

NSW Tax Forum

22–23 May 2025

Sofitel Sydney Wentworth

14 CPD hours



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

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Adrian Bailey, CTA, Cleary Hoare
Jake Berger, ATI, Pitcher Partners
Nidal Danoun, CTA, Prosperity Financial Services
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Fiona Moore, EY
Bill Neskovski, Australian Taxation Office
Wendy Zhang, PwC

Hot Topics

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(Chair, Hot Topics Stream Sub-Committee)
Stephanie Barnes, FTI, Norton Rose Fulbright
William Calokerinos, CTA, Wentworth Chambers
Rose McEvoy, PwC
Scott McGill, CTA, Pitcher Partners
Andy Milidoni, CTA, Mills Oakley
Hannah Soh, CTA, EY
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Welcome

The NSW Tax Forum remains one of the premier tax events in the country, bringing together the brightest minds in tax for discussion, learning, and networking. This year's program is carefully curated to cover a wide range of critical topics, ensuring tax practitioners at every level gain relevant insights to stay ahead in an ever-evolving landscape.

If you work in or advise on tax, this is the event you need to attend. With four dedicated streams—SME, Corporate, Hot Topics, and Emerging Leaders—you are guaranteed access to the latest technical knowledge and strategic insights that will keep you, your team, and your clients informed and prepared for the future.

A deep dive into key tax areas

The SME stream remains one of the most popular at the NSW Tax Forum, specifically designed to support tax professionals advising private business clients, high-net-worth individuals, and SMEs. The agenda covers practical and essential topics, including Division 7A, SMSFs, employment taxes, trust vesting, estate planning, and small business CGT concessions.

For those operating in the corporate space, the Corporate stream delivers must-know updates and in-depth analysis of key tax issues facing large businesses. This year's discussions include the latest insights on tax governance, transfer pricing, thin capitalisation, indirect taxes, economic trends, and global tax reforms such as BEPS and taxing intangibles.

The Hot Topics stream is where cutting-edge discussions take place on the most pressing tax issues. Gain expert insights into state tax developments, tax risk management, ethics in tax practice, cross-border estate planning, and the latest case law updates impacting the profession.

For those newer to the industry or looking to sharpen their skills, the Emerging Leaders stream provides a dedicated space for growth. This mini-stream includes sessions on leadership development, navigating challenging workplaces, building a personal brand, and understanding key technical tax concepts for career progression.

Join a leading tax community

The NSW Tax Forum is designed to spark conversation, address the most pressing issues in tax, and provide attendees with practical takeaways. More than 700 tax professionals make this event a priority every year—join them in 2025 to be part of this authoritative and influential tax community.

We look forward to welcoming you and your team to Sofitel Sydney Wentworth this May!

Early bird pricing offer
Register on or before Thursday, 17 April to save!



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

TASA reforms and the code of conduct – Compliance challenges for tax practitioners

Division 7A

Draft PSI and Part IVA guidelines from the Australian Taxation Office

Trust vesting

Unexplained income – Australian Taxation Office audits

Managing tax disputes

Restructuring and rollovers – Better late than never ... or is it?

Superannuation in focus – Updates and practical insights

Superannuation – NALI and NALE

CGT event K6

Deceased estates – CGT and Stamp Duty

Business and family succession planning – Lessons from history

Making the best from a family law breakdown

Property developments

CORPORATE

Heads of tax panel

Tax governance – Lessons on navigating that conversation with internal stakeholders

Taxing value in Intangibles

Treaties, MAPs and disputes

Finely balanced – How to navigate the ATO's expectations on Thin Capitalisation

Indirect taxes for corporates

Case update

Economic update

Building core competency in mergers and divestments

Building core competency in Transfer Pricing

International tax update

BEPS Pillar 2 – Practical observations, trips and traps

Insolvency

Trump tariffs, retaliatory duties and how tax professionals can support businesses navigate global trade complexity

HOT TOPICS

What's the State of the Current Tax Risk Management Environment – The evolution of Justified Trust

Employment taxes – Where are we at?

State taxes

Ethics in tax practice

The use of trusts in the 21st century – Is the complexity worth it?

Cross-border estate planning

Where are we now with Section 100A?

Navigating client onboarding – Managing risk and compliance challenges

Market valuation for tax purposes

Tax reform – Where are we headed?

EMERGING LEADERS

Family Trust Elections (FTE's) – ATO insights and what advisers and trustees need to be aware of

Empowerment and resilience – Navigating difficult workplaces

Be your own leadership coach

Foreign resident capital gains

Technical program

Day 1 Thursday, 22 May 2025

Time	SME stream	Corporate stream	Hot topics stream
8:00–8:30am	Registration		
8:30–9:30am	<p>Session 1A: TASA reforms and the code of conduct – Compliance challenges for tax practitioners Panelists: Rebecca Mihalic, BusinessDEPOT, Peter de Cure AM, TPB, Tim Sandow, CTA, President, The Tax Institute Facilitator: Scott Treatt, CTA, CEO, The Tax Institute</p> <p>This session will discuss the compliance concerns arising from recent changes to the Tax Agent Services Act 2009 (TASA) and the Code of Professional Conduct for tax practitioners. We'll explore various scenarios to clarify how understanding and application of these changes can evolve over time. The session will also revisit existing guidance and interpretations, providing a practical sense of direction for navigating the changes.</p>	<p>Session 1B: Heads of tax panel Panelists: Paul Nguyen, Humm, Suzanne Moloney, Myer, Petra Mumford, British American Tobacco Facilitator: Annmarie Wilmore, CTA, Johnson Winter Slattery</p> <p>Join senior tax leaders to discuss strategic insights, emerging trends, and key challenges in the evolving tax landscape. This session will discuss topical issues and developments impacting corporates.</p>	<p>Session 1C: What's the State of the Current Tax Risk Management Environment – The evolution of Justified Trust Speakers: Sandra Farhat, EY, Jessica Fletcher, EY</p> <p>The justified trust program is now well embedded. Has the effort of large taxpayers and their advisers in contributing to the exercise been worth it in terms of enhanced engagement and reduced compliance costs? As the program evolves from the domain of the largest 'Top 100' and into the Top 1000 and other key client groups, this session will explore the genesis of justified trust, the application of the methodology and how the program has shifted perceptions of tax risk management.</p>
9:30–10:30am	<p>Session 2A: Division 7A Speaker: Chris Ardagna, CTA, Pitcher Partners</p> <p>This session will cover strategies for managing the transitional period under Division 7A, with a focus on the Bendel case and how to approach pending issues. We'll discuss how to manage obligations, deal with repayments, and address deductibility concerns. Key topics include cleaning up Division 7A loans and investments, Commissioner comments and pushback, and what qualifies as a loan repayment.</p>	<p>Session 2B: Tax governance – Lessons on navigating that conversation with internal stakeholders Speakers: Karen Krautz, EY, Gina Wang, EY</p> <p>It is important now more than ever that tax governance is at the forefront of thinking in all organisations. As the ATO expectation on governance constantly evolves, corporates need to be aware of how to maintain and implement governance structures to minimise the risk of non-compliance and potential financial penalties. This session will provide an overview of the ATO's increasing expectations, and will equip corporates with the tools needed to inform internal stakeholders about the ATO's perspective.</p>	<p>Session 2C: Employment taxes – Where are we at? Speaker: Matthew McKee, FTI, Brown Wright Stein Lawyers</p> <p>Employment taxes has been a fast evolving landscape in the last 5 years. The changes have been tough for advisors to grapple with. Where are we at now?</p> <p>The session will include:</p> <ul style="list-style-type: none"> • A state of play on the meaning of 'employee' across the various regulatory regimes • Can certainty now be achieved for superannuation obligations? • What are the key risks for businesses under the extended meanings of employee in payroll tax; and • Detailing the wide reach of the grouping provisions for payroll tax.

Technical program

Day 1 Thursday, 22 May 2025 continued

Time	SME stream	Corporate stream	Hot topics stream
10:30–11:00am	Morning tea		
11:00am–12:00pm	<p>Session 3A: Draft PSI and Part IVA guidelines from the Australian Taxation Office Speaker: Todd Want, CTA, William Buck</p> <p>This session will explore the ATO's draft guidelines on the treatment of personal services income (PSI), focusing on the PSI regime and its application. We'll also cover the interaction with Part IVA anti-avoidance provisions and the implications for businesses in the SME space. Key decisions and recent developments will be examined to provide insights into compliance and planning strategies.</p>	<p>Session 3B: Treaties, MAPs and disputes Speakers: Melanie Earl, Deloitte, Priscilla Ratilal, Deloitte</p> <p>This session will provide a focused overview of the latest developments in tax treaty application, Mutual Agreement Procedures (MAP), and dispute resolution frameworks. Key topics include treaty interpretation challenges under the OECD Model, navigating BEPS-driven anti-abuse measures, and optimizing MAP to resolve double taxation issues effectively. The discussion will incorporate recent case law, emerging trends in arbitration clauses, and practical insights into managing disputes arising from cross-border operations. Designed for corporate tax professionals, this session highlights actionable strategies for mitigating risks and ensuring compliance in an evolving global tax landscape.</p>	<p>Session 3C: State taxes Speaker: Matthew Cridland, CTA, K&L Gates</p> <p>This session examines the shifting landscape of state taxes, with a focus on the Vanderstock decision and its implications for the validity of certain state levies, including duties of excise. Key topics include the complexities of stamp duty, foreign surcharge duties, and the legal boundaries of state taxing powers.</p> <p>Through recent case law and practical examples, the discussion highlights potential vulnerabilities in rushed legislation and emerging trends in state tax disputes, equipping corporate tax professionals with insights to manage risks and ensure compliance in a rapidly evolving framework.</p>



Technical program

Day 1 Thursday, 22 May 2025 continued

Time	SME stream	Corporate stream	Hot topics stream
12:00–1:00pm	<p>Session 4A: Trust vesting Speaker: Elizabeth Burnheim, Keypoint Law</p> <p>This session will examine the ‘vesting’ of a discretionary trust and will consider both theoretical and practical matters.</p> <p>This session will discuss:</p> <ul style="list-style-type: none"> • What is ‘vesting’ of a trust? • What is the rule against perpetuities? • What are the trust law implications of vesting? • What are the tax law and stamp duty implications of vesting? • How can you manage vesting of a trust? Can you extend the vesting date? Can you seek Court approval to extend the vesting date? and • What can you do if a trust has already vested? 	<p>Session 4B: Taxing value in intangibles Speaker: Colin Little, Ashurst</p> <p>Intangibles continue to be one of the Australian Taxation Office’s (ATO’s) key focus areas. This session will look at the recent developments in this space ranging from ATO guidance, emerging ATO focus areas and reflections on the Full Federal Court decision in PepsiCo. It will be a practical session, focused on how to determine value within the global network for an organisation, considered from both a valuation and legal perspective. It will explore the evidence needed and how to engage with an expert in the context of determining, what is the value of your intangibles in Australia.</p>	<p>Session 4C: Ethics in tax practice Panelists: Linden Barnes, Law Society, Nidal Danoun, Prosperity Financial Services, Scott McGill, CTA, Pitcher Partners Facilitator: Julie Abdalla, FTI, The Tax Institute</p> <p>In April 2024, the International Ethics Standards Board for Accountants (IESBA) launched its first global ethical framework of standards for tax-planning advice, which will take effect 1 July 2025. The standards add a new requirement for accountants to consider the reputational, commercial, and wider economic consequences of their tax-planning advice. Does this mean the ethical expectations in tax have changed? Is it expected that advisors will not only advise on legal means to save tax, but also weigh up for their clients the other consequences of taking the actions suggested? Is the question better framed these days as “you can legally do this, but should you do it?” This panel discussion will explore the current extent of ethical obligations considering not only the obligations to advise clients on the application of the law but also on the reputational and other consequences that will result.</p>
1:00–2:00pm	Lunch		

Technical program

Day 1 Thursday, 22 May 2025 continued

Time	SME stream	Corporate stream	Hot topics stream
2:00–3:00pm	<p>Session 5A: Unexplained income – Australian Taxation Office audits</p> <p>Speaker: Jonathan Ortner, FTI, Arnold Bloch Leibler</p> <p>This session explores the ATO’s treatment of unexplained deposits in bank and loan accounts as assessable income. We will address the onus of proof, examining who is responsible for proving the source of amounts received during an audit and delve into the life cycle of an ATO review, offering practical insights into what the process entails. Recent case studies will be reviewed to highlight key outcomes and current audit practices.</p>	<p>Session 5B: Finely balanced – How to navigate the ATO’s expectations on Thin Capitalisation</p> <p>Speaker: Michael Clough, FTI, King & Wood Mallesons</p> <p>Given the complexities surrounding intercompany financing and the risk of profit-shifting through excessive debt, it is imperative that corporates are aware of the most recent insights on Thin Capitalisation. This practical session will focus on:</p> <ul style="list-style-type: none"> • The Debt Deduction Creation Rule (DDR) and PCG 2024/D3 in detail • When DDCR and anti-avoidance rules will apply • The ATO’s approach to historical arrangements and tracing; and • Part IVA. 	<p>Session 5C: The use of trusts in the 21st century – is the complexity worth it?</p> <p>Speakers: Arda Ahmed, KPMG, Craig Marston, CTA, KPMG</p> <p>While the use of trusts in private groups is pervasive, there are numerous complexities. Certain anti-avoidance provisions have recently been given new life.</p> <p>This session will provide practical insights into dealing with these complexities. Specifically, the session will cover:</p> <ul style="list-style-type: none"> • A brief overview of taxing discretionary trusts, unit trusts, so-called ‘hybrid trusts’ and public trading trusts • The current ATO approach in applying specific anti-avoidance provisions (such as s99B and s100A) as well as some practical examples • The impact of the FCC decision in Bendel • The potential application of the new debt deduction creation rules to closely held trusts; and • Recent tax cases involving trusts.
3:00–3:30pm	Afternoon tea		

Technical program

Day 1 Thursday, 22 May 2025 continued

Time	SME stream	Corporate stream	Emerging Leaders Stream
3:30–4:30pm	<p>Session 6A: Managing tax disputes Speaker: Michael Cranston, FTI, Waterhouse Lawyers</p> <p>The Australian Taxation Office has been ramping up enforcement action against taxpayers and older tax debts. This session will provide practical guidance on steps you can take to manage those disputes for your clients, including how to deal with Director Penalty Notices, methods of negotiating including what factors to put forward and how to apply for remissions of penalties of interest. Aside from the underlying legal issues, commercial considerations need to be considered and this session will deal with the practical skills of managing those disputes to get the best outcome for clients.</p>	<p>Session 6B: Indirect taxes for corporates Speakers: Matt Evans, Alvarez & Marsal, Naveed Mostak, Alvarez & Marsal</p> <p>This session will provide an in-depth exploration of the key indirect tax issues facing corporates, with a focus on duties and GST, including:</p> <ul style="list-style-type: none"> • Current and topical GST issues, including the ATO's Top 100/Top 1000 programs • NSW landholder duty regime – recent changes; and • Recent Revenue NSW administrative process changes. 	<p>Session 6C: Family Trust Elections (FTE's)– ATO insights and what both advisers and trustees need to be aware of Speakers: Karen Rooke, Australian Taxation Office, Amy James-Velagic, Australian Taxation Office</p> <p>Are you an adviser or trustee who has made or is thinking about making an FTE or interposed entity election (IEEs)? With an aging demographic and succession planning occurring across private groups, FTEs, IEEs, and the tax implications of these elections has recently been a topic of focus both in the tax professional community and the ATO.</p> <p>This session will provide you with an overview of:</p> <ul style="list-style-type: none"> • ATO key insights and observations about what trustees and their advisers may need to be aware of and review to ensure that they are “getting it right” • The types of scenarios the ATO is seeing arise and how the law applies in those situations (including what solutions are/are not available); and • What taxpayers can do if they identify that they have made a distribution outside of the family group to stop the amount they owe to the ATO increasing.

Technical program

Day 1 Thursday, 22 May 2025 continued

Time	SME stream	Corporate stream	Emerging Leaders Stream
4:30–5:30pm	<p>Session 7A: Restructuring and rollovers – Better late than never ... or is it? Speakers: Ellen Fimmaro, Pitcher Partners, Paul Marino, Pitcher Partners</p> <p>This session will discuss business restructuring and rollovers performed by taxpayers with view to maximizing value in preparation for sale or Investment.</p> <p>Mindful of the complexities of business restructuring, the session will explore essential rollover provisions (including Divisions 122-A, 122-BB, 124-N, 615, and 124-M) and their practical application when preparing businesses for sale or external investment. With the ATO's upcoming guidance on back-to-back rollovers and Part IVA implications, this timely session will help in your understanding of the rollovers and to confidently guide your clients through complex restructuring scenarios.</p>	<p>Session 7B: Case update Speaker: Dana Levi, Wentworth Groundfloor Chambers</p> <p>This session considers Australian tax case law which are relevant for Corporate which has been determined in the Federal Court, Full Federal Court and High Court in the last 12 months, including an analysis of the win-loss percentage.</p>	<p>Session 7C: Empowerment and resilience – Navigating difficult workplaces Speaker: Marilyn Speiser, Catalina Consultants</p> <p>This session explores strategies for building resilience and fostering empowerment in the face of challenging workplace dynamics. Participants will gain insights into creating safe, inclusive environments that promote respect and well-being while addressing difficult situations with confidence and professionalism.</p> <p>The discussion will provide practical approaches to overcoming workplace challenges, cultivating healthy cultures, and turning adversity into opportunities for growth and inclusivity.</p>



Networking function

Join your colleagues, peers and our esteemed speakers for an evening of drinks and canapes.

Date: Thursday, 22 May 2025

Time: 5:30–7:30pm

Venue: Sofitel Sydney Wentworth

Price: Inclusive for all full registrations
 \$80 for additional tickets – see registration form for details

Dress: Business or business casual

Technical program

Day 2 Friday, 23 May 2025

Time	SME stream	Corporate stream	Emerging Leaders Stream
8:00–8:30am	Registration		
8:30–9:30am	<p>Session 8A: Superannuation in focus – Updates and practical insights Speaker: David Barrett, CTA, Pax Services</p> <p>In this session we'll run a stocktake of the latest superannuation legislative and regulatory changes, particularly those impacting SMSFs.</p> <p>We will also address the latest ATO activities in the SMSF space and review any recent topical case law.</p>	<p>Session 8B: Economic update</p> <p>This session will provide a timely economic update, integrating key takeaways from the latest federal budget and their implications for corporate tax planning. We will also explore the potential impact of the new Trump Administration on global markets and taxation, with a particular focus on strategies for US multinationals. Additionally, we will discuss the macro implications of the recent election, highlighting immediate considerations for businesses that may be more relevant than waiting for legislative changes.</p>	<p>Session 8C: Be your own leadership coach Speaker: Tess Everingham, Next Coaching</p> <p>This session empowers professionals to take charge of their leadership journey by developing self-coaching techniques. Participants will explore practical tools to enhance self-awareness, build resilience, and cultivate authentic leadership skills.</p> <p>The discussion focuses on actionable strategies to navigate challenges, foster growth, and lead with confidence, offering insights to help professionals thrive in their careers while empowering others to do the same.</p>
9:30–10:30am	<p>Session 9A: Superannuation – NALI and NALE Speaker: Daniel Butler, CTA, DBA Lawyers</p> <p>There has been a continuing debate on the intended and unintended consequences of the application of the non-arm's length income (NALI) provisions in s 295-550 (ITAA 1997), and the recent non-arm's length expense (NALE). This session explores some of the key topical issues facing SMSF members and practitioners surrounding the application of NALE and NALI including the application of general expenses and the interaction with CGT.</p>	<p>Session 9B: Building core competency in mergers and divestments Speaker: Dragan Misic, CTA, Pitcher Partners</p> <p>This session will provide a comprehensive overview of key Merger and Acquisition (M&A) concepts, focusing on the latest developments and practical considerations. Topics include the treatment of earnouts, the proposed changes to non-resident CGT rules, and the ATO's approach to and engagement in transactions.</p>	<p>Session 9C: Foreign resident capital gains Speaker: Serena Lau, Grant Thornton</p> <p>This session provides a detailed exploration of the tax implications for foreign residents regarding capital gains. Key topics include the foreign resident capital gains withholding and recent legislative changes to Division 855.</p> <p>The discussion will cover common challenges in determining tax liabilities, and strategies to navigate compliance, ensuring professionals are equipped to handle complex situations involving foreign resident capital gains.</p>
10:30–11:00am	Morning tea		

Technical program

Day 2 Friday, 23 May 2025 continued

Time	SME stream	Corporate stream	Hot topics stream
11:00am–12:00pm	<p>Session 10A: CGT event K6 Speaker: Jake Berger, ATI, Pitcher Partners</p> <p>This session will delve into the ATO's public ruling on CGT Event K6, addressing the cancellation or alteration of contract rights and its impact on capital gains tax. We'll examine the ruling's nuances, its interpretation in complex scenarios, and the implications for both taxpayers and advisers navigating these transactions.</p>	<p>Session 10B: Building core competency in Transfer Pricing Speaker: Clement Lui, PwC</p> <p>This session provides an in-depth examination of transfer pricing principles, focusing on both technical and practical aspects of Australia's Division 815. It will cover substantiating arm's-length conditions for routine and complex transactions, insights from recent case law, and effective strategies for managing transfer pricing risks. This session is essential for tax professionals navigating the interplay of compliance and strategic tax structuring in cross-border transactions.</p>	<p>Session 10C: Cross-border estate planning Speaker: Tim Lyford, ATI, William Buck</p> <p>This session delves into the complexities of managing estates across international borders, addressing key issues such as tax treaties, jurisdictional conflicts, and succession planning. It highlights practical approaches to minimise risks, ensure compliance, and align with diverse legal systems.</p> <p>Designed for professionals handling global assets, this discussion offers fresh perspectives on tackling the unique challenges of cross-border estate planning.</p>
12:00–1:00pm	<p>Session 11A: Deceased estates – CGT and Stamp Duty Speaker: Dung Lam, CTA, West Garbutt</p> <p>This presentation explores various capital gains tax (CGT) issues that arise in deceased estates including:</p> <ul style="list-style-type: none"> • The effect of death from a CGT perspective • Dealing with main residences • CGT Event K3 and gifts to foreign residents and certain charities • Share splits; and • Disclaimers by beneficiaries. <p>The session will also canvas the duty implications of various dealings with property in a deceased estate with a focus on the relevant exemptions and concessions and avoiding common pitfalls.</p> <p>We will consider some practical strategies that achieve sensible outcomes for beneficiaries and minimise CGT and duty.</p>	<p>Session 11B: International tax update Speaker: Denis Larkin, FTI, KPMG</p> <p>Australian companies face a plethora of interesting Australian tax issues when they have overseas operations. This session will recap some of these fundamental issues as well as dive into a few of the more curious ones.</p> <p>Issues covered include:</p> <ul style="list-style-type: none"> • Central management and control – where are we at? • The foreign hybrid company/partnership rules and how they interact with section 23AH • The controlled foreign company rules and what are the issues we are still grappling with; and • Uncovering a permanent establishments in modern times. 	<p>Session 11C: Where are we now with Section 100A? Speaker: David Hughes, CTA, McCullough Robertson</p> <p>Recap of PCG 2022/2 and TR 2022/4. We are now some 2 ½ years in from the original guidance and almost 2 years from the updated guidance. Was it the end of the world as we know it?</p> <p>Understanding how Section 100A applies and what happens at the trustee level. The tax rate is 47% but how is this impacted on capital gains that are eligible for Division 115 discount and perhaps Division 152 small business concessions?</p> <p>What can we draw from the decisions in <i>BBlood Enterprises Pty Ltd & Anor</i> [2022] FCA 1112 and <i>B&F Investments Pty Ltd ATF Illuka Park Trust & Anor</i> [2023] FCAFC 89</p> <ul style="list-style-type: none"> • Ordinary family or commercial dealing; and • Wider application to more common arrangements, where the mismatch of taxable income and trust income may be exploited – particularly to access CGT and small business CGT concessions.

Technical program

Day 2 Friday, 23 May 2025 continued

Time	SME stream	Corporate stream	Hot topics stream
1:00–2:00pm	Lunch		
2:00–3:00pm	<p>Session 12A: Business and family succession planning – Lessons from history Speaker: Donald Griffin, Legacy Law</p> <p>Effectively identifying and balancing personal and family goals, tax planning, and wealth protection is crucial for successfully transferring wealth across generations. Key concerns in modern succession planning include helping the family make decisions together, deceased estate claims, and business-related risks. As part of this process, clients often utilise structures such as trusts, private companies, and modern governance approaches. This presentation will explore issues in implementing typical client objectives, and also the discussions that need to be had around the family table as part of the process.</p>	<p>Session 12B: BEPS Pillar 2 – Practical observations, trips and traps Speakers: Denise Brotherton, BDO, Catherine Dean, CTA, BDO</p> <p>The BEPS Pillar 2 measures were enacted in Australia in December 2024 following a lengthy consultation process. Post enactment, many challenges remain for taxpayers. In this session we will:</p> <ul style="list-style-type: none"> • Provide a high-level overview of the measures • Consider the relevance of the measures in Australia's economic context • Outline some practical examples of the Pillar 2 measures in practice; and • Explore the complexity associated with Pillar 2 on specific transactions and structures. 	<p>Session 12C: Market valuation for tax purposes Speaker: Thomas Arnold, CTA, Ground Floor Wentworth Chambers</p> <p>This session delves into the complexities of market valuation for tax purposes, using Kilgour's case as a focal point to highlight key legal and practical considerations. Topics include methods for determining market value, challenges in valuing assets for tax compliance, managing valuation disputes with the ATO and the implications of the case for future valuations.</p>
3:00–3:30pm	Afternoon tea		
3:30–4:30pm	<p>Session 13A: Making the best from a family law breakdown Speaker: Fiona Hoad, Bartier Perry</p> <p>As clients' structures become more complex, it gets more difficult to unwind them if they were to suffer the misadventure of a family law breakdown without triggering some unforeseen tax issue or leaving a ticking tax time bomb behind. Using a case study style approach of an example client structure, this session will go through the core issues when dealing with structures in a family law breakdown, including what rollovers apply from an income tax and duty perspective and what other considerations need to be undertaken.</p>	<p>Session 13B: Insolvency Speaker: Emily Barrett, Johnson Winter Slattery</p> <p>This session delves into the intersection of insolvency and tax, offering insights into directors' liabilities and the tax implications of debt management in the current economic climate. Key topics include the classification of dividends, the non-deductibility of GIC, and the priority of the Commissioner's claims. The discussion will highlight controversial issues and practical considerations for navigating insolvency with a focus on tax compliance and strategic planning.</p>	<p>Session 13C: Tax reform – Where are we headed? Speaker: Bob Breunig, ANU</p> <p>This session explores the evolving landscape of tax reform, focusing on key areas such as negative gearing, discount reforms, and the broader role of the profession in leading the discussion. Participants will discuss the impact of recent federal budget changes and explore how tax professionals can drive reform rather than simply react to it.</p> <p>The session encourages attendees to reflect on their own experiences, consider what changes they would like to see, and discuss how the profession can systematise and actively contribute to the tax reform process moving forward.</p>

Technical program

Day 2 Friday, 23 May 2025 continued

Time	SME stream	Corporate stream	Hot topics stream
4:30 – 5:30pm	<p>Session 14A: Property developments Speaker: Sam Ayoubi, AHS Legal Services</p> <p>This session will explore the tax implications for individuals who become accidental property developers, including the importance of the main residence exemption and its impact on tax liability. We'll discuss considerations such as aging, retirement care, and the life cycle of the main residence, along with periods of absence and ownership issues. The session will also cover compliance activity and the specific challenges faced by foreign residents in property development scenarios.</p>	<p>Session 14B: Trump tariffs, retaliatory duties and how tax professionals can support businesses navigate global trade complexity Speaker: Paul Cornick, PwC</p> <p>This session will explore the technical aspects of US tariff policy and retaliatory action pursued by key trading partners. Attendees will gain insights into effective strategies for navigating the evolving tariffs imposed, impeding, or proposed by President Trump, ensuring compliance while maximizing economic opportunities in a shifting trade landscape.</p>	<p>Session 14C: Yours, mine, and the Australian Taxation Office's – Tax pitfalls and planning for relationships and business breakups Speaker: Jane Harris, CTA, Brown Wright Stein Lawyers</p> <p>Advising clients through relationship breakdowns is a common challenge for advisors in the SME space, whether it involves spousal separations or the unravelling of family business relationships. These situations can affect various business structures, including trusts, companies, and partnerships, and raise a range of tax implications that can be both predictable and unexpectedly complex.</p> <p>This session will explore the critical tax considerations advisors must manage, both in family and business contexts. Highlighting the typical implications that can be expected, as well as the less obvious traps to be avoided, this session will contemplate CGT, Division 7A, family trust structures, superannuation and state taxes within the broader commercial context of the typical issues that an advisor must navigate.</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 law and policy across a broad range of taxes and industry sectors. 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 is driven to achieve holistic tax reform, and has the depth of knowledge to advocate for members and the betterment of the tax system. Julie represents The Tax Institutes in several external forums including the ATO's National Tax Liaison Group and the Australian Treasury's Tax Treaty Advisory Panel, and has appeared as an expert witness in several Senate Committee inquiries. Julie has been recognised throughout the profession for her leadership and excellence in tax.

Arda Ahmed, ATI, is an Associate Director at KPMG and is based in Sydney. Arda advises in respect of most tax matters, including income tax, capital gains tax and goods and services tax. Arda regularly assists clients with various tax matters. Arda has experience in representing clients

during reviews and audits, as well as drafting voluntary disclosures, private ruling applications and objections to revenue authority decisions. Arda has also been involved in various tax litigation matters, including negotiating settlement and payment arrangements. Arda provides tax services to a broad range of clients, including high net worth individuals, family businesses, high wealth private groups, charities and non-profit organisations, corporate groups and their respective advisers.

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. Chris was previously a Partner at Brown Wright Stein Lawyers and a Director of Schurgott Noolan Ardagna.

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.

Sam Ayoubi, is the Principal of AHS Legal, a boutique law firm providing tax and legal services to accountants, lawyers, private groups and property enterprises. Prior to AHS Legal, Sam worked as a Chartered Accountant and lawyer in accounting and law firms ranging from small and second-tier firms to 'Big 4' consulting firms. Sam has also delivered tax education to accountants, lawyers and Government bodies across Australia.

Linden Barnes is an ethics solicitor at the NSW Law Society. She provides guidance on professional ethical issues such as conflicts, confidentiality and communications. This guidance service is available free of charge to all NSW solicitors in all practice areas and types. She also gives presentations on ethics, helping solicitors achieve their

mandatory one hour of ethics CPD each year, and publishes articles on ethics. Prior to the Law Society, Linden worked inhouse with major financial institutions.

Emily Barrett is a restructuring and insolvency specialist and a commercial litigator with extensive experience advising clients in external administrations, security enforcement, insolvency and commercial disputes. Emily's expertise encompasses all facets of restructuring and insolvency, including liquidation, voluntary administration, deeds of company arrangement and receivership. She has advised on many large-scale corporate collapses, involving both intricate transactions and complex litigation. As a litigator Emily handles substantial commercial disputes, security enforcement and is often in Court on an urgent basis seeking injunctive relief. Emily prides herself on her ability to turn around quick, strategic and commercial solutions for her clients. Emily acts for insolvency practitioners, medium to large corporate entities, including ASX listed corporations, lenders and corporate investors, in both domestic and international matters.

Presenters

David Barrett, CTA, is Director, PAX Services. He has more than 30 years experience in the financial services industry, including more than 25 years at Macquarie Bank, and has held positions elsewhere in technical services, financial planning and insurance. David's expertise lies in advice law, superannuation and related tax legislation, personal international taxation and retirement income systems. With a passion for clear and simple explanation of complex technical issues, David has presented for more than two decades for Macquarie, CPA Australia, the SMSF Association, FINSIA and The Tax Institute.

Jake Berger, ATI, is a Partner within the Pitcher Partners Private Business and Family Advisory team. Jake specialises on the provision of tax advisory services to his clients and other clients of the group on a wide variety of matters. Jake is a Chartered Accountant with a Masters of Tax from the University of Sydney.

Robert Breunig is the Director of the Tax and Transfer Policy Institute at the Crawford School of Public Policy. From 2015 to 2016 he was the Director of the Crawford School of Public Policy. Professor Robert Breunig is one of Australia's leading Public Policy

Economists. He has published in over 50 international academic journals in economics and public policy. Professor Breunig has made significant policy impact through a number of his research projects: the relationship between child care and women's labour supply; the effect of immigration to Australia on the labour market prospects of Australians; the effect of switching to cash from food stamps in the U.S. food stamp program and the inter-generational transmission of disadvantage. Professor Breunig's research is motivated by important social policy issues and debates. His work is characterized by careful empirical study and appropriate use of the statistical technique.

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, to acting on behalf of SMSF trustees in superannuation fund rectification matters and establishing and amending rules for SMSFs.

Daniel Butler, CTA, is one of Australia's leading SMSF lawyers and has worked predominantly in the SMSF, tax and related fields for over 40 years. He is a regular presenter on SMSF topics and has published extensively in professional journals including contributing a monthly article on SMSFs to the Taxation in Australia and other media. Dan is a member of the Tax Institute's National Superannuation Committee and is involved with a number of other tax and SMSF committees and discussion groups. Dan also presents on the subject Taxation of Superannuation at the University of Melbourne's Master of Laws/Tax program. Dan is also a Specialist SMSF Advisor.

Paul Cornick is a Partner in the Global Trade Team at PwC in Sydney.

Michael Cranston has a Masters of Taxation from University of Sydney. In addition, he completed a Bachelor of Commerce majoring in Accounting. He is also a Fellow of the Tax Institute of Australia. With over 40 years experience with the ATO, the last ten as Deputy

Commissioner for Private Groups and Individuals, Michael understands the complex tax laws, commercial aspects of business and difficulties facing taxpayers. For the past 6 years Michael has been a partner in Waterhouse Taxation lawyers and provide tax advice and engages with the ATO especially in relation to tax audits and disputes. Michael's strong mediation skills allow him to negotiate and achieve the best result possible for taxpayers. Michael loves playing golf, enjoys being a grandfather and a fine red.

Matthew Cridland, CTA, is a Partner in the Tax Team at K&L Gates and based in Sydney. He focuses on matters relating to GST and all State Taxes. Matthew has been in practice for more than 24 years and he advises clients across a broad range of industry sectors. In addition to assisting clients with deals advice and revenue office reviews, he also has experience advising on litigation matters. Matthew is involved with the indirect tax committees of industry groups including the Property Council of Australia and the Financial Services Council. He is also a Contributor to the Australian Financial Review and often comments on indirect tax related issues. He is a Chartered Tax Adviser.

Presenters

Nidal Danoun is the executive director of Prosperity Financial Services (PFS Consultancy). Nidal provides advice and training to organisations, businesses, and professionals in the areas of financial services regulations, ethics, corporate governance, and culture. Nidal is also a lecturer at the University of New South Wales (UNSW) Business School and the Australian Graduate School of Management (AGSM) in the areas of wealth management, ethics, leadership and estate planning. He is also a Certified Ethics Trainer with the CFA institute. Nidal regularly work with and advise regulators, financial and education institutions and accounting firms. Nidal holds a Master of Commerce in finance and business law; he is a Chartered Accountant, a Fellow CPA Financial Planning Specialist, a Certified Financial Planner, Chartered Tax Adviser, and a member and a certified ethics trainer of the CFA Institute. Nidal has over 25 years of experience in the financial services industry.

Catherine Dean, CTA, is a Partner in the Tax division with BDO in Sydney where she provides M&A transactional, advisory and tax compliance services to clients as well as assisting in the strategic

management of tax disputes with the Australian Taxation Office. Catherine has 20 years of experience advising on corporate tax matters with global consulting firms.

Peter de Cure AM is the Chair of The Practitioners Board. He is a professional non-executive director. His experience in tax matters has developed over a 25-year career as a tax partner with KPMG, and as a registered tax agent for 16 years. Peter is a Fellow of the Australian Institute of Company Directors and a Fellow of Chartered Accountants Australia and New Zealand. He is Chairman of the Royal Flying Doctor Service SA & NT, Chairman of Wirra Wirra Vineyards, Chairman of Accord Property Holdings Pty Ltd and the Accord Property Development Fund, a Director of PMB Defence Pty Ltd and Presiding Officer of the South Australian Fire & Emergency Commission, a Director of Variety the Children's Charity SA, and advisory board Chairman of Tim Adams Wines.

Melanie Earl is a Partner at Deloitte with over 20 years' experience specialising in corporate and international tax and mergers and acquisitions. Melanie has worked for Deloitte Sydney and Deloitte London and has advised on numerous

transactions in the Australian, Asia-Pacific and European regions. Melanie's current client base comprises Australian and foreign based multinational corporations and she advises them on all major areas of Australian tax including international tax structuring and advisory as well as tax reporting and compliance.

Matthew Evans is a Senior Director with Alvarez & Marsal Tax in Sydney. With more than 12 years of experience across the United Kingdom and Australia, Matthew has advised on a range of indirect taxes and issues for clients across all industries and currently specialises in the GST implications of mergers and acquisitions, corporate restructures, property and infrastructure transactions. Matthew also has extensive experience providing GST governance and compliance services to clients, including managing engagement with the ATO and HMRC. Prior to joining A&M, Matthew worked in the London and Sydney offices of two Big Four accounting firms. Matthew has a bachelor's degree in Law and European Law from the University of Leeds (including an exchange year at Uppsala University in Sweden), is a member of

the Institute of Chartered Accountants in England and Wales (ICAEW) and currently sits on the ATO's Property & Construction Stakeholder Relationship Forum.

Tess Everingham is a highly sought-after career coach, leadership consultant and facilitator, and has built an impressive reputation in career transition, strategic career management, leadership development, professional reinvention, and personal transformation. A Professionally Certified Coach (PCC) with the International Coaching Federation, Tess has decades of experience working with C-suite executives, leaders and teams from top-tier organisations including Westpac, Uber, Optus, CommBank, NSW Transport, KPMG, Fairfax Media, Qantas, Nestle, Nine Entertainment and CSIRO. Highly professional, inspiring, and authentic, Tess' approach to client transformation starts with building strong relationships, trust, and self-belief. Combined with unique insights, actionable takeaways and warm wisdom, Tess is a master at empowering, inspiring and motivating her clients to realise their true potential and take action to achieve their work and life aspirations.

Presenters

Sandra Farhat joined EY as a Partner in the Tax Controversy and Policy group after a 20-year career at the Australian Taxation Office. She brings a wealth of experience in managing ATO engagements across all key tax areas with a specialisation and focus on transfer pricing and international tax issues. She has a deep understanding of the ATO's engagement and assurance approach and life cycle for public groups and multinational groups. She has led the conduct and resolution of complex tax matters and worked openly and collaboratively to achieve mutually agreeable outcomes. Her experience in dispute resolution includes the largest disputes across the digital economy and life sciences industry, and disputes covering related party financing, structuring and transfer pricing.

Ellen Fimmano is a Client Director in the Tax Advisory group of Pitcher Partners Sydney with over 12 years of experience in providing taxation advisory and compliance services to privately-owned, listed and multinational businesses. Ellen has broad experience in advising businesses on a variety of commercial and taxation matters in relation to structuring, restructuring, mergers and acquisitions, global expansion and consolidation. Ellen works with her clients in providing practical advice

to support them in meeting their commercial outcomes and develops strong relationships over the course of various engagements. Throughout her career, Ellen has worked with clients across a broad range of industries, including fashion retail, distribution, property and technology.

Jessica Fletcher has more than 15 years' experience advising in tax controversy and international tax matters at EY. Jess has spent a number of years working in the United States, both on the EY Australian Tax Desk, and in the EY US International Tax group in New York. Jess has significant experience as a corporate and international tax advisor specialising in dealing with the Australian Taxation Office to assist businesses with ATO reviews, rulings and audits, and to provide strategic advice for revenue authority engagement.

Donal Griffin is a very experienced lawyer in the area of succession law and is a member of STEP. Prior to becoming a director at de Groot's wills and estate lawyers, he worked at a top four accounting firm. He specialises in working with advisers who are keen to maintain their role as trusted adviser for their clients.

Jane Harris, CTA, is a Senior Associate at Brown Wright Stein Lawyers with over

15 years of experience assisting high net wealth and SME clients with taxation matters. With a background in accounting and business services, Jane provides tax and commercial advice to accountants, small to medium enterprises and private clients. 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.

Fiona Hoad is a Partner of Bartier Perry and heads up the firm's family law team. She is an Accredited Specialist family lawyer with over 25 years of experience in all aspects of family law. Her experience includes property settlements for separated, married or defacto couples, financial agreements for wealth protection and post separation parenting matters. She acts for many internationally based clients where jurisdiction is an issue and where assets are located across multiple jurisdictions. She works closely with accountants and wealth managers to assist their clients structure their financial arrangements to protect against a future family law claim. Fiona is a member of the Law Society of New South Wales Family Law committee and the Family Law Council of Australia.

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.

Amy James-Velagic started her career in a large advisory firm in corporate tax. She then joined the Australian Taxation Office in 2010 and has worked in Large Business and Internationals, Indirect Tax and Private Wealth (PW). Amy has experience in corporate tax, private groups tax issues, GST, transfer pricing and international tax matters. In her current role, Amy has national responsibility for the Tax Avoidance Taskforce – Trusts Risk and Strategy and Engagement and Assurance teams, and the delivery and implementation of Modernisation of Trust Administration Systems (MTAS) project across the ATO. In addition, she leads the property and construction risk and strategy team (both income tax and GST).

Presenters

Karen Krautz is an Associate Partner in EY's Tax Policy & Controversy Practice, specialising in tax governance and risk management. Karen has over 20 years of experience with EY and has advised a wide range of large corporations and multinationals across various industries. Karen has extensive experience advising clients on the design, review, and implementation of tax governance frameworks, considering the ATO's guidance and the client's specific requirements to ensure a practical and relevant outcome. In this context, Karen often collaborates with other professionals in the EY practice to provide a multi-disciplinary approach to assisting clients in preparing for and responding to ATO reviews.

Dung Lam, CTA, is a Principal at West Garbutt and is based in Sydney. Dung has more than two decades of experience in advising on a wide variety of taxes including income tax, capital gains tax, GST and state taxes such as duty, payroll tax and land tax. Dung also has extensive experience advising on taxation trusts, superannuation issues in the self-managed superannuation funds arena and tax issues related to estate planning. Dung is a Chartered Tax Adviser, full member of the Society of Trusts and Estate Practitioners, an accredited Specialist in Business and Personal Tax

with the NSW Law Society, a member of the Business Law Section Taxation Committee of the Law Council of Australia and a member of the NSW Law Society Liaison Committee with the Revenue NSW. Dung advises a broad range of clients ranging from corporates, small to medium enterprises, high net worth individuals, professional firms, accountants, financial planners and their clients.

Denis Larkin, FTI, is a Partner in KPMG's International Tax team and has over 17 years' experience in providing tax advisory services to foreign and domestic clients. Denis' experience covers advising multinational corporations in relation to their Australian businesses, including their inbound and outbound investment structures and funding requirements. Denis has extensive experience advising clients on all stages of the tax cycle, from due diligence and structuring of an acquisition, to implementation, entity reorganisations and on-going tax compliance processes.

Serena Lau has over 14 years corporate tax consulting & compliance experience and manages a diverse client portfolio ranging from small to medium enterprises to large reporting corporations, across a range of industries, including renewable

energy, technology, manufacturing, and professional services clients. As an Australian Chartered Accountant, Serena has previously worked with a mid-tier accounting firm and with the Australian Taxation Office. Serena is a key member of the Grant Thornton Renewable Energy industry team and works closely with our Tax Partners in areas of international and corporate taxation. She has represented our clients in ATO reviews, assisted companies in corporate restructures, advised on mergers & acquisitions, and business sales. She has also advised foreign corporations on their Australian activities and flow-on tax liabilities.

Dana Levi is an experienced legal practitioner with more than 10 years of professional experience as a solicitor at Mills Oakley, Atanaskovic Hartnell and Mallesons Stephens Jacques (now King & Wood Mallesons) prior to being called to the Bar. Dana specialises in commercial, corporate and tax matters. As a result of her extensive experience as a solicitor, she is adept in matters that are large, complex and factually difficult and is regularly briefed in large scale commercial disputes for corporate clients. Dana also appears for the Commissioner of Taxation, as well as corporate and individual taxpayers in connection with both Federal and State tax matters.

Colin Little is a Partner leading the Tax Controversy practice of Deloitte in Sydney. With over eighteen years in the taxation field, for the past ten years Colin has focused in assisting both public and private sector clients resolve complex taxation disputes, ranging from audit negotiation and resolution through to litigation in the Federal, Supreme and High Court. Colin previously worked with another big four Controversy practice assisting a range of multinational, large corporate and high net worth clients.

Clement Lui is a Director in the PwC International Tax team with over 13 years' experience advising clients on complex transfer pricing and international tax matters. Clement has advised several of Australia's largest multinational groups on their transfer pricing policies covering all transaction types, including financial transactions, royalties, services and tangible goods. With specialist expertise in the Real Estate sector, Clement has worked with several major Australian and Asian property groups to manage the transfer pricing aspects of their acquisition funding structures, intellectual property development and other key operational matters. He has also helped taxpayers of various sizes and industries to achieve positive outcomes from Advance Pricing Arrangement negotiations and tax authority reviews.

Presenters

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. As he describes it, "the language of Tax can often be complex – but it shouldn't be a barrier to clients, it is a gateway opportunity to simplify and help others understand how Tax risk fits in to your personal and commercial aspirations". With his approachable nature and high level of engagement across all tax services, Tim is always proud to watch people grow and progress through his mentoring. After heading up a Tax practice in the UK, Tim subsequently made the move to Australia. Here, he uses his global perspectives and technical knowledge to advise on Australian Tax, particularly for overseas residents.

Gareth Mak is a Director with Alvarez & Marsal Tax in Brisbane. He has over 10 years of experience as a stamp duty and land tax specialist, advising clients across a broad range of industries on the tax implications associated with mergers and acquisitions, corporate restructures, listings and transaction structuring. Gareth also has extensive experience advising clients on the application of foreign stamp duty and land tax surcharges, and the availability of certain concessions or reliefs provided by the Revenue authorities. Gareth has a dual degree (Bachelor of Science / Bachelor of Laws) from the University of Queensland, and is an admitted lawyer in Queensland.

Paul Marino has more than 15 years of experience throughout Big-4 and mid-tier accounting firms, providing taxation advisory and compliance services to privately owned groups, listed companies and multinational businesses. He advises on a broad range of tax matters and specialises in Mergers & Acquisitions, tax structuring and tax consolidation. Since joining Pitcher Partners, Paul has acted as lead tax advisor on various IPOs and private M&A transactions.

Craig Marston, CTA, is a Tax Partner at KPMG focussing on funds management. He specialises in complex tax compliance and advisory matters relevant to the

financial services industry. Craig has extensive experience advising banking, funds management, fin techs and other financial services groups regarding trust taxation issues, debt and equity capital raisings, international tax issues and tax compliance.

Scott McGill, CTA, is a Partner at Pitcher Partners Sydney where he focuses on taxation, business, structuring and succession issues for a wide range of clients including high net worth and large private SME's. He is closely engaged in the property industry across income tax, GST and state taxes and actively involved number of technical forums including the Property Council, Retirement Living Council and CAANZ taxation working groups. Scott does not shy away from complex issues or disputes and has a reputation for achieving commercial outcomes.

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.

Rebecca Mihalic is a multi-award-winning Fellow Chartered Accountant (FCA) and Registered Tax Agent with over two decades of experience in public

practice. Since 2003, Rebecca has dedicated her career to empowering business owners with the tools and advice they need to succeed at every stage of their business journey—from start-up to retirement. Rebecca leads the Sydney accounting operations of businessDEPOT, which earned the title of 'Multiservice Firm of the Year' at the Australian Accounting Awards in 2022. Known as a dynamic problem-solver and opportunity finder, Rebecca is celebrated for her ability to uncover hidden potential in her clients' businesses, becoming an invaluable partner in their growth and success. Rebecca's expertise spans across industries such as construction, hospitality, and professional services, with a particular focus on cashflow forecasting, budgeting, and business planning. A recognized leader in technology implementation, she helps business owners achieve corporate-level insights and efficiency through smart, scalable tech solutions. Her contributions to the accounting profession have earned her numerous accolades, including the prestigious 'Thought Leader of the Year' award in 2021 and 'Innovator of the Year' in 2018 at the Australian Accounting Awards. Rebecca also serves on the NSW Public Practitioner Advisory Panel for Chartered Accountants Australia and New Zealand (CA ANZ), further

Presenters

demonstrating her commitment to the advancement of the industry. In addition to her role at businessDEPOT, Rebecca is the Head of Accounting (APAC) for Ignition, where she helps shape product and content strategies. With a reputation for leadership, innovation, and passion, Rebecca continues to drive progress in the accounting field.

Dragan Misic, CTA, is a leading tax practitioner advising many private equity, venture capital and investment funds, as well as corporate clients. He has advised many Australian private equity and venture capital funds with their capital raisings and the structuring of their funds, including establishing managed investment trusts (MITs), venture capital limited partnerships (VCLPs) and early-stage venture capital limited partnerships (ESVCLPs). He also advises corporate clients on various income tax matters, including structuring in and out of Australia, reorganisations, acquisitions and divestments, tax disputes, management equity incentives and capital management. More recently, he has also headed the policy team at a leading financial services peak body. Dragan has over 22 years of experience with Big Four firms and a top-tier Australian law firm.

Suzanne Moloney is a seasoned tax professional with over 13 years hands-

on experience in a wide range of areas, including income tax, cross-border structuring, GST, employment taxes and more. As the senior tax manager at Myer, Suzanne supports the company in complying with current tax law and preparing for future developments in the tax landscape. Bolstered by more than a decade of experience in professional services prior to her time in industry, she is well placed to provide key insights into what's top of mind for large business in the current tax climate.

Naveed Mostak is a Director with Alvarez & Marsal Tax in Sydney, specialising in stamp duty and land tax. Naveed brings more than 7 years of experience assisting public corporations, private businesses and government entities to manage all aspects of stamp duty and land tax across numerous transactions, including public and private M&A, IPOs, restructures, demergers and spin-offs.

Petra Mumford is an Area Head of Tax at British American Tobacco. She is a seasoned tax provisional with over 20 years of experience gained from large multinational companies across Asia Pacific. Her career has included in-house Head of Tax roles where she has been responsible for all aspects of tax, covering

tax governance, advisory and compliance across a number of jurisdictions including cross-border financing, transfer pricing, GST and M&A transactions.

Paul Nguyen is a tax professional with over 20 years experience in Australian corporate and international taxation. His career has included in-house ASX listed Head of Tax roles where he has been responsible for all aspects of tax, covering tax governance, advisory and compliance across a number of jurisdictions including international transfer pricing, cross border leasing, securitisations, managed investment trusts (MIT) taxation, transfer taxes, stamp duty, asset financing, GST, VAT and M&A transactions.

Jonathan Ortner, FTI, is a partner in Arnold Bloch Leibler's taxation group and practices in all areas of direct and indirect tax with a particular focus on the taxation of trusts and corporate income tax and mergers and acquisitions. 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 and transactional context. Jonathan is a keen and active member of the tax community. As well as presenting

on tax topics at various sessions and authoring a number of published articles, papers and bulletins, Jonathan is the Chair of the Tax Institute's SME committee, a former member of the GST committee and the co-chair of the ATO's Private Group Stewardship Group. Jonathan is also recognised as a key tax lawyer in the Legal 500 Asia Pacific and Best Lawyers® International and is recommended by Who's Who Legal: Australia and New Zealand 2023 report, in the area of corporate tax.

Priscilla Ratilal is a Partner in the Deloitte Australia Transfer Pricing team. Priscilla has over 18 years of transfer pricing experience across Sydney, New York and London. Priscilla specialises in advising on intra-group financing activities and serving clients in the financial services industry across the asset management, insurance, banking and fintech sectors. Priscilla's client experience includes transfer pricing policy development and implementation, preparation of documentation, Country-by-Country reporting, mergers and acquisitions (due diligence and structuring) and engagement with tax authorities in the context of Advance Pricing Agreements (APAs), audits and reviews. Priscilla also has in-house experience in a diversified financial services group, managing transfer pricing for the Americas region.

Presenters

Karen Rooke is an Assistant Commissioner in the Tax Counsel Network at the Australian Taxation Office. Her teams are focused on private groups and the tax risks arising in that market – particularly in relation to trusts.

Tim Sandow, CTA, has over 30 years of experience as a tax professional, including 25 years in the Big 4. He provides income tax related advice to a variety of private and large public companies as well as multi-nationals. He has advised on mergers & acquisitions, tax governance, corporate tax, international tax, and employment tax issues. Tim is also the Partner leading BDO's National Tax Risk & Ethics group. Tim is a CTA of The Tax Institute and a Chartered Accountant Fellow and the SA representative on the National Board of The Tax Institute. Tim is the current President of The Tax Institute and a regular presenter at numerous Tax Institute conferences and events.

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.

Gina Wang is a Manager in EY's Tax Policy & Controversy Practice. With more than 10 years of experience with EY, Gina has provided advice on tax governance and ATO engagement to public, multinational and private clients across a range of industries. Gina is well-versed in assisting clients with designing, customising and reviewing their tax governance and risk management frameworks to suit the particulars of their business, as well as carrying out independent tax controls testing over the design and operation of tax controls in line with ATO guidance.

Todd Want, CTA, is the Partner in charge of the Tax Services division at William Buck in Sydney, where he specialises in private client tax matters. Todd advises his clients on a broad range of tax issues, while he also provides specialist consulting services to accountants, lawyers, financial planners and other professionals in public practice to assist them in advising their clients. Todd is also the immediate past President of The Tax Institute and a regular presenter at various Tax Institute conferences and events.

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.



Venue and accommodation



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Parking

Parking for Sofitel Sydney Wentworth is located off Bligh Street and is operated by Wilson Car Parking, with an entry height of 2.10m.

If attending a conference and/or event, parking is charged at AUD \$65 per vehicle per day.

To access this special rate, validate your parking ticket and pay at Wilson Car Park upon your departure.

Accommodation

Sofitel Sydney Wentworth welcomes you with 436 luxury rooms, including 45 opulent suites, on fifteen floors curving gracefully around an elevated garden courtyard. All accommodation is finished in rich and sophisticated yet classic tones in accordance with the elegant French heritage and history of this grand 5-star hotel in the Sydney CBD.

Please note the hotel booking and cancellation policies prior to booking in your accommodation. 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 event counts for 14 hours of CPD with The Tax Institute.

The Tax Institute's attendee hub

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

Delegate list

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

Dress code

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

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

Networking function

A networking function will be held directly following the last session on Thursday from 5.30pm at Sofitel Sydney Wentworth. The networking function is included

in the event registration fee for delegates. Additional tickets are available to purchase for accompanying persons at a cost of \$80. Please indicate your requirements, including dietary requirements, at the time of registration.

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 options and inclusions

	Online access to presentations and technical papers	Morning/afternoon tea/forum lunches	Networking Function*
Face-to-face full registration This registration option entitles one delegate to attend the entire event.	✓✓✓	✓✓✓	✓✓✓
Single day registration This registration option entitles one delegate to attend a full day of technical sessions.	✓✓✓	✓✓✓	
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.

Register now!



Register online ►

Register via form ►
included in this brochure

Discounts

Early bird registration

All registrations received and paid on or before Friday, 17 April 2025 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.

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 25 for registration inclusions.

Full registration – 14 CPD hours

	Member	New member*	Non-member
Early bird registration Register on or before Thursday, 17 April 2025	<input type="checkbox"/> \$1,795	<input type="checkbox"/> \$1,795	<input type="checkbox"/> \$2,095
Standard registration Register after Thursday, 17 April 2025	<input type="checkbox"/> \$1,995	<input type="checkbox"/> \$1,995	<input type="checkbox"/> \$2,295

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

Networking function

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

Thursday, 22 May 2025 at Sofitel Sydney Wentworth

- ☐ 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 over \$220 on Affiliate membership for the first 12 months
- access member-only prices to this and future events
- access all 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:

JOIN TODAY

3 Breakout session options

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

DAY 1 – Thursday, 22 May 2025

- | | | | |
|--------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| 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 – Friday, 23 May 2025

- | | | | |
|---------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| 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	\$	<input type="text"/>
Additional guest tickets – Networking function (\$80)	\$	<input type="text"/>
Total payable	\$	<input type="text"/>

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

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:	<input type="text"/>	
Card no.:	<input type="text"/>	Expiry date: <input type="text" value="MM/YY"/>
Cardholder's signature:	<input type="text"/>	

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

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 Level 21, 60 Margaret Street, Sydney NSW 2000

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 17 April	\$3,250	\$4,750	\$6,250	Contact us to tailor a quote today for you and your team to attend multiple events.
Standard after 17 April	\$3,450	\$4,950	\$6,450	
Best for	SME	Mid-Tier	Corporate	
Flexibility	Your choice of 20 sessions	Your choice of 40 sessions	Your choice of 60 sessions	
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
<input type="checkbox"/> Classic			
<input type="checkbox"/> Plus			
<input type="checkbox"/> Premium			
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:

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

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To register


Email customeradmin@taxinstitute.com.au

Mail Level 21, 60 Margaret Street, Sydney NSW 2000


Online taxinstitute.com.au

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taxinstitute.com.au

