The Tax Institute

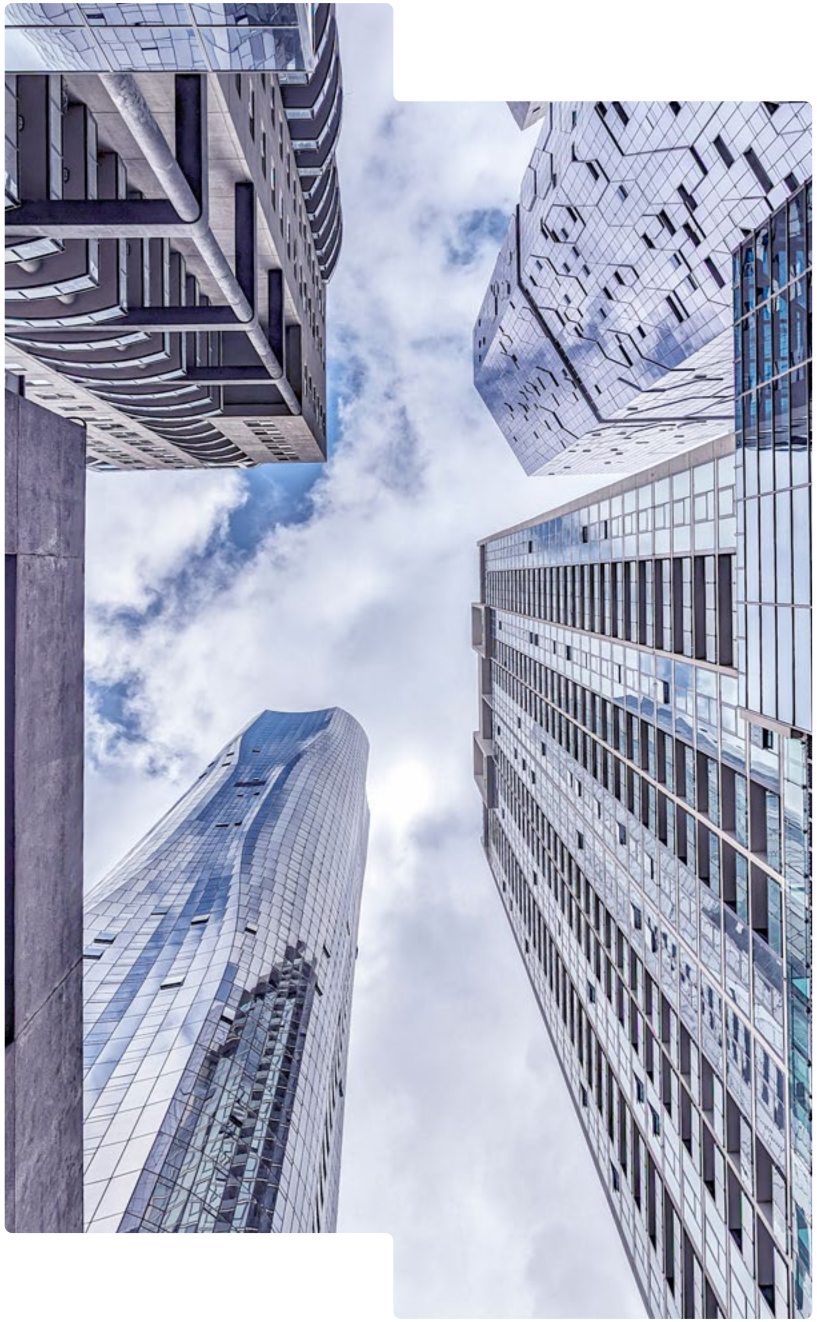
Property Intensive

5-6 Nov 2026

CPD 8

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

Scott McGill, CTA, Pitcher Partners, Chair, Property Intensive Organising Committee
Sam Ayoubi, AHS Legal
Jim Koutsokostas, CTA, Hall & Wilcox Lawyers
Chris Paull, ATI, BDO
Irina Tan, ATI, Pitcher Partners



Welcome

Property and tax. These three simple words are enough to build a national program every year which is relevant to almost all practitioners. This year's Property Intensive promises to be outstanding.

Property continues to be a major part of the Australian economy, while practitioners are navigating a property landscape shaped by affordability pressures, changing market conditions, development challenges and an evolving taxation environment. With continued focus on the tax treatment of property transactions, ownership structures, investment and development, the Organising Committee has had the challenging task of narrowing down the many topical issues to the sessions selected for this year's program.

With speakers at the cutting edge of policy, technical expertise and practical application, we believe the program will provide valuable insights for practitioners working across the property and tax landscape. Over the two-day program, we will explore key issues affecting property transactions, investment and development, as well as the broader economic and tax environment. Highlights are sure to include the Property Development Structuring double session, the Panel Discussion on Ownership and Wealth, and the Negative Gearing and GST session.

On behalf of The Tax Institute and the Organising Committee, I invite you to attend the Property Intensive. I also extend my sincere thanks to the organising committee and our speakers for their time, expertise and effort in developing and delivering what promises to be a highly relevant and practical program.

Scott McGill, CTA
Chair, Intensive Organising Committee

Early bird pricing offer
Register on or before Friday, 9 October to save!

Technical program

Day 1 Thursday, 5 November 2026

Time AEDT	Session
10:25–10:30am	**Welcome and opening address** Speaker: Scott McGill, CTA, Chair, Property Intensive Organising Committee
10:30am–12:30pm	**Session 1: Property Development – Structuring, PDAs and Risks** Speakers: Sam Ayoubi, AHS Legal, Chris Paull, ATI, BDO **Part I** Property Development Agreements (PDAs) are increasingly common in development projects, but the commercial drivers behind these structures can be overlooked in favour of tax outcomes. This session will explore why developers, landowners and investors choose particular structures, considering stakeholder objectives, asset protection, WHS obligations, construction risk and liability. Focusing on the anatomy of a PDA, the presenters will examine key commercial terms, legal considerations and the allocation of development risk throughout the project lifecycle. Drawing on recent developments, including the Morton decision, the session will provide a practical framework for assessing whether a proposed structure is fit for purpose from both a commercial and legal perspective. **Part II** Building on Part I, this session will examine the taxation of property development structures and the ATO's increasing scrutiny of PDAs. It will cover recent PDA case law, including the Morton case from a landowner's perspective, broader income tax consequences and the ATO's concerns reflected in recent guidance, including the Draft PCG on PDAs. The session will explore key risk indicators, the Commissioner's views on development structures, and the documentation and evidence needed to support intended tax outcomes. It will also consider the application of Part IVA where commercial and tax objectives may conflict, using practical examples and recent ATO activity to highlight emerging risks and strategies for navigating tax issues throughout the property development lifecycle.
12:30–1:00pm	**Delegate break**
1:00pm-2:00pm	**Session 2: Windfall Gains on GST – Margin Scheme, Division 142 and Recent Developments** Speaker: Jonathan Ackerman, ATI, Ackerman Consulting Recent developments have placed renewed focus on the GST implications of property transactions undertaken under the margin scheme, particularly where revised GST outcomes may result in refund claims or perceived windfall gains. This session will explore the practical and technical issues arising from the *Geocon* decision, including the operation of the margin scheme, the distinction between price makers and price takers, and the Commissioner's approach to refunds under Division 142. Attendees will also gain insights into managing GST risks, preserving refund entitlements, and navigating amendment and objection processes, as well as the broader interaction of GST withholding, Division 129 adjustments, and other provisions relevant to property developers and investors.

Technical program

Day 1 Thursday, 5 November 2026 continued

Time AEDT	Session
2:00 – 3:00pm	**Session 3: Has It All Flipped? Ownership Structures for Property and Wealth** Panelists: Tracey Dunn, Birchstone Legal Group Facilitator: Scott McGill, CTA, Pitcher Partners For many years, discretionary trusts have been the preferred ownership vehicle for property and investment assets. However, recent tax developments, ATO guidance and the release of the consultation paper on discretionary trusts have caused many advisers and investors to reconsider whether traditional structures still deliver the best outcomes. This panel session will explore whether ownership structures have fundamentally shifted and examine the future role of trusts, companies and other investment vehicles for property investors and high-net-worth individuals. The discussion will consider the practical implications of recent developments, areas of uncertainty and whether long-held structuring principles still hold true in the current environment. The session will cover the following; • The impact of proposed changes affecting discretionary trusts • Whether companies are once again a preferred vehicle for property investment • Structuring considerations for high-net-worth individuals and family groups • The relevance of indexation and other changing tax outcomes • Practical issues arising from *TR 2002/14* and the Commissioner's published views • Tax considerations when disposing of development projects and investment assets • The operation of the commercial debt forgiveness provisions in property structures • What ownership and investment structures may look like in the future

Technical program

Day 2 Friday, 6 November 2026

Time AEDT	Session
10:30–11:30am	**Session 4: The End of Residential LRBAs? SMSF Borrowing Strategies After the Reforms** **Speaker: Shirley Schaefer, BDO** The proposed changes to residential limited recourse borrowing arrangements (LRBAs) could significantly reshape SMSF property investment strategies. This session explores the practical impact of the reforms, including the restrictions on new residential LRBAs, the operation of grandfathering provisions, and the opportunities and risks for existing arrangements. We will also examine alternative structures, refinancing considerations, and the continuing role of commercial property borrowing, together with the interaction of the LRBA changes with proposed negative gearing, CGT and $3 million superannuation tax measures. Attendees will gain practical insights into navigating the evolving landscape and advising clients in a post-reform environment.
11:30am–12:30pm	**Session 5: More Unusual Structures and Issues in Income Tax & GST** **Speaker: Josh Cardwell, CTA, KPMG** As housing and retirement living models become increasingly complex, understanding the tax implications has never been more important. This session explores some of the more unusual income tax and GST issues arising from retirement villages, land lease communities, and integrated housing models involving charities, affordable housing providers, and government funding. We will examine the challenges of identifying a genuine charitable purpose, the differing definitions of "charitable" and "affordable" across tax regimes, recent ACNC developments, and insights from publicly available private rulings that highlight how these structures are being treated in practice.
12:30–1:00pm	**Delegate break**
1:00–2:00pm	**Session 6: Negative Gearing and CGT – What's actually new?** **Speaker: Chanel Palmer, Pitcher Partners** The proposed changes to negative gearing and capital gains tax have generated significant debate, but what do they really mean in practice? This session explores the key reforms, including the proposed restriction of negative gearing to new builds, the grandfathering of existing properties, and the implications of retirement villages not being specifically carved out. Join us for a practical discussion on how these changes could impact investors, the property market, and future investment decisions.
2:00–3:00pm	**Session 7: Recent Property Cases – Part IVA & GST** **Speaker: Melinda Peters, CTA, McCullough Robertson** Recent court decisions continue to shape the tax landscape for property and related structures. This session provides a practical overview of key cases, including *Minerva*, *Hicks*, *PepsiCo*, and the *Towers Apartments* decision, with a focus on the application of Part IVA and GST principles. We will also consider the latest developments affecting retirement villages, including any pending litigation, the High Court appeal in SNA Group, and ongoing scrutiny of service trust arrangements. Attendees will gain insights into emerging themes from the courts and the implications for structuring, compliance, and tax risk management.
3:00pm	**Intensive Close**

Presenters

Jonathan Ackerman, ATI, is a Director of Ackerman Consulting, which provides specialist GST and other indirect tax consulting and legal services. He has over 25 years experience advising corporate clients on complex indirect tax matters, including senior roles at DLA Piper and PwC. Jonathan has run his own tax practice for over a decade, primarily working with mid-tier accounting and law firms. He is a regular commentator and presenter on GST issues and has published numerous papers.

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.

Josh Cardwell, CTA, has over 30 years' transactional consulting and compliance experience with a specialised focus on the real estate sector. He has extensive experience across inbound, outbound and domestic real estate clients, including providing advice on fund establishment, property/entity acquisitions and disposals, financing and repatriation and stapled structures. Prior to joining KPMG, Josh was Head of Real Estate Tax – Australia at PwC Australia, the Head of Mergers & Acquisitions at Greenwoods & Freehills and a Tax Partner at Deloitte. Josh was named 2019 Corporate Tax Adviser of the Year by the Taxation Institute of Australia and is a long-standing member of the Property Council of Australia's Capital Markets Income Tax Committee.

Tracey Dunn is Associate Director at Birchstone Legal Group. Tracey has a Bachelor of Business (Accounting), a Graduate Certificate in Commercial Law, a Bachelor of Laws and a Graduate Diploma in Legal Practice. Tracey was admitted as a lawyer in the Supreme Court of Western Australia in May 2022. Tracey has worked in public practice for over 20 years. Prior to commencing a career in public practice, Tracey worked in commerce in various roles. Tracey's expertise lies in providing both simple and complex tax advice to high wealth high net worth individuals, private groups, small and medium-sized businesses, and corporate entities. She has significant experience in advising on the application of FBT, Div 7A and trusts and regularly presents on taxation topics.

Chanel Palmer is a Client Director in Pitcher Partners' Tax Advisory Group, specialising in private wealth taxation, with particular expertise in Division 7A, trusts, managed funds, and engagement with Australian Taxation Office (ATO) reviews, audits and disputes. Before joining Pitcher Partners in 2020, Chanel held roles with both the ATO and Treasury across audit, technical and tax policy functions. Drawing on her experience across government and private practice, she provides practical advice on complex tax issues and supports clients in navigating an increasingly complex tax and regulatory environment. As part of her role in the National Tax team, Chanel supports advisers across the firm on technical tax matters, legislative developments and emerging issues affecting clients. She also contributes to the firm's engagement with regulatory bodies, including the ATO, Tax Practitioners Board and Treasury, on tax policy and administration matters.

Chris Paull, ATI, is a Partner in BDO's Tax team in Perth. With over 20 years of experience, Chris advises clients on a wide range of tax areas including transactions, restructures and financing matters, as well as tax compliance, tax advice, ATO reviews and tax risk management. Chris specialises in the private, property, infrastructure and government sectors. He has experience working with clients across a range of other sectors, including mining services, financial services and the not-for-profit sector.

Melinda Peters, CTA, is a specialist tax and duty lawyer, practising in all areas of direct and indirect tax – with a particular focus on the transaction taxes, structuring and funds management. A partner in McCullough Robertson's highly regarded taxation team and a chartered tax adviser, Melinda prides herself on achieving commercial outcomes and providing practical advice to clients. In her role, Melinda acts for a range of clients, from individuals to start ups, to large corporate clients and managed funds. She advises extensively on cross-border taxation issues and inbound and outbound investment structures, mergers and acquisitions, trusts and is experienced in advising and implementing a range of employee incentive and remuneration arrangements. She also assists clients with taxation and duty disputes and has experience in such matters before the Federal Court, AAT and Queensland Supreme Court. Melinda holds a Juris Doctor from the University of Queensland and a Masters of Taxation from the University of Sydney.

Shirley Schaefer is one of the Superannuation leaders at BDO, an auditor by training and a SMSF expert by choice. Shirley's passion for all things super is well known. She has been working in the super space for over 25 years and is an expert in all things SMSF. Shirley is a regular speaker at superannuation, SMSF and Audit conferences. She provides SMSF competency training for accountants and auditors and is the co-author of the Thomson Reuters SMSF Audit Guide.

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 this event counts for 8 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 Attendee Hub. All delegates are encouraged to access the platform prior to the event. Technical papers and PowerPoint presentations will be available on the attendee hub to all participating delegates approximately five days before the event. Delegates will receive instructions on accessing the Attendee Hub by email.

Delegate list

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

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

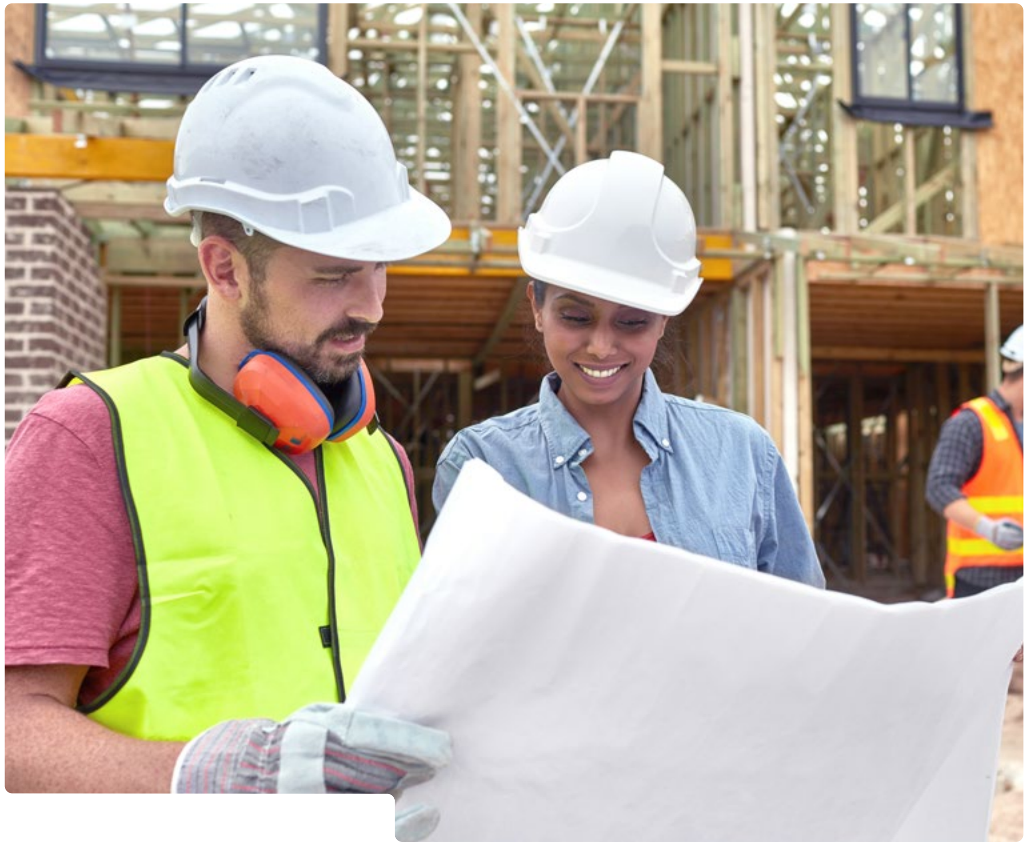
	Online access to presentations and technical papers
Full registration This registration option entitles one delegate to attend the entire event.	✓

*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, 9 October 2026 will be entitled to an early bird discount.

Group discounts

Purchase three full registrations (early bird or standard) and receive a fourth full registration for free. The free fourth 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.

The Tax Institute

Property Intensive Registration form

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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 9 for registration inclusions.

Full registration – 8 CPD hours

	Member	New member*	Non-member
Early bird registration Register on or before Friday, 9 October 2026	☐ $845	☐ $1,265	☐ $1,145
Standard registration Register after Friday, 9 October 2026	☐ $1,045	☐ $1,465	☐ $1,345

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

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***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 on 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: DD/MM/YYYY

3 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.

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

4 Payment method

Please note: all registration payments must be made prior to the event, unless other arrangements have been made with The Tax Institute.

☐ **Cheque payable to The Tax Institute** (in Australian dollars)

☐ **Credit card** Card type: ☐ AMEX ☐ Visa ☐ MasterCard ☐ Diners

Name on card:

Card no.: Expiry date: MM/YY

Cardholder's signature:

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

To register **Email** customeradmin@taxinstitute.com.au **Mail** Level 21, 60 Margaret Street, Sydney NSW 2000 **Online** taxinstitute.com.au

The Tax Institute

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