

Not-for-profit Tax Intensive

13 March 2024

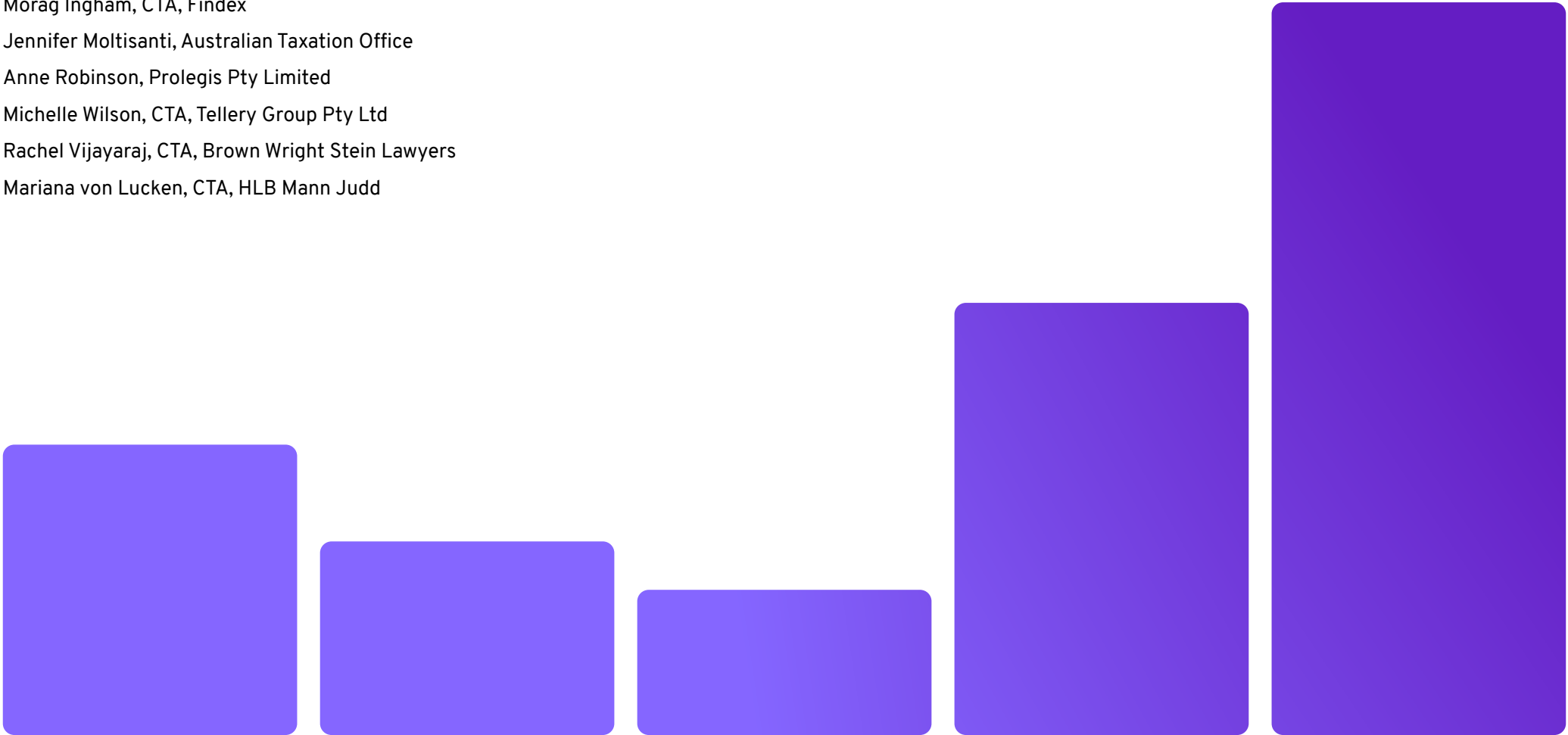
RACV City Club, Melbourne & Online

6 CPD hours



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

- Paul Banister, CTA, Grant Thornton (Chair of Organising Committee)
- Todd Bromwich, Hall & Wilcox
- Bridgid Cowling, Arnold Bloch Leibler
- Kaylene Hubbard, ATI, KPMG
- Morag Ingham, CTA, Findex
- Jennifer Moltisanti, Australian Taxation Office
- Anne Robinson, Prolegis Pty Limited
- Michelle Wilson, CTA, Tellery Group Pty Ltd
- Rachel Vijayaraj, CTA, Brown Wright Stein Lawyers
- Mariana von Lucken, CTA, HLB Mann Judd





Welcome

On behalf of The Tax Institute and the Not-for-profit Tax Intensive Organising Committee, I am thrilled to invite you to the second Not-for-profit Tax Intensive to be held on 13 March 2024.

Whether not-for-profits and charities are your professional focus or a slice of a wider professional practice, this Intensive will be relevant to you. The closer you are to NFPs, the more you'll realise that there's been a lot happening. As we head into a period of reform in the sector, this event should be on your "must attend" list!

Last year's popular Regulator Panel will again feature in 2024 – it's always great to hear from their perspective – and our outstanding line-up of speakers will focus on a range of key current and emerging issues. For 2024, we'll hear from those at the coalface – where CEOs and NFP leaders will provide their insights about industry trends and what's keep them awake at night.

The program includes:

- Prominent speakers
- Panel and technical sessions with an emphasis on "real-world" application
- A "back-to-basics" focus covering the breadth of tax issues relevant to charities and not-for-profits
- A mixture of plenary and concurrent sessions covering state and federal taxation issues
- Opportunities to network and exchange ideas with peers and tax experts, including post event drinks.

The Organising Committee wishes to thank all our speakers for generously volunteering their time to share with you their knowledge and insights. I would also like to personally acknowledge the efforts of the Organising Committee, as well as the staff from The Tax Institute. Without the commitment, support and creativity of this core group, we would not have the impressive program outlined in this brochure.

We look forward to seeing you at the second Not-for-profit Tax Intensive in Melbourne.



Paul Banister

Paul Banister, CTA
Chair, Intensive Organising Committee

Early bird pricing offer
Register on or before 15 February 2024 to save!

Technical program

Day 1 Wednesday, 13 March 2024

Time AEDT	Session
8:00–8:30am	Registration
8:30–8:45am	Welcome and opening address Speaker: Paul Banister, Chair, Intensive Organising Committee
8:45–9:00am	Welcome to Country Wurrndjeri Woi Wurrung Cultural Heritage Aboriginal Corporation
9:00–10:00am	Session 1: Regulator Panel Panelists: Registrar Tricia Stroud, ORIC, Sue Woodward AM, ACNC, Jennifer Moltisanti, Australian Taxation Office
10:00–10:30am	Morning tea
10:30–11:30am	Session 2: Charity or some other ITE, that is the question Speaker: Bridgid Cowling, Arnold Bloch Leibler New reporting requirements for not-for-profit organisations that are currently self-assessing as being income tax exempt are now in place, with first reporting required from 1 July 2024. For many organisations, this may be the first time that they have seriously reviewed their eligibility for income tax exempt status. While the organisation’s objects and mission may indicate that income tax exempt is the appropriate registration, it may be that the not-for-profit should be registered as a charity, and outside this new reporting regime. Navigating ‘charitable purpose’ is open to interpretation – there are many nuances that must be considered to ensure the correct registration outcome. This practical session will not only detail the regulatory reporting changes, but also assist in identifying the signposts to guide practitioners to ensure they recommend the correct type of registration for their clients.
11:30am–12:30pm	Session 3: Navigating the application of the Corporations Act to registered charities Speaker: Marla Cowen, Greenwoods & Herbert Smith Freehills “The <i>Corporations Act 2001 (Cth)</i> ” was amended in 2013 to streamline regulation of charitable companies limited by guarantee. This session will consider how effective that has been, some stumbling blocks that remain and of which registered charities that are companies limited by guarantee should be aware, and recommendations for reform in this area.
12:30–1:30pm	Lunch

Technical program

Day 1 Wednesday, 13 March 2024 continued

Time AEDT	Session	
1:30–2:30pm	<p>Session 4A: Structuring for social enterprises: issues to consider when diversifying NFP income streams</p> <p>Speaker: Speaker to be announced</p> <p>As NFPs grow, some will look to diversify income streams to protect against the uncertainty of outright philanthropy. This may involve a journey of entrepreneurship or some form of social enterprise.</p> <p>This session will explore what a commercial journey might look like for an NFP organisation, including ensuring all activities are permitted under the governing rules, potential changes to structure to facilitate growth and manage risk, and working with partners, be that in an informal collaboration, a joint venture or even approaching a merger.</p>	<p>Session 4B: So, you want to be a philanthropist?</p> <p>Speaker: Paul Banister, CTA, Grant Thornton</p> <p>You have done well financially and want to give back to the community. But questions of what, how, when & to whom just lead to bewilderment and inevitably inertia.</p> <p>This session focuses how to map out your philanthropy plan so that you can get started, including addresses issues like:</p> <ul style="list-style-type: none"> • Approaches to benefiting different types of causes • Structuring to enable staging your commitment • Managing unexpected tax pitfalls; and • Involving your family in your plan.
2:30–3:30pm	<p>Session 5A: Employment Taxes – what NFPs need to know</p> <p>Speaker: Ric Samartgis, EY, Callen Dendle, EY</p> <p>If you are considering setting up a Not for profit (NFP) or landed yourself on the board of an NFP, either as a self-assessed NFP or a charity registered under the ACNC, what should you consider when it comes to human capital?</p> <p>In this 101 session, we will delve into topics such as Employment Tax issues, Fringe Benefits Tax, Superannuation Guarantee, Payroll Tax and Work Cover. This will include a comprehensive examination of the primary issues associated with each topic and an exploration of existing exemptions, if any.</p>	<p>Session 5B: Mutuals – not for the faint hearted!</p> <p>Speaker: Kaylene Hubbard, ATI, KPMG, Morag Ingham, CTA, Findex</p> <p>The principle of mutuality holds that there is no gain if an amount is derived by a taxpayer from him or herself. So far, so straightforward. However, the closer advisers get to mutual entities the clearer it becomes that the taxation of these entities is anything but straightforward.</p> <p>This session will address some of the common misconceptions about taxation of mutuals, some opportunities, common challenges and changes. It will consider income tax and fringe benefits tax specifically, and update on latest developments in the space.</p>
3.30–4.00pm	Afternoon tea	

Technical program

Day 1 Wednesday, 13 March 2024 continued

Time AEDT	Session
4:00 – 5:00pm	<p>Session 6: The field agents – a CEOs perspective</p> <p>Panelists: Justine Dalla Riva, Victorian Pride Centre, Michael Wentworth, Apprenticeships Are Us, Jim Brooks, DJAARA</p> <p>In this session, our panel of CEO's and leaders in the not-for-profit sector provides a perspective from the field.</p> <p>The panel will discuss current challenges in the not-for-profit sector, touching upon the matters addressed in today's program as well as looking to the future of NFPs:</p> <ul style="list-style-type: none">• Funding and fundraising challenges in current times• Recognising philanthropy in all its forms• Challenges in attracting board talent• Retaining skilled staff and the usefulness of tax concessions• Current legal and tax compliance hurdles that NFPs would like to see addressed• The latest buzz acronym – ESG• What does the future of NFPs look like; and• The desk agents – questions from the floor.
5:00pm	Intensive close and networking drinks



Presenters

Paul Banister, CTA, is a Chartered Accountant, a Partner at Grant Thornton and is Queensland's representative on The Tax Institute's National Council. He has over 35 years' experience working with clients to help them navigate through complex and potentially risky tax and commercial issues. His expertise includes domestic and international tax planning, transaction advisory and support, expert witness reports, succession planning and estate planning. Paul has presented at many professional and business forums, both in Australia and internationally. He is a contributing author to Thomson Reuter's Financial Planning Handbook. Paul is also the recipient of The Tax Institute's SME Tax Adviser of the Year Award for 2016.

Marla Cowen is a Senior Associate and charity law specialist. After working in tax at Allens Linklaters, Marla began her charity law career at the Australian Charities and Not-for-profits Commission (ACNC), where she worked as Legal Counsel during the first 4 years of the ACNC's establishment. Marla gained further regulatory and tax experience as a director at the ATO, and later undertook a secondment as manager

of the Not-For-Profit (NFP) Advice team at Justice Connect. In that role, Marla advised a wide range of NFP organisations and oversaw the publication of NFP guidance and resources. At HSF, Marla advises on a broad range of issues affecting charities, including charity establishment, ACNC requirements, ACNC reviews, tax endorsements, constitutions and governance. Marla also has particular charity law expertise relating to government entity issues and professional associations.

Bridgid Cowling is a special counsel in Arnold Bloch Leibler's public interest law and native title groups. She advises a broad range of clients with a focus on charities and not-for-profit organisations, Aboriginal Land Councils and Native Title Representative Bodies. Bridgid has many years of experience working with remote and urban Indigenous communities. Throughout her career, she has contributed to numerous law reform submissions in relation to charities, native title and land rights law. As described by her clients, "her knowledge of Australian charity law is outstanding and she is emerging as a leading voice on best practice in the jurisdiction."

Justine Dalla Riva is a passionate professional whose career spans both the commercial and not-for-profit sector. She is the CEO of Australia's first purpose built LGBTIQ+ Pride Centre located on Fitzroy Street in St Kilda. A proud lesbian and mother of two, Justine joined the Pride Centre in 2018 and became its inaugural CEO in 2019. Justine is passionate about inclusion, equity and access for all, ensuring spaces are welcoming and safe for vibrant and diverse LGBTIQ+ communities so they can be their true and authentic selves. She seeks to celebrate diversity, harnessing diverse lived experiences to innovate, collaborate and create more cohesive and respectful environments. Justine is a member of the City of Port Phillip LGBTIQ+ Advisory Committee, Fitzroy Street Business Association and Director of the newly established Pride Fund Ltd that seeks to grow the philanthropic pie for LGBTIQ+ spaces and places. A lifelong learner, she holds a Diploma of Governance, Masters in Marketing, Graduate Diploma in Graphic Design, BA with Hons and was a graduate of the Victorian Government's 2019 LGBTIQ+ Leadership program.

Kaylene Hubbard, ATI, is a Tax Partner with KPMG Enterprise and is the Managing Partner of KPMG's office in

Greater Western Sydney. Kaylene's experience spans over 20 years in working with corporates, including ASX listed entities, private owners, family groups and their businesses across a wide range of industries to grow, create and protect value. Her expertise includes developing appropriate business structures and funding arrangements, capital management, mergers and acquisitions, business restructures and assisting clients in their dealings with the Australian Taxation Office. Kaylene has a deep interest and experience in the not-for-profit and charity sector. Kaylene has worked extensively with not-for-profit entities seeking to change their corporate and tax structure, and in pursuing tax exempt status for entities. She has experience in seeking charity status for organisations, in seeking Deductible Gift Recipient status and in advising not-for-profit entities regarding their governance and compliance obligations. Kaylene is passionate about empowering the sector to grow, impact and adapt in a changing environment.

Morag Ingham, CTA, is an experienced and dedicated tax professional with a committed interest in the not-for-profit sector (including education, and mutual organisations), having both worked in the sector, and served as an advisor for

Presenters

over 15 years. Morag also have a focus in the real estate and construction sector and work with clients in a range of allied fields. Outside of her professional life, Morag serves on the Board of a registered charity, as well as sitting on the Finance Committee of a local school. Morag's experience allows her to enrich her professional expertise with a practical knowledge, allowing her to provide insightful and pragmatic advice to her clients.

Tricia Stroud is the Registrar of Aboriginal and Torres Strait Islander Corporations, an independent Statutory Office Holder appointed under the Corporations (Aboriginal and Torres Strait Islander) Act 2006 (CATSI Act). Supported by the Office of the Registrar of Indigenous Corporations (ORIC), the role regulates and supports some 3200 Aboriginal and Torres Strait Islander corporations nationally, a third of whom are also registered charities. Tricia has operated at the senior executive level in the Australian Government's Indigenous portfolio for over 15 years, leading strategic, policy and performance reforms. Prior to being appointed as the Registrar, Tricia served as the Chief Operating Officer at the Indigenous Land and Sea Corporation. Tricia has a strong professional record of

supporting Aboriginal and Torres Strait Islander organisations achieve strong governance and self-determination for the social, cultural and economic benefit of Indigenous Australians.

Sue Woodward AM commenced as Commissioner of the Australian Charities and Not-for-Profit Commission (ACNC) on December 12, 2022. Previously she was Chief Adviser for Not-for-profit Law with the charity Justice Connect. Sue was awarded a Member of the Order of Australia in 2021 for "significant service to the not-for-profit sector, fundraising and the law." Sue played an instrumental role in the formation of the ACNC, serving as the inaugural Director of Policy and Education during the early years of the Commission. She has been involved with a number of leadership bodies including: the Victorian Government Volunteer Strategy Taskforce, the Victorian Government's Social Services Regulator Taskforce and the National Strategy for Volunteering Council.



Venue and accommodation



RACV City Club

501 Bourke St, Melbourne VIC 3000

With over 100 years of tradition and experience, RACV Club has earned the esteem of generations as one of the finest Clubs in the world. Conveniently positioned in the heart of the Melbourne CBD at 501 Bourke Street, RACV Club features impressive conference and event facilities.

Getting there

RACV City Club is approximately a 30-minute drive from Melbourne Tullamarine Airport.

For those in Melbourne, the RACV City Club is conveniently located near Stop #4 Queen Street/Bourke Street on the tram routes with a 1 min walk to the RACV City Club.

Parking

The car park entrance is located on New Chancery Lane.

Conference rate: \$45.00 Flat Rate passes for all guests. Must exit by 6:00pm

Overnight accommodation rate: \$30 Flat Rate

Accommodation

Whether you are looking for an overnight stay, a weekend away, a short break or a longer holiday, the City Club in Melbourne's CBD has a range of accommodation options to suit your needs. There are 134 large and spacious rooms including suites, family suites, double and twin, disability friendly rooms and interconnecting rooms for families. To avoid disappointment, we recommend booking in advance to secure your accommodation.

Favourable room rates have been negotiated and secured at RACV City Club. Accommodation bookings can be made by calling the Reservations Department at the RACV City Club directly on (03) 9944 8820 and quote the Group / Event reservation number: **2403ACCOMO**

**Subject to availability and will need to pay in full over the phone with a credit card.*

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 (CPD)

Attendance at the conference counts for 6 hours of CPD with The Tax Institute.

The Tax Institute's attendee hub

As a hybrid event, both in person and online, this event will be accessible to all delegates via our dedicated attendee hub. Program information, materials (technical papers and presentations), survey forms and more will be available via The Tax Institute's virtual attendee hub. All delegates are encouraged to access the platform prior to the event. Technical papers and PowerPoint presentations will be available on the attendee hub to all participating delegates approximately five days before the event. Delegates will receive instructions on accessing the virtual attendee hub by email.

Delegate list

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

Dress code

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

Networking function

Closing networking drinks will be held directly following the last session on Wednesday from 5.00pm in the foyer of the Conference room. The closing drinks are included in the Intensive registration fee for delegates.

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: <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.

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

Registration

Registration inclusions

	Online access to presentations and technical papers	Morning/ afternoon tea/ Intensive lunches	Intensive networking
Full registration This registration option entitles one delegate to attend the entire event.	✓✓✓	✓✓✓	✓✓✓

Discounts

Early bird registration

All registrations received and paid on or before 15 February 2024 will be entitled to an early bird discount.


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

Group discounts

Purchase four full registrations (early bird or standard) and receive a fifth full registration for free. The free fifth registration must be of equal or of less value to the four paid registrations.

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

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 11 for registration inclusions.

Full registration – 6 CPD hours

	Member	New member*	Non-member
Face to face Early bird registration Register on or before 15 February 2024	<input type="checkbox"/> \$900	<input type="checkbox"/> \$1,270	<input type="checkbox"/> \$1,200
Face to face Standard registration Register after 15 February 2024	<input type="checkbox"/> \$1,100	<input type="checkbox"/> \$1,470	<input type="checkbox"/> \$1,400
Online Early bird registration Register on or before 15 February 2024	<input type="checkbox"/> \$900	<input type="checkbox"/> \$1,270	<input type="checkbox"/> \$1,200
Online Standard registration Register after 15 February 2024	<input type="checkbox"/> \$1,100	<input type="checkbox"/> \$1,470	<input type="checkbox"/> \$1,400

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

Networking function

The closing networking drinks are INCLUDED in the registration fee for delegates attending the full Intensive.

13 March 2024 at the RACV City Club

☐ Yes, I WILL be attending the closing networking drinks OR

☐ No, I WILL NOT be attending the closing networking drinks

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:

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

Find out more about membership at

taxinstitute.com.au/membership

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 Breakout session options

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

Wednesday, 13 March

- 1:30–2:30pm

☐ Session 4A: Structuring for social enterprises: issues to consider when diversifying NFP income streams
- ☐ Session 4B: So, you want to be a philanthropist?
- 2:30–3:30pm

☐ Session 5A: Mutuals – not for the faint hearted!
- ☐ Session 5B: The field agents – a CEOs perspective

4 Payment summary

Registration fees

\$

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:

MM/YY

Cardholder's signature:


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


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

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


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