



Tax Disputes Masterclass

 6 May 2026

 CPD 7

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

Luke Imbriano, FTI, Corrs Chambers Westgarth, Chair, Tax Disputes Masterclass Organising Committee

Kathryn Bertram, FTI, Johnson Winter & Slattery

Stephen Chen, CTA, MinterEllison

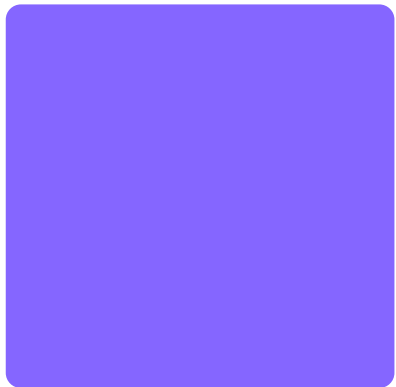
Alexander Mossman, Australian Taxation Office

Hayden Rudd, CTA, Brown Wright Stein Lawyers

Keith Swan, KPMG

Lisa To, CTA, Bartier Perry Lawyers

Joseph Tranzillo, Corrs Chambers Westgarth





Welcome

It has been a landmark year for tax disputes, with significant cases bringing complex issues before the courts – including embedded royalties, Part IVA, TARP and MAP. The High Court has taken an active interest, granting special leave and hearing several tax matters, with more to follow.

Over the last 12 months, the ATO has made changes to personnel, priorities and focus areas, as well as its public advice and guidance. In conjunction with these changes is a landscape of continued compliance activities and disputes.

We are delighted to present the program for 2026, designed to deliver practical, technical insights to delegates on managing disputes and achieving optimal outcomes. From the ATO's key risk areas to the strategic use of experts, delegates will benefit from a comprehensive suite of sessions led by an esteemed line-up of tax professionals – including senior ATO Officers, members of the Bar and tax controversy specialists.

On behalf of The Tax Institute and the organising committee, it is my privilege to extend a warm welcome to all delegates attending the 2026 Tax Disputes Masterclass. I am confident you will find it engaging and rewarding, and I look forward to connecting with you.



Luke Imbriano, FTI, Chair
Tax Disputes Masterclass Organising Committee

Early bird pricing offer
Register on or before 10 April 2026 to save!

Technical program

Day 1 Wednesday, 6 May 2026

Time *AEST	Session
8:00 – 8:25am	Registration
8:25 – 8:30am	Welcome and opening address
8:30 – 9:30am	<p>Session 1: Managing Tax Uncertainty for Foreign Investors Operating in Australia: DTAs, MAP and APAs Speakers: Yvette Adams, EY, Sophie Lewis, EY</p> <p>Recently, a number of positions taken by the ATO and the Commonwealth government have the potential to erode confidence of foreign taxpayers in the Australian taxation system. This session discusses how DTAs, MAP and APAs can be utilised to manage tax uncertainty.</p> <p>In this session, we explore:</p> <ul style="list-style-type: none">• The implications of the <i>G Global</i> and <i>Stott</i> High Court of Australia constitutional challenge and the Commonwealth’s approach to introducing retrospective legislation to unwind DTA obligations and validate state foreign surcharges;• The ATO’s approach in <i>Oracle</i> to issue amended assessments and contest stay proceedings in circumstances where the taxpayer had commenced Mutual Agreement Procedure under the Irish/Australian DTA well before assessments were issued; and• APAs as a dispute resolution mechanism, including:<ul style="list-style-type: none">• When APAs are available• The ATO updated guidance on APAs• How often APAs are actually used• Alternatives when APAs are not available.
9:30 – 10:30am	<p>Session 2: Future Direction of Tax Litigation: Insights from the ATO Speaker: Rebecca Saint, Australian Taxation Office</p> <p>Join Deputy Commissioner Rebecca Saint for an engaging fireside chat exploring the future direction of tax litigation. Deputy Commissioner Saint will share her perspectives on the strategic priorities shaping the ATO’s litigation approach, emerging trends, and how the organisation is positioning itself to respond to the evolving dispute landscape.</p>
10:30 – 11:00am	Morning tea

Technical program

Day 1 Wednesday, 6 May 2026 continued

Time *AEST	Session
11:00am – 12:00pm	<p>Session 3: Tax Disputes and Compliance Insights for Private Groups</p> <p>Speaker: Clint Harding, CTA, Arnold Bloch Leibler</p> <p>This session covers key developments and practical issues shaping the private wealth tax landscape, including:</p> <ul style="list-style-type: none">• Important decision-making points arising along the life cycle of a tax dispute• Why a tax dispute is not like a commercial dispute• Perspectives on recent court decisions impacting privately owned groups• Recent compliance activities concerning privately owned and wealthy groups plus the difficulties they present• How big end of town rules and ATO administrative approaches now apply to high-net-worth private groups. <p>This interactive session provides practical tools to prepare accountants, lawyers and financial advisers to help clients navigate risk reviews, understand key points in a tax dispute and mitigate penalty risks.</p>
12:00 – 1:00pm	<p>Session 4: Use of Experts: Lessons from Alcoa and Chevron</p> <p>Speaker: Michael Cosgrove, New Chambers, Justen Nixon, Ground Floor Wentworth Chambers</p> <p>Recent discussion in Alcoa [2025] ARTA 482 highlighted issues with expert reports, following similar concerns raised in Chevron. These matters have drawn attention to the need to scrutinise the instructions given to experts and the content of expert reports prepared for tax disputes. Expert evidence can make or break a case and expert opinions play a significant role across a wide range of tax issues, not just transfer pricing.</p> <p>This session explores practical approaches for selecting, briefing and managing experts to ensure evidence is credible, persuasive and fit for purpose. It also provides insights into what enhances the value of an expert report and what commonly undermines it.</p>



Technical program

Day 1 Wednesday, 6 May 2026 continued

Time *AEST	Session
1:00 – 2:00pm	Lunch
2:00 – 3:00pm	<p>Session 5: Litigation and Tribunal Speaker: Jeremy Geale, CTA, MinterEllison</p> <p>This session provides a high-level and practical update on litigation and Tribunal practice in the current tax disputes environment. It explores recent and emerging developments, what practitioners need to be aware of, and how expectations around evidence and preparation are evolving.</p> <ul style="list-style-type: none">• What has changed and what continues to change in the Tribunal environment• What the Tribunal expects from practitioners and taxpayers• Using independent evidence to strengthen your position• When valuations or expert reviews are required• Common evidence pitfalls and how to avoid them• Practical tips for advising and representing clients in Tribunal matters.
3:00 – 3:30pm	Afternoon tea
3:30 – 4:30pm	<p>Session 6: Determining Purpose for Different Tax Purposes Speakers: Shalini De Silva, KPMG, Sakshi Mathur, KPMG</p> <p>The concept of “purpose” is an important element across various aspects of Australian tax legislation. The practical application of purpose tests often involves uncertainty, particularly in determining the evidence relevant to establishing the required purpose. Most notably, the General Anti-Avoidance Rule in Part IVA contains an objective dominant purpose test requiring consideration of the factors listed in section 177D of the ITAA 1936. More recently, the legislature has preferred to adopt the concept of a “principal purpose” in the Multinational Anti-Avoidance Law, the Diverted Profits Tax and the Multilateral Instrument.</p> <p>In addition to considering the scope of these concepts and how they have evolved through relevant case law, this session considers other statutory tests and case law principles involving a purpose element, exploring themes, challenges and practical approaches. Examples include section 100A, other anti-avoidance rules, promoter penalties, the primary production exemption from land tax and luxury car tax.</p>

Technical program

Day 1 Wednesday, 6 May 2026 continued

Time *AEST

Session

4:30 – 5:30pm

Session 7: ATO Risk Clusters: What Are the ATO's Key Risk Areas and Implications for Multinational Taxpayers

Speakers: Luke Imbriano, FTI, Corrs Chambers Westgarth, Fiona Knight, CTA, Australian Taxation Office

Facilitator: Joseph Tranzillo, Corrs Chambers Westgarth

The ATO manages business-level risks through “risk clusters” that target common issues, characteristics and behaviors across groups of taxpayers. From a taxpayer perspective, managing a dispute within a risk cluster presents unique strategic and practical challenges. This session explores the ATO's key risk clusters relevant to multinational groups operating or investing in Australia.

This session covers:

- The ATO risk strategy and key risk clusters, including intangibles, TARP and private capital
- Insights from recent cases including PepsiCo, Coca-Cola, Oracle, YTL and Newmont
- How the ATO identifies and manages risk clusters, including compliance approaches and guidance
- Identifying when a taxpayer or an issue is “in a cluster” and managing collective ATO action
- Practical strategies for engaging with the ATO as related cases progress.

5:30pm

Masterclass close



Networking function

Join your colleagues, peers and our esteemed presenters for an evening of drinks, canapes and networking, at the Four Seasons Hotel Sydney.

Date: Wednesday, 6 May 2026

Time: 5:30–7:30pm

Venue: Four Seasons Hotel Sydney

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

Dress: Business or business casual attire

Presenters

Yvette Adams is a tax controversy specialist with nearly two decades of experience leading resolution of complex, high-value disputes for predominantly ASX-listed and multinational clients across Australia and the UK. She is known for her practical approach to dispute resolution: translating complex tax positions into easily understood strategies that build trust with clients and the Australian Taxation Office. Alongside this, she leads EY's Oceania-wide Parents Connect Network.

Michael Cosgrove is a barrister specialising in federal taxation law, primarily advising multinationals, corporates and high wealth individuals. Michael has in excess of 18 years of experience in tax. He has been practising as a barrister for over 10 years and worked at the Australian Taxation Office prior to being called to the bar. Michael's experience covers a wide range of federal tax topics, such as the anti-avoidance provisions (including Part IVA), international tax (including transfer pricing, transferor trusts, controlled foreign companies and treaty issues), indirect tax, and a range of other matters, such as issues concerning company distributions, dividends, share

premium or capital accounts and trust taxation. Michael appeared as a member of the counsel team for the taxpayer in *Chevron Australia Holdings Pty Ltd v Commissioner of Taxation* [2017] FCAFC 62.

Shalini De Silva is a legal partner with over 15 years of experience assisting clients resolve their tax disputes with Revenue authorities. Her clients include corporate groups and multinationals, high net worth individuals and small businesses. Her experience covers all phases of tax disputes including voluntary disclosures, reviews, audits, objections, alternative dispute resolution and litigation. She is currently a partner in the Tax Controversy and Dispute Resolution team at KPMG Law and prior to that she was part of the Tax Controversy and Dispute Resolution team at PricewaterhouseCoopers (PwC). She has worked on many complex tax matters involving both federal and state taxes across a diverse range of industries. She also spent two years working in London at HMRC, Clifford Chance and the Treasury Solicitor's Department (during a leave of absence from PwC).

Jeremy Geale, CTA, is a Partner at MinterEllison. Jeremy Geale joined MinterEllison recently, having previously

been a Deputy Commissioner with the ATO responsible for the ATO's Review and Dispute Resolution area, covering all objections and litigation. He was also formerly the Deputy Chief Tax Counsel responsible for superannuation. Jeremy has more than 20 years tax and superannuation experience, most of which has been spent assisting taxpayers and the ATO to resolve complex tax disputes from audit through to litigation. He regularly acts for a number of funds, assisting them with engagement with the ATO, management of tax risk and governance, audit assistance and dispute resolution.

Clint Harding, CTA, is a partner at Arnold Bloch Leibler and leads the Sydney taxation practice. Clint advises across most taxes, with particular expertise in corporate and international tax, the taxation of financial instruments and transactions, and the management of tax audits and disputes with the ATO. Clint is the author of numerous tax articles, a regular presenter and former Chair of The Tax Institute's Large Business and International Committee. In 2018, Clint won The Tax Institute's Corporate Tax Adviser of the Year Award and was the recipient of the Tax Institute's Community Champion Award in 2023. He is the

former National Chair of the Law Council of Australia's Taxation Committee and was a member of the National Tax Liaison Group for 6 years.

Luke Imbriano, FTI, is an experienced tax lawyer specialising in the provision of income tax controversy advice and dispute resolution services. He advises large domestic and multinational taxpayers throughout the entire tax dispute lifecycle – from pre and post ATO engagement during large M&A transactions, through to assisting taxpayers prepare for, and resolve, complex ATO reviews, audits and disputes. Luke's focus is on private sector taxpayers in the real property and infrastructure sectors, ranging from owners and operators of real estate and infrastructure assets to investors in infrastructure projects, including pension and private equity funds. Luke is known for his strong technical expertise, critical thinking and commercial solutions which lead to the resolution of complex income tax issues. He is named as a key lawyer by The Legal 500 Asia Pacific and is a committee member for a number of The Tax Institute events, where he regularly presents on emerging income tax issues.

Presenters

Fiona Knight, CTA, is the Deputy Commissioner of Public Groups, Engagement, at the ATO with responsibility for ensuring large businesses and multinational taxpayers pay the right amount of tax with regards to their Australian obligations. She previously led the ATO's Litigation and Legal Services area as Deputy Commissioner and was Chair of the Test Case Funding Panel. Prior to that, Fiona worked in the Tax Counsel Network, including DCTC roles, providing advice on the most complex technical issues with a focus on international tax and anti-avoidance provisions. Fiona was a longstanding member and deputy chair of the ATO's General Anti-Avoidance Rules (GAAR) Panel.

Sophie Lewis has over 20 years of experience as a transfer pricing specialist in both the private and public sectors. Sophie was an Assistant Commissioner at the Australian Taxation Office where she led key strategic and technically complex transfer pricing matters across the organisation's pipeline of work. Sophie has worked at KPMG in Australia and Switzerland and has experience across a broad range of industries, with deep technical knowledge relating to intangibles, business restructures, inbound supply

chains and service arrangements. Sophie was an Australian delegate to the OECD's Working Party on transfer pricing matters from 2017–2022.

Justen Nixon has a broad commercial practice, with expertise in administrative law, commercial, equity and trusts, and taxation and revenue law. Specialising in taxation and revenue law, Justen's practice includes advising and representing private clients and regulators in respect of a range of state and federal taxation matters. Justen is recognised in Doyle's Guide as a recommended tax junior. Prior to coming to the Bar, Justen worked as a senior technical advisor in the Tax Counsel Network at the Australian Taxation Office. He has over 18 years of experience in relation to federal income tax matters, including the taxation of trusts, corporate taxation, the taxation of financial services entities (banking and insurance), the application of general and specific anti-avoidance provisions, and foreign resident withholding taxes. Justen also has experience in law design and policy development from a secondment to the Department of Treasury as a Policy Analyst. From 2018 to 2020 Justen was a member of the ATO Secretariat for the National Tax

Liaison Group. Justen holds a Master of Laws from the University of New South Wales and a Master of Professional Accounting from the University of Technology, Sydney.

Sakshi Mathur is a specialist in tax controversy and administrative law, advising both regulators and private sector clients on complex, high-stakes disputes across a range of industries. She has extensive experience representing Commonwealth agencies, primarily the Commissioner of Taxation, in tax and judicial review litigation across multiple jurisdictions, including the Federal Court (at both trial and appellate levels), the High Court of

Australia, and the Administrative Appeals Tribunal. Sakshi also brings experience in debt recovery, insolvency and civil penalty proceedings. She is currently a Director in the Tax Controversy and Dispute Resolution team at KPMG Law, having previously served as a Senior Lawyer with the Australian Government Solicitor.

Rebecca Saint is Deputy Commissioner Litigation and Legal Services. Rebecca is responsible for the ATO's Part IVC and debt litigation programs. Before her current role, Rebecca was Deputy Commissioner for Public Groups, where she had a leading role in the Tax Avoidance Taskforce.



Venue and accommodation



Four Seasons Hotel Sydney

199 George Street, The Rocks NSW 2000

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

Getting there

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

Parking

Valet parking is available at \$95 amount per day, alternatively self-parking is available at Quay West Car Park – 111 Harrington St – Open 7 days. For more information on availability and rates click [here](#) or Grosvenor Place Car Park – 7 Essex St – Open 7 days. For more information on availability and rates click [here](#).

Accommodation

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

The Four Seasons Hotel is pleased to offer guests attending functions held at Four Seasons Sydney a 10% discount off their best available rate, subject to availability at time of request up to a maximum of 9 rooms. Please call reservations for more information on (02) 9250 3100. Rate is inclusive of taxes. A credit card is required at the time of booking in order to secure reservations. All charges associated with accommodation room must be paid upon check out.

<https://www.fourseasons.com/sydney/accommodations/>

Please refer to the Four Seasons Hotel's cancellation policy when booking. All hotel charges and incidentals, including breakfast, remain the responsibility of delegates, and individuals will be responsible for payment of the balance of their account when checking out of the hotel. Please note that extra charges may be incurred for additional guests and will be charged to individual room accounts upon checkout.



Event information

Confirmation of registration

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

Continuing Professional Development (CPD)

Attendance at the conference counts for 7 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 conference.

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/Convention dinner/Welcome Reception

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

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

Cancellation policy

The Tax Institute reserves the right to alter, amend or cancel all or any of the arrangements contained in the program. Should a face-to-face event be cancelled due to an event beyond The Tax Institute's reasonable control, including 'an act of god', 'pandemic', 'health-related event' or 'government requirements', we will endeavour to transition to an online format to deliver the event. If there is a difference in price, a credit will be provided to delegates to be used at a future event.

It is a condition of acceptance of registration that an administration fee of 20% of the registration fee be charged for cancellation if you can no longer attend the event. Cancellations must be received in writing by The Tax Institute five working days prior to the event. No refund will be given for cancellations received within five working days of the event. A replacement may be nominated. If the replacement is not a member, the non-member registration fee will apply. CPD hours will be allocated to the designated attendee.

The Tax Institute cannot accept responsibility for delegates' late transport arrivals or non-arrivals due to delays.

Privacy

We take your privacy seriously, and our policy can be viewed at: <https://www.taxinstitute.com.au/about-us/privacy-copyright-disclaimer>.

Enquiries

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

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

Registration

Registration inclusions

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

Discounts

Early bird registration

All registrations received and paid on or before 10 April 2026 will be entitled to an early bird discount.

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

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 three paid registrations.

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

Register now!

Register online
▶

Register via form
▶

included in this brochure



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

1 Registration

Please see page 12 for registration inclusions.

Full registration – 7 CPD hours

	Member	New member*	Non-member
Face to face Early bird registration Register on or before 10 April 2026	<input type="checkbox"/> \$945	<input type="checkbox"/> \$1,365	<input type="checkbox"/> \$1,245
Face to face Standard registration Register after 10 April 2026	<input type="checkbox"/> \$1,145	<input type="checkbox"/> \$1,565	<input type="checkbox"/> \$1,445
Online Early bird registration Register on or before 10 April 2026	<input type="checkbox"/> \$945	<input type="checkbox"/> \$1,365	<input type="checkbox"/> \$1,245
Online Standard registration Register after 10 April 2026	<input type="checkbox"/> \$1,145	<input type="checkbox"/> \$1,565	<input type="checkbox"/> \$1,445

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

Networking function

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

Wednesday, 6 May at the Four Seasons Hotel Sydney

Yes, I WILL be attending the networking function OR

No, I WILL NOT be attending the networking function

Yes, I require additional tickets for the networking function at \$80 per person

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

Dietary requirements:

2 Delegate contact details

Member no.:

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

Title: Mr Mrs Miss Ms Date of birth:

First name:

Last name:

Position:

Company:

Address:

Suburb: State: Postcode:

Telephone: Mobile:

Email:

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

*Become a member and save!

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

- save over \$215 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:



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-  twitter.com/taxinstituteoz
-  [instagram.com/thetaxinstitute_](https://www.instagram.com/thetaxinstitute_)

