



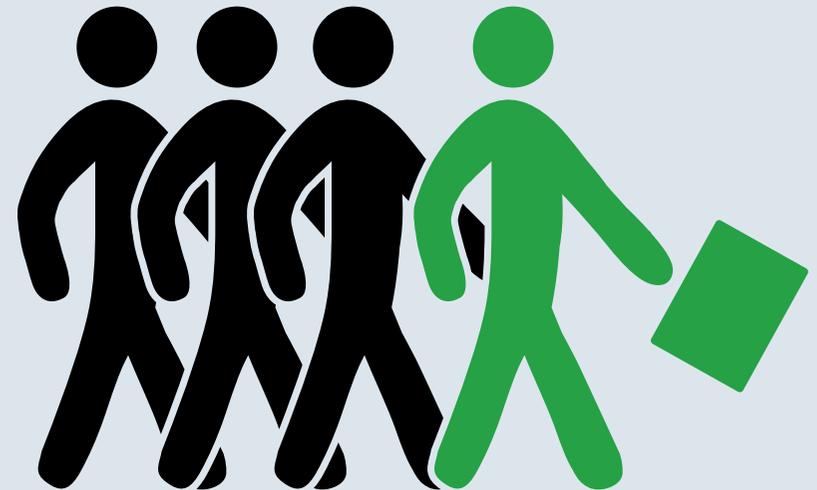
THE TAX INSTITUTE

Proficient/Advanced

2017 QUEENSLAND TAX FORUM

When change is the only certainty

13.5 CPD hours
24–25 August 2017
Brisbane Marriott Hotel



WELCOME

2017 *Queensland* Tax Forum

Welcome to the 2017 Queensland Tax Forum.

With constant change being the only certainty for taxpayers and advisers in 2017, the Queensland Tax Forum has never been more topical or important for tax practitioners. It is an interesting time to work in tax, with unprecedented public and political interest in our profession, and this year's program delivers different perspectives on the changing face of taxation.

We commence this year's forum with a keynote address from Andrew Mills, CTA (Life), Second Commissioner of the Australian Taxation Office, regarding 'the tax administration continuum'. In the current environment, understanding our regulator's perspective is vital. On day two, a presentation from Grant Wardell-Johnson, CTA, will be another forum highlight as he provides an insight into the future of taxation.

As well as these sessions, in order to provide you with technical content tailored to your interests, we again offer two streams in our program: one focuses on the issues relevant to the small-to-medium enterprise market, and the second is devoted to issues relevant to larger corporate taxpayers and advisers. The technical sessions are delivered by leaders in the profession and aim to provide you with the insights and knowledge necessary to enable you to respond to the changing environment.

We hope you take full advantage of this forum, and we look forward to seeing you in August for the networking and knowledge sharing for which the Queensland Tax Forum is known.

Sarah Blakelock, CTA

Co-Chair, 2017 Tax Forum Organising Committee

Stuart Landsberg, CTA

Co-Chair, 2017 Tax Forum Organising Committee

Thank you

The Tax Institute gratefully acknowledges the generous assistance of the 2017 Queensland Tax Forum Organising Committee:

Sarah Blakelock, CTA, *KPMG Law (Co-Chair, 2017 Tax Forum Organising Committee)*

Stuart Landsberg, CTA, *PwC (Co-Chair, 2017 Tax Forum Organising Committee)*

SME Stream Committee:

Angie Hicks, CTA, *BDO (Co-Chair, SME Stream Committee)*

Steven Lutz, CTA, *Lutz & Associates (Co-Chair, SME Stream Committee)*

Craig Darley, CTA, *Vincent's*

Nathan Fenner, CTA, *KPMG*

Jodie Mills, CTA, *Small Myers Hughes*

Trevor Pascall, CTA, *Crowe Horwath*

Katherine Patel, FTI, *HLB Mann Judd*

Melinda Peters, CTA, *McCullough Robertson*

Tom Rengers, CTA, *Australian Taxation Office*

Corporate Stream Committee:

Anthony Portas, CTA, *MinterEllison (Chair, Corporate Stream Committee)*

Kurt Burrows, *KPMG*

Evan Last, CTA, *Deloitte*

Jasmine Leonard, ATI, *Rio Tinto*

Andrew Lowe, CTA, *Aurizon*

Peter Nearhos, CTA, *QIC*

Andrea O'Sullivan, *Amazon*

Sarah Price, *PanAust*

Greg Singh, CTA, *Anglo American*

Andrew Smailes, FTI, *Australian Taxation Office*

Early bird offer – register on or before Friday 21 July 2017 to SAVE!



TECHNICAL PROGRAM

Day one – Thursday 24 August 2017

Time	Plenary	
8.00am–8.45am	Registration	
8.45am–9.00am	President's Welcome Speaker: Matthew Pawson, CTA, President, The Tax Institute	
	Opening Address Speaker: Sarah Blakelock, CTA, Co-Chair, Tax Forum Organising Committee	
9.00am–10.30am	Session 1: Keynote Address – The Tax Administration Continuum – “The Law was Made for Man, not Man for the Law” Speaker: Andrew Mills, CTA (Life), Second Commissioner, ATO This session will outline the Commissioner's approach to tax administration in a changing environment including a discussion of: <ul style="list-style-type: none"> ▪ Achieving certainty – early engagement and non-binding advice ▪ General Powers of Administration, Rulings and the Commissioner's Remedial Powers ▪ Behavioural insights to achieving greater compliance ▪ Transparency – voluntary regime, credit agencies, CbC reporting. 	
10.30am–11.00am	Morning tea	
Time	SME stream	Corporate stream
11.00am– 12.00pm	Session 2A: Evolving Structures of SMEs – More than Meets the Eye Speaker: Peter McKnulty, CTA, McCullough Robertson While the use of trusts remains a favourable vehicle of choice for SMEs, recent legislative changes present new opportunities for SME structures. This session will review the following structuring considerations when looking at today's SMEs: <ul style="list-style-type: none"> ▪ Small business entities and their advantages ▪ What are the options when your client needs to change their structure? <ul style="list-style-type: none"> – Small business rollover – Small business concessions – Division 615 rollover – Other available CGT rollovers ▪ Various taxation implications when considering a restructure. 	Session 2B: Tax Governance and Justified Trusts Facilitator: Sarah Blakelock, CTA, KPMG Law Panel: Judy Morris, ATO; Greg Singh, CTA, Anglo American; Patrick Grob, CTA, Deloitte The ATO's “justified trust” approach involves the ATO obtaining assurance that the correct tax is being paid by large taxpayers. The approach is being implemented through a number of different programs, such as the “key taxpayer engagement” approach and the Top 1000 Tax Performance Program. A key part of the justified trust approach is the ATO obtaining an understanding of a taxpayer's governance and tax risk management framework in practice. This session will provide: <ul style="list-style-type: none"> ▪ An explanation by the ATO of the justified trust approach and how it is being put into action across the different programs ▪ An explanation from the ATO of how the ATO governance framework is practically used within reviews ▪ Practical experiences from advisers and corporates about how large business can implement the governance principles in practice.

TECHNICAL PROGRAM

Day one – Thursday 24 August 2017 (cont.)

Time	SME stream	Corporate stream
12.00pm–1.00pm	<p>Session 3A: Research and Development – Managing Your Risks to Reap the Reward Speakers: Ramanie Naidoo, KPMG; Vien Duong, KPMG</p> <p>As SMEs look to innovate in a changing business world, there is an increasing need for advisors to understand the R&D Tax opportunities and to ensure R&D Tax claims are robust. This session will cover:</p> <ul style="list-style-type: none"> ▪ Understanding eligible R&D activity ▪ Claiming R&D offsets in companies – tax and accounting implications ▪ How to manage a review with AusIndustry ▪ Emerging issues with the ATO and AusIndustry ▪ Claiming the offset – practical case study and considerations. 	<p>Session 3B: State Taxes Update Speaker: Philip Magoffin, PPM Tax & Legal Pty Ltd</p> <p>State taxes are inherently uncertain. Recent legislative changes and the limited number of judicial decisions have only added to the uncertainty. This session will discuss the current issues from a state taxes perspective, including:</p> <ul style="list-style-type: none"> ▪ A summary of recent high-profile cases ▪ Current compliance activity trends ▪ The Office of State Revenue’s approach to managing disputes ▪ Practical and administrative implications for taxpayers in light of changes and developments over the last 12 months.
1.00pm–2.00pm	Lunch	
2.00pm–3.00pm	<p>Session 4A: Payroll Tax – Exploring the Issues Facilitator: Sarah Blakelock, CTA, KPMG Law Panel: Harry Lakis, CTA, Barrister; Craig Bowie, CTA, MinterEllison; Philip Magoffin, PPM Tax & Legal Pty Ltd</p> <p>The panel will provide practical guidance as to the impact of current issues in payroll tax. A suggested approach to improve administration based on a consultation paper that has been prepared by The Tax Institute will also be discussed. Issues covered will include:</p> <ul style="list-style-type: none"> ▪ Administration of the grouping rules and obtaining certainty with respect to applications for de-grouping ▪ Recovery of payroll tax liabilities from entities jointly and severally liable for group debts ▪ Employment agent provisions ▪ Charities. 	<p>Session 4B: Diverted Profits Tax and MAAL – How and When They Apply and How to Manage Disputes Speakers: Anthony Portas, CTA, MinterEllison; Carmen McElwain, CTA, MinterEllison</p> <p>Australia’s unilateral action to introduce both a multinational tax avoidance law (MAAL) and a diverted profits tax, coupled with greater transparency required by significant global entities, has changed the landscape. These laws are now implemented and apply to arrangements in place both before and after their introduction. This session will provide:</p> <ul style="list-style-type: none"> ▪ An outline of the Diverted Profits Tax (DPT) and the MAAL ▪ Details of the exclusions and carve-outs from the rules ▪ An overview of the ATO’s current administrative practice/guidance ▪ What steps should you take to manage your risk ▪ Strategies for dealing with the ATO on the MAAL and DPT.
3.00pm–4.00pm	<p>Session 5A: Achieving Certainty Speakers: Joanne Casburn, ATO</p> <p>The nature of tax risks and issues that attract ATO attention continue to evolve as business and financial arrangements, and the way the ATO manages these risks and issues, evolve. In this session, the ATO will outline its priorities and emerging risks with a focus on how its new products and approaches can assist with achieving certainty for taxpayers and the community, including how different types of risks and issues can be managed using the following:</p> <ul style="list-style-type: none"> ▪ Early engagement on transactions for compliance risks and technical views ▪ Private advice and guidance including private rulings and other types of advice products ▪ Public advice and guidance including public rulings, taxpayer alerts, practical compliance guidelines and law companion guidelines ▪ Client engagement, including commercial deals, client ownership and tax assurance ▪ Litigation, early dispute resolution and settlements. 	<p>Session 5B: Financing – An Overview and Recent Changes Speakers: Stuart Landsberg, CTA, PwC; Dritton Xhemajlaj, PwC</p> <p>The tax treatment of debt capital has been under near-constant change since income tax was first introduced. The pace of judicial, administrative and legislative change has, if anything, increased in recent times. The purpose of this session is to provide an overview of the taxation of financing transactions and relevant recent changes, including:</p> <ul style="list-style-type: none"> ▪ The application of interest deductibility tests (both s 8-1 and Div 230), examining the nexus test in the context of previous judicial guidance and current commercial fact patterns ▪ Thin capitalisation hot topics, including revaluations and the arm’s length debt test ▪ The transfer pricing of financial transactions, including <i>Chevron</i>, Subdiv 815-B and practical approaches to substantiating transfer pricing positions.
4.00pm–4.30pm	Afternoon tea	

TECHNICAL PROGRAM

Day one – Thursday 24 August 2017 (cont.)

Time	Plenary
4.30pm–5.30pm	<p>Session 6: Purpose – What does it mean? Speaker: Mark Robertson QC, CTA, Barrister-at-law</p> <p>Australia's tax legislation uses the word 'purpose' in many varying provisions scattered across the various Acts – often with a different adjective preceding its use, be it 'dominant purpose', 'principal purpose', or 'incidental purpose'. This session will explore the various meanings of purpose in the tax law, from a statutory interpretation perspective, and consider the challenges taxpayers have in evidencing 'purpose'; given they bear the onus of proof.</p>
5.30pm–7.00pm	Networking drinks and canapés

Day two – Friday 25 August 2017

Time	Plenary		
8.00am–8.30am	Registration		
8.30am–9.30am	<p>Session 7: Tax 2025 – People, the Economy and the Future of Tax Speaker: Grant Wardell-Johnson, CTA, KPMG</p> <p>With an optimistic view about the future and humanity, Australia needs to prepare for many issues and changes. Whatever one's attitude to the future, thinking about it provides the positive environment for agility and flexibility. Thinking about the future and new paradigms is itself beneficial. This session envisages what the practice of tax will be like in 2025 and will consider:</p> <ul style="list-style-type: none"> ▪ How we enframe the future ▪ Changes in technology we are likely to experience ▪ Changing values and the shape of the economy ▪ The future of our tax base and the administration of tax ▪ The tax function of the future. 		
9.30am–10.30am	<table border="0" style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> <p>Session 8A: Ethics in Practice Facilitator: Trevor Pascall, CTA, Crowe Horwath Panel: Angie Hicks, CTA, BDO; Alice McCleary, CTA (Life), Chair, The Tax Institute Disciplinary Committee and Professional Standards Committee; Aggie Maisano, PwC; Ian Taylor, Tax Practitioners Board</p> <p>Are you often left wondering what to do when confronted with an ethical dilemma, or what others might do in the circumstances? After consulting your relevant code of professional conduct, are you any wiser on what you need to do to fulfil your obligations and still keep your client? This session covers:</p> <ul style="list-style-type: none"> ▪ Ethical/legal obligations as a registered tax agent, Chartered Accountant, CPA and/or lawyer – the key issues ▪ Rigid requirements or some flexibility – some practical guidance ▪ Is your approach different if the "error" was someone else's (eg in a file inheritance scenario)? If so, is that acceptable? ▪ How do you deal with clients lying to you or presenting fraudulent supporting documents? </td> <td style="width: 50%; vertical-align: top;"> <p>Session 8B: Tax, External Relations and the Media Speaker: Ben Mitchell, General Manager, External Affairs and Communications (APAC), Rio Tinto</p> <p>The sustained public interest in the tax paid by companies and the increase in the publicly available tax information have led to media scrutiny of the tax contribution of the corporate sector. Tax has emerged as a reputational risk that needs to be proactively managed. In-house tax functions now play an important role in managing this risk by contributing to the company's engagement with government and the media. This session will reflect on the importance of a company's external engagement strategy in relation to tax including:</p> <ul style="list-style-type: none"> ▪ The impact the media and the political climate can have on a company's licence to operate ▪ How a company's tax communication strategy has evolved as a result of the new environment. What is best practice engagement and is it working? ▪ The broader skill set required to engage with corporate media and external relations departments. </td> </tr> </table>	<p>Session 8A: Ethics in Practice Facilitator: Trevor Pascall, CTA, Crowe Horwath Panel: Angie Hicks, CTA, BDO; Alice McCleary, CTA (Life), Chair, The Tax Institute Disciplinary Committee and Professional Standards Committee; Aggie Maisano, PwC; Ian Taylor, Tax Practitioners Board</p> <p>Are you often left wondering what to do when confronted with an ethical dilemma, or what others might do in the circumstances? After consulting your relevant code of professional conduct, are you any wiser on what you need to do to fulfil your obligations and still keep your client? This session covers:</p> <ul style="list-style-type: none"> ▪ Ethical/legal obligations as a registered tax agent, Chartered Accountant, CPA and/or lawyer – the key issues ▪ Rigid requirements or some flexibility – some practical guidance ▪ Is your approach different if the "error" was someone else's (eg in a file inheritance scenario)? If so, is that acceptable? ▪ How do you deal with clients lying to you or presenting fraudulent supporting documents? 	<p>Session 8B: Tax, External Relations and the Media Speaker: Ben Mitchell, General Manager, External Affairs and Communications (APAC), Rio Tinto</p> <p>The sustained public interest in the tax paid by companies and the increase in the publicly available tax information have led to media scrutiny of the tax contribution of the corporate sector. Tax has emerged as a reputational risk that needs to be proactively managed. In-house tax functions now play an important role in managing this risk by contributing to the company's engagement with government and the media. This session will reflect on the importance of a company's external engagement strategy in relation to tax including:</p> <ul style="list-style-type: none"> ▪ The impact the media and the political climate can have on a company's licence to operate ▪ How a company's tax communication strategy has evolved as a result of the new environment. What is best practice engagement and is it working? ▪ The broader skill set required to engage with corporate media and external relations departments.
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TECHNICAL PROGRAM

Day two – Friday 25 August 2017 (cont.)

Time	SME stream	Corporate stream
10.30am–11.00am	Morning tea	
11.00am–12.00pm	<p>Session 9A: Taking Advantage of Super in the New World Speaker: Andrew Buchan, HLB Mann Judd</p> <p>The reforms to superannuation applicable from 1 July 2017 are the most significant changes to the superannuation system in the last 10 years. Now is an opportune time to reflect and consider the ongoing role of superannuation in privately owned and high net worth groups. This session will address:</p> <ul style="list-style-type: none"> ▪ What are the emerging strategies for the use of superannuation funds within privately owned groups? ▪ What strategies remain appropriate after 1 July 2017? ▪ What strategies no longer work after 1 July 2017? 	<p>Session 9B: M&A Update: A Selection of Topical Issues Speakers: Michael Chang, CTA, EY; Peter Nearhos, CTA, QIC</p> <p>On both the buy and sell side of any transaction, tax managers and their advisers play an important role in facilitating a well-run process with no last-minute surprises. Integrating the tax technical position with the commercial aspects is key, as is fostering strong and valued working relationships with in-house and external commercial, finance and legal teams. In this session we will look at some of the technical issues and also the key practical considerations in running a transaction through the transaction life cycle, including:</p> <ul style="list-style-type: none"> ▪ Preparing to go to market – the tax value levers, due diligence and transaction structuring ▪ Negotiating the deal – including common issues in sale and purchase agreements, contingent consideration and earnouts ▪ Implementation – external engagement with the FIRB, external reporting and engagement with the ATO.
12.00pm–1.00pm	Lunch	
1.00pm–2.30pm	<p>Session 10A: Early-Stage High-Growth SMEs Part A: Practical Approaches to Working with Start-ups Speaker: Brian Ruddle, Impact Innovation Group Pty Ltd</p> <p>Australia is creating a huge start-up ecosystem that needs help to grow and survive. Understanding how start-ups are formed, how they grow, as well as why they fail is critical. Advisers need to understand the complexity around this sector of the market. This session will address:</p> <ul style="list-style-type: none"> ▪ When a start-up comes through the door ▪ Dealing with founders ▪ Technical challenges ▪ Creating better business models. <p>Part B: New Approach to Capital Raising – Tax Perspective Speaker: Dragan Mistic, CTA, PwC</p> <p>Funding for SMEs, whether at the start-up phase or the expansion phase, is often critical to the success of the SME. In recent years, SMEs have changed the way they seek funding. Further, the government has introduced amendments to existing tax rules as well as specific tax concessions to assist SMEs. The session will cover:</p> <ul style="list-style-type: none"> ▪ Crowdfunding – what is it and what are the different types? What are the tax issues to the promoter, intermediary and contributors? ▪ Tax incentives for early-stage investors – what are they? What conditions need to be met? What is a qualifying early-stage innovation company? ▪ Venture capital entities – how they operate. Who do they apply to and what are the key benefits? ▪ Recap of traditional funding options and current trends ▪ Planning opportunities. 	<p>Session 10B: Fireside Chat Facilitator: Grant Wardell-Johnson, CTA, KPMG Speaker: Andrew Mills, CTA (Life), ATO</p> <p>The face of administration of taxation is changing. Globalisation, increased complexity in supply chains and market reach increases the inherent risk to a jurisdiction's tax base. New technology allows revenue authorities to become far more precise in their targeting, review and approach to the administration of the tax system. With this continual evolution we are now in the age where taxpayers and regulators are each seeking certainty – in real time.</p> <p>In this session, the challenges and opportunities that this changing landscape will bring; both for the administration of tax in Australia and for corporate taxpayers, will be discussed. Some of the many questions which will be posed include whether taxpayers or the Commissioner can achieve certainty in real time and whether we will in fact move away from the present day model of reviews, audits and disputes.</p> <p>A broad discussion will follow with the opportunity to ask questions from the floor.</p>

TECHNICAL PROGRAM

Day two – Friday 25 August 2017 (cont.)

Time	SME stream	Corporate stream
2.30pm–2.45pm	Afternoon tea	
2.45pm–3.45pm	<p>Session 11A: Effectively Managing Tax Disputes – What is Your Strategy? Speakers: David W Marks QC, CTA, Queensland Bar; Fletch Heinemann, CTA, Cooper Grace Ward Lawyers</p> <p>When the inevitable call comes from the ATO, how do you ensure your client is best prepared for success? Success can mean many different things and for most clients can be measured generally in terms of cost (professional cost and/or tax and penalty cost) and disruption to the business. While it is inevitable that in some cases you will be drawn into reacting to the steps taken by the ATO, what should you be aware of and how does that impact the strategy you adopt? The session will address:</p> <ul style="list-style-type: none"> ▪ How do I maximise the prospects of success from the outset? ▪ What steps should I take before they come knocking? <ul style="list-style-type: none"> – What is voluntary disclosure and when should you make it? ▪ What are some issues that are often missed? ▪ What steps should I take to ensure the best chance of an early resolution? <ul style="list-style-type: none"> – When and should we voluntarily disclose? – What cases can settle and how do you prepare for a settlement? 	<p>Session 11B: Resolving Tax Disputes in a Global Environment Speaker: Sarah Blakelock, CTA, KPMG Law</p> <p>With globalisation and the march towards increasing transparency, what approach should be taken to prevent disputes or lessen their impact when they arise? This session will cover:</p> <ul style="list-style-type: none"> ▪ What it means to be dispute ready – evidencing your position both now and later ▪ What you should be thinking about when the regulator comes knocking – managing and responding to risk reviews and audits ▪ Managing the process and resolving matters on an issue-by-issue basis – bringing about a resolution ▪ What your options are if the matter remains unresolved – merits review or bringing collateral attacks (via judicial review).
3.45pm–4.45pm	<p>Session 12A: International Issues Speaker: Peter Dunn, PwC</p> <p>More and more SMEs are engaging with offshore parties, in an ever-expanding variety of interactions. This session provides a practical overview of the issues that can arise due to the changing nature of international business, and the changing nature of international tax. Some of the key concepts explored include:</p> <ul style="list-style-type: none"> ▪ Residence of individuals and companies – Is your offshore subsidiary really offshore? ▪ The proliferation of permanent establishments – Where do you actually have to pay tax? ▪ Cross-border cash flows – How much money will actually end up in your hands after tax? ▪ Transfer pricing and the ‘arm’s length principle’. 	<p>Session 12B: Transfer Pricing of the Future Facilitator: Kevin Griffiths, EY Panel: Melissa Ogier, Adjunct Lecturer, University of Sydney; Glen Hutchings, FTI, KPMG; Jacques Van Rhyn, ATI, Deloitte</p> <p>The introduction by Australia and other countries of unilateral actions such as DPT to address BEPS, together with the ATO’s approach on marketing hubs, raises questions as to the continued applicability of the arm’s length principle and how multinational enterprises will manage their transfer pricing compliance in the future. This session will cover:</p> <ul style="list-style-type: none"> ▪ The OECD’s globally consistent approach vs the ATO’s unilateral approach ▪ Managing tax risk and governance in a complex global environment ▪ Managing tax as an operational risk ▪ Value chain analysis approach – the arm’s length principle vs alternatives.
4.45pm–5.00pm	<p>Forum Close Speaker: Angie Hicks, CTA, BDO</p>	<p>Forum Close Speaker: Anthony Portas, CTA, MinterEllison</p>

PRESENTER PROFILES

An *overview* of our experts

Sarah Blakelock, CTA, is a Partner in KPMG Law's Tax Dispute and Controversy practice. Sarah has more than 17 years' experience focusing on the prevention, management and resolution of tax disputes. She specializes in risk reviews and audit management, evidence gathering, tax risk and corporate governance as well as alternate dispute resolution and litigation across all taxes, including State taxes. Sarah acts for multinational enterprises, ASX listed companies, large corporates, leading financial institutions, private groups and high net wealth individuals as well as for the Commissioner of Taxation across all industries. Sarah is one of the few tax practitioners in Australia with experience in managing and resolving multi-jurisdictional disputes by international arbitration and complex international regulatory investigations (across Australia, New Zealand, Vanuatu, Singapore, Hong Kong and the United Kingdom). Sarah is recognized in Best Lawyers – Tax Law 2017 and 2018; Who's Who Legal – Corporate Tax (Tax Controversy) – 2016, 2017; International Tax Review – World Tax Rankings 2015, 2016; Chambers and Partners – Asia Pacific and Legal 500 Asia Pacific and is also a Harvard trained negotiator.

Craig Bowie, CTA, is a Special Counsel in the Tax Division at MinterEllison. In addition to his law degree, he holds a Graduate Diploma of Insurance and a Masters of Tax, and is completing a PhD in physics in his spare time. Craig has specialised in corporate taxation since 2000, and also assists clients with the resolution of disputes with the ATO and the Office of State Revenue. Craig is the Chair of The Tax Institute's Queensland Technical Resources Committee, and is recognised in both Best Lawyers and Doyle's Guide.

Andrew Buchan aims to create wealth for his clients via a personalised, structured approach and bespoke solutions. He is the partner in charge of the Wealth Management and Superannuation groups at HLB Mann Judd. Andrew has extensive experience in all aspects of financial planning. He specialises in wealth creation, protection and superannuation. Andrew believes in working with his clients through the entire process of achieving their financial goals. He and his team are committed to building long-term relationships with clients through strategy, implementation and comprehensive portfolio monitoring, as well as providing them with the best in professional advice and personal service. Andrew approaches a financial plan as a lifelong journey and takes pride in the ongoing care his clients receive. In its latest survey, in 2013, Andrew was rated one of the top 10 financial planners in Australia by the *AFR/Smart Investor* magazine.

Joanne Casburn is an Assistant Commissioner in the Engagement and Assurance Services for Private Groups and High Wealth Individuals area of the ATO. She manages the compliance teams in Queensland, the small and medium audit teams across Australia and the commercial deals

area. She has 24 years experience in the tax industry working both in the ATO and in private practice, and has qualifications in accounting and law, including a Masters in International Taxation.

Michael Chang, CTA, is a partner with EY Brisbane with 18 years experience. During his career he has worked in various areas of corporate and international taxation in Australia. Michael works within the Transaction Tax group, focussing on M&A transactions. Michael also leads the EY Oil & Gas industry tax focus in Queensland and is the head of EY Brisbane's China Business Group.

Peter Dunn is a Tax Partner in PwC's Private Clients practice in Brisbane. As a part of that group (and previously the Corporate Tax practice), he has over 18 years of experience in providing taxation advice to clients across a variety of spheres and industries. Peter's experience includes the provision of taxation advice to various industries, including disposals and acquisitions – such as providing assistance in vendor and purchaser due diligence processes; inbound and outbound capital structures – including advice in respect of the Australian taxation implications of various inbound and outbound investment structures; and substantial experience in providing advice and obtaining ATO rulings in respect of capital management matters.

Vien Duong is a Senior Manager within the R&D Incentives team at KPMG. Vien has a passion for technology and its implementation to help companies achieve business success. Vien has experience working with companies undertaking projects in a broad range of technology areas for over 9 years at KPMG in New Zealand and Australia. In particular, he has worked with Queensland Rail, Sanofi-Aventis, SKM, JBS Australia, GHD, QIC and Tatts Group. Prior to joining KPMG, Vien held technology and science roles in the Pharmaceutical and chemical manufacturing industries. Vien holds a Bachelor of Technology (Materials Science and Engineering) with Honours as well as a Master of Science (Chemistry) with Honours.

Kevin Griffiths is the Lead Partner of EY's Transfer Pricing Group in Queensland and also the Leader of the broader EY Tax Division in Queensland. With over 25 years of experience in corporate and international tax, Kevin has spent the last 20 years working with clients to design, structure and implement defensible transfer pricing arrangements. During that time, Kevin has also led the successful management and resolution of significant transfer pricing disputes and advance pricing agreement negotiations across multiple jurisdictions. Kevin is a Chartered Accountant both in Australia and the UK, is a member of the Australian Institute of Company Directors and also sits as a Director on the Board of the Brisbane Powerhouse.

Patrick Grob, CTA, is a Tax Partner at Deloitte and market leader in their Tax Management Consulting practice, specialising in tax strategies, board reporting, tax risk management frameworks, tax technology solutions and tax transformation projects. Patrick brings a practical and commercial approach to working with clients. He has over 20 years of experience working within Corporate Group Tax teams in Australia and the UK. Prior to joining Deloitte in 2015, Patrick was Head of Tax at Suncorp, where he had responsibility for all tax compliance, reporting and advisory obligations across Australia and New Zealand.

Fletch Heinemann, CTA, is a partner in the firm's commercial team. He assists clients by providing tax advice across a range of commercial issues. He is also responsible for managing a significant volume of tax and customs disputes. His experience includes drafting private ruling applications, notices of objection, AAT appeals and litigation in the Federal Court and Supreme Court. His technical specialisations include income tax (including international tax and residency issues), GST, payroll tax, stamp duty and customs duties. Fletch has also presented sessions at the Tax Institute's Queensland seminars and national conferences and has published papers on topical tax and customs issues.

Angie Hicks, CTA, is a Chartered Accountant and a Tax Partner of BDO in Brisbane. Angie helps large private and small-to-medium public enterprises navigate complex tax regimes to provide practical and commercial business solutions. Her expertise includes domestic and international corporate tax, including tax planning and structuring, tax consolidation, transaction advice and support, tax risk management, CGT planning and advisory, and cross-border transactions (inbound and outbound).

Glen Hutchings, FTI, is a Partner in KPMG's International Tax Advisory group based in Sydney. Glen specialises in transfer pricing and tax structuring into Australia and has over 18 years of international tax experience. Glen recently joined KPMG from the ATO where he held the position of Assistant Commissioner, International Compliance, International Structuring and Profit Shifting (ISAPS) & Transfer Pricing Strategy. As an Assistant Commissioner, he was also responsible for leading three international strategic risk areas: e-commerce, pharmaceuticals and leasing. Prior to joining the ATO, Glen was an adviser with Big Four accounting firms as a transfer pricing specialist with key focus areas being energy and natural resources and Asian business development. He has also worked in the UK for three years assisting companies manage their supply chains.

Harry Lakis, CTA, is a Barrister. After 22 years practising as a solicitor and partner in national law firms, Harry commenced at the Queensland Bar

PRESENTER PROFILES

An *overview* of our experts

in 2005. His practice includes a particular focus on Australia-wide state taxes and duties, as well as direct and indirect federal taxes. He is Chair of The Tax Institute's annual States' Taxation Conference, and has been a regular presenter at state and national conferences for the Institute.

Stuart Landsberg, CTA, is a partner specialising in international tax and the energy and resources industry. He has over 11 years experience focusing on the resources industry, including three years in PwC's Sydney office advising clients on the tax implications of inbound and outbound investment with a particular focus on financing and holding structures. Stuart is a member of the firm's Australian international tax and energy and resources focus groups and regularly contributes to the firm's thought leadership in both areas.

Philip Magoffin, is a founding Director of PPM Tax & Legal Pty Ltd, a boutique indirect tax firm with offices in Brisbane and Melbourne. Philip has over 20 years of specialist experience in stamp duties and payroll tax (for all states and territories). He advises clients on mergers and acquisitions, group restructures, payroll tax audits, exemption applications and exclusion orders. Formerly from the Queensland Office of State Revenue and some of the Big Four global firms, Philip also specialises in operations taxes such as customs duties, fuel tax and long service leave levies for multinational corporate groups, regional businesses and other professional practices.

David W Marks, QC, CTA, is a commercial Silk practising principally in tax. He has a broader practice in commercial litigation, trusts and estates, and administrative law. He contributes to the life of the profession through his committee work for The Tax Institute and other professional bodies. He is a Chartered Tax Adviser and a registered Trust and Estates Practitioner. He received The Tax Institute's Meritorious Service Award in 2013.

Aggie Maisano is the Leader of the Risk & Quality Team for PwC Legal. Aggie has over 25 years experience providing advice across Risk, Legal, Regulatory and Governance in the Tax & Legal Practices of professional services firms in Australia and the Asia Pacific Region. Aggie is a Barrister and Solicitor, Supreme Court NSW, Registered Tax Agent, Member of the Australian Institute of Company Directors, Member of the Australian Corporate Lawyers Association and a Member of the Law Society NSW. Aggie is also a mentor for the Monash University Business School.

Alice McCleary, CTA (Life), is a Director of several listed and unlisted companies. Alice is a Chartered Accountant with wide experience in leadership, corporate governance, professional practice and policy development. Alice has been a corporate tax partner in Coopers &

Lybrand, was intimately involved with the Ralph Review of Business Taxation in the late 1990s, and in 2001 was President of The Tax Institute – the first woman to hold that position in the Institute's history. She has also represented Australia on the International Ethics Standards Board for Accountants, which sets the ethical standards for the world's 2.5 million accountants. Alice is the inaugural Chair of both The Tax Institute's Disciplinary Committee and Professional Standards Committee, and developed the procedures and by-laws for the Institute becoming a recognised tax agent association under the *Tax Agent Services Act 2009*.

Carmen McElwain, CTA, leads MinterEllison's Tax Controversy team. She has over 25 years' experience managing large and complex tax controversy matters at the risk review and audit stages and in the conduct of tax litigation. Carmen is responsible for the management and conduct of major tax litigation cases on behalf of the ATO and has been on the ATO's Tax Technical panel of legal service providers since 2007. She also represents large corporates in their disputes against the ATO and applies her insights into ATO processes and decision making to design strategies for the effective management of clients' tax dispute issues.

Peter McKnoulty, CTA, is a Consultant at McCullough Robertson, having been a partner with the firm from July 1986 to December 2011. His practice focuses on tax and commercial law with an emphasis on estate planning, taxation, tax planning, business structuring, business succession and family business intergenerational transfer. He is also the Founder of Transition Planning Australia, which helps business owners, professionals and others to create a framework for the transition from business or full-time work to the next phase of their lives. TPA's belief is that everyone is entitled to a meaningful life after full-time work. Peter has degrees in Commerce and Law (with Honours) from the University of Queensland.

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 & 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.

Dragan Misic, CTA, is a Partner at PwC where he leads PwC's private equity and venture capital fund structuring group, as well as its venture capital and innovation offering. He has advised many Australian private equity and venture capital funds with their capital raisings and the structuring of their funds, including establishing managed investment trusts (MITs), venture capital limited partnerships (VCLPs) and early-stage venture capital limited partnerships (ESVCLPs). He also advises clients on various income tax matters, including structuring in and out of Australia, reorganisations, acquisitions and divestments, tax disputes, management equity incentives and capital management. Dragan has over 17 years of experience with Big Four firms and a top-tier Australian law firm.

Ben Mitchell is the General Manager of External Affairs and Communication at Rio Tinto. Prior to this he was the Director of Public Policy at the Minerals Council of Australia, where he ran the campaign against the proposed Resources Super Profits Tax. He is a former adviser to Prime Minister John Howard and a journalist.

Judy Morris is an Assistant Commissioner in Public Groups and International at the ATO and leads the justified trust initiative, having previously led the Sydney Operations group. Judy joined the ATO in 2009. Prior to joining the ATO, Judy was a Corporate Tax Partner with a large advisory firm. Judy also has experience as Head of Tax for a large Australian listed group.

Ramanie Naidoo is a Partner in KPMG's Research and Development Tax Incentives practice; based in the Brisbane office. She sits on the KPMG R&D Tax Technical committee liaising with various stakeholders including AusIndustry and the ATO. Ramanie has many years of R&D Tax experience; with specific expertise in the mining/resources and mining services industry sectors. She has assisted a large number of high profile clients with advisory and compliance work. Ramanie has also presented on R&D matters at numerous public forums. Ramanie brings to engagements significant R&D Tax experience as well as practical experience having worked in international research facilities. Ramanie holds a MBA degree, Bachelor of Science (Hons) degree and practiced as a geologist/mineralogist for many years.

Peter Nearhos, CTA, is Tax Counsel at QIC. He has over 14 years corporate tax experience, working in professional services for PwC, as Group Tax Manager for Aurizon and in his current role at QIC. During his professional career, Peter has advised on numerous transactions, including domestic and international restructuring, mergers, acquisitions and divestments, and IPOs. Peter is also a Chartered Tax Adviser and a member of the Queensland State Council for The Tax Institute.

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An *overview* of our experts

Melissa Ogier has worked for multi-national corporations and has spent most of her career working for a big 4 advisory firm in advising on international tax and transfer pricing matters. She is also an adjunct lecturer at the University of Sydney teaching transfer pricing. Melissa's current research is focused on the arm's length principle and its ability to allocate profits in line with MNE value creation.

Trevor Pascall, CTA, heads up Crowe Horwath's North Specialist Tax team with responsibilities for Queensland and northern NSW. He joined Crowe Horwath in March 2016. Prior to that, he was a Tax Partner at one of the Big Four. Having built up over 30 years of taxation experience, he provides advice on a wide spectrum of tax issues to a broad range of clients across a number of industry groups and sectors. He started his tax career with the ATO, having spent many years in senior positions, including over four years as Tax Counsel.

Matthew Pawson, CTA, is a Consultant Lawyer and previous Managing Director at Rae & Partners in Launceston, Tasmania and formerly the Managing Partner of Peter Worrall Lawyers. He has been practising as a commercial lawyer for 17 years. Matthew specialises in complex commercial and property transactions, business structuring, corporations law, succession planning, estate planning and tax advice, and has advised many businesses and community organisations about corporate governance issues. After being appointed to the Tasmanian State Council of The Tax Institute, Matthew served as State Chair in 2012–2013 and has contributed to the organisation and running of numerous CPD events offered by The Tax Institute in Tasmania. During the period 2010–2015, Matthew completed six years service as a National Councillor for Tasmania, where he variously held the positions of National Treasurer, Chair of the Information Products Working Group and member of the Investment and Audit Committees of The Tax Institute. Matthew served as National Vice President in 2016 and is now President. Matthew is also a regular presenter and author for the Law Society of Tasmania on GST and other commercial law and practice management topics, and a guest lecturer for the University of Tasmania Postgraduate Legal Practice Training program.

Anthony Portas, CTA, is a Tax Partner at MinterEllison, and has more than 25 years experience in corporate and international tax, with a strong focus in the energy, resources and infrastructure sectors. He has deep knowledge and technical expertise in all aspects of corporate taxation, including international, M&A, transfer pricing and tax risk management. Anthony was previously the Head of Tax, Asia Pacific for the mining group Anglo American plc. Prior to that, he was a senior tax manager at a Big Four accounting firm. Anthony has had extensive involvement in both

federal and state tax matters, both at a technical and policy level. He was a previous Chairman of the Minerals Council of Australia Tax Committee and an Executive Committee member of the Corporate Tax Association.

Mark Robertson QC, CTA, is a Queen's Counsel with chambers in Brisbane and Sydney. He has appeared in many cases concerning the issue of purpose Australia-wide for taxpayers and for the Commissioner.

Brian Ruddle is the Managing Director of the Impact Innovation Group Pty Ltd (IIG), leading a team of specialist innovation and technology commercialisation practitioners based in Queensland, New South Wales, Victoria and China. He has been involved in raising capital into five start-up companies, working with universities and corporates to commercialise technologies, technology scouting for multinationals, as well as the development of innovation management systems for medium-sized businesses through to multinationals. IIG has grown to become one of Australia's leading innovation consultancies delivering specialist and practical advice required by high-growth companies either directly or in partnership with accountants, law firms and management consultants. Brian has experience across Asia, Africa and the Pacific, having undertaken projects in more than 15 countries in sectors such as health, education, mining, agriculture, finance, trade and water. In addition to his role at IIG, Brian holds part-time CEO roles for the venture capital-backed Nexgen Plants Pty Ltd (commercialising a plant virus resistance technology) and NeoRehab Pty Ltd (commercialising a telehealth software solution). He also sits on a number of boards and advisory boards for early-stage companies and larger corporates to assist in driving outcomes from innovation activities.

Greg Singh, CTA, has over 18 years of corporate tax experience, including working in the tax and legal practice of EY, in an in-house tax role with the former Canadian listed mining group, Placer Dome, and as an in-house senior tax manager of the UK-listed mining group, Anglo American. Greg has had extensive experience with M&A, direct and indirect tax compliance and advice, revenue authority relationship management and management of tax audits with various regulators. Greg also has extensive experience in tax policy and technical matters through his membership of the Minerals Council of Australia Tax Committee and various technical subcommittees.

Ian Taylor was appointed Chair of the Tax Practitioners Board in January 2013. Ian worked as a tax partner with KPMG in Melbourne for 21 years to 2006, before retiring and establishing his own tax practice. He was a senior lecturer in taxation law, financial management and accounting at Swinburne University in Melbourne for 13 years, and has also served on school and community organisations and committees. Ian has a Bachelor

of Economics, a Master of Business Administration and a Diploma of Education. He is a fellow of CPA Australia and has served as its chair and a member of its disciplinary committee. A registered tax agent, Ian is a fellow of Chartered Accountants Australia and New Zealand and has served as its chair and member of its tax education committee.

Jacques van Rhyn, ATI, is an international tax and transfer pricing partner focused on the oil and gas sector, and is the leader of the Brisbane tax practice for Deloitte. He has been in professional practice for 27 years, including 17 years in international tax and transfer pricing practices within Big Four firms, and 10 years practising as a commercial attorney in an in-house capacity and for his own account. Jacques has extensive experience advising multinational companies on various cross-border tax and transfer pricing issues, especially in the energy and resource sector with a specific focus on mining, oil and gas and related services companies. He has also been listed in Euromoney's Expert Guide to the World's Leading Transfer Pricing Advisers in South Africa and Australia as well as the World's Leading Controversy Lawyers. In addition, he has published articles on international tax and transfer pricing, mining and oil and gas, and contributed to several IP publications.

Grant Wardell-Johnson, CTA, is the Head of the Australian Tax Centre at KPMG. Grant has a background in providing tax advice relating to international and domestic tax structuring, international cross-border acquisitions and initial public offerings. Grant has been the lead Tax Partner on many high-profile projects in the Australian and international markets, including the Wesfarmers acquisition of Coles Limited, Macquarie Group consortia acquisitions of Boart Longyear Limited and Dyno Nobel Limited and their subsequent listing on the Australian Securities Exchange. Grant now leads the thought leadership on tax policy and consultation on new law including KPMG's response to base erosion and profit shifting (BEPS) and the OECD Action Plan. He is Co-Chair of the National Tax Liaison Group, an Advisor to the Board of Taxation, a member of the KPMG Global BEPS Steering Group and the KPMG Responsible Tax Group.

Dritton Xhemajaj is a Director in PwC Australia's transfer pricing practice. Now based in Brisbane, Dritton has 10 years of dedicated transfer pricing experience, including secondments to PwC's Sydney office and an in-house secondment with a Melbourne-based Australian multinational. He specialises in establishing and defending intercompany pricing policies for financing arrangements.

FURTHER INFORMATION

What, when and *how to*

Registration options

Full forum registration includes:

- Attendance at any 12 sessions of your choice
- Electronic access to downloadable forum materials via the event app
- Morning and afternoon refreshments
- Lunch
- Ticket to the networking drinks function on Thursday 24 August
- 13.5 CPD hours.

Employer ticket includes:

- A multi-user registration (register multiple attendees (up to 12) from the same firm).
- 12 session 'credits' which can be used by the employer ticket attendees to attend any session/s of their choice (refer to Page 16 for session allocation). Please note, multiple credits can be used for one session.
- Electronic access to downloadable forum materials via the event app.
- Morning and afternoon refreshments (please note that lunch and networking drinks are not included in this ticket option).

Single-day registration includes:

- Attendance at any 6 sessions of your choice (for your selected day)
- Electronic access to downloadable forum materials via the event app
- Morning and afternoon refreshments (for your selected day)
- Lunch (for your selected day)
- Ticket to the networking drinks function on Thursday 24 August (for Day 1 ticket only).

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).

Printed materials

Printed materials are not included in your registration. A delegate folder with printed materials (technical papers and slides) can be purchased at a cost of \$100. These must be purchased in conjunction with your registration. Please note there will be no additional folders available for purchase at the event.

Group discount

Purchase four full registrations and receive the fifth FREE. This offer cannot be redeemed in conjunction with any other offer, promotional code or discount. All attendees must be from the same firm and all registration forms must be submitted together.

Delegate list

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

Confirmation of registration

On receipt of registration and payment, you will receive a confirmation email.

CPD Accreditation

Full forum attendance counts for 13.5 hours of Structured Continuing Professional Development Accreditation with The Tax Institute. Single-day attendance counts for 6.75 hours. Employer ticket attendance will be allocated accordingly to each attendee.



Special dietary requirements

Please indicate any special dietary requirements on the registration form.

The venue

The forum will be held at the Brisbane Marriott Hotel, 515 Queen Street, Brisbane, Queensland.

Getting there

Bus services run to the King George Square Bus Terminal, and both Central and Fortitude Valley train stations are within reasonable proximity of the venue. Please contact us if you require a map with further details.

Parking

Parking at the Brisbane Marriott Hotel is accessible via Howard Street. A special forum rate of \$35 per car, per day is available to delegates – please let the parking attendant know that you are attending The Tax Institute's Queensland Tax Forum to obtain this rate. Email qld@taxinstitute.com.au to ensure a space is reserved for you.

Dress code

Business attire is suitable for the duration of the forum.

FURTHER INFORMATION

What, when and *how to*

Changing or transferring sessions

Attendance at the forum is fully transferable. Replacements can be nominated at any time; however, please email ALL changes to qld@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 individual attending the session. 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 taxinstitute.com.au/go/footer/privacy.

Enquiries

If you have any enquiries, please contact the Queensland Division on 07 3225 5200 or email qld@taxinstitute.com.au.

Join Australia's leading professional tax body

There is no time like the present to join Australia's premier tax body. Take advantage of the special new Affiliate member introductory offer of only an additional \$300 on the member registration fee (valid to 30 June 2018).

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.

For more information, please visit membership.taxinstitute.com.au/join.

Graduate Diploma of Applied Tax Law

The Graduate Diploma of Applied Tax Law has been designed to meet the changing needs of the tax profession. The program combines advanced technical and practical skills with high-level academic governance. It utilises the experience of working tax practitioners to equip you with the practical skills that can be applied in the workplace. It will enable you to establish a competitive edge in your career and prepare you for the changes of tomorrow.

To find out more about how the Graduate Diploma of Applied Tax Law will benefit you, visit taxinstitute.com.au/GradDip or call 1300 TAX EDU (1300 829 338).





INDIVIDUAL REGISTRATION FORM

Date of issue: May 2017

4170801 | 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.

2017 Queensland Tax Forum | 24–25 August 2017

Early bird offer

Register on or before Friday 21 July 2017 to **SAVE!**

Full forum registration

This registration option includes participation in the full technical program, access to all materials via the event app and all meals and refreshments during forum hours. Registration fees do not include printed materials, travel, accommodation or hotel incidentals.

To assist in lowering the environmental impact of the 2017 Queensland Tax Forum, the standard registration option will **ONLY** provide electronic access to materials. PowerPoint presentations and technical papers will be available via the event app for all participating delegates to download. Information on how to access these materials will be sent to all registrants by email approximately one week prior to the forum.

For an additional fee of \$100, you may opt to receive all available materials in hard-copy format. Please indicate your selection on the registration form.

Note: These tickets are not transferable between delegates on the day. For a transferable ticket please fill out the employer ticket registration form.

Day registration

This registration option entitles one delegate to attend a full day of technical sessions, refreshments during forum hours and electronic access to all materials via the event app. Select your session choices (for your selected day only) on the registration form.

For an additional fee of \$100, you may opt to receive all available materials in hard-copy format at the forum. Please indicate your selection on the registration form.

1 Registration

Full forum registration – 13.5 CPD hours

	Early bird	Standard
Member	<input type="checkbox"/> \$1,690	<input type="checkbox"/> \$1,895
New member*	<input type="checkbox"/> \$1,990	<input type="checkbox"/> \$2,195
Non-member	<input type="checkbox"/> \$2,090	<input type="checkbox"/> \$2,295

Material options:

- I understand that the registration fees do not include printed materials. Access to materials will be electronic.
- Add \$100 to receive printed technical papers and presentations

Total registration fee \$ _____

Day registration

Thursday 24 August – 6.75 CPD hours

	Early bird	Standard
Member	<input type="checkbox"/> \$995	<input type="checkbox"/> \$1,100
New member*	<input type="checkbox"/> \$1,145	<input type="checkbox"/> \$1,250
Non-member	<input type="checkbox"/> \$1,195	<input type="checkbox"/> \$1,300

Friday 25 August – 6.75 CPD hours

	Early bird	Standard
Member	<input type="checkbox"/> \$945	<input type="checkbox"/> \$1,050
New member*	<input type="checkbox"/> \$1,095	<input type="checkbox"/> \$1,200
Non-member	<input type="checkbox"/> \$1,145	<input type="checkbox"/> \$1,250

Material options:

- I understand that the registration fees do not include printed materials. Access to materials will be electronic.
- Add \$100 to receive printed technical papers and presentations

Total registration fee \$ _____

2 Delegate contact details

Member no.:

Title: Mr Mrs Miss Ms Other (please specify)

Date of birth:

First name:

Last name:

Position:

Company:

Address:

Suburb:

State: Postcode: Telephone:

Fax: Mobile:

Email:

Dietary requirements:

Promotional code:

*EVENT AND MEMBERSHIP OFFER

There is no better time than right now for non-members to take up membership! Register at the Member rate + add on \$300 for Membership and receive member benefits through to 30 June 2018. All new members are eligible to 'upgrade' their membership level at no additional cost by providing the appropriate documentation when applying within the initial membership subscription period.

I hereby apply for membership of The Tax Institute and declare that I am a person of good fame,

integrity and character and agree to be bound by the Constitution of The Tax Institute. Further information available at taxinstitute.com.au

Signature:

Date of signature:

3 Payment method **Cheque payable to The Tax Institute** (in Australian dollars) **Credit card** \$ Card type: AMEX Visa MasterCard DinersName on card: Card no.: Expiry date: Cardholder's
signature: **4 Session selection**

Please note: If you have chosen the day registration option, only options for your specific day are valid (ie they cannot be spread across the two days).

Day one – Thursday 24 August 2017 – 6.75 CPD hours

President's Welcome and Opening Address (8.45am–9.00am)

Session 1 (9.00am -10.30am) Keynote address: The Tax Administration Continuum – “The Law was Made for Man, not Man for the Law”

Session 2 (11.00am–12.00pm)

 2A: Evolving Structures of SMEs – More than Meets the Eye 2B: Tax Governance and Justified Trusts

Session 3 (12.00pm–1.00pm)

 3A: Research and Development – Managing Your Risks to Reap the Reward 3B: State Taxes Update

Session 4 (2.00pm–3.00pm)

 4A: Payroll Tax – Exploring the Issues 4B: Diverted Profits Tax and MAAL – How and When They Apply and How to Manage Disputes

Session 5 (3.00pm–4.00pm)

 5A: Achieving Certainty 5B: Financing – An Overview and Recent Changes

Session 6 (4.30pm–5.30pm) Purpose – What does it mean?

 Networking Drinks, Thursday 24 August, 5.30pm-7.00pm (please tick if you plan to attend)**Day two – Friday 25 August 2017 – 6.75 CPD hours**

Session 7 (8.30am-9.30am) Tax 2025 – People, the Economy and the Future of Tax

Session 8: (9.30am–10.30am)

 8A: Ethics in Practice 8B: Tax, External Relations and the Media

Session 9 (11.00am–12.00pm)

 9A: Taking Advantage of Super in the New World 9B:M&A Update: A Selection of Topical Issues

Session 10 (1.00pm–2.30pm)

 10A: Early-Stage High-Growth SMEs 10B: Fireside Chat

Session 11 (2.45pm–3.45pm)

 11A: Effectively Managing Tax Disputes – What is Your Strategy? 11B: Resolving Tax Disputes in a Global Environment

Session 12 (3.45pm–4.45pm)

 12A: International Issues 12B: Transfer Pricing of the Future**Collection notice**

The Tax Institute (TTI) complies with its obligations under the Privacy Act 1988 (Cth) with respect to how it handles personal information. TTI collects, uses, holds and discloses your personal information (including sensitive information, such as health information) for a range of purposes, such as administrative purposes relating to membership of TTI and TTI's courses (including assessment of eligibility and providing courses), compliance with Government and statutory requirements, provision of information relating to TTI's services and member benefits and to conduct market research. If you do not provide the personal information requested by TTI, it may not be able to provide its services to you, such as assessment of your course enrolment application. TTI does not disclose criminal record information to third parties. TTI usually discloses your personal information to entities such as your sponsoring employer (with respect to your course records and results), The Tax Practitioners Board, TTI's business partners for marketing purposes, IT companies and other companies who provide administrative and other services to TTI and government bodies, such as the Tertiary Education and Quality Standards Agency. TTI may disclose personal information to overseas recipients in countries such as the United States of America and India. For further information on how TTI collects, uses, holds and discloses personal information, please see its privacy policy at www.taxinstitute.com.au. The Privacy Policy also contains information on how to request access to or correction of your personal information and how to make a complaint about a breach of privacy. By submitting your application to TTI, you confirm that you have read TTI's Privacy Policy and you consent to your personal information being collected, used and held by TTI and disclosed to third parties as set out in this notice and in accordance with TTI's Privacy Policy. If you do not want your personal information to be used by TTI or disclosed to third parties, for the purpose of direct marketing, please contact us in writing at membership@taxinstitute.com.au.

TO REGISTER

✉ **Mail**
GPO Box 1694 Sydney, NSW 2001

@ **Email**
eventregistrations@taxinstitute.com.au

☎ **Fax**
02 8223 0077



THE TAX INSTITUTE



EMPLOYER TICKET REGISTRATION FORM

Date of issue: May 2017

4170801 | 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.

2017 Queensland Tax Forum | 24–25 August 2017

1 Employer ticket registration

Register on or before Friday 21 July 2017 to SAVE!

Employer ticket

This registration option will allow multiple attendees (up to 12) from the same firm to attend the Forum. This ticket option includes 12 session 'credits' which can be used by the employer ticket attendees to attend any session/s of their choice (refer to Page 16 for session allocation). Electronic access to forum materials is also included. Please note that printed materials, forum lunches, and networking drinks are not included in this price. For an additional fee of \$100, you may opt to receive all available materials in hard-copy format at the forum. Please indicate your selection on the registration form.

Session selection

Please complete the form overleaf indicating the sessions that each person is attending. The sessions will be allocated on a first-come, first-served basis, so make your selections as soon as possible to avoid disappointment. Please ensure the form is correct as CPD hours will be allocated accordingly.

Once you have registered

You will receive a confirmation email including details of your session selections. Please check your session details and contact The Tax Institute's Queensland Division on 07 3225 5200 or email qld@taxinstitute.com.au if any details are incorrect.

1 Registration options

Early bird registration Received on or before 21 July 2017	<input type="checkbox"/> \$1,995
Standard registration Received after 21 July 2017	<input type="checkbox"/> \$2,195

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

I would like to purchase a hard copy of the available presentations and technical papers. Please add \$100.

2 Employer ticket co-ordinator details

Member no.:

Title: Mr Mrs Miss Ms Other (please specify)

Date of birth:

First name:

Last name:

Position:

Company:

Address:

Suburb:

State: Postcode:

Telephone: Fax:

Mobile:

Email:

3 Payment method

Cheque payable to The Tax Institute (in Australian dollars)

Credit card \$ Card type: AMEX Visa MasterCard Diners

Name on card:

Card no.: Expiry date:

Cardholder's signature:

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)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
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Collection notice

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