



# WA Tax Retreat

 23-24 Jul 2026

 CPD 10

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

Modiesha Stephens, CTA, MS Legal (Chair)

Bill Keays, CTA, Keays Forrest Chartered Accountants

Alan Krawitz, CTA, Smailes Krawitz

Jemma Sanderson, CTA, Cooper Partners Financial Services

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# Welcome

I invite you to join us at the WA Tax Retreat, a unique forum designed to deep dive into topical tax issues while fostering meaningful connections with fellow professionals and leading presenters. This year we will convene at the stunning new facilities at Saltwater Busselton, providing the perfect setting for both learning and networking.

Running over 1.5 days (and with discounted accommodation nearby for those who wish to stay close), the WA Tax Retreat offers high-level technical and practical insights alongside unrivalled opportunities to engage with peers. Our 2026 program brings together an outstanding line-up of local and interstate presenters and has been thoughtfully designed to foster robust discussion across five in-depth workshops on the most pressing and relevant tax topics including:

- Structuring into CGT Concessions
- I have a problem with my discretionary trust
- Family Trust Election Distributions
- Property Development

This top-class technical program is reason enough to attend, however no visit to Busselton would be complete without the opportunity to breathe in the fresh sea air and enjoy the region's natural beauty and exceptional food and wine. To complement the technical program, day one will conclude with an offsite dinner at Inara Busselton and the retreat will close with a networking reception at Saltwater Busselton, providing further opportunity to reconnect with colleagues and build new professional relationships.

I would like to extend my sincere thanks to the organising committee and our presenters for their efforts in curating this program and ensuring that this high-calibre event continues to be a highlight on the WA tax profession calendar.

I look forward to seeing you in Busselton!



**Modiesha Stephens, CTA**  
Chair, Retreat Organising Committee

**Early bird pricing offer**  
**Register on or before 26 June 2026 to save!**

# Technical program

**Day 1** Thursday, 23 July 2026

Time *AWST	Session
From 11:00am	Registration
11:15–11:30am	Welcome and Opening Address Speaker: Modiesha Stephens, CTA, Chair, Retreat Organising Committee
11:30am–12:30pm	Session 1: Division 296 Speaker: Jemma Sanderson, CTA, Cooper Partners This topical session will be an up-to-date look at the new provisions that apply from 1 July 2026 and how they will impact your clients. This session will be supported by examples of the calculations and their impact, with the outcome of the session being consideration of the impact for your clients and action items to take in the 2026/2027 year.
12:30–1:15pm	Lunch
1:15–3:15pm	Session 2: Structuring Into CGT Concessions Speaker: Linda Tapiolas, CTA, Cooper Grace Ward Lawyers This session will explore practical strategies for structuring entities and assets to maximise eligibility for the small business CGT concessions. It will examine common structuring arrangements—including discretionary trusts—and highlight the key technical issues practitioners should consider when planning ahead for a future business sale or restructure. Drawing on current ATO guidance and recent practical developments, the session will also identify areas where taxpayers commonly encounter challenges, including; <ul style="list-style-type: none"><li>• Practical tax planning strategies to ensure the small business CGT concession conditions are satisfied before a CGT event</li><li>• Structuring considerations for common entities and discretionary trusts, including the impact of distribution patterns</li><li>• Key technical risk areas including active asset test crunch points, market value considerations, and aggregated turnover thresholds</li><li>• ATO guidance and anti-avoidance considerations when restructuring or planning to access the small business concessions.</li></ul>

*Workshops will include a 5-10 minute stretch break.*



# Technical program

**Day 1** Thursday, 23 July 2026 continued

Time *AWST	Session
3:15 - 3:30pm	Afternoon Tea
3:30 - 5:30pm	<b>Session 3: I Have a Problem in My Discretionary Trust</b> Speaker: Steven Jell, Snee Anderson & Pidgeon

*Workshops will include a 5-10 minute stretch break.*

This session will explore common issues that can arise in discretionary trusts when past decisions or administrative actions do not operate as intended. Focusing on situations where amendments may be invalid, variation powers may not support the changes made, or where key documents such as the trust deed cannot be located.

Through practical scenarios, the discussion will unpack problems such as renunciation and removing beneficiaries, vesting issues and succession missteps that can impact the validity of a trustee's actions. The session will also highlight how these trust law issues can overlap with tax considerations, particularly where distributions have already occurred.



## Retreat Dinner

After a full day of technical toil, join your colleagues and retreat speakers for an evening of drinks, dinner and networking.

**Date:** Thursday, 23 July 2026

**Time:** From 7:00pm

**Venue:** Inara Busselton | Shop 43, 30 Kent Street, Busselton WA 6280

**Price:** Inclusive for all full registration delegates  
\$180 for additional tickets – see registration form for details

**Dress:** Business casual

# Technical program

**Day 2**      Friday, 24 July 2026

Time *AWST	Session
9:00–11:00am <i>Workshops will include a 5-10 minute stretch break.</i>	<p><b>Session 4: Family Trust Election Distributions – Navigating the complexities</b> Speaker: Linda Tapiolas, CTA, Cooper Grace Ward Lawyers</p> <p>Family Trust Elections (FTEs) can create significant tax implications if distributions fall outside the defined family group. This practical session will explore real-life scenarios where things have gone wrong—particularly in family succession situations—and examine whether the issues can be fixed or whether the consequences must simply be managed.</p> <p>Through post-mortem style case studies, the session will unpack common pitfalls that arise when control of a family trust passes to the next generation, such as when parents pass away and children assume responsibility for distributions. The session will walk through what triggered the issue, why it occurred, and the available options (if any) to remediate the position. The session will cover the following;</p> <ul style="list-style-type: none"><li>• Common errors in trust distributions following succession events</li><li>• Post-mortem case studies: identifying what went wrong and why</li><li>• Consequences of distributions outside the family group (including family trust distribution tax)</li><li>• Options for remediation: when issues can be fixed and when they cannot</li><li>• Practical considerations when the next generation assumes control of a trust</li><li>• Planning strategies to avoid common succession-related FTE pitfalls.</li></ul>
11:00–11:30am	Morning Tea



# Technical program

**Day 2** Friday, 24 July 2026 continued

Time *AWST	Session
11:30am – 1:30pm <i>Workshops will include a 5-10 minute stretch break.</i>	<b>Session 5: Property Development – Structuring, PDAs and Risks</b> Speakers: Chris Paull, BDO, Chris Jenkins, BDO <p>This session will examine key tax considerations arising in modern property development structures, with a particular focus on the use of Property Development Agreements (PDAs). The discussion will explore how income tax and GST outcomes can be influenced by the legal and commercial design of development arrangements, and where practitioners commonly encounter risk or uncertainty.</p> <p>The session will also consider recent judicial and ATO activity relevant to the property sector – including developments following the Morton case, Taxpayer Alert 2026/1 and the ATO’s PCG – and discuss what these developments mean in practice for advisers and their clients across the lifecycle of a property development project.</p>
1:30 – 2:30pm	Lunch
2:30 – 4:00pm	<b>Session 6: Hot Topics Panel</b> Panellists: Tracey Dunn, EY, Chris Paull, BDO, Linda Tapiolas, CTA, Cooper Grace Ward Lawyers Facilitator: Bill Keays, CTA, Keays Forrest Chartered Accountants <p>This expert panel will unpack the hot topics shaping the tax landscape and spotlight the issues practitioners need to be across.</p>
From 4:00pm	Retreat Close and Networking Function



## Closing Networking Function

Join fellow attendees and presenters in a warm and relaxed gathering to toast the successful conclusion of the retreat.

**Date:** Friday, 24 July 2026

**Time:** 4:00–5:00pm

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

**Dress:** Business casual

# Presenters

**Tracey Dunn** is as Director with EY, Private – Tax in Perth. 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.

**Steven Jell** was admitted to practice in 2009. Prior to joining the team at Slee, Anderson and Pidgeon Lawyers, Steven practised in both Melbourne and Brisbane delivering sophisticated estate planning and commercial solutions to high net worth, high-profile and business clients. Having been a fan of the southwest for many years, Steven and his family made the move to Busselton in 2024 to be closer to relatives and extended family. Steven provides clients with estate planning, self-managed superannuation, asset

protection, structuring and succession planning advice as well as broader transaction-based legal services and am passionate about using his experience to take a proactive approach to the implementation of various strategies and structures aimed at the intergenerational transfer of wealth and the mitigation of litigation risks. Steven is accredited specialist superannuation adviser with the SMSF Association and regularly present for education providers. In 2021, he was highlighted as a rising star by Doyle’s Guide in the Wills, Estates and Succession Planning Law practice areas.

**Chris Jenkins** is a partner heading the BDO Indirect Tax team in Perth. He has more than 32 years’ experience both in implementing VAT/GST systems and providing VAT/GST advice and business structuring for privately held, listed and government organisations in Australia, the United Kingdom and Malaysia. Chris provides a full suite of indirect tax compliance, consulting and advisory services to clients across several sectors specialising in the Real Estate & Construction sector. He also specialises in GST advisory in the Mining and Energy, Government & Infrastructure and Not for Profit sectors. Chris has presented on GST topics for the Real Estate Institute of WA, the Tax Institute of Australia (TIA) and the Institute of Chartered Accountants of

Australia (CAANZ). He is a registered tax agent and member of both CAANZ and the TIA. Chris recently joined BDO, after more than 7 years as a partner leading the Perth indirect tax team at Deloitte.

**Chris Paull** is a Partner in BDO’s Corporate & International Tax team in Perth. He is dedicated to building strong relationships with his clients, gaining a deep understanding of their business and needs to deliver practical solutions. With over 20 years of experience, Chris excels at distilling complex tax and commercial issues into practical outcomes, advising clients on a wide range of tax areas including transactions, internal restructures and financing matters, as well as tax compliance, tax advice, ATO reviews and tax risk management. Chris specialises in large private groups, property, infrastructure and government sectors, and has a passion for projects that are significant to Western Australia such as strategic property and infrastructure construction projects. He has a breadth of experience working with clients across a range of other sectors, including mining services, financial services and the not-for-profit sector.

**Jemma Sanderson, CTA**, is a Director of Cooper Partners Financial Services, heading up their SMSF specialist

services. Jemma provides strategic advice on SMSFs, estate planning and wealth management to clients, as well as technical support and consultancy to accounting, legal and financial planning groups. Jemma has over 25 years’ experience in developing complex strategies for high-net-worth clients. Jemma is a regular presenter on superannuation and SMSFs for the professional bodies across the country and is the author of The Tax Institute’s popular publication, the SMSF Guide, in its ninth edition. Jemma received the 2024 Community Service Award at the Tax Institute’s Tax Summit for her contribution to the The Tax Institute.

**Linda Tapiolas, CTA**, is a Partner in the Cooper Grace Ward Lawyers Commercial team. She provides a range of support services to accountants, financial planners, and other professional advisers. This includes technical advice on complex tax, CGT and Div 7A issues, as well as acting on business sales and acquisitions to ensure clients achieve commercial and tax-effective outcomes. Prior to joining Cooper Grace Ward, Linda worked as an accountant for 18 years advising clients on capital gains, business acquisitions and restructuring. She also conducted seminars and training sessions on various topics including CGT small business concessions.

# Venue and accommodation



## Saltwater Busselton

9 Queen St, Busselton WA 6280

The newly opened Saltwater Busselton Convention Centre is positioned in Busselton's CBD across from the heritage-listed Old Courthouse Complex, Saltwater is just a short stroll from the iconic Busselton Jetty and the Foreshore Precinct's premium accommodation, restaurants, bars and attractions.

### Getting there

#### *Driving from Perth*

Just over two and half hours' drive from Perth, Saltwater is positioned in Busselton's CBD.

#### *Bus transport*

A comfortable express coach service runs between Perth Airport (Domestic and International terminals) and the Perth CBD to Busselton. For the latest bus pricing and timetables visit Southwest Coachlines. For taxi bookings visit Busselton Taxis.

#### *Coming from Interstate*

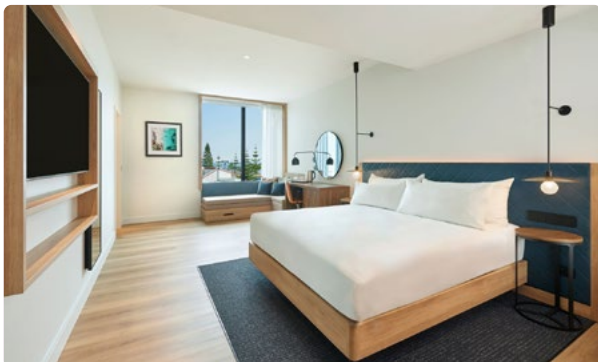
Interstate travellers from across Australia can now fly with Qantas's direct flights to Busselton Margaret River Airport. Saltwater is approximately a 15-minute drive from Busselton airport.

### Parking

Parking is limited in Busselton. For parking options around the Saltwater venue and Hilton Garden Inn, please refer to the [Town of Busselton Parking map](#). The venue is approximately a three-minute walk from the Hilton Garden Inn.

### Accommodation

Favourable room rates have been negotiated and secured at Hilton Garden Inn Busselton. Accommodation bookings can be made by following the link on the event web page or via this link [here](#). Or call central reservation 1800 870 221 and quote "GHTAX" as a discount code. Please note that as per hotel booking conditions, all accommodation booked is subject to availability and the hotels refund policy (available for review at time of booking). 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 retreat counts for 10 hours of CPD with The Tax Institute.

## Legal Practitioners with the LPBWA

The WA Tax Forum is a recognised LPBWA CPD activity. Delegates can earn up to 10 hours of CPD activity for attendance. To ensure your CPD activities are uploaded on your behalf to the LPBWA, please contact The Tax Institute post-event with your practitioner ID at [nationalevents@taxinstitute.com.au](mailto:nationalevents@taxinstitute.com.au).

## 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 retreat.

## 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](mailto:nationalevents@taxinstitute.com.au)

## Retreat Dinner – Thursday 23 July

An offsite retreat dinner will be held on Thursday evening at Inara Busselton, the dinner is included in the retreat registration fee for delegates. Additional tickets

are available to purchase for accompanying persons at a cost of \$180. Please indicate your requirements, including dietary requirements, at the time of registration.

## Closing Networking Function – Friday 24 July

The networking function is included in the retreat 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](mailto:nationalevents@taxinstitute.com.au).

For registration enquiries, please contact [customeradmin@taxinstitute.com.au](mailto:customeradmin@taxinstitute.com.au).

# Registration

## Registration inclusions

	Online access to presentations and technical papers	Morning/ afternoon tea/ retreat lunches	Retreat dinner and closing networking function*
<b>Full registration</b> This registration option entitles one delegate to attend the entire event.	✓	✓	✓

\*Additional tickets to the Networking functions can be purchased on the registration form.

\*The sessions presented at the WA Tax Retreat are not recorded

## Discounts

### Early bird registration

All registrations received and paid on or before **Friday, 26 June 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](mailto:nationalevents@taxinstitute.com.au).

## Register now!

**Register online** ▶

**Register via form** ▶  
included in this brochure



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

## 1 Registration

Please see page 11 for registration inclusions.

### Full registration – 10 CPD hours

	Member	New member*	Non-member
<b>Early bird registration</b> Register on or before 26 June 2026	<input type="checkbox"/> \$1,495	<input type="checkbox"/> \$1,915	<input type="checkbox"/> \$1,795
<b>Standard registration</b> Register after 26 June 2026	<input type="checkbox"/> \$1,695	<input type="checkbox"/> \$2,115	<input type="checkbox"/> \$1,995

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

### Retreat Dinner

The dinner is INCLUDED in the registration fee for delegates attending the full retreat.

#### Thursday, 23 July 2026 at Inara Busselton

- Yes, I WILL be attending the Retreat Dinner OR  
 No, I WILL NOT be attending the Retreat Dinner  
 Yes, I require additional tickets for the networking function at \$180 per person

No.  x tickets at \$180 each: \$

Dietary requirements:

### Closing Networking Function

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

#### Friday, 24 July 2026

- 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](http://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 the conversation

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-  [facebook.com/thetaxinstitute](https://www.facebook.com/thetaxinstitute)
-  [twitter.com/taxinstituteoz](https://twitter.com/taxinstituteoz)
-  [instagram.com/thetaxinstitute\\_](https://www.instagram.com/thetaxinstitute_)

