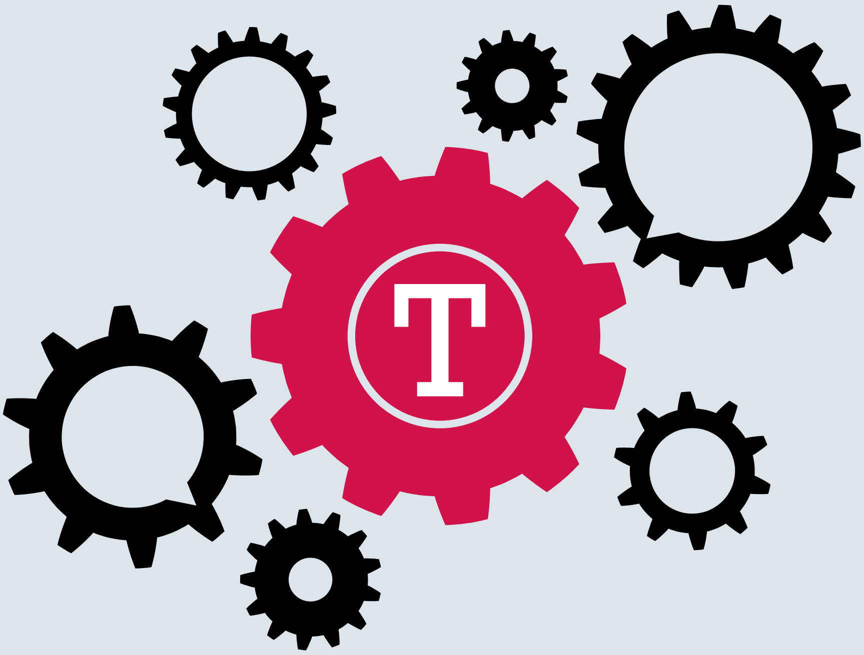
THE TAX INSTITUTE

Advanced



2017 Western Australia Tax Intensive

9–10 November 2017
Perth Convention & Exhibition Centre

Proudly supported by:

PantherCorp

taxinstitute.com.au

Welcome

WA Tax *Intensive*

Now in its third year, WA Tax Intensive is a unique training opportunity for WA tax advisers, consisting of three in-depth presentations by nationally recognised subject matter experts. Following their detailed seminar, the presenters will guide attendees through an interactive case-study led workshop. This hands on approach will equip participants with the practical knowledge they need to provide immediate value to their firm and clients.

This year WA Tax Intensive comes to Perth CBD, providing a central, relevant and flexible WA Tax Intensive.

Central

Being held at Perth Convention and Exhibition Centre allows Perth attendees better access to WA Tax Intensive.

Relevant

The 1.5 day program consisting of three seminars and workshops will provide attendees with the knowledge and skills to advise their clients on the issues they face on a daily basis.

Flexible

Attendees can choose a number of registration options including full event registrations, single session registrations or purchasing an employer ticket to share among their firm.

Technical sessions

The 2017 Western Australia Tax Intensive will open with an address by **Grahame Young, FTI,** as he reflects on decades of practice. Sharing his depth of experience and observations on the vast changes, Grahame's introduction will set the scene for one and a half days of intensive technical training and practical applications.

The sessions at this year's Intensive cover the broad themes of succession, transition, winding down and exiting from companies and trusts. These issues will almost inevitably arise for tax practitioners and their clients both during, and towards the end of, the business structure's lifecycle. **Matthew Burgess, CTA,** will explain the succession planning strategies available to clients with assets held in a trust environment, in order to ensure control of family trusts passes as intended. He will also address common mistakes made by practitioners and his case study will examine the impact of family breakdown on trust structures.

Linda Tapiolas, CTA, will be focusing on dealing with difficult structures and the care that needs to be taken during the lifetime of a structure with the end in mind. Linda will be addressing the income tax rollovers and concessions that are useful in restructuring, as well as other factors associated with restructuring businesses and asset ownership.

To conclude, **Chris Wookey, CTA,** will deal with preparing a company for exit of the current owners or winding down. Some of the potentially difficult issues to be addressed will be forgiving debts, shareholder loan accounts and liquidation versus capital reduction or share buy back. Chris will also deal with the difficulties of ss 45A, 45B, 177EA, the debt equity rules, pre and post CGT shareholdings and extracting amounts using the small business CGT concessions.

We are sure practitioners will find this year's Intensive a valuable experience.

Bill Keays, CTA
Chair, WA Tax Intensive Steering Committee

Corey Beat, CTA
Chair, WA Professional Development Committee

Thank you

The Tax Institute gratefully acknowledges the generous assistance of the 2017 Western Australia Tax Intensive Steering Committee:

Bill Keays, CTA, *Keays & Associates (Chair)*

Rupert Cheong, CTA, *Alpha Accountancy Services*

Violet Lim, CTA

Andrew Vahala, *Australian Taxation Office*

Daniel Velthuis, CTA, *EY Law*

Technical Program

Event summary

Day one – Thursday 9 November 2017

Time	Session
1.00pm–1.25pm	**Registration**
1.25pm–1.30pm	**Welcome and Opening**
1.30pm–2.00pm	**Session 1: Reflections from Decades of Practice** **Speaker: Grahame Young, FTI, Francis Burt Chambers** Over his time in practice, Grahame Young has seen the abolition of death duties, the introduction of capital gains tax and innumerable changes affecting the administration and taxation of trusts, including the dreaded Division 7A. Family trusts (and their associated bucket companies and operating entities) and self-managed superannuation funds have replaced the governing director company as the vehicles of choice for holding family wealth. Join Grahame as he opens the 2017 WA Tax Intensive with his observations about some of the lessons he has learnt and is continuing to learn about families and their structures.
2.00pm–5.15pm Includes afternoon tea break.	**Session 2: Succession Planning for Family Trusts – Part A** **Speaker: Matthew Burgess, CTA, View Legal** With the seemingly ever increasing level of wealth held in family trusts, it is important for advisers to be aware of succession planning strategies for assets held in a trust environment. This session will explain some of the common strategies being implemented for ensuring control of family trusts passes as intended, including: ▪ Understanding successor trustee, appointor and principal provisions ▪ Options for modifying an existing trust without triggering negative tax consequences ▪ Tailored constitutions and family constitutions ▪ Common mistakes when dealing with discretionary trusts.
	Succession Planning for Family Trusts – Part B The factual scenario of this case study will consider a family trust with a range of assets and the desire to segregate particular assets for particular beneficiaries. Issues to be explored include: ▪ 'Best practice' recommendations for structuring beneficiaries, appointors, principals and trustees where asset protection is a concern ▪ The impact of family breakdown on trust structures ▪ Dealing with the 'domino effect' ▪ Key tax consequences.
5.15pm	**Sundowner Cocktail Reception**

Technical Program

Event summary

Day two – Friday 10 November 2017

Time	Session
9.00am–12.15pm Includes morning tea break.	**Session 3: Dealing with Difficult Structures – Part A** **Speaker: Linda Tapiolas, CTA, Cooper Grace Ward Lawyers** When assisting clients on how to plan for the future, one usually begins with the end in mind, which incorporates focus on the "planned end" like a trade sale or family transfer while maintaining flexibility for the unplanned. Care needs to be taken when doing the ground work to ensure that clients can maintain and realise value both now and in the future. As well as addressing most of the income tax rollovers and concessions that are useful to help restructure value, this session will also consider: ▪ Intellectual property, social media and ownership ▪ Managing valuation issues involving complex structures taking into account cases, affiliates and connected entities ▪ Whether Subdiv 328-G helps in these situations? ▪ Buyer versus seller considerations.
	Session 3: Dealing with Difficult Structures – Part B This factual case study involves an operating business conducted through a partnership of trusts, where IP is owned in partnership by associated individuals. It addresses the parties' desire to restructure, which involves dealing with: ▪ Difficult IP ownership ▪ Non-income tax considerations ▪ Primary source document requirements
12.15pm–1.00pm	**Lunch**
1.00pm–4.15pm Includes afternoon tea break.	**Session 4: Transitioning a Company for Wind-Down or Exit – Part A** **Speaker: Chris Wookey, CTA, Deloitte Private** A transfer of a company or its business assets to new ownership often means that financial relationships need to be unwound or cleared at either or both the company and shareholder level. This session will cover the key tax issues arising when either a company is wound down or certain shareholders want to exit, such as: ▪ Tidying up the balance sheet – dealing with the history of closely held entities, commercial debt forgiveness and shareholder loans ▪ What works best for the company and for shareholders – liquidation, cancellation, buy back or capital reduction? ▪ Making tax-effective distributions of profits and assets and stepping through the minefield of ss 45A, 45B, 177EA and the debt/equity rules ▪ Pre and post-CGT asset and shareholding considerations when liquidating or selling the assets or shares, in particular CGT event K6 and Div 149 of the Income Tax Assessment Act 1997 ▪ How to access the small business CGT concessions, and how to ensure that the benefit of the concessions in a company can flow through to the exiting shareholders ▪ TA 2015/2 – franked distributions funded by raising capital to release franking credits to shareholders.
	Session 4: Transitioning a Company for Wind-Down or Exit – Part B Following on from part A, this case study session will use a number of examples to deep dive into some of the topics covered in the plenary. The case scenarios will address situations found in practice in relation to privately held companies, including: ▪ Extracting amounts sheltered by the small business CGT concessions ▪ Attempts to divert taxable income ▪ Assigning loans within the family ▪ Calling on credit loans ▪ Dividends as part of the sale or arrangement.
4.15pm	**Close**

> *"I would recommend this event to any professional who wishes to significantly extend their technical knowledge and practical know how to manage advisory on complex areas of the law."*
>
> Malav Oza, CTA, PKF Lawler

Presenter Profiles

An overview of our *experts*

Matthew Burgess, CTA, co-founded Brisbane based specialist firm View Legal in 2014, having been a partner of one of Australia's leading independent law firms for over 12 years. Matthew's passion is helping clients successfully achieve their goals. Matthew specialises in tax, asset protection, estate and succession planning, providing strategic advice to business owners and high net worth individuals, and was recognised in the "Best Lawyers" list for 2014 in relation to trusts and estates. As an author, Matthew is widely recognised as an expert in his field, who constantly creates bespoke revenue-related strategies for the growth, management and protection of wealth. Matthew is regularly published in Australia's leading monthly tax journal, The Tax Institute's Taxation in Australia (six articles since 2012), and the leading weekly tax journal, Thomson Reuters' Weekly Tax Bulletin (10 articles since 2012). He has also written five legal books, one business book and 16 children's books.

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

Chris Wookey, CTA, is a Principal in the tax consulting division of Deloitte Private in Melbourne. He has nearly 30 years' experience in the chartered accounting profession and is a member of The Tax Institute's Victorian State Technical Resource Committee as well as a regular presenter at its events. His experience, centred on issues encountered by private groups, includes advising about the tax treatment of accessing wealth accumulated in various structures such as trusts, superannuation funds and especially companies.

Grahame Young, FTI, practises as commercial counsel with Francis Burt Chambers, Perth. Prior to commencing practice as a barrister in 2001 he had broad experience as a solicitor and company director. Grahame's principal areas of practice include transactional taxes, equity, trusts and succession, corporate and property law. He has a particular interest in structuring and restructuring corporate and family groups. He has spoken and written extensively on a wide range of legal and taxation topics for The Tax Institute and other professional bodies. He is editor of Duties Legislation Western Australia. Grahame has served as State Chair and National Councillor of The Tax Institute.

Further Information

Event summary

How to register

Online: taxinstitute.com.au/waintensive
Fax: 02 8223 0077
Mail: The Tax Institute
GPO Box 1694
Sydney NSW 2001

Registration options

Full convention registration

Registration includes:

- Participation in the full technical program
- Online access to technical papers through The Tax Institute CPD app
- Lunch and refreshment breaks on both Thursday and Friday
- Sundowner Cocktail Reception on Thursday night

Please note: The registration fee does not include delegate folders (refer "Printed materials").

Single workshop registration

This registration option entitles one delegate to attend a single technical session and electronic access to all materials via The Tax Institute CPD app. Tea breaks, meals and refreshments during the Intensive are included. Single workshop registration on Thursday afternoon also includes attendance at the Sundowner Cocktail Reception.

Early bird registration

All full registrations received and paid on or before **Friday 13 October 2017** will be entitled to an early bird discount.

Group discounts

Purchase 3 or more full registrations (early bird or standard) and receive 20% discount. 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.

Further Information

Event summary

Employer tickets

This registration option allows one registration to be shared between multiple attendees (maximum 3) from the same firm. Attend 3 technical sessions and receive electronic access to The Tax Institute CPD app which contains all available presentations and papers. Please note that sessions 1 and 2 are inclusive as one session. Morning and afternoon tea breaks are included in this price. Lunch on day two may be purchased separately at a cost of $50 per person. To register for the employer ticket, please complete the employer ticket registration form inserted in this brochure.

Session format

Each session includes a speaker presentation (supported by a technical paper) and case study overview, followed by interactive workshops. Each session will conclude with a panel synopsis on the case study.

Pre-reading requirements

The WA Tax Intensive is an interactive event. The value of the workshop component is maximised for delegates when preparation for and participation in the workshop case studies is undertaken. Workshop materials and suggested readings are circulated to delegates via The Tax Institute's CPD Event App approximately one week prior to the Intensive. Attendees are expected to prepare prior to arrival to enable active participation.

The 2017 Western Australia Tax Intensive CPD App

The WA Tax Intensive CPD app will be available for download approximately one week prior to the event. The app will contain session and speaker information, and available technical materials. You will receive instructions via email detailing how to download the app.

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 and paid for in conjunction with your registration. Please note there will be no additional folders available for purchase at the event.

Wi-Fi

Complimentary Wi-Fi is accessible throughout the entire Perth Convention & Exhibition Centre.

Venue

Perth Convention & Exhibition Centre
21 Mounts Bay Road
Perth, Western Australia

The Perth Convention and Exhibition Centre (PCEC) is Western Australia's only dedicated and purpose-built conference, exhibition, meeting, and event venue and has grown to become an iconic image for the City of Perth.

CPD accreditation

Attendance at the full convention counts for 9.5 hours of Professional Development Accreditation with The Tax Institute. Single-session and employer ticket attendance will be allocated accordingly to each attendee.

This event is accredited with the Legal Practice Board of Western Australia for CPD points.

Enquiries

For further information, please contact Natalie La Rosa on:

T: 08 6165 6600
E: natalielarosa@taxinstitute.com.au

> “*I have attended the annual WA Tax Intensive on previous occasions and recommend it highly to anyone interested in the more technical and practical aspects of tax. Excellent speakers and topical analysis – a great way to keep up to date.*”
>
> Richard Norton, CTA, EY Law

THE TAX INSTITUTE

Event Registration Form

2017 WESTERN AUSTRALIA TAX INTENSIVE | 6171120/WD

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

Date of issue: August 2017

1 Registration

Full convention registration

See page 5 for registration inclusions.

	Member	New member*	Non-member
Early bird registration Received on or before 13 October 2017	☐ $1,000	☐ $1,320	☐ $1,145
Early bird group discount registration (3+ attendees)	☐ $800	☐ $1,120	☐ $916
Standard registration Received after 13 October 2017	☐ $1,100	☐ $1,420	☐ $1,245
Standard group discount registration (3+ attendees)	☐ $880	☐ $1,200	☐ $996

☐ I acknowledge that I will receive electronic access to the available papers and presentations through The Tax Institute CPD app.

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

Flexible registration options

	Member	New member*	Non-member
Session 1 and 2	☐ $475	☐ $795	☐ $550
Session 3	☐ $475	☐ $795	☐ $550
Session 4	☐ $475	☐ $795	☐ $550

***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 $320 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: DD/MM/YYYY

Dietary requirements:

Promotional code:

2 Delegate contact details

Member no.:

Title: ☐ Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other (please specify)

Date of birth: DD/MM/YYYY

First name:

Last name:

Position:

Company:

Address:

Suburb:

State:

Postcode:

Telephone:

Fax:

Mobile:

Email:

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

3 Payment summary

Registration fee $

Printed delegate folders ($100) $

Total payable $

Please refer to page 5 for further information

Replacements

Please note: Registrations for the event are not interchangeable but replacements are acceptable. Please notify us at least two days prior if you intend on sending a replacement. CPD hours will be allocated to the designated attendee. If the replacement is not a member, the non-member registration fee will apply.

Cancellations

The Tax Institute must receive cancellations in writing five working days prior to the conference. No refund will be given for cancellations received within five working days of the event. A replacement may be nominated. Further details on The Tax Institute's cancellation policy can be found at taxinstitute.com.au.

4 Payment method

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

☐ Credit card $ Card type: ☐ AMEX ☐ Visa ☐ MasterCard ☐ Diners Expiry date: MM/YY

Name on card:

Card no.: Cardholder's signature:

Membership and education program promotion

☐ I am interested in becoming a member of The Tax Institute. Please send me further details.

☐ I am interested in learning more about The Tax Institute's education program. Please contact me.

Marketing and business alliance partner exclusions

☐ I no longer wish to provide my contact details to The Tax Institute's contracted business partners.

☐ I no longer wish to receive marketing correspondence from The Tax Institute.

We take your privacy seriously, and our policy can be viewed at taxinstitute.com.au/go/footer/privacy.

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 convention. 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.

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 TTIs 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

Online taxinstitute.com.au/waintensive

Email eventregistrations@taxinstitute.com.au

Mail GPO Box 1694 Sydney, NSW 2001

Fax 02 8223 0077

THE TAX INSTITUTE

Employer Ticket Registration Form

2017 WESTERN AUSTRALIA TAX INTENSIVE | 6171120/WD

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

Date of issue: August 2017

Employer registration

- Multi-user registration (register up to 3 delegates from the same organisation)
- Attendance at any session of your choice (total 3 technical sessions)
- Electronic access to download available technical papers and presentations
- Morning and afternoon refreshments
- Up to 9.5 CPD hours

Session selection

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

Note: Employer tickets do not include attendance at the networking lunches.
Employer ticket registrations will not receive printed papers. Access to materials will be electronic.

Once you have registered

You will receive a tax invoice and confirmation letter including details of your session selections.
Please check your session details and contact The Tax Institute on 08 6165 6600 if any details are incorrect.

1 Registration

Standard registration ☐ $1,350

☐ **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.

☐ I would like to purchase tickets to networking lunch on day two^

No. ______ x tickets at $50 each: $ ______

Total payable $ ______

^Please supply names of attendees and any dietary requirements below or as a separate attachment

Promotional code: ______

Dietary requirements:

2 Delegate contact details

Member no.: ______

Title: ☐ Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other (please specify) ______ Date of birth: DD/MM/YYYY

First name: ______ Last name: ______

Position: ______ Company: ______

Address: ______

Suburb: ______ State: ______ Postcode: ______

Telephone: ______ Fax: ______

Mobile: ______ Email: ______

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

4 Session selection

Please note sessions are subject to availability.

	Session number (1st choice)	Session number (2nd choice)	Attendees' preferred full name (for name badge)	Tax Institute member/ non-member number (if known)
1				
	Attendee's email address (required):			
2				
	Attendee's email address (required):			
3				
	Attendee's email address (required):			

5 Payment method

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

☐ Credit card $ ________ Card type: ☐ AMEX ☐ Visa ☐ MasterCard ☐ Diners Expiry date: MM/YY

Name on card:

Card no.: Cardholder's signature:

Replacements
Please note: Registrations for the event are not interchangeable but replacements are acceptable. Please notify us at least two days prior if you intend on sending a replacement. CPD hours will be allocated to the designated attendee. If the replacement is not a member, the non-member registration fee will apply.

Cancellations
The Tax Institute must receive cancellations in writing five working days prior to the conference. No refund will be given for cancellations received within five working days of the event. A replacement may be nominated. Further details on The Tax Institute's cancellation policy can be found at taxinstitute.com.au.

Membership and education program promotion

☐ I am interested in becoming a member of The Tax Institute. Please send me further details.

☐ I am interested in learning more about The Tax Institute's education program. Please contact me.

Marketing and business alliance partner exclusions

☐ I no longer wish to provide my contact details to The Tax Institute's contracted business partners.

☐ I no longer wish to receive marketing correspondence from The Tax Institute.

We take your privacy seriously, and our policy can be viewed at taxinstitute.com.au/go/footer/privacy.

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 convention. 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.

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 TTIs 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

Online taxinstitute.com.au/waintensive

Mail GPO Box 1694 Sydney, NSW 2001

Email eventregistrations@taxinstitute.com.au

Fax 02 8223 0077

0126WA_08/17_v1