creating bespoke estate plans to achieve a client's outcomes and wishes in a tax-effective manner. Elizabeth also has extensive experience in a broad range of superannuation matters, from managing large superannuation guarantee charge ATO audits on behalf of national employer companies, to advising SMSF trustees

in respect of property development and acquisitions, and acting on behalf of SMSF trustees in superannuation fund rectification matters and establishing and amending rules for SMSFs.

William Calokerinos, CTA, is an experienced and trusted Australian Barrister who has practised from the same Chambers since being admitted in April 2010. He prides himself on his attention to detail with all his professional work. In his early career, Mr Calokerinos spent around six years working in management and director reporting roles as a senior management accountant in the telecommunication industry (Vodafone and Macquarie Telecom) prior to his experience working in Big Four in tax consulting. As a Barrister, William has significant expertise in tax law, commercial matters, criminal law (jury trials), insolvency, planning and environmental law, building, construction and infrastructure litigation.

Michael Carroll is a Senior Associate in the Corrs Chambers Westgarth tax practice, and is experienced in a range of corporate, international and trust taxation matters. He specialises in advising on M&A, restructuring, capital management, domestic and international financing, and employee

equity incentivisation. Michael holds a Masters of Laws degree from the University of Sydney.

Graeme Colley is a well-known figure in the SMSF community with a longstanding reputation as an accomplished educator, technical expert and advocate for the sector. He brings over 30 years of taxation and superannuation experience gained from senior positions in the ATO as an Assistant Commissioner of the Insurance and Superannuation Commission, and as a director, technical and professional standards at the SMSF Association. Graeme's experience also extends to a number of leading fund managers and consultants, including Macquarie Bank, Mercer, the Institute of Chartered Accountants in Australia and New Zealand, National Technical Manager at OnePath and as Executive Manager, Technical and Private Wealth at SuperConcepts. Graeme's previous role at SuperConcepts includes formulating and implementing policy, developing legislation and providing high-level technical advice. Graeme is also a joint author of publications, including the CCH *Master Financial Planning Guide* and *Financial Planning in Australia* published by LexisNexis.

Presenters

Bruce Collins worked for over 35 years in the Tax Office, a third of this time as a Senior Executive in what is now Client Engagement Group. While with the ATO, Bruce worked as a technical and strategic leader covering its legislative, interpretative, private advice, public advice, compliance, audit, investigative, prosecution, objection, dispute resolution and litigation functions. After he left the ATO in 2017, in addition to running a small business advisory firm, Bruce worked in private practice for a couple of years as a legal contractor and an employee solicitor before deciding to start his own firm. In May 2021, Bruce set up the boutique tax law firm Tax Controversy Partners Pty Limited, specialising in assisting individuals, small businesses and private groups. Bruce helps clients to navigate the many uncertainties in the tax and super system, drawing upon his previous experience with the ATO on the other side of the fence.

Craig Day is the Head of Technical Services for Colonial First State and has over 25 years experience in the financial services industry. In his role, Craig is responsible for providing specialist technical support to financial advisers. Craig holds a Masters of Taxation (financial planning) and is a Fellow Member of the SMSF Association.

Roshan Dewalagama is a Senior Tax Manager in Deloitte's Tax & Legal team, who provides tax advisory and compliance services to multinationals, ASX-listed, and large privately owned groups. Roshan is also a member of the firm's national Trust & Governance – Centre of Excellence. In this specialist role, he assists clients in developing tax risk management frameworks and supporting controls, ATO income tax assurance reviews, tax controls testing, board reporting and related governance strategy. Roshan has broad experience in a range of industries, including automotive, defence, ICT, manufacturing, consumer/industrial products, professional services and pharmaceutical.

Gilbert Diab, CTA, is a Senior Tax Manager with Origin Energy Limited where he has responsibility for managing the tax affairs of Origin's upstream business activities, including advising on income tax, transfer pricing, PRRT and royalties. Gilbert played a pivotal role helping Origin and APLNG be amongst the first large corporates to obtain justified trust from the ATO. Prior to his time at Origin, Gilbert advised large corporates in Deloitte's corporate and international tax area. Prior to this role at Deloitte, he worked as a tax litigator at the ATO where he ran cases for the Commissioner at the Administrative Appeals Tribunal.

Samuel Eddy is a professional Executive Coach and Workplace Educator and advocates corporate wellness and wellbeing through individual and group resilience speaking, training, and tailored mindfulness programs. As the creator of the Stress Temperature workplace wellbeing model, he helps employees reduce stress, prevent burnout and boost wellbeing using his unique models, lived experience and the principles of neuroplastic change. Samuel has been coaching tax professionals for over 8 years for a range of clients including KPMG, PWC, EY, Deloitte, PKF, Ashurst, Baker Mckenzie and Macquarie to help them prevent burnout, maintain good mental health and thrive in their careers. As a former corporate executive, Samuel understands the bottom-line pressures on business and shares the tools and models he used himself to recover from burnout while maintaining a senior leadership role.

Alex Feldman is a venture investor and corporate lawyer who is the driving force of Tiger & Bear Partners. Together with leading the firm, he provides valuable and strategic advice across the company's projects and clients. Alex was previously the Chief Strategy Officer and General Counsel for ASX listed amaysim where he was responsible for the legal and regulatory functions, as well as strategy, investor

relations and corporate development opportunities. Before amaysim, Alex worked as a Senior Associate at King & Wood Mallesons, specialising in major projects across the energy, infrastructure, and technology sector. Alex is also on a number of boards, including Pendula and Sydney High School Foundation.

Chris Ferguson is a Partner in Deloitte Legal Australia based in Melbourne. He specialises in international tax, taxation of intangibles assets, tax administration and dispute resolution. Prior to joining Deloitte, Chris was an Assistant Commissioner in the Public Groups and International business line at the ATO. His varied experience allows him to expertly advise clients in respect of issues connected with intangible arrangements, emerging international tax issues and dispute resolution strategies.

Dr. Nick Gangemi, CTA, is a Director in the Tax Division in William Buck Chartered Accountants. Dr. Nick's areas of expertise include corporate tax, international tax, indirect taxes such as payroll tax, tax litigation, high net worth individuals, trust law, and mergers and acquisitions. Prior to joining William Buck, Dr. Nick has worked in law and accounting firms, and was for several years a member of the NSW Bar.

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Jane Harris, CTA, is a Senior Associate at Brown Wright Stein Lawyers with over 14 years of experience assisting high net wealth and SME clients with taxation matters. With a background in accounting and business services, Jane provides clients with structuring, negotiation and tax legal advice. Jane is an admitted Solicitor of the Supreme Court of NSW and holds Bachelor of Commerce, Bachelor of Arts, Juris Doctor and Master of Law degrees from the University of Sydney.

Andrew Howe is a Partner at its GST practice. Andrew advises clients across a range of industries on major transactions, GST compliance and interactions with the ATO. Andrew is a longstanding member of GST sub-committees at The Tax Institute and the Property Council of Australia and was until recently the external co-chair of the ATO's GST Stewardship Group.

David Hughes, CTA, is a Partner at McCullough Robertson and a Queensland Law Society Accredited Specialist in taxation law. David acts for clients throughout Australia and offshore in relation to navigating cross-border taxation issues, including structuring advice and taxation disputes with the ATO, including audits, objections and running appeals in the

High Court, Federal Court and the Administrative Appeals Tribunal against excessive tax assessments. David has also taken court action to prevent the ATO from taking illegal enforcement action, including successfully overturning departure prohibition orders.

Clare Kerley of Hall & Wilcox has over 12 years experience as an employment and safety lawyer, with a previous career in journalism. She is a practical and results-oriented lawyer who takes pride in providing commercial advice, and effective communication and problem-solving skills for all types of employment, industrial relations, WHS and discrimination issues.

Rebecca Lawrence, CTA, is a Director at KPMG, specialising in providing GST advice for property investors, managers and developers. Rebecca has more than twenty years of indirect tax experience having worked for leading professional services firms in the UK and Australia. Rebecca also spent almost two years leading the in-house indirect tax team at an ASX 100 listed entity. Rebecca is a Chartered Tax Adviser with The Tax Institute and the UK's Chartered Institute of Taxation, and a member of the PCA capital markets sub-committee for indirect tax.

Janice Lo is an Associate Director at National Australia Bank Limited. She has 15 years experience providing technical tax advice in corporate tax matters, specialising in international tax within the financial services industry. Prior to joining NAB, Janice practised both at the ATO and in a top-tier international law firm. She is passionate about shaping emerging tax developments in the corporate landscape and has been instrumental in implementing the hybrid mismatch and BEPs Pillar Two rules for NAB globally. Janice is a member of the Australian Financial Markets Association Tax Committee and is actively involved in the Pillar Two working groups for The Tax Institute and Corporate Tax Association.

Tim Lyford, ATI, As a Director in William Buck's Tax division, Tim has a wealth of knowledge across a wide range of industries, including Private Wealth, Property, Financial Services and Technology. As a Chartered Accountant with over 30 years' experience, Tim is known by many as a trusted tax advisor with the ability to engage a whole suite of people within the business. He comes from a background of leadership roles, board level experience within Business Tax Services and has a natural ability for and a deep understanding of team management and strategic development.

Tim enjoys immersing himself in complex tax issues, channelling his knowledge and experience to assist his clients to overcome these issues.

Raffael Maestri is an Accredited Specialist in wills and estates law and a Senior Associate at Bartier Perry. Raffael draws on specialised experience in advising and acting on both non-contentious and contentious wills, estates, trusts and succession law matters. His technical expertise and meticulous approach to his work assists him in delivering to his clients practical, effective and results-driven solutions to complex legal issues. Raffael advises clients on complex testamentary trust, wills and inter-vivos trust instruments; estate disputes (such as family provision claims, challenges to the validity of wills, estate administration disputes); uncontested applications to the Supreme Court for a grant of probate or letters of administration; and both testate and intestate estate administration.

Rose McEvoy is an Associate at Brown Wright Stein Lawyers. Rose's practice includes a mix of advisory work and tax litigation, primarily in relation to federal tax matters such as income tax and CGT, and also in relation to New South Wales state taxes such as payroll tax and duty.

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Matthew McKee, FTI, is a Partner of the Sydney law firm Brown Wright Stein Lawyers. Matthew assists accountants and lawyers in advising their clients on all aspects of tax and superannuation for SMEs and high net wealth individuals and family groups.

David McLure is a senior counsel at the New South Wales Bar. David has a diverse practice covering a range of commercial and regulatory fields, including taxation. He has appeared in a range of taxation cases, including for the Commissioner in promoter penalty matters.

Joseph Meoli is a Director in the Tax Dispute Resolution and Controversy practice at KPMG Law. He has 15 years experience in dealing with federal taxation issues working for both the ATO and Big 4 firms. He has a particular focus on the large business market.

David Moore of Johnson Winter Slattery is an experienced corporate lawyer specialising in working with offshore clients and their on-shore portfolio companies to successfully navigate Australia's foreign investment, M&A and other regulatory and commercial/procurement regimes. David has advised on and obtained prior clearance through the FIRB on hundreds of Australian and offshore transactions.

Ria Neilson is a Senior Associate in the tax group at Allens. Ria routinely advises on a broad range of Australian income tax matters for domestic and international clients. She is particularly experienced in advising on tax disputes, with a focus on clients in the infrastructure and resources sectors.

Jonathan Ortner, FTI, is a partner in Arnold Bloch Leibler's Sydney taxation group and practices in all areas of direct and indirect tax with a particular focus on the taxation of private groups and corporate income tax and mergers and acquisitions. Jonathan has also advised extensively on cross-border taxation issues; employment taxes, including the tax treatment of employee share schemes, termination payments and fringe benefits; and the GST implications of transactions and dealings in the development of property. Using his technical tax knowledge, Jonathan works with clients to obtain commercial and practical outcomes. He has particular experience in dealing with the Australian Taxation Office on complex tax issues in a dispute resolution context. Jonathan is a keen and active member of the tax community.

Jay Prasad, ATI, is a Managing Associate in the tax group at Allens. Jay regularly advises corporates, financial institutions,

private equity and other managed funds on the tax aspects of a variety of matters including corporate mergers, acquisitions and restructures, initial public offerings, capital management programs and financing transactions

Vanessa Priest, FTI, of Baskin Clarke Priest has more than 25 years' experience as a tax specialist, and has a particular interest in the tax and succession issues faced by privately owned enterprises and family groups. She has extensive knowledge in areas such as tax structuring, cross border issues, asset acquisitions and divestments, and tax issues arising for trusts. She has written and presented many papers for key professional associations, such as The Tax Institute, the Institute of Chartered Accountants in Australia, the Television Education Network, and Company Secretaries of Australia. Vanessa was a partner at Deloitte Private and prior to that was a partner at BDO and Crowe Horwath.

Bernard Quain is a partner in the International Tax and Transaction Services group at EY in Sydney. He is focused in advising clients on all tax aspects in relation to transactions such as due diligence, structuring, financing, capital management and management incentive arrangements. His clients include

domestic and foreign private equity funds, corporate groups and family offices. Bernard also has extensive experience in managing disputes with the ATO as well as proactively engaging with ATO on complex matters on behalf of his clients. Bernard is a Fellow of Chartered Accountants Ireland and a member of Chartered Accountants Australia and New Zealand. Bernard holds a B.A in Economics and Finance from Trinity College, Dublin, a Master of Accounting from University College, Dublin and a Master of Taxation from the University of Sydney.

Nadine Redford is an Associate Partner in EY's International Tax and Transaction Services practice based in Sydney. Prior to re-joining EY Australia in 2023, Nadine spent four years working on EY's global BEPS Desk in New York where she advised clients on the implementation of the 15 Actions under the original OECD BEPS project and, more recently, the Pillar Two global minimum tax' rules. Her Pillar Two experience includes advising Australian and foreign parented groups on technical issues, undertaking impact assessments and data readiness reviews, along with development of best practice compliance and governance processes. Nadine was also an in-house head of tax for a large ASX-listed company for four years.

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Matthew Sealey is a Partner at PwC Australia focusing on State tax advice and disputes. He has over 20 years' experience in this area, including nearly a decade at the NSW Bar, where he appeared as counsel in many significant State tax cases.

Andrew Sommer, CTA, is an expert in indirect taxation, with a particular specialty in complex GST issues. He is called upon to advise on all aspects of the GST for any major projects or transaction. He advises clients on financial structuring (including securitisation), property dealings and commercial transactions. Andrew has extensive experience in conducting and managing disputes with revenue authorities. Although Andrew's practice is primarily focused on GST, he has also worked in a range of other taxation areas including income tax, payroll tax, fringe benefits tax and R&D tax incentives. Before joining Clayton Utz, Andrew worked at a major accounting firm. Andrew has taught post graduate courses in taxation for both the University of New South Wales and Sydney University. Andrew is a member of the Academic Board of the Tax Institute's education program and a member of the ATO's Public Advice and Guidance Panel.

Lorena Sosa, ATI, has over thirteen year's professional experience with global firms in both Australia and Latin America. Her experience includes assisting Grant Thornton International with the coordination of the Transfer Pricing practice, globally. Lorena is a Partner heading the Sydney and Brisbane transfer pricing practices for Grant Thornton, advising clients on Transfer Pricing issues and international tax planning. She has extensive experience in assisting corporates involved in the technology, retail and e-commerce sectors, plan their transfer pricing and tax optimisation strategies, particularly in scenarios where corporates are looking to expand into overseas markets in the US, China, Europe and the Asia-Pacific regions.

Merilyn Speiser, Catalina Consultants, has over 20 years' experience in HR and business advisory specialising in the development of strategy and leadership. Following an extensive career as Partner and Head of HR at Crowe Horwath, Merilyn founded Catalina Consultants on the belief that all organisations should have access to the same cutting-edge HR ideas and practices as Australia's largest companies, regardless of their size.

Lisa To, CTA, is a Partner at Bartier Perry Lawyers with over 20 years experience in federal and state taxation,

superannuation, trusts, estate planning and business succession. She provides clear advice to accountants, advisers and clients across all aspects of tax, wealth protection and succession strategies. Lisa's focus is resolving disputes with the ATO and State Revenue authorities, including early engagement and reviews under the ATO's Next 5000 and Top 500 programs. Lisa thrives on cutting through the complexity of tax and entity structuring to get the results her clients need. Her passion for influencing legal policy means she is engaged with evolving legal issues from new developments in revenue law to examining the ATO's risk review focus.

Cynthia Vasanthanathan is a Senior Associate in MinterEllison's Tax Controversy practice, with over nine years of dedicated experience in transfer pricing and international tax. Cynthia's expertise is focussed on the management and conduct of complex transfer pricing disputes and Advance Pricing Arrangements (APA) for multinationals. She has extensive experience in undertaking economic modelling for the purpose of settlement discussions. Cynthia also works closely with MinterEllison's wider corporate tax practice to advise on significant

cross-border M&A deals. She has successfully delivered strong evidence-based documentation in relation to a range of intra-group dealings including cross-border financing, transactions relating to intangible property and international business restructures.

Scott Treatt, CTA, CEO, The Tax Institute Scott brings a wealth of experience in tax practice, tax administration, and leadership to the role of Chief Executive Officer of The Tax Institute. Scott's career as a Chartered Tax Advisor has spanned large and mid-tier professional firms and Government in technical and leadership roles. A dedicated member of The Tax Institute for over 20 years, Scott has contributed significantly to the knowledge of members and the betterment of Australia's taxation and superannuation system overall. Scott was previously the General Manager, Tax Policy and Advocacy, at The Tax Institute, leading its tax technical team for three years. During this time, he proactively enhanced the team's capabilities, orchestrated a successful overhaul of the various committees and councils to improve the representation of our members, built strong relationships with key stakeholders across the industry, academia, and all levels of Government, and drove the Institute's growing influence in policy

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and advocacy circles. He is a passionate advocate for holistic tax policy reform and is a visionary business leader known for his forward-thinking approach. A commitment to strategic cross-team collaboration, good governance, a strong dedication to member empowerment and development, and an unwavering pursuit of excellence in every aspect of the business characterises Scott's leadership style. Under Scott's guidance, The Tax Institute is poised to provide employees and members with clear guidance, adeptly turning challenges into opportunities and catalysing sustainable growth.

Annemarie Wilmore is a Partner at Johnson Winter Slattery and is a taxation lawyer specialising in tax and revenue disputes, litigation and alternative dispute resolution. She helps taxpayers to manage and resolve taxation, revenue and royalty investigations and disputes. Her expertise includes assisting a range of clients at all stages of the tax dispute continuum, from assessing tax risk in potential transactions, through to successfully defending filed positions in reviews, audits, objections and taxation litigation. Annemarie has a strong understanding of tax policy and practice and advises on a broad range of issues including domestic and international Australian income tax, transfer pricing,

superannuation guarantee charge, anti-avoidance provisions, payroll tax and state taxes and royalties.

Jenny Wong, CTA, is KPMG's ASPAC Lead in ESG and Tax services. She is responsible for serving as a strategic connection between global network and KPMG's ASPAC member firms on ESG and tax developments. Jenny has deep subject matter expertise and extensive practical experience on the complexities involved with global tax transparency reporting, covering matters relating to public country-by-country tax reporting and related ESG and tax reporting issues. Jenny keeps abreast of the latest thinking on the fast-evolving subject of global tax transparency and ESG reporting in ASPAC and globally.

Sharyn Zha, FTI, is the Group Head of Tax for Ramsay Health Care Limited, where she has primary responsibility for all Australian, UK and Singaporean taxes and also oversees the European tax functions for the group. She currently leads all aspects of tax planning, compliance, M&A and governance for the group. Sharyn worked across a number of different tax areas while at PwC and KPMG before moving into a commercial role, taking Arrium Limited out of administration and reestablishing the tax function.



Venue and accommodation



Four Seasons Hotel Sydney

199 George Street, The Rocks NSW 2000

Located in The Rocks historic area, Four Seasons Hotel Sydney is a short walk from the city's best shopping and business districts. Past the breathtaking three-level atrium-style lobby, you'll find suites with luxurious interiors. Head out to explore the nearby shopping, outdoor adventure and vibrant social scene that surround the Four Seasons Hotel. You'll also find more than 13,000sqm of Sydney's finest meeting room and function space. Guests can dine at Mode Kitchen & Bar, which serves modern Australian dishes made with quality local and seasonal produce. Grain Bar offers a selection of cocktails, wine, local beer and craft spirits.

Getting there

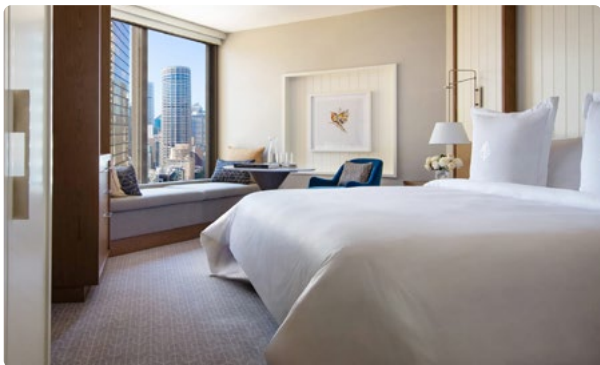
Ideally situated in the heart of central Sydney's business and shopping districts, this hotel is conveniently located 12 kilometres from Kingsford Smith Airport, 500 metres from the nearest ferry, train and bus stops and only minutes from famous Sydney attractions like the Opera House, Circular Quay, The Rocks and the Royal Botanic Gardens.

Accommodation

Overlooking Sydney Harbour, Four Seasons Hotel Sydney offers complimentary premium Wi-Fi, a bar, restaurant, fitness centre and swimming pool. Located in Sydney CBD and the historic Rocks, it features luxurious rooms with panoramic views over the iconic Sydney Opera House and Circular Quay. All rooms at Four Seasons Hotel Sydney have been carefully designed and subtly furnished with the highest quality amenities. To enjoy the best views of Sydney's harbour, the Deluxe Full Harbour Room and Four Seasons Full Harbour King Rooms both provide unobstructed views of the harbour.

The hotel is delighted to offer a 10% discount on the best available flexible rate advertised on the hotel website for delegates wishing to book. Discounts are available for stays from Tuesday, 21 May 2024–Thursday, 23 May 2024 (inclusive).

To redeem this discount, please contact our in-house reservations team via phone on 02 9250 3100 during business hours only.



Event information

Employer ticket

Want to send your team to the event? Employer tickets offer a flexible option for employers to send multiple attendees to an event. See the Employer Ticket Registration Form or email kirstyferguson@taxinstitute.com.au 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.

Continuing Professional Development (CPD)

Attendance at the conference counts for up to 14 hours of Continuing Professional Development with The Tax Institute. Delegates attending on an employer ticket receive CPD hours based on the number of sessions attended.

The Tax Institute's Attendee Hub

Program information, materials (technical papers and presentations), survey forms and more will be available via The Tax Institute's 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 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 Attendee Hub at any time during the event.

Dress code

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

Networking function

A networking function will be held directly following the last session on Thursday from 5:30pm at Four Seasons Hotel Sydney. The networking function is included

in the conference registration fee for delegates attending on a full registration. 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.

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/privacypolicy.

Enquiries

For further information regarding this event, please contact the Events Team on 1300 829 338 or nationalevents@taxinstitute.com.au.

Registration

Registration inclusions

	Online access to presentations, technical papers and recordings	Morning/afternoon tea/forum lunches	Networking function*
Face-to-face full registration This registration option entitles one delegate to attend the entire event.	✓✓✓	✓✓✓	✓✓✓
Employer registration This registration option allows one registration to be shared between multiple attendees from the same firm.	✓✓✓		✓✓✓

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

Discounts

Early bird registration

All registrations received and paid on or before Friday, 26 April 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.

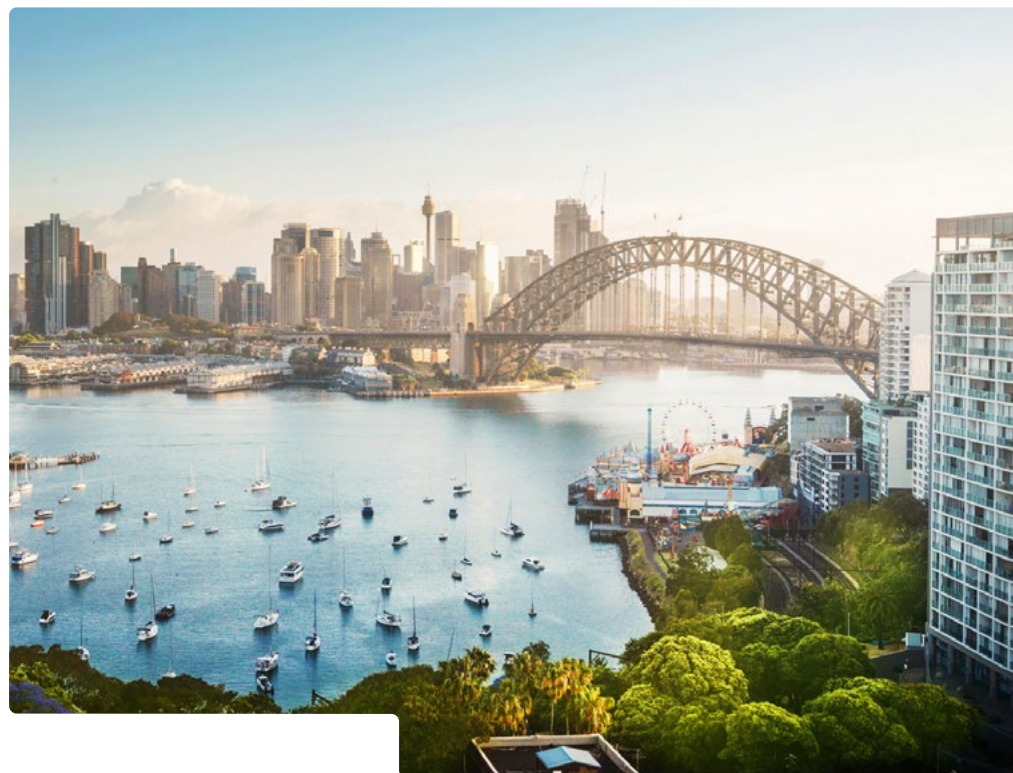
This offer cannot be redeemed in conjunction with any other promotional offer or code. All attendees must be from the same firm and all registration forms must be submitted together. For further information, please contact the National Events Team on 1300 829 338 or nationalevents@taxinstitute.com.au.

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 28 for registration inclusions.

Full Registration - 14 CPD hours

	Member	New member*	Non-member
Early bird registration Register on or before 26 April 2024	<input type="checkbox"/> \$1,700	<input type="checkbox"/> \$2,090	<input type="checkbox"/> \$2,000
Standard registration Register after 26 April 2024	<input type="checkbox"/> \$1,900	<input type="checkbox"/> \$2,290	<input type="checkbox"/> \$2,200

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.

Wednesday, 22 May at the Four Seasons Hotel Sydney

- 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:

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

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

Signature:

Date of signature:



3 Breakout session options

Please advise below which sessions you would like to attend during the forum.

DAY 1 – Wednesday, 22 May 2024

- | | | | |
|--------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Session 1: 8:30–9:25am | <input type="checkbox"/> Session 1A | <input type="checkbox"/> Session 1B | <input type="checkbox"/> Session 1C |
| Session 2: 9:30–10:25am | <input type="checkbox"/> Session 2A | <input type="checkbox"/> Session 2B | <input type="checkbox"/> Session 2C |
| Session 3: 11:00–11:55am | <input type="checkbox"/> Session 3A | <input type="checkbox"/> Session 3B | <input type="checkbox"/> Session 3C |
| Session 4: 12:00–12:55pm | <input type="checkbox"/> Session 4A | <input type="checkbox"/> Session 4B | <input type="checkbox"/> Session 4C |
| Session 5: 2:00–2:55pm | <input type="checkbox"/> Session 5A | <input type="checkbox"/> Session 5B | <input type="checkbox"/> Session 5C |
| Session 6: 3:30–4:25pm | <input type="checkbox"/> Session 6A | <input type="checkbox"/> Session 6B | <input type="checkbox"/> Session 6C |
| Session 7: 4:30–5:25pm | <input type="checkbox"/> Session 7A | <input type="checkbox"/> Session 7B | <input type="checkbox"/> Session 7C |

DAY 2 – Thursday, 23 May 2024

- | | | | |
|---------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| Session 8: 8:30–9:25am | <input type="checkbox"/> Session 8A | <input type="checkbox"/> Session 8B | <input type="checkbox"/> Session 8C |
| Session 9: 9:30–10:25am | <input type="checkbox"/> Session 9A | <input type="checkbox"/> Session 9B | <input type="checkbox"/> Session 9C |
| Session 10: 11:00–11:55am | <input type="checkbox"/> Session 10A | <input type="checkbox"/> Session 10B | <input type="checkbox"/> Session 10C |
| Session 11: 12:00–12:55pm | <input type="checkbox"/> Session 11A | <input type="checkbox"/> Session 11B | <input type="checkbox"/> Session 11C |
| Session 12: 2:00–2:55pm | <input type="checkbox"/> Session 12A | <input type="checkbox"/> Session 12B | <input type="checkbox"/> Session 12C |
| Session 13: 3:30–4:25pm | <input type="checkbox"/> Session 13A | <input type="checkbox"/> Session 13B | <input type="checkbox"/> Session 13C |
| Session 14: 4:30–5:25pm | <input type="checkbox"/> Session 14A | <input type="checkbox"/> Session 14B | <input type="checkbox"/> Session 14C |

4 Payment summary

Registration fees \$

Additional guest tickets – Networking function – Wednesday 22 May (\$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.

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:

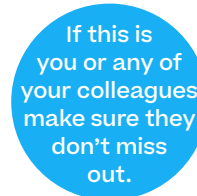
Cardholder's signature:

For our refund, cancellation and replacement policy visit taxinstitute.com.au/professional-development/event-policy.

Emerging leaders stream

To help nurture the future of the tax profession, the Emerging Leaders stream is a specially developed 4-hour program designed for people who:

- Have less than 5 years experience in tax
- Need to build technical skills
- Want to mix with like-minded professionals
- Have not previously attended NSW Tax Forum



Emerging Leader Ticket: \$295

- | | | |
|-------|-------------------------|-------------------------------------|
| Day 1 | Session 6: 3:30–4:25pm | <input type="checkbox"/> Session 6C |
| | Session 7: 4:30–5:25pm | <input type="checkbox"/> Session 7C |
| Day 2 | Session 8: 8:30–9:25am | <input type="checkbox"/> Session 8C |
| | Session 9: 9:30–10:25am | <input type="checkbox"/> Session 9C |

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

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

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. [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

Mail L37, 100 Miller Street North Sydney NSW 2060

Online taxinstitute.com.au

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

1 Employer Ticket types

Employer tickets offer a flexible option for employers to send multiple attendees to an event. We have different options to suit you and your team.

	Classic	Plus	Premium	Tailored
Early bird on or before 26 April	\$3,250	\$4,750	\$6,250	
Standard after 26 April	\$3,450	\$4,950	\$6,450	
Best for	SME	Mid-Tier	Corporate	Large/National
Flexibility	Your choice of 20 sessions	Your choice of 40 sessions	Your choice of 60 sessions	Contact us to tailor a quote today for you and your team to attend multiple events.
Team attendance	Up to 5 attendees	Up to 10 attendees	Up to 15 attendees	
Session formats	Face-to-face	Face-to-face	Face-to-face	
Networking	2 networking passes	5 networking passes	10 networking passes	

All Employer Ticket attendees receive:

- 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

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.

1 Employer Ticket types

Promotional code:

Ticket type	Cost	No. of tickets	Sub-total
Total payable \$			

2 Delegate contact details

Member no.: If your member details are up-to-date, you can skip this section.

Title: Mr Mrs Miss Ms Date of birth:

First name:

Last name:

Position:

Company:

Address:

Suburb: State: Postcode:

Telephone: Mobile:

Email:

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

3 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:

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To register

Email customeradmin@taxinstitute.com.au

Mail L37, 100 Miller Street North Sydney NSW 2060

Online taxinstitute.com.au

Join the conversation

-  [linkedin.com/school/the-tax-institute](https://www.linkedin.com/school/the-tax-institute)
-  [facebook.com/thetaxinstitute](https://www.facebook.com/thetaxinstitute)
-  twitter.com/taxinstituteoz
-  [instagram.com/thetaxinstitute_](https://www.instagram.com/thetaxinstitute_)

