



THE TAX INSTITUTE

# VIC 5<sup>TH</sup> ANNUAL TAX FORUM

12–13 October 2017  
InterContinental, Melbourne



# WELCOME

## VIC 5th Annual Tax Forum

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Welcome to Victoria's pre-eminent tax conference, the Victorian 5th Annual Tax Forum.

Although somewhat clichéd, it's been another big year in tax – and no doubt there's more to come! Domestic and global tax law is as complex and uncertain as it has ever been. The administration of the tax system is changing – and what taxpayers and their advisers are looking for from tax administrators is evolving. Now, more than ever, it is critical to keep abreast of technical developments. But it is equally important to understand the current tax landscape and the challenges faced by all participants in the tax system.

Against this backdrop, we have again brought together a host of high-quality, high-profile speakers who will present on a broad range of relevant and topical issues. In 2017, the technical content that is synonymous with the Victorian Annual Tax Forum will be further complemented with practical and commercial insights, delivered through panel discussions involving taxpayers, advisers and tax administrators, and Q&A opportunities.

Over two days and through a mixture of plenary sessions and three distinct streams – Corporate, Private Clients and Hot Topics – this year's forum includes sessions covering:

- Tax administration and the challenges faced by participants in the tax system
- Engagement with the ATO, including dispute resolution
- M&A and case updates
- Cross-border tax issues, including BEPS, MAAL, DPT and transfer pricing
- The revenue/capital dichotomy
- Part IVA.

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As part of bringing the forum to tax participants young and old, we are again offering complimentary sessions for registered attendees of the Young Tax Professionals program.

A huge thanks is owed to this year's organising committee whose names are listed below, as well as the staff from The Tax Institute who have made things happen behind the scenes. Without everyone's dedication, support and creative thinking, the Annual Tax Forum would not be possible and would not be the success that we know it will be.

Take a look through the program, make sure you take advantage of the early bird registration discount and join us at this year's event!

**Jason Barnes, CTA, King & Wood Mallesons**  
Chair, VIC 5th Annual Tax Forum Organising Committee

### Thank you

The Tax Institute gratefully acknowledges the generous assistance of members of the organising committee:

James Alsop, FTI, *Deloitte Legal*  
Jason Barnes, CTA, *King & Wood Mallesons (Chair)*  
Edward Consett, ATI, *EY*  
Benjamin Ho, *Medibank*  
Simon Le Maistre, CTA, *PwC*  
Jacci Mandersloot, *Pitcher Partners*  
Matthew Meng, *King & Wood Mallesons*  
Chris Neil, FTI, *Greenwoods & Herbert Smith Freehills*  
Meagan O'Connor, ATI, *Sladen Legal*  
Sam Ure, ATI, *Victorian Bar*  
Adrian Zuccarini, *Australian Taxation Office*

# TECHNICAL PROGRAM

## Day one – Thursday 12 October 2017

Time	Session		
8.15am–8.50am	Registration		
8.50am–9.00am	<b>Welcome and Opening Address</b> Matthew Pawson, CTA, President, The Tax Institute		
9.00am–9.45am	<b>Session 1: The Tax Administration Continuum – “The Law Was Made for Man, Not Man for the Law”</b> <b>Facilitator: Tim Neilson, CTA, Greenwoods &amp; Herbert Smith Freehills</b> <b>Speaker: Andrew Mills, CTA (Life), Australian Taxation Office</b> The face of tax administration is changing. Globalisation and increased complexity in supply chains and market reach are all increasing the inherent risk to a jurisdiction's tax base. New technology is allowing revenue authorities to become far more precise in their targeting, review and approach to the administration of the tax system. In this session, Andrew Mills will discuss the challenges and opportunities that this changing landscape will bring, both for tax administrators and for taxpayers. Among other things, Andrew will address: <ul style="list-style-type: none"> <li>▪ Whether taxpayers or the Commissioner can achieve certainty in real time</li> <li>▪ The possible shift away from the present-day model of reviews, audits and disputes towards further early engagement and non-binding advice</li> <li>▪ The role for the Commissioner's general power of administration and statutory remedial power</li> <li>▪ The impact of political uncertainty on the ATO's ability to administer the law and the observed behaviours of taxpayers</li> <li>▪ Behavioural insights to achieving greater compliance.</li> </ul> A broad discussion will follow with the opportunity to ask questions from the floor.		
Time	Corporate stream	Private stream	Hot topics stream
9.50am–10.45am	<b>Session 2A: M&amp;A Updates for Corporates</b> <b>Speaker: James Newnham, CTA, DLA Piper</b> Each year the M&A market throws up new and novel transactions and new twists to old problems. This presentation will canvas: <ul style="list-style-type: none"> <li>▪ Common tax issues arising in M&amp;A transactions</li> <li>▪ The emergence and impact of W&amp;I insurance in due diligence and SPA drafting</li> <li>▪ Funding considerations and flow-on effects</li> <li>▪ International issues and challenges</li> <li>▪ Associated rulings and advice provided by the ATO.</li> </ul>	<b>Session 2B: M&amp;A Updates for SMEs</b> <b>Speaker: David McGuigan, Deloitte Private</b> This session will focus on topical issues arising over the past 12 months with M&A transactions in the private market, including: <ul style="list-style-type: none"> <li>▪ Restructuring of privately owned groups</li> <li>▪ How proposed consolidation changes may impact acquisitions</li> <li>▪ Utilising small business restructure rollovers in M&amp;A transactions</li> <li>▪ Small business CGT concessions</li> <li>▪ Early-stage innovation companies.</li> </ul>	<b>Session 2C: Revenue/Capital/Capitalised Labour</b> <b>Speaker: David Wood, CTA, King &amp; Wood Mallesons</b> The ATO argues that expenditure on salaries, wages and labour on-costs for the construction of depreciating assets is capital in nature and non-deductible. This is especially so if the expenditure is capitalised under accounting standards. This session will consider: <ul style="list-style-type: none"> <li>▪ The basis for the ATO's position and whether it is correct as a matter of law</li> <li>▪ The extent to which the accounting treatment is relevant in interpreting section 8-1</li> <li>▪ Whether there are any limits to the ATO's position if they are correct</li> <li>▪ Is there a role for section 40-880?</li> </ul>
10.45am–11.15am	Morning tea		

# TECHNICAL PROGRAM

## Day one – Thursday 12 October 2017 (cont)

Time	Corporate stream	Private stream	Hot topics stream
11.15am–12.10pm	<p><b>Session 3A: Case Updates for Corporates</b>  <b>Speakers: Andrew de Wijn, CTA, Victorian Bar and Anna Wilson, FTI, Victorian Bar</b></p> <p>In this session, the implications of three or four recent court decisions that are important for corporate taxpayers will be discussed.</p>	<p><b>Session 3B: Case Updates for SMEs</b>  <b>Speakers: Michael Bearman, CTA, Victorian Bar and Daniel Diaz, FTI, Victorian Bar</b></p> <p>This session will review tribunal decisions, court decisions and ATO rulings from the last year that are of particular relevance to private groups. Points of focus will include trusts, dividend streaming, Division 7A and small business concessions.</p>	<p><b>Session 3C: The Sharing Economy</b>  <b>Speaker: Tom Wheeler, Australian Taxation Office</b></p> <p>The rise of the sharing and cash economy has forced traditional industries to adapt to survive, and has also challenged traditional tax laws to be reviewed. This session will cover some of the current issues and hot spots in the sharing and cash economy and will include a discussion of the ATO's compliance approach.</p>
12.15pm–1.10pm	<p><b>Session 4A: Current Topics of ATO Interest for Corporates</b>  <b>Speaker: Michael Jenkins, CTA, Australian Taxation Office</b></p> <p>This session will involve a discussion of the ATO's priority areas for large market administration, including:</p> <ul style="list-style-type: none"> <li>Justified trust – the concept and the implementation</li> <li>Guidance – the strategy and recent examples</li> <li>Transparency – what the ATO is doing and what companies can do.</li> </ul>	<p><b>Session 4B: Private Business: What is Attracting the Commissioner's Attention?</b>  <b>Speaker: Fiona Knight, CTA, Australian Taxation Office</b></p> <p>This session will focus on current technical issues impacting private business that are attracting the Commissioner's attention, including issues relating to Division 7A, trusts and Part IVA. It will be a practical session highlighting insights from recent ATO experience.</p>	<p><b>Session 4C: Residency for Companies and Trusts Post-Bywater</b>  <b>Speaker: Dr Julianne Jaques, CTA, Victorian Bar</b></p> <p>Since the High Court handed down its decision in <i>Bywater</i> in late 2016, there has been much debate about the residency status of the offshore entities of Australian residents. This session will outline the High Court's decision in <i>Bywater</i> as well as cover:</p> <ul style="list-style-type: none"> <li>The status of <i>Esquire Nominees Ltd v FCT (1973)</i> 129 CLR 177 after <i>Bywater</i></li> <li>Taxation Ruling 2017/D2</li> <li>Lessons from <i>Bywater</i> for ensuring foreign subsidiaries remain non-resident.</li> </ul>
1.10pm–2.10pm	<b>Lunch</b>		
2.10pm–3.05pm	<p><b>Session 5A: Accounting Concepts Invading Tax</b>  <b>Speaker: Aletta Boshoff, BDO</b></p> <p>The interplay between tax and accounting continues to grow, be it accounting concepts used in tax legislation, accounting treatments not relevant to tax, or tax accounting which brings together tax positions adopted and their reporting outcomes. This session will look at current issues facing tax professionals in this area, including:</p> <ul style="list-style-type: none"> <li>The focus on tax accounting balances by various stakeholders</li> <li>The concept of effective tax rate and the crossover into tax, tax transparency and the impact on accounting and other disclosures</li> <li>The tax impact of recent and proposed changes in accounting standards</li> <li>The need for tax advisers to understand accounting treatments to ensure the appropriate tax outcomes</li> <li>The impact of tax law changes on financial statements.</li> </ul>	<p><b>Session 5B: Resolving Issues and Seeking Certainty in the Private Groups and High Wealth Individuals Market – The Insights</b>  <b>Speaker: Peter Koit, CTA, Australian Taxation Office</b></p> <p>This session will cover the options available for the ATO and Private Groups and High Wealth Individuals clients in resolving complex issues, where taxpayers have identified the issue or when the ATO has identified the issue as a result of its early engagement, review or audit processes. In particular, this presentation will focus on the range of alternatives available in resolving uncertainties and disputes in addition to the ADR, Objection and Independent Review process already provided by the ATO's Review and Dispute Resolution area.</p>	<p><b>Session 5C: Private Rulings and Alternatives</b>  <b>Speaker: David Ireland, CTA, PwC</b></p> <p>As the tax landscape becomes increasingly complex, the need for clients and their advisers to obtain certainty before entering into significant transactions has never been more important. The private rulings regime is one mechanism that provides taxpayers with absolute certainty for matters that are complex or of significant value or consequence. In situations where timeliness is a concern but some certainty is required, the ATO may adopt alternative advice products that have a lower level of protection. This session will cover the type of advice products available and the benefits and/or issues advisers and their clients face with obtaining private ruling or alternative advice products.</p>

# TECHNICAL PROGRAM

## Day one – Thursday 12 October 2017 (cont)

Time	Corporate stream	Private stream	Hot topics stream
3.05pm–3.35pm	Afternoon tea		
3.35pm–4.30pm	<p><b>Session 6A: Implementation as Evidence: Effectively Documenting Tax Strategy</b>  <b>Speaker: Gareth Redenbach, CTA, Victorian Bar</b></p> <p>Actively and contemporaneously managing documentary evidence helps taxpayers effectively resolve potential areas of dispute on audit. In the event that a dispute proceeds to litigation, clear evidentiary files reduce time and costs in establishing basic facts. Effectively drafted contemporaneous supporting documents allow the taxpayer to frame the debate and maximise the chance of success.</p> <p>The session will cover:</p> <ul style="list-style-type: none"> <li>Effectively drafting board papers, approval memos and deal documents</li> <li>Practical risks in implementation – ensuring tax policy is implemented in line with intention</li> <li>Advantages and risks in emerging trends – such as establishing Tax Steering Committees to manage C-suite concerns about headline risk from tax issues</li> <li>Maintaining privileged and protected document status in the digital age</li> <li>Recent judicial commentary on evidence.</li> </ul>	<p><b>Session 6B: Trust Splitting</b>  <b>Speaker: Daniel Smedley, CTA, Sladen Legal</b></p> <p>In this session, trust splitting will be discussed in both the traditional sense of the appointment of additional trustees but also in the context of other opportunities in succession planning involving the single trust entity. Further, wealth extraction through equity arrangements, modernised cloning through application of the small business restructure rollover and umbrella trusts will be addressed.</p>	<p><b>Session 6C: Dispute Resolution</b>  <b>Facilitator: Terry Murphy QC, CTA, Victorian Bar</b>  <b>Panellists: James Fabijancic, ATI, Deloitte Legal, Stephen Sharpley QC, Victorian Bar and Catherine Willis, Australian Taxation Office</b></p> <p>This panel session will focus on current and future trends in dispute resolution, including:</p> <ul style="list-style-type: none"> <li>Dispute resolution in the context of “reinventing the ATO”</li> <li>The impact of justified trust and when a taxpayer may find itself in a dispute</li> <li>The benefits of early and thorough preparation</li> <li>The evolving role of independent review and the ATO’s in-house facilitation process</li> <li>Use of experts by both the ATO and taxpayers</li> <li>Current litigation trends, including splitting matters between the court and tribunal, conscious mal-administration, and how the court may deal with diverted profit tax appeals including the evidentiary sanction.</li> </ul>
4.35pm–5.30pm	<p><b>Session 7: Challenges Faced by Revenue Authorities, Advisers and Corporate Tax Managers</b>  <b>Facilitator: Anthony Klein, CTA, PwC</b>  <b>Panellists: Martin Jacobs, Australian Taxation Office, Cameron Rider, FTI, Greenwoods &amp; Herbert Smith Freehills and Paul Suppre, Corporate Tax Association</b></p> <p>The tax landscape is evolving internationally and domestically with increasingly uncertain tax laws, an enhanced focus on cross-border activity and increased public scrutiny of corporate tax performance. Everyone is being challenged in a different way. A panel representing all aspects of the tax system will discuss these challenges – and what they will mean – and how they are seeking to manage them, having regard to:</p> <ul style="list-style-type: none"> <li>Managing reputational risk</li> <li>Stakeholder expectations – internal vs external expectations</li> <li>The concept of a “fair” amount of tax</li> <li>The role of advisers</li> <li>The trend of tax functions</li> <li>Risk tolerance both for advisers and corporates</li> <li>Engagement with revenue authorities</li> <li>The greater ambiguity in tax law, including how participants in the tax system have navigated policy/law introduced through media releases</li> <li>Confidence in the integrity of the tax system as a precursor to tax reform.</li> </ul>		
5.30pm–7.00pm	Cocktail reception – join us for drinks and canapés to be served in the Bluestone Wine Lounge at the InterContinental, Melbourne.		

# TECHNICAL PROGRAM

## Day two – Friday 13 October 2017

Time	Corporate stream	Private stream	Hot topics stream
8.00am–8.40am	<b>Registration</b>		
8.40am–8.55am	<p><b>Session 8: TTI Tax Policy Update</b>  <b>Speaker: Stephanie Caredes, CTA, The Tax Institute</b></p> <p>In this session, delegates will hear first-hand the latest update on The Tax Institute's activities in tax policy development, legislation and its interpretation. This is an opportunity to learn about the latest developments in the key areas of tax law affecting you and your clients. Don't miss this opportunity to hear the very latest updates and participate in the discussion on key tax measures.</p>		
9.00am–9.55am	<p><b>Session 9: The High Court Decision in <i>AusNet Transmission Group</i> and the Implications for Infrastructure Projects</b>  <b>Speaker: The Hon Kenneth Hayne AC QC, Victorian Bar</b></p> <p>Whether an amount expended to acquire an asset is on capital or revenue account is, like many tax law issues, a question of fact having regard to the circumstances of each case and the matters to be considered as set out in <i>Sun Newspapers</i>. The recent High Court decision in <i>AusNet Transmission Group</i> and other cases such as <i>Cliffs International</i>, <i>McLennan</i> and <i>CityLink</i> show that with the increasing number of privatisations and infrastructure projects – and the significant investments involved – the revenue/capital divide continues to be of relevance and importance. In this keynote address, the Hon Mr Kenneth Hayne AC QC will discuss this vexed question and the potential implications for infrastructure projects.</p>		
9.55am–10.25am	<b>Morning tea</b>		
10.25am–11.20am	<p><b>Session 10A: BEPS (Anti-Hybrids/Multilateral Conventions etc.)</b>  <b>Speakers: Paul Korganow, ATI, Australian Taxation Office and Amelia Teng, Australian Taxation Office</b></p> <p>This presentation will provide an overview of the Australian implementation of the OECD BEPS Action items, with a focus on the Hybrid Mismatch rules. These rules are integrity measures designed to neutralise tax benefits that arise as a result of Australia's characterisation of an arrangement differing from another countries. This law reform will have a major impact on global corporations and is a cornerstone of the ATO's approach in tackling multinational tax avoidance.</p>	<p><b>Session 10B: Superannuation</b>  <b>Speakers: Leanne Connor, CTA, WGC Business Advisors and James O'Halloran, Australian Taxation Office</b></p> <p>This session will consider some of the key issues arising from the most recent changes to the superannuation laws from a post-30 June 2017 viewpoint. It will provide both a practitioner perspective as well as the ATO's views on the issues identified, together with practical guidance on how they should be addressed.</p>	<p><b>Session 10C: Taxation Consequences of Compensation Payments</b>  <b>Speaker: Michael Flynn QC, CTA (Life), Victorian Bar</b></p> <p>The tax consequences of compensation payments may vary, depending upon the purpose of the payment and the circumstances in which it is received. This session will outline the tax liabilities that may apply to such payments and will identify opportunities to minimise such liabilities. In particular, this session will cover:</p> <ul style="list-style-type: none"> <li>▪ The income/capital distinction</li> <li>▪ CGT and TR 95/35</li> <li>▪ CGT rollovers</li> <li>▪ Amending returns to recognise capital gains</li> <li>▪ GST and GSTR 2001/4.</li> </ul>

# TECHNICAL PROGRAM

## Day two – Friday 13 October 2017 (cont)

Time	Corporate stream	Private stream	Hot topics stream
11.25am–12.20pm	<p><b>Session 11A: Transfer Pricing – Observations from the <i>Chevron</i> Appeal</b>  <b>Speakers: Michael Clough, FTI, King &amp; Wood Mallesons and Chris Kinsella, CTA, Minter Ellison</b></p> <p>Pricing money can be more complex than one would expect – the <i>Chevron</i> case brought those complexities to the fore. The first instance and Full Federal Court decisions have had widespread interest both in Australia and globally.</p> <p>The session will cover lessons to be learned from:</p> <ul style="list-style-type: none"> <li>▪ The burden of proof</li> <li>▪ Pricing loans</li> <li>▪ What is property and consideration for Division 13 purposes</li> <li>▪ What is the interaction between Division 13 and Subdivision 815-A</li> <li>▪ Finding “comparables” and the evidence of bankers, rating agencies and other relevant parties.</li> </ul>	<p><b>Session 11B: Rollovers vs. CGT Concessions</b>  <b>Speaker: Rob Warnock, CTA, Bernie O’Sullivan Lawyers</b></p> <p>When looking at changing operating structures, SMEs have a number of different options available to them. These options range from rollovers, including the relatively new small business restructure rollover, to the small business CGT concessions. This session will examine the benefits and restrictions of each including:</p> <ul style="list-style-type: none"> <li>▪ The challenges and consequences of the small business restructure rollover</li> <li>▪ The challenges and consequences of applying the small business CGT concessions</li> <li>▪ When one rollover may be preferred to another, or alternatively when you can choose the small business concessions over another rollover.</li> </ul>	<p><b>Session 11C: The Future Professional</b>  <b>Speakers: Steve Healey, CTA (Life), Grant Thornton</b></p> <p>The tax profession is experiencing unprecedented pressures, including:</p> <ul style="list-style-type: none"> <li>▪ The ATO’s attitude towards compliance simplification</li> <li>▪ Technological change</li> <li>▪ Standard business reporting and mygov.</li> </ul> <p>This session will examine the role of a good tax adviser in times of rapid change.</p>
12.20pm–1.10pm	Lunch		
1.10pm–2.05pm	<p><b>Session 12A: Infrastructure: Long-Term Investing in an Evolving Tax Environment</b>  <b>Speakers: James Beeston, Australian Taxation Office and Richard Buchanan, CTA, EY</b></p> <p>From stapled structures, tax losses of designated infrastructure projects and sovereign immunity to special rules for capital allowances for depreciating assets previously owned by an exempt entity and assets put to a tax-preferred use, investing in Australian infrastructure brings with it tax challenges not regularly seen in other industries.</p> <p>This session will provide the latest insights into:</p> <ul style="list-style-type: none"> <li>▪ Key evolutions in the treatment of infrastructure projects and investments</li> <li>▪ Tax barriers to infrastructure investments, potential mitigation approaches and ATO reactions</li> <li>▪ Tax incentives for infrastructure investments and practical limitations</li> <li>▪ Implementation and use of the ATO’s Infrastructure Framework documentation</li> <li>▪ Current areas of ATO focus, including transactions of concern identified through the FIRB process.</li> </ul>	<p><b>Session 12B: Division 7A</b>  <b>Speaker: Mark Molesworth, CTA, BDO</b></p> <p>Intra-family group unpaid present entitlements (UPEs) represent a significant risk for clients and advisers. UPE compliance management and repayment planning is now a central focus as UPEs age. This session will discuss and assess the risks of UPE compliance management and repayment planning options, and the potential impact of proposed Division 7A reform including:</p> <ul style="list-style-type: none"> <li>▪ An outline of how this mess arose, the risks surrounding UPEs and UPE compliance obligations</li> <li>▪ The intersection of Division 7A loans, pre-2009 UPEs and post-2009 UPEs</li> <li>▪ The likely impact of the Board of Taxation and Federal Budget proposed reforms</li> <li>▪ Strategies for the management of both pre- and post-2009 UPEs, including strategies for repaying UPEs or restructuring them</li> <li>▪ The ATO’s approach to interest-only UPE agreements that are now running out.</li> </ul>	<p><b>Session 12C: Changes and Developments in State Taxes</b>  <b>Speaker: Zoe Chung, CTA, PwC</b></p> <p>There have been a number of changes and developments in states taxes in recent times. This session will provide a general update as well as include:</p> <ul style="list-style-type: none"> <li>▪ Foreign purchaser/absentee owners: practical experiences and outcomes</li> <li>▪ Victorian dutiable lease provisions: recent Revenue Office perspectives</li> <li>▪ Vacant residential property tax: who, what, how – an overview of what is planned</li> <li>▪ Key takeaways from recent cases, e.g. <i>Danvest P/L</i> (ACN 096 067 006) vs <i>Commissioner of State Revenue</i> [2017] VSC 125.</li> </ul>

# TECHNICAL PROGRAM

## Day two – Friday 13 October 2017 (cont)

Time	Corporate stream	Private stream	Hot topics stream
2.10pm–3.05pm	<p><b>Session 13A: MAAL and DPT: From Political Theory to Public Practice</b>  <b>Speakers: Anne Edwards, Australian Taxation Office and Peter Janetzki, EY</b></p> <p>The multinational anti-avoidance laws (MAAL) were targeted at 30 companies, with up to 100 companies potentially needing to review their structures. Around 130 taxpayers – perhaps the same, perhaps different – would need to engage with the ATO to gain certainty on the application of the diverted profits tax (DPT), or so we were told by Parliament.</p> <p>This session will consider whether these statements have been borne out in practice by drawing on experience to date and looking at:</p> <ul style="list-style-type: none"> <li>▪ Practical examples that give rise to different interpretations of the MAAL and DPT by taxpayers and the ATO</li> <li>▪ Areas of significant uncertainty or concern in the drafting and application of the MAAL and DPT</li> <li>▪ Practical aspects of managing ATO engagement and reviews</li> <li>▪ Penalties and costs of restructures.</li> </ul>	<p><b>Session 13B: Key Tax Issues for SMEs Looking to Expand Offshore</b>  <b>Speaker: Denise Honey, CTA, Pitcher Partners</b></p> <p>Foreign investment by successful, growing businesses is still encouraged in Australia. For many SMEs it is challenging, and this session will cover key areas for SMEs to consider, including:</p> <ul style="list-style-type: none"> <li>▪ Appropriate structures</li> <li>▪ Dividend exemptions</li> <li>▪ Impact on ultimate Australian owners</li> <li>▪ Practical pitfalls.</li> </ul>	<p><b>Session 13C: Employee vs Contractor</b>  <b>Speakers: Nella De Benedetto, Australian Taxation Office, George Holton, Australian Taxation Office, Andrew Hosken, Victorian State Revenue Office and Greg Kent, CTA, PwC</b></p> <p>The task of accurately classifying a worker is becoming an increasingly difficult task, with entities being challenged from numerous sources on their approach to distinguishing between employees and contractors. Obligations such as PAYG withholding, superannuation guarantee, payroll tax and workers compensation, and an entity's compliance with these, can hinge on the accurate classification.</p> <p>Related considerations from a Fair Work Australia perspective and the recent emergence of employment agency considerations for payroll tax purposes are enhancing the importance of correctly understanding your obligations.</p> <p>Penalties for non-compliance can be severe, but there are often avenues that can be pursued to reduce these liabilities through cooperation with the revenue authorities under a proactive voluntary disclosure process.</p> <p>Our panel of presenters from the Australian Taxation Office, State Revenue Office Victoria and PwC will guide you through a selection of case studies which demonstrate typical scenarios entities encounter and how to best seek resolution of any compliance shortfalls.</p>
3.05pm–3.35pm	Afternoon tea		
3.35pm–4.30pm	<p><b>Session 14: Part IVA: A Perspective on the GAAR Panel</b>  <b>Panellists: Tim Neilson, CTA, Greenwoods &amp; Herbert Smith Freehills, Simon Steward QC, FTI, Victorian Bar, Sue Williamson, CTA (Life), EY and Fiona Knight, CTA, Australian Taxation Office</b></p> <p>The general anti-avoidance rules panel (GAAR Panel) has been operating in some form since 2000. Despite this, many taxpayers and their advisers have little insight as to the operation and deliberations of the panel. Further, since Part IVA was modified in 2013, no case dealing with the new provisions has made its way to the courts, leaving practitioners to advise without judicial guidance. There has also been a marked change in the tax policy landscape in recent times, whereby the tax affairs of multinationals are under heightened scrutiny. As a result, the GAAR Panel, and taxpayers' interaction with the GAAR Panel, could be more important than ever.</p> <p>In this session, a panel comprising of GAAR Panel members, an adviser and an advocate will discuss a range of issues relating to the current Part IVA landscape, including:</p> <ul style="list-style-type: none"> <li>▪ The role of the GAAR Panel in Part IVA disputes</li> <li>▪ Current trends in Part IVA matters that are being heard by the GAAR Panel</li> <li>▪ Whether taxpayers should attend GAAR Panel hearings</li> <li>▪ How taxpayers can best use the GAAR Panel during the course of a dispute</li> <li>▪ Have the 2013 changes had a substantial effect on Part IVA matters?</li> </ul>		
4.30pm	Conference Close: Jason Barnes, CTA, King & Wood Mallesons, Chair, VIC 5th Annual Tax Forum Organising Committee		



# PRESENTER PROFILES

An *overview* of our experts

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**Michael Bearman, CTA**, was ranked by Doyles Guide 2016 as one of Melbourne's pre-eminent taxation junior barristers. With experience across a wide range of legal areas, Michael has acted in complex matters for over 30 years, and has appeared in numerous important cases at trial and on appeal. Michael is a Chartered Tax Adviser and an active member of The Tax Institute. He has served on numerous Tax Institute committees, and presently sits on the Victorian State Taxes Committee. **Session 3B**

**James Beeston** is an Assistant Commissioner with the ATO. James works in the ATO's Case Leadership area where he manages complex issues relating to large corporate businesses. James is also the leader of the ATO's Infrastructure Project Team and the stapled groups cluster that oversees all major infrastructure transactions including privatisations. He has recently been involved in the privatisations of a number of Australian electricity businesses and ports and participates in meetings with all potential investors. **Session 12A**

**Aletta Boshoff** is an IFRS advisory specialist with over 25 years experience in financial reporting and accounting, audit and assurance, corporate governance, accounting professional and ethical standards, learning and development (including client webinars, newsletters and seminars), corporations law and other regulatory requirements. She has undertaken numerous engagements advising on the application of Australian accounting standards and IFRSs, data mining/data analytics, professional ethics, risk management, as well as delivered technical training presentations and publications. **Session 5A**

**Richard Buchanan, CTA**, is a partner at EY who specialises in the tax aspects of major transactions, including mergers and acquisitions, infrastructure and property projects. He regularly provides advice through the life cycle of the transaction, including funding, structuring, due diligence, documentation negotiation and post-acquisition integration. Richard's role in infrastructure transactions can vary from advising bidding consortiums, representing lending syndicates, advising vendors and representing equity in a consortium. **Session 12A**

**Stephanie Caredes, CTA**, Tax Counsel, is responsible for The Tax Institute's policy and advocacy activities and regularly engages with all levels of government including Treasury and the ATO. Prior to joining The Tax Institute, Stephanie gained extensive experience in private practice advising on a wide range of federal and state taxation issues. Stephanie holds a Masters level degree in Law from the University of Sydney and is admitted as a Solicitor and Barrister in both the Supreme Court of New South Wales and High Court of Australia. She has also published a variety of articles and commentary in relation to taxation issues. **Session 8**

**Zoe Chung, CTA**, is a Partner in the Tax & Legal service team of PwC and has worked in legal and professional services firms for over 17 years. Zoe is a state taxes specialist with an emphasis on stamp duty and land tax. She has advised on a number of large mergers, acquisitions and restructures for clients in the mining, infrastructure, superannuation, manufacturing and funds management industry. While doing so, she has dealt with various state revenue offices, not only from a technical perspective but also from a policy perspective, including making submissions to guide the policy underlying the stamp duty laws. **Session 12C**

**Michael Clough, FTI**, is a Partner at King & Wood Mallesons and has over 30 years experience advising Australian and foreign-owned corporate groups on income tax issues which arise in the capital and debt markets and in merger and acquisition transactions. Michael has also conducted on behalf of his clients numerous tax appeals and other related proceedings in the state, federal and High courts. **Session 11A**

**Leanne Connor, CTA**, is a Director of WGC Business Advisors Pty Ltd, a chartered accountancy firm specialising in taxation and strategic advice to SMEs and high net worth individuals. Leanne has over 28 years experience providing accounting, business advisory, strategic superannuation and taxation services. Leanne's areas of expertise include tax and superannuation planning, business restructuring and understanding the fundamental issues relating to family trusts and private companies. **Session 10B**

**Nella De Benedetto** is the Victorian Employer Obligations Regional Director in the ATO. Nella has over 26 years experience in income tax administration and worked in a variety of client engagement roles within the ATO including Aggressive Tax Planning. She currently leads six client engagement teams within Victoria that undertake employer obligations reviews, education and support activities either in the field or via correspondence with the aim to improve voluntary compliance. **Session 13C**

**Andrew de Wijn, CTA**, is a Barrister at the Victorian Bar specialising in federal and state tax matters. Prior to joining the Bar, he was a solicitor with Greenwoods & Herbert Smith Freehills for eight years and worked exclusively in tax. **Session 3A**

**Daniel Diaz, FTI**, is a barrister who, prior to being called to the Bar, practised as a solicitor at Arnold Bloch Leibler and Allens Arthur Robinson (now Allens). In those roles, and in his practice at the Victorian Bar, Daniel has acted for a broad range of taxpayers including public companies, private companies and individuals in matters concerning the application of income tax, GST and state tax laws. Daniel is a Fellow of The Tax Institute and is also an updating author for chapters 24.4 ('International Taxation') and 31.6 ('Capital Gains Tax') of The Laws of Australia. **Session 3B**

**Anne Edwards** is an Assistant Commissioner in the Tax Counsel Network of the ATO where she advises on law interpretation and development primarily in relation to significant corporate restructures and transactions and international tax-related matters. Prior to joining the Tax Counsel Network, Anne led the introduction of independent review and the transfer of large market objections to the Law Design and Practice group, and while in the private sector consulted with Treasury on a number of significant law design matters on behalf of professional bodies as well as advising clients on general corporate tax matters. **Session 13A**

**James Fabijancic, ATI**, is the National Leader of Deloitte Legal. James specialises in revenue dispute resolution and has acted for multinationals and Australian corporates across various industries. He has significant experience in all aspects of the tax dispute life

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cycle, from ATO reviews and audits through to litigation. He has conducted proceedings in the Administrative Appeals Tribunal, Federal Court and Full Federal Court. **Session 6C**

**Michael Flynn QC, CTA (Life)**, is a Barrister specialising in taxation and was National President of The Tax Institute in 2014. Michael has appeared before the Federal Court and the High Court in many cases on behalf of both taxpayers and the Commissioner. Michael has been a member of various committees of The Tax Institute for over 20 years, including the Victorian State Council (he is a past State Chair) and National Council. He lectures in the postgraduate program at Melbourne University and is President of the Tax Bar Association. **Session 10C**

**The Hon. Kenneth Hayne AC QC**, until June 2015, was a Justice of the High Court of Australia, having been appointed to that court in September 1997. At the time of his appointment, Mr Hayne was a judge of the Court of Appeal of Victoria, having been appointed one of the foundation judges of the court in 1995. Mr Hayne joined the Victorian Bar in 1971 and was appointed Queen's Counsel for Victoria in 1984. Mr Hayne was appointed a judge of the Supreme Court of Victoria in 1992. Since late 2015, he has been a judge of the Abu Dhabi Global Market Courts. Mr Hayne was appointed a Companion in the General Division of the Order of Australia in 2002. He is an Honorary Fellow of Exeter College Oxford and an Honorary Professorial Fellow at Melbourne Law School in the University of Melbourne. In 2016, Mr Hayne was admitted to the degree of Doctor of Laws (honoris causa) in the University of Melbourne. **Session 9**

**Steve Healey, CTA (Life)**, is Partner and National Head of Private Advisory and Tax for Grant Thornton. He has in excess of 23 years experience in advising some of Queensland's most significant public, private and government businesses. More recently, Steve's focus has been on middle market enterprises and growing businesses. Steve has had a long involvement with the tax profession in Australia and is a Past President and Chairman of The Tax Institute, having served as a member

of the board for the past seven years. George Holton is the Assistant Commissioner leading the ATO's employer obligations program nationally. George has over 20 years experience in income tax administration having worked in a range of client engagement roles in small business, privately owned groups, high wealth individuals and public groups. George's leadership roles in the ATO have included large business audit, review and dispute resolution, risk and intelligence and data and analytics. **Session 11C**

**George Holton** is the Assistant Commissioner leading the ATO's employer obligations program nationally. George has over 20 years experience in income tax administration having worked in a range of client engagement roles in small business, privately owned groups, high wealth individuals and public groups. George's leadership roles in the ATO have included large business audit, review and dispute resolution, risk and intelligence and data and analytics. **Session 13C**

**Denise Honey, CTA**, is an international tax Partner/Executive Director with Pitcher Partners. She has many years of experience providing tax and structuring advice to corporate and trust groups and their key stakeholders. Denise also helps such taxpayers deal with internationally focused ATO reviews. Denise is an Accredited Tax Law Specialist with the Law Institute of Victoria, a member of the Transfer Pricing Working Group, a member of The Tax Institute's International Tax Subcommittee and a regular presenter at the Institute's events. **Session 13B**

**Andrew Hosken** has more than 30 years experience in tax administration and has worked in a variety of compliance and training roles at the Victorian State Revenue Office. Andrew currently heads a small team of staff dedicated to educating State Revenue Office staff and external customers with the aim of improving voluntary compliance. **Session 13C**

**David Ireland, CTA**, is a Corporate Tax Partner with PwC in Sydney and has over 26 years experience (16 years as a Corporate Tax Partner) advising local and international clients in the construction, engineering, energy and mining and, in

more recent years, professional services sectors. He has significant experience in relation to providing tax consulting (including acquisition structuring, tax due diligence, cross-border transactions and capital raisings) as well as tax compliance services. Due to the nature of his work in recent years, David has consulted regularly with the ATO on various technical matters and sought guidance in the form of rulings and advices from the ATO. **Session 5C**

**Martin Jacobs** specialises in the Groups and High Wealth Individuals business line, leading a tax law advice and services area as well as providing leadership on significant case matters. Martin worked in the Commonwealth Treasury from 2002 to 2013, undertaking a range of policy advice and legislative development roles involving individuals, business, not for profits and international matters. Martin has qualifications in Economics, Accounting and Taxation Law. **Session 7**

**Peter Janetzki** is the leader of EY's International Tax practice in Melbourne. Peter is a tax partner with over 20 years experience in advising multinational public and private entities on their Australian and cross-border taxation affairs, with a particular focus on US multinationals with investments in Australia. Peter has been heavily involved in Treasury, ATO and government consultation processes regarding international tax law changes and has been appointed as a member of the Advisory Panel to the Australian Government's Board of Taxation. **Session 13A**

**Dr Julianne Jaques, CTA**, is a barrister specialising in taxation law. She appears regularly in Melbourne and Sydney and has particular expertise in disputes involving complex commercial transactions. Prior to coming to the Bar, Julianne spent 10 years in private practice with a major law firm and a major accounting firm. She is a Chartered Tax Adviser and a Chartered Accountant, and her doctoral thesis at the University of Melbourne was on the taxation of corporates. Julianne is a member of the Tax Practitioners Board and the Board of Taxation, and was counsel for the Commissioner in the *Bywater* matter from the 7 week trial at first instance through to the High Court appeal. **Session 4C**

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**Michael Jenkins, CTA**, currently holds the position in the Australian Taxation Office (ATO) of Assistant Commissioner in the Public Groups & International business line. Mr Jenkins has more than 18 years specialist experience in transfer pricing and related areas of international tax. Mr Jenkins was heavily involved in the development of Australia's revised transfer pricing legislation (enacted 2013), and subsequently led the ATO team preparing ATO interpretative and other guidance materials relevant to the legislation. In his current role, Mr Jenkins is the ATO's Chief Economist leading a team of around 70 professional economists. Mr Jenkins has been an Australian delegate to the OECD's Working Party 6 on transfer pricing matters since 2010, and was also Australian competent authority for transfer pricing matters from 2010-2012. **Session 4A**

**Greg Kent, CTA**, is a Partner in PwC's Employment Taxes practice. Greg has over 20 years experience in advising on all aspects of Australian employment taxes, including assisting organisations understand and comply with their employee and contractor obligations such as policy and process decisions, the latest technology solutions and revenue authority negotiations and disclosures. **Session 13C**

**Chris Kinsella, CTA**, is a Tax Partner with MinterEllison with a focus on tax controversy matters. Chris has over 30 years experience advising in relation to tax matters. The MinterEllison Tax Controversy team represents both taxpayers and the Commissioner in tax disputes in both the Federal Court and the AAT. Chris has extensive experience in advising taxpayers in relation to tax audits and reviews and their relationship with the Commissioner of Taxation. Last year Chris was heavily involved with the *Chevron* transfer pricing case. **Session 11A**

**Anthony Klein, CTA**, is a Partner of PwC, and has over 23 years professional experience as a corporate, international tax and M&A tax specialist. Anthony has been the leader of PwC's Corporate Tax team in Melbourne for a number of years and has been PwC's international tax leader for the Asia-Pacific region. Today, Anthony leads the Melbourne Tax team within PwC's rapidly growing Private Clients practice, which comprises 12 partners

and approximately 100 staff. The market sectors upon which Anthony is particularly focused are investors to/from Asia and the technology sector. His clients range from some of Australia's largest multinational and publicly listed technology companies to high growth private businesses and earlier stage technology start-ups. **Session 7**

**Fiona Knight, CTA**, is an Assistant Commissioner at the ATO. She has 20 years experience in taxation law and currently works in the Tax Counsel Network providing advice on the most complex tax technical issues with a focus on anti-avoidance provisions. She is a member of the ATO's General Anti-Avoidance Rules (GAAR) Panel. Previously she has worked in the Large Business & International and Litigation areas of the ATO. Fiona holds a Bachelor of Laws (Hons), a Bachelor of Commerce and an Executive Masters of Public Administration from the University of Melbourne. She also holds a Masters of Taxation from the University of New South Wales. Fiona is admitted to practise as a Barrister and Solicitor in Victoria. **Session 4B / Session 14**

**Peter Koit, CTA**, is an Assistant Commissioner at the ATO – Private Groups and High Wealth Individuals. Bringing over 10 years of experience from the Tax Counsel Network of the ATO where he specialised in banking and finance, mergers and acquisitions, capital raising and complex Part IVA matters, Peter is currently responsible for providing case leadership and technical leadership to the Private Groups business line of the ATO. His primary focus is on commercial deals/private equity issues and property and construction. Peter has also worked on many tax reform measures including TOFA and debt/equity rules. His previous roles in the ATO also included time spent in the Finance & Investment Centre of Expertise, and Public Groups and International. **Session 5B**

**Paul Korganow, ATI**, is the ATO Assistant Commissioner for the International Tax Structuring/BEPS Practice, Public Groups and International. Paul leads an International Tax Structuring team based in Melbourne and Sydney. He is also involved in strategy development and contribution to domestic and multilateral law reform around BEPS. Paul is the ATO Project Lead for BEPS

Action 2, the Australian ATO representative at OECD Working Party 11 and represented the ATO on the Board of Taxation Working Group looking at the domestic implementation of the OECD Anti-Hybrid Rules. Paul was previously a Partner at two Big 4 firms in their International Tax and M&A groups. **Session 10A**

**David McGuigan** is a member of Chartered Accountants Australia and New Zealand and a Partner at Deloitte Private with over 12 years tax advisory experience servicing large corporate and privately owned groups across Australia, China and New Zealand. More recently, David has combined his passion for serving clients in the private market with his experience in M&A and international tax to assist with various acquisitions, divestments, initial public offerings and family group restructures. **Session 2B**

**Andrew Mills, CTA (Life)**, has overall responsibility for the ATO's law practice, including law interpretation, dispute resolution and the ATO's role in policy and law design. Andrew has more than 30 years of experience in taxation, including periods in the ATO, commerce and the tax profession. Andrew was a director at Greenwoods & Herbert Smith Freehills for more than 20 years and managing director of the firm from 2006 to 2011. Andrew was President of The Tax Institute in 2006–2007, is a former Governor of the Taxation Research Foundation and also represented industry bodies across a number of sectors. Andrew holds a Bachelor of Business, a Master of Laws and a Graduate Diploma in Tax Law. He is a Chartered Taxation Adviser (Life) of The Tax Institute, a member of the International Fiscal Association and a graduate of the Australian Institute of Company Directors. **Session 1**

**Mark Molesworth, CTA**, is a tax partner at BDO and a member of The Tax Institute's Large Business & International Technical Subcommittee and the Queensland State Technical Committee. He is also a member of the expert advisory panel to the Board of Taxation and The Tax Institute's representative on the ATO's Private Groups Stewardship Group. Mark has many years of experience in advising taxpayers with respect to all areas of taxation, including CGT, FBT and income tax. He also provides

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taxation advice to other smaller accounting and legal practices in respect of their clients. **Session 12B**

**Terry Murphy QC, CTA**, has focussed on advising and appearing for taxpayer and revenue authorities in the Federal Court and High Court and in alternative dispute resolution for over 30 years. He was appointed to be the Special Counsel to the Australian Taxation Office from 2008 to 2010, is a member of Taxation Subcommittee of the Law Council, Chair of the Tax Group Advisory Board, and a Senior Fellow of the University of Melbourne Law School. **Session 6C**

**Tim Neilson, CTA**, is a Special Counsel of Greenwoods & Herbert Smith Freehills in Melbourne. Tim is a legal practitioner who practises primarily in the area of income tax and CGT, generally for “large business and international” type clients, mainly in financing, major projects and M&A. He is a former State Chairman and current National Councillor of The Tax Institute. He has published frequently in professional journals and spoken at professional organisation conferences and seminars and guest lectures in the University of Melbourne’s Masters of Laws program. **Session 14**

**James Newnham, CTA**, is a Partner in DLA Piper’s Tax Team with over 18 years experience consulting to leading Australian companies and multinational groups. He provides practical direct tax advice with consideration to his client’s specific business needs. James’s tax structuring experience stems from advising on various transactions, including mergers, demergers, capital restructures, IPOs, private equity acquisitions, share buybacks and cross-border expansions. He works with emerging and mature technology clients who have specific industry-based tax issues. His areas of experience include drafting the tax aspects of legal documents, tax consolidation, international tax, CGT, the debt/equity rules, debt forgiveness rules, W&I insurance reviews and employee share schemes. **Session 2A**

**James O’Halloran** has national responsibility for the ATO’s role in the regulation of APRA funds and self-managed superannuation funds. In this role he works closely with the superannuation

industry, advisers and other regulatory agencies. Prior to this role, James was Deputy Commissioner, Indirect Tax, with responsibility for the goods and services tax and excise. He has also served as Deputy Commissioner, Tax Practitioner and Lodgment Strategy with accountabilities for the ATO’s services and relationship with tax practitioners. Prior to joining the ATO in 1999, James held senior management positions in the State Revenue Office (Victoria) and other Victorian agencies. **Session 10B**

**Gareth Redenbach, CTA**, was a New York-based in-house counsel for the Macquarie Group, responsible for managing transfer pricing and international tax issues across the Americas region, before returning to Melbourne in 2016 and joining the Victorian Bar. Gareth was previously a Senior Associate at MinterEllison focusing on tax controversy, and began his career in the International Tax department of PwC. Gareth is the former Chair of the US Committee of Banking Institutions on Taxation, Corporate Section, and has taught taxation at the University of Melbourne. **Session 6A**

**Cameron Rider, FTI**, is a Special Counsel at Greenwoods & Herbert Smith Freehills, advising on corporate and international tax. He was previously a Professor of Taxation Law in the Law School at The University of Melbourne, a partner at PwC, a director at Greenwoods & Herbert Smith Freehills, and a partner at Allens Arthur Robinson. **Session 7**

**Stephen Sharpley QC**, practises chiefly in taxation litigation and has considerable experience appearing in complex tax matters both at first instance and on appeal. His experience includes representing clients in various alternative dispute resolution processes, including mediation, conciliation and early neutral evaluation as well as at hearings conducted by regulatory and investigatory agencies. He also practises in administrative law, commercial law, corporations law and insolvency. **Session 6C**

**Daniel Smedley, CTA**, is a Principal of Sladen Legal. He is accredited by the Law Institute of Victoria as a specialist in tax law, Chair of the Law Institute of Victoria’s Taxation and Revenue Committee and the principal author of the Trust Structures Guide

published by The Tax Institute. In both 2016 and 2017, Daniel was named one of Australia’s “Best Lawyers of the Year” in the practice of tax law by United States peer review company Best Lawyers, as published in The Australian Financial Review. Daniel primarily advises businesses and high net worth individuals in relation to business and investment structuring, trusts, succession planning and taxation law. **Session 6B**

**Simon Steward QC, FTI**, is a barrister who specialises in revenue law. Simon took silk in 2009, and has appeared in numerous cases in the Federal and High Courts, including the recently determined *Sandini* matter, as well as the *Normandy Finance*, *Orica*, *Channel Pastoral*, *Ausnet*, *Rio Tinto* and *Chevron* cases. He is also a Senior Fellow in the University of Melbourne Faculty of Law and is a past President of the Tax Bar Association. **Session 14**

**Paul Suppre** has extensive experience in taxation matters and is currently an advisory panel member to the Board of Taxation and a member of the ATO GST Stewardship Group. Prior to his current role, Paul was Vice President Tax, Risk and Reporting with BHP Billiton, having responsibility for managing BHP Billiton’s tax risk management framework, as well as transfer pricing and indirect taxes globally. Paul also previously held the role of Regional Tax Manager for BP plc, having responsibility for managing BP’s Australian and Asian tax affairs in New Zealand, China, Thailand, India, Malaysia, Indonesia and Japan. Between these two corporate roles, Paul was a Senior Assistant Commissioner with the ATO having responsibility for the Financial Services and Insurance Group as well as having short stints heading up the old Australian Valuation Office and as Acting Deputy Commissioner, Large Business and International. **Session 7**

**Amelia Teng** has over 15 years experience advising on international tax issues including M&A tax structuring and tax due diligence. She was formerly a director in the International Tax practices of Big 4 firms and has been at the ATO since 2015. Her expertise is focused on tax structuring for multinational companies, including cross-border repatriation and financing

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issues, tax consolidation, non-resident CGT, participation exemptions and the CFC rules. Amelia is a director in the International Tax Structuring team within Public Groups and International at the ATO and is closely involved in the ATO's implementation project for the Hybrid Mismatch Rules.

## **Session 10A**

**Rob Warnock, CTA**, is a Principal at Bernie O'Sullivan Lawyers, a boutique legal firm that advises accountants, business owners and individuals in the areas of taxation, superannuation and estate planning. Rob advises accountants and their clients in tax matters. His 30 plus years experience in tax and related areas includes business tax issues, CGT, tax planning, tax structuring, tax litigation and GST. Rob has been a member of many Treasury and ATO tax consultation committees and has appeared before parliamentary committees on tax reform issues. **Session 11B**

**Tom Wheeler** currently leads the ATO's focus on the cash and hidden economy, working with small businesses and stakeholders to ensure a level playing field. He was appointed to the APS's senior executive service in 2008, and has successfully completed a Bachelor of Economics and a Masters of Business Administration. After specialising in GST and large market compliance approaches, Tom took over responsibility for the ATO's excise product and several indirect taxes including wine tax, luxury car tax and the fuel tax credit program. Prior to this, he performed senior leadership roles in risk management, case and technical leadership, and compliance portfolios. **Session 3C**

**Sue Williamson, CTA (Life)**, leads EY's Melbourne Tax Controversy practice. She helps clients through the ATO dispute process, ensuring technical expertise and strategic insight underpins the management of each dispute/potential dispute and that the approach to resolving issues is underpinned by sound tax risk and tax reputation management. She has acted in various cases relating to Commonwealth and state taxes, and has advised clients on a broad range of taxation issues including

technical and evidentiary issues arising from Part IVA. Sue is also an accredited mediator and has assisted clients in resolving disputes using various alternative dispute resolution mechanisms. Sue is a member of the ATO Dispute Resolution Working Group and is a former president of The Tax Institute. **Session 14**

**Catherine Willis** is an Assistant Commissioner with the ATO in its Review and Dispute Resolution business line, with oversight of independent review processes, large market objections and related dispute prevention and resolution approaches. Since she joined the ATO in 2010, she has worked in the Large Business and International line, Tax Counsel Network and most recently in the Private Groups and High Wealth Individuals business line as a case leader providing technical and strategic leadership for more complex or significant cases. Prior to joining the ATO, she was a Special Counsel in the tax group of a national law firm advising on a range of corporate taxation issues and financing transactions. **Session 6C**

**Anna Wilson, FTI**, of the Victorian Bar, specialises in tax and commercial law. She acts for the Commissioner and the taxpayer in both state and federal jurisdictions. Her practice extends from tax and structuring advice, tax investigations and audits, private rulings and objections, through to tax litigation and alternative dispute resolution. Anna is also developing a practice in tax and white-collar crime. Anna has extensive experience as a tax and commercial specialist in large law firms having worked for over 10 years with Norton Rose Fulbright, including 15 months in Munich, Germany and two years with Gadens in Melbourne. Anna has a special interest in residency for tax purposes, employee share schemes, self-managed superannuation funds (SMSFs), limited recourse and other borrowing arrangements involving SMSFs, insolvency and bankruptcy, estate and succession planning, trusts, charitable structures, income-tax exempt and deductible gift recipient endorsements as well as state taxes, particularly stamp duty and land tax. **Session 3A**

**David Wood, CTA**, is a Tax Partner in the Melbourne office of King & Wood Mallesons. He has more than 34 years experience in providing tax advice and conducts a varied practice which covers all aspects of revenue law. David has particular experience in advising on financial services and financial transactions, including innovative financial products, derivatives, securitisations and infrastructure projects. David also advises on mergers and acquisitions, international taxation, tax audits, the conduct of tax litigation, stamp duty and GST. **Session 2C**

# FURTHER INFORMATION

What, when and *how to*

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## Employer ticket administration

For employer tickets, the names of all attendees and the sessions they will be attending must be submitted on the employer ticket registration form. A confirmation letter for each attendee will be emailed to the employer ticket coordinator. If any amendments need to be made, please call 03 9603 2000.

## Special dietary requirements

Please indicate any special dietary requirements on the registration form.

## Paperless event

The Tax Institute understands the impact that an event of this nature has on the environment, especially when printing delegate materials. Full technical papers and PowerPoint presentations will be available online to all participating delegates to download approximately five days before the event. Once these are available, an email will be sent to delegates with access details.

## Delegate list

A delegate list will be included on the app to assist with networking. Please indicate on the registration form if you do not want your name included on the list.

## The Tax Institute CPD event app

The Tax Institute understands the impact that an event of this nature has on the environment, especially when printing delegate materials. The event app is easy to use and contains program information, materials (technical papers and slides), evaluation forms and more. We encourage all delegates to download the app on their phone or tablet prior to this event. Once the materials are available, an email will be sent to delegates with access details (approximately five days before the event).

## Confirmation of registration

On receipt of registration and payment, you will receive an email containing your confirmation letter and tax invoice.

## CPD accreditation

Full forum attendance counts for 13.25 hours of Structured Continuing Professional Development Accreditation with The Tax Institute. Single-day attendance counts for 7.5 CPD hours on Day 1 and 5.75 CPD hours on Day 2. Employer ticket attendance will be allocated accordingly to each attendee.

## The venue

The forum will be held at InterContinental Melbourne, 495 Collins St, Melbourne VIC 3000.

## Getting there

The InterContinental Melbourne is situated 26 kilometres from Melbourne Airport, which is approximately a 30-minute drive. By train, Southern Cross is the closest station to the InterContinental Melbourne. It is 500 metres from the station which is approximately a five-minute walk up Collins Street.

## Parking

Valet Parking is available at the InterContinental at a rate of \$55 per car per day. Alternatively, there are a number of Secure Parking buildings available within walking distance of the InterContinental with rates starting as low as \$25 a day for Early Bird Parking (enter between 6:00am-9:30am, and exit between 3:00pm-10:00pm). Please visit <https://www.secureparking.com.au/find-parking/Australia/VIC/Melbourne/Melbourne%20CBD> for more details.

## Dress code

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

## Changing or transferring sessions

Attendance at the forum is fully transferable. Replacements can be nominated at any time; however, please email ALL changes to [vic@taxinstitute.com.au](mailto:vic@taxinstitute.com.au) to ensure that your data is updated, name tags are accurate and CPD hours are allocated to the correct attendee.

If your changes are received more than three working days prior to the commencement of the forum, a revised confirmation letter will be sent.

Note: There may be an additional cost depending on the member status of the registered attendee and the replacement.

## Alteration and cancellation policy

The Tax Institute reserves the right to alter, amend or cancel all or any of the arrangements contained in the program.

It is a condition of acceptance of registration that an administration fee of 20% of the registration fee will be charged for cancellation. 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.

## Discounts

### Early bird registration

All registrations received and paid for on or before Friday 25 August 2017 will be entitled to an early bird discount.

### Group discount

Purchase four full registrations and receive the fifth one free. All attendees must be from the same firm and all registration forms must be submitted together. Group discounts cannot be purchased online. To enquire about a group discount, please email [vic@taxinstitute.com.au](mailto:vic@taxinstitute.com.au).

### Young Tax Professionals complimentary session

Complimentary sessions are available for registered participants of the Young Tax Professionals program. Please contact the Victorian team on 03 9603 2000 for more information.

### Become a member

There is no time like the present to join Australia's premier tax body and take advantage of the special new member introductory offer. For an additional \$320, receive membership (valid to 30 June 2018) and a two-week trial of Tax Knowledge eXchange, the Institute's electronic information resource.

### Member benefits include:

- *Taxation in Australia* Journal
- *TaxVine* e-newsletter
- TaxLine Research Service – free to members
- CPD event discounts
- Publications and tax product discounts
- Association with Australia's leading professional tax body.

### Privacy

We take your privacy seriously, and our policy can be viewed at: [www.taxinstitute.com.au/go/footer/privacy](http://www.taxinstitute.com.au/go/footer/privacy).

### Enquiries

If you have any enquiries, please contact the Victorian division on 03 9603 2000 or email [vic@taxinstitute.com.au](mailto:vic@taxinstitute.com.au).



# INDIVIDUAL REGISTRATION FORM

Date of issue: June 2017

3171012 | WD

**TAX INVOICE:** This document will be a tax invoice for GST on completion and payment. Please retain original copy for your records. All prices quoted are in Australian dollars and include GST where applicable. If payment exceeds \$5,000, a separate tax invoice will be issued. ABN 45 008 392 372.

## 1 Registration options (all prices include GST)

### Two-day registration: 13.25 CPD hours

- Attendance at any session of your choice (maximum 14 sessions)
- Electronic access to available technical papers and presentations
- Morning and afternoon refreshments
- Lunch
- 13.25 CPD hours

### Early bird registration

Register on or before 25 August 2017 to save. Attendance at any session of your choice (maximum 14 sessions)

	Member	New member*	Non-member
Early bird registration*	<input type="checkbox"/> \$1,495	<input type="checkbox"/> \$1,815	<input type="checkbox"/> \$1,795
Standard registration	<input type="checkbox"/> \$1,645	<input type="checkbox"/> \$1,965	<input type="checkbox"/> \$1,945

\*on or before 25 August 2017

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

### Cocktail networking function

I will be attending the cocktail function on Thursday 12 October at the InterContinental, Melbourne (included in price)

Total registration fee \$ \_\_\_\_\_

### Single-day registration: Day 1 - 7.5 CPD hours | Day 2 - 5.75 CPD hours

- Attendance at any session on the day of your choice (maximum 7 sessions)
- Electronic access to download available technical papers and presentations
- Morning and afternoon refreshments (Day 1 or Day 2)
- Lunch (Day 1 or Day 2)
- 7.5 CPD hours Day 1 | 5.75 CPD hours Day 2

	Thursday member	Friday member	Thursday non-member	Friday non-member
Early bird registration*	<input type="checkbox"/> \$795	<input type="checkbox"/> \$655	<input type="checkbox"/> \$895	<input type="checkbox"/> \$755
Standard registration	<input type="checkbox"/> \$895	<input type="checkbox"/> \$755	<input type="checkbox"/> \$995	<input type="checkbox"/> \$855

\*on or before 25 August 2017

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

I will be attending the cocktail function on Thursday 12 October at the InterContinental, Melbourne (included in price)

Total registration fee \$ \_\_\_\_\_

## 3 Payment method

Cheque payable to The Tax Institute (in Australian dollars)

Credit card \$ \_\_\_\_\_ Card type:  AMEX  Visa  MasterCard  Diners

Name on card: \_\_\_\_\_

## 2 Delegate contact details/ Corporate coordinator

Member no.: \_\_\_\_\_ If your member details are up-to-date, you can skip this section.

Title:  Mr  Mrs  Miss  Ms  Other (please specify) \_\_\_\_\_

Date of birth:

First name: \_\_\_\_\_

Last name: \_\_\_\_\_

Position: \_\_\_\_\_

Company: \_\_\_\_\_

Address: \_\_\_\_\_

Suburb: \_\_\_\_\_

State: \_\_\_\_\_ Postcode: \_\_\_\_\_ Telephone: \_\_\_\_\_

Fax: \_\_\_\_\_ Mobile: \_\_\_\_\_

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Signature: \_\_\_\_\_

Date of signature:

Card no.: \_\_\_\_\_ Expiry date:

Cardholder's signature: \_\_\_\_\_

**4 Session selection**

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

**Day one – Thursday 12 October****Session 1: 9.00am–9.45am**

- Session 1: The Tax Administration Continuum – “The Law Was Made for Man, Not Man for the Law”

**Session 2: 9.50am–10.45am**

- Session 2A: M&A Updates for Corporates  
 Session 2B: M&A Updates for SMEs  
 Session 2C: Revenue/Capital/Capitalised Labour

**Session 3: 11.15am–12.10pm**

- Session 3A: Case Updates for Corporates  
 Session 3B: Case Updates for SMEs  
 Session 3C: The Sharing Economy

**Session 4: 12.15pm–1.10pm**

- Session 4A: Current Topics of ATO Interest for Corporates  
 Session 4B: Private Business: What is attracting the Commissioner’s Attention?  
 Session 4C: Residency for Companies and Trusts Post-*Bywater*

**Session 5: 2.10pm–3.05pm**

- Session 5A: Accounting Concepts Invading Tax  
 Session 5B: Resolving Issues and Seeking Certainty in the Private Groups and High Wealth Individuals Market – The Insights  
 Session 5C: Private Rulings and Alternatives

**Session 6: 3.35pm–4.30pm**

- Session 6A: Implementation as Evidence: Effectively Documenting Tax Strategy  
 Session 6B: Trust Splitting  
 Session 6C: Dispute Resolution

**Session 7: 4.35pm–5.30pm**

- Session 7: Challenges Faced by Revenue Authorities, Advisers and Corporate Tax Managers

**Day two – Friday 13 October****Session 8: 8.40am–8.55am**

- Session 8: TTI Tax Policy Update

**Session 9: 9.00am–9.55am**

- Session 9: The High Court Decision in *AusNet Transmission Group* and the Implications for Infrastructure Projects

**Session 10: 10.25am–11.20am**

- Session 10A: BEPS (Anti-Hybrids/Multilateral Conventions etc.)  
 Session 10B: Superannuation  
 Session 10C: Taxation Consequences of Compensation Payments

**Session 11: 11.25am–12.20pm**

- Session 11A: Transfer Pricing – Observations from the *Chevron* Appeal  
 Session 11B: Rollovers vs CGT Concessions  
 Session 11C: The Future Professional

**Session 12: 1.10pm–2.05pm**

- Session 12A: Infrastructure: Long-Term Investing in an Evolving Tax Environment  
 Session 12B: Division 7A  
 Session 12C: Changes and Developments in State Taxes

**Session 13: 2.10pm–3.05pm**

- Session 13A: MAAL and DPT: From Political Theory to Public Practice  
 Session 13B: Key Tax Issues for SMEs Looking to Expand Offshore  
 Session 13C: Employee vs Contractor

**Session 14: 3.35pm–4.30pm**

- Session 14: Part IVA: A Perspective on the GAAR Panel

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# EMPLOYER TICKET REGISTRATION FORM

Date of issue: June 2017

3171012 | WD

A confirmation email will be sent on receipt of your registration. Please photocopy a blank form for additional delegates. All prices quoted include GST. ABN 45 009 392 372.

## Employer ticket registration

**Register on or before 25 August 2017 to SAVE!**

- Multi-user registration (register up to 14 delegates from the same organisation)
- Attendance at any session of your choice (total of 14 technical sessions)
- Electronic access to download available technical papers and presentations
- 13.25 CPD hours

### Session selection

Please complete the form on page 17 to indicate who will be attending each session. Sessions will be allocated on a first-come, first-serve basis. Please indicate your selections as soon as possible to secure your place. CPD hours will be allocated according to session selection.

**Employer tickets do not include lunch on Day 1 or Day 2.**

### Confirmation of employer registration

A tax invoice and confirmation letters, including details of your session selection will be sent on receipt of your registration. Please check your session details are correct and contact The Tax Institute on 03 9603 2000 if any information is incorrect.

### Materials

To assist in reducing the environmental impact, the standard registration option will provide only electronic access to materials.

### Early bird registration

Register on or before 25 August 2017 to save on the standard registration price.

## 1 Employer registration options

Early bird ticket*	<input type="checkbox"/> \$1,995
Standard ticket	<input type="checkbox"/> \$2,195

\*On or before 25 August 2017

**Total registration fee \$** \_\_\_\_\_

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**Credit card** \$  Card type:  AMEX  Visa  MasterCard  Diners

Name on card:

Card no.:  Expiry date:

Cardholder's signature:

**4 Session selection**

Please note sessions are subject to availability.

	Session number	Attendees' preferred full name (for name badge)	Tax Institute ID number (if known)	Attendee's email address (required)	Yes/No I will attending the cocktail function on Thursday 12 October
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					

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