

# The *Tax* Summit

11 – 13 MARCH / ICC SYDNEY

Powered by National Convention & NSW Tax Forum

 THE TAX INSTITUTE

# Now & 2020 When

EXPLORING OUR FUTURES







# Welcome

## The Tax Summit is designed to set the agenda for tax in 2020 and beyond.

### Tax at the centre of the economy, core to future growth

Tax powers economies, local, national and global. This event places the role of the tax professional firmly at the centre of their growth.

### Now& When – Exploring our Futures

Our event theme is a play on ‘now and then’. We’re constantly shifting the meaning from present and past, to present and future.

This new program’s focus is on the key topics, developing issues and challenges every professional is grappling with. It also provides a unique framework of practical guidance and insights into trends across tax, accounting, law and business.

### Staying on top of change

Change is accelerating and it is critical to stay relevant. The wide range of high calibre speakers, covering all areas of tax, will help you broaden and discover different ways of tackling the challenges facing the profession.

The Tax Summit’s program will equip you with the tools and insights you need to succeed. It will help you stay on top of current and future trends.

### Bigger and bolder new format

By bringing together the best of our two most respected and popular events, National Convention and NSW Tax Forum, we’ve been able to create a bigger, better and bolder event.

The program covers the issues every professional needs on their radar. The seven streams cover Small and Medium Enterprise, Corporate, Hot Topics, Professional Practice, Emerging Leaders, International and Technology as well as Workshops.

Key sessions across the three-day program include a keynote address by the Commissioner of Taxation; a Q&A-style panel on Tax Reform facilitated by renowned ABC journalist, Tony Jones; and a closing keynote from Stephen Scheeler, former CEO of Facebook Australia and New Zealand.

### A focal point like no other

Australia’s most popular city for global corporate events, Sydney is a fitting destination for delegates to converge on for The Tax Summit. Extend your stay in Sydney post-Tax Summit and enjoy some of the world famous attractions the city has to offer.

### The tax community coming together

As ever, delegates will enjoy ample opportunity to network with fellow members, local and interstate delegates and Summit presenters over the course of three days.

For the seventh year, The Tax Institute will recognise and acknowledge outstanding contribution to the profession at the Tax Adviser of the Year Awards at our Summit gala dinner.

We look forward to joining you in Sydney in March 2020.



**Tim Neilson, CTA**  
2019 President

A handwritten signature in black ink that reads "Tim Neilson".



**Peter Godber, CTA**  
2019 Vice President

A handwritten signature in black ink that reads "Peter Godber".



**Marg Marshall, CTA**  
WLF Accounting and Advisory,  
Program Committee Chair

A handwritten signature in black ink that reads "Marg Marshall".

# The *Tax* Summit

Combining two of *Australia's* largest and most prestigious tax events – the 35th National Convention and the 13th Annual NSW Tax Forum.



2 The Tax Summit



# Why attend?



*Learn*

Up to 20 CPD hours on offer

*Discover*

Hear from the best minds in tax

*Honour*

Recognise your peers at the Tax Adviser of the Year Awards

*Network*

Be part of Australia's tax community

*Relax*

Take a break and enjoy a pre or post-Tax Summit stay in beautiful Sydney



# Who should attend?

- Taxation specialists across all sectors (public, private, NFP)
- Accountants and lawyers working for or advising SMEs or corporates
- Business leaders, owners, directors and consultants with an interest in tax
- Newcomers to the profession who are wanting to learn and grow their networks
- Anyone with an interest in the latest issues impacting businesses locally and globally



## Venue and Destination

### The International Convention Centre, Sydney

The Tax Summit venue is the stunning International Convention Centre, Australia's first fully-integrated harbourside, exhibition and entertainment venue.

Situated at the intersection of Sydney's academic, cultural and technology precincts, ICC Sydney affords delegates and visitors convenient access to Australia's most cosmopolitan city.

Consistently ranking as Australia's most popular city for global corporate meetings, Sydney is a major financial hub in the Asia Pacific region and home to 43 local and foreign-owned banks, over 600 multinational firms, and Australia's largest Professional Services, FinTech and Technology industries.



#### ICC venue key features

- > **3** floors of conference space
- > **6** star Green building rating
- > **5** minutes from CBD
- > State of the art technology
- > World class cuisine

*Australia's first  
fully-integrated  
harbourside,  
exhibition and  
entertainment  
venue.*

# Keynote Speakers



**The Hon. Justice  
Simon Steward, QC**  
Federal Court of Australia



**Tony Jones**  
Renowned current affairs journalist



**Prof Graeme Cooper, FTI**  
Professor of Taxation Law  
University of Sydney



**Robyn Jacobson, CTA**  
Senior Tax Trainer  
TaxBanter





**Ann-Maree Wolff, CTA**  
General Manager Taxation, Asia Pacific  
Rio Tinto



**Prof Bob Deutsch, CTA**  
Senior Tax Counsel  
The Tax Institute



**Chris Jordan, AO, CTA**  
Commissioner of Taxation



**Teresa Dyson**  
Foreign Investment Review Board



**Stephen Scheeler**  
former Facebook CEO for Australia  
& New Zealand

# Stream Speakers

## SME



**Chris Ardagna, CTA**  
Partner, Pitcher Partners

**Jodylee Bartal**  
Partner, Gadens

**Melanie Dunn**  
Head of Technical Services,  
Accurium

**Stephen Holmes, CTA**  
Partner, WMS Chartered  
Accountants

**Simon How**  
Partner, Bentleys

**Dung Lam, CTA**  
Tax Team Leader, Argyle  
Lawyers

**Charis Liew, CTA**  
Director, William Buck

**Vanessa Priest, FTI**  
Director, Baskin Clarke Priest

**Jemma Sanderson, CTA**  
Director, Cooper Partners

**Ken Schurgott, CTA-Life**  
Director, Schurgott & Co  
Lawyers

**Peter Slegers, CTA**  
Director, Cowell Clarke

**Daniel Smedley, CTA**  
Principal, Sladen Legal

**Todd Want, CTA**  
Director, William Buck

## Corporate



**Mathew Chamberlain, CTA**  
Partner, EY

**Belinda Darling**  
Assistant Commissioner,  
Australian Taxation Office

**Justin Davis, CTA**  
Partner, KPMG

**Kirsten Deards**  
Barrister, Banco Chambers

**Simon Jenner, CTA**  
Partner, EY

**Helen Kelly**  
Assistant Commissioner,  
Australian Taxation Office

**James Macky, CTA**  
Partner, KPMG

**Anita Paddock**  
Partner, Deloitte

**Karen Payne, CTA**  
Inspector General and Taxation  
Ombudsman

**David Plank**  
Head of Economics,  
ANZ Banking Group

**Joe Power**  
Partner, Allens

**Jay Prasad, ATI**  
Senior Associate, Allens

**Pete Rhodes, ATI**  
Global Head of Tax, Aristocrat

**Jonathan Rintoul, CTA**  
Partner, EY

**Sarah Saville, ATI**  
Partner, PwC

**Andrew Sharp**  
Partner, EY

**Stephen Southon, ATI**  
Chief Tax Officer, National  
Australia Bank

**Lorena Sosa Carrillo**  
Partner, Grant Thornton

**Jerome Tse, CTA**  
Partner, King & Wood Mallesons

**Chris Vanderkley, CTA**  
Special Counsel, PwC

**Megan Williams, CTA**  
Group Tax Director, Lion

## Hot Topics



### Therese Catanzariti

Barrister, 13 Selborne  
Wentworth Chambers

### Leanne Connor, CTA

Director, WGC Business  
Advisors

### Greig Hubbard

Partner, Deloitte

### Ron Jorgensen, CTA

Partner, Thomson Geer  
Lawyers

### Fiona Knight, CTA

Assistant Commissioner,  
Australian Taxation Office

### Colin Little

Partner, Deloitte

### Matthew McKee, FTI

Partner, Brown Wright Stein  
Lawyers

### Abdol Mostafavi, CTA

Deloitte

### Andrew Noolan, CTA

Partner, Brown Wright Stein  
Lawyers

### Frank O'Loughlin QC, CTA

Barrister, Victorian Bar

### Chris Peadon, FTI

Barrister, New Chambers

### Heidi Rodgers

Director, Tax Astute Training

### Roseanne Ross, ATI

Director KPMG

### Chris Sievers

Barrister, Victorian Bar

### Paul Sokolowski, CTA

Partner, Arnold Bloch Leibler

### Mariana von Lucken, CTA

Partner, HLB Mann Judd

### Chris Wallis, CTA

Barrister, Victorian Bar

## Professional Practice



### John Ioannou, CTA

Partner, Deloitte Private

### Brian Richards, CTA

Tax Adviser, Richards Advisory

### Greg Travers, CTA

Director, William Buck

## Emerging Leaders



### Loreena Gillon, CTA

Director, Arithmos Chartered  
Accountants

### Amanda Kazacos

Senior Associate, King & Wood  
Mallesons

### Eddy Moussa, CTA

Partner, PwC

### Claire Thornett, CTA

Manager, WLF Accounting  
& Advisory

## International



### Tony Do

Partner, EY

### Kai-Chen Lamb

Partner, King & Wood Mallesons

### Daryn Moore, CTA

Partner, EY

### Simon Thorp, ATI

Partner, KPMG

### Sanjay Wavde, CTA

Partner, Ashurst

## Technology & Innovation



### Adrian Cartland

Principal, Cartland Law

### Steve Healey, CTA (Life),

Director, RSM Australia

### Angela Meyers

Practice Leader Global Tax  
Technology, Ryan

### Michael Green SC

Level 22 Chambers

### Joni Pirovich

Special Counsel, Mills Oakley

## Workshops



### Luke Branson

Director, PwC

### Tim Dyce

Deputy Commissioner,  
Australian Taxation Office

### Angelina Lagana, CTA

Partner, KPMG

### Ben Lannan, ATI

Partner, PwC

### Joanne Mulder

General Manager, AusIndustry

### Antoinette Quinlan

Partner, Deloitte

### Kimberley Simpson, CTA

Head of Global Tax & Treasury,  
Cochlear

### Michael Smith

Partner, BDO

### Keith Swan

Partner, KPMG



# Technical Program – *At a glance*

## Day 1 – Wednesday, 11 March 2020

Time	Session				
09:00–10:45	<i>Registration with morning tea on arrival</i>				
10:45–11:00	<i>President's address</i> Speaker: Peter Godber, CTA, 2019 Vice President, The Tax Institute				
11:00–11:30	<b>S1:</b> Official welcome				
11:30–12:15	<b>S2:</b> Justice Hill Lecture				
12:15–12:45	<i>Lunch</i>				
	<b>SME</b>	<b>Corporate</b>	<b>Hot Topics</b>	<b>Professional Practice</b>	<b>Emerging Leaders</b>
12:45–13:45	<b>S3.1:</b> Division 7A and UPEs – what's next?	<b>S3.2:</b> The latest – residency for Corporates	<b>S3.3:</b> Indirect taxes and supply chain traps	<b>S3.4:</b> When is professional practice income alienable?	<b>S3.5:</b> Foreign income tax offsets – domestic laws reign supreme
13:45–14:45	<b>S4.1:</b> SMSFs – where are we now?	<b>S4.2:</b> APAs – practical management in cross-border transactions	<b>S4.3:</b> The taxation of forex gains and losses	<b>S4.4:</b> What is the current framework for structuring professional practices?	<b>S4.5:</b> Building trust with clients
14:45–15:00	<i>Afternoon tea</i>				
15:00–16:00	<b>S5.1:</b> SME business structures – multiple owners, flexible profit sharing	<b>S5.2:</b> Winning ways to keep your losses	<b>S5.3:</b> Crossing the minefield – transfer duty and land tax surcharges	<b>S5.4:</b> The future of professional practice structures	<b>S5.5:</b> Overview of the imputation regime
16:00–17:30	<b>S6:</b> Q&A Panel – What does tax reform look like with 2020 vision?				
17:30–19:30	<i>Welcome reception – National Maritime Museum</i>				
19:30	<i>Delegate social options depart</i>				



## Day 2 – Thursday, 12 March 2020

Time	Session				
08:30–09:00	<b>S7:</b> Senior Tax Counsel insights				
09:00–10:00	<b>S8:</b> Commissioner's address				
10:00–10:30	<i>Morning tea</i>				
	SME	Corporate	Hot Topics	International	Technology & Innovation
10:30–11:30	<b>S9.1:</b> Trust distributable income – the remaining gaps	<b>S9.2:</b> Tax governance and transparency initiatives	<b>S9.3:</b> Company directors – Duties, obligations and liabilities	<b>S9.4:</b> Taxing the digital economy – the end of the (tax) world as we know it?	<b>S9.5:</b> How does the change agenda impact the tax profession?
11:30–12:30	<b>S10.1:</b> Superannuation member balance strategies upon death	<b>S10.2:</b> M&A and capital management	<b>S10.3:</b> Legal professional privilege and accountant's concession	<b>S10.4:</b> International tax structuring and cross-border financing	<b>S10.5:</b> Technology in the tax practice, what lies ahead?
12:30–13:15	<i>Lunch</i>				
13:15–14:00	<b>S11:</b> Beyond the Tax Acts <i>OR lunch continued</i>				
	SME	Corporate	Hot Topics	International	Technology & Innovation
14:00–15:00	<b>S12.1:</b> New ATO guidance on back to back rollovers	<b>S12.2:</b> Capital versus revenue revisited	<b>S12.3:</b> Around the courts in 60 minutes – key tax decisions	<b>S12.4:</b> OECD anti-hybrid mismatch rules	<b>S12.5:</b> Tax Issues with IP and Technology
15:00–15:30	<i>Afternoon tea</i>				
	SME	Corporate	Hot Topics	International	Technology & Innovation
15:30–16:30	<b>S13.1:</b> Top Hatting for SMEs	<b>S13.2:</b> Tax consolidations – practical considerations	<b>S13.3:</b> Potential claims against your estate – doing something while you can	<b>S13.4:</b> Controlled foreign companies	<b>S13.5:</b> Emerging technologies and trends – what tax advisers need to know
16:30–17:30	<b>S14.1:</b> Pre-nups – are they worth the effort?	<b>S14.2:</b> Justified trusts	<b>S14.3:</b> Cross-border GST	<b>S14.4:</b> Practical tax issues for non-resident investors	<b>S14.5:</b> Disruptive innovation panel
17:30	<i>Delegate free time</i>				
19:00	<i>Tax Summit Gala Dinner and the Tax Adviser of the Year Awards</i>				

## Day 3 – Friday, 13 March 2020

Time	Session				
08:30–09:30	<b>S15:</b> VIP Presentation				
	<b>SME</b>	<b>Corporate</b>	<b>Hot Topics</b>	<b>Workshop (1.5hrs)</b>	<b>Workshop (1.5hrs)</b>
09:30–10:15	<b>S16.1:</b> Tax implications of relationship breakdown	<b>S16.2:</b> Economic update	<b>S16.3:</b> What tax opportunities exist for start-ups that are innovative?	<b>Workshop 1:</b> Transfer pricing 101	<b>Workshop 2:</b> Managing an ATO audit
10:15–11:00	<b>S17.1:</b> Tax treatment of buy sell agreements	<b>S17.2:</b> Insights from Australia's in-house tax leaders	<b>S17.3:</b> Vacant land tax measures		
11:00–11:30	<i>Morning tea</i>				
11:30–12:15	<b>S18.1:</b> SME consolidations – how to acquire assets	<b>S18.2:</b> US Tax Update	<b>S18.3:</b> Best practice for holiday rental properties and retention of evidence	<b>Workshop 3:</b> R&D tax incentive	<b>Workshop 4:</b> How is your business impacted by the trade war?
12:15–13:00	<b>S19.1:</b> So you like your trusts... quirky...	<b>S19.2:</b> Demergers – where are we now?	<b>S19.3:</b> When worlds collide – the accountant, the lawyer, the client and the ATO		
13:00–14:30	<b>S20:</b> The Digital Invasion – An Insider's Guide to the Coming Revolution				











# Session Outlines



## Keynotes



### Session 1: Official welcome

### Session 2: Justice Hill Lecture

Speaker: The Hon Simon Steward QC, Federal Court of Australia

This lecture will traverse the judicial work of Justice Richard Edmonds and his Honour's vital contribution to the jurisprudence concerning the anti-avoidance provisions of the Tax Acts.

### Session 6: Q&A Panel – What does tax reform look like with 2020 vision?

Facilitator: Tony Jones

Panel: Graeme Cooper, FTI, University of Sydney; Ann-Maree Wolff, CTA, Rio Tinto, Robyn Jacobson, CTA, TaxBanter

This interactive Q&A session will explore our futures regarding tax reform, including the now – looking back on what we have achieved and missed out on, and more importantly the when – what must be done to improve Australia's current taxation system and when will this happen?

### Session 7: Senior Tax Counsel insights

Speaker: Prof Robert Deutsch, CTA, The Tax Institute

### Session 8: Commissioner's address

Speaker: Chris Jordan, AO, CTA, Commissioner of Taxation

### Session 11: Beyond the Tax Acts

Speaker: Teresa Dyson, Foreign Investment Review Board

A discussion about broader commercial and regulatory processes, including FIRB and the Takeovers Panel, and the role of tax risk in those processes.

### Session 15: VIP presentation

Observations from a key and influential decision maker about the latest in tax.

*Stay tuned for our announcement!*

### Session 20: The digital invasion – an insider's guide to the coming revolution

Speaker: Stephen Scheeler, former Facebook CEO for Australia and New Zealand

Unique among speakers on the future and technology, Stephen personally helped drive the disruption we're seeing in the world today.

In this visionary keynote, Stephen shares inside stories about how Facebook and the tech giants think about innovation, where they are placing their bets for the future - and, most importantly, what all this means for the future of consumers, business and society. In our closing session Stephen will lay out five themes of how the next wave of digital innovation will lead to a true end of isolation for businesses, industries and countries around the world including:

1. Drinking from the data firehose;
2. A communications virtual revolution;
3. Everything is available to everyone;
4. Things go to people; and
5. The future belongs to fast brands.





### Session 3.1: Division 7A and UPEs – what’s next?

Speaker: Vanessa Priest, FTI, Baskin Clarke Priest

We have had one false start on the Consultation Paper outlining the elements of a proposed new regime for Division 7A. Are we any wiser 12 months later and do we have enough clarity about what the future holds? In an ever-changing environment, this session will:

- Briefly revisit the proposed reforms;
- Consider any changes from the initial proposed reforms of 2019;
- Reflect on things that should have been implemented but haven't;
- Consider potential new best practices; and
- Identify risks and how to manage them.

### Session 4.1: SMSFs – where are we now?

Speaker: Melanie Dunn, Accurium

Since 1 July 2017, building superannuation benefits for retirement is even more challenging, with a number of areas to navigate when providing advice to our clients. This session will identify the issues, strategies and opportunities to contribute to superannuation, as well as provide practical considerations for our clients, with the aim to optimise their overall benefits by retirement, including:

- What's new – work test, extension of bring forward provisions to age 66, downsizer contributions;
- Total superannuation balance considerations;
- Division 293 tax processes and procedures;
- Strategies and opportunities – spouse equalisation, contribution splitting, withdrawal and recontribution strategies; and
- Transition to retirement income streams and the transfer balance cap considerations when moving into retirement.

### Session 5.1: SME business structures – multiple owners, flexible profit sharing

Speaker: Chris Ardagna, CTA, Pitcher Partners

As families and business relationships become more complex, the need for business structures that can cater to these complex situations is becoming greater. This session will consider some of the structuring issues to consider with SME businesses with multiple owners, including:

- Is there an ideal business structure?
- What options are available for paying differential profit share for companies with ordinary shares only?
- The pros and cons of using different classes of shares, and how different classes impact issues such as small business CGT concessions, loss availability, pre-CGT assets, as well as other unforeseen consequences; and
- Are partnerships an effective structure, and how flexible can the income distributions be? What are the pros and cons of a partnership structure?

### Session 9.1: Trust distributable income – the remaining gaps

Speaker: Ken Schurgott, CTA (Life), Schurgott & Co Lawyers

The use of discretionary trusts in investment and business structuring for SMEs has enjoyed renewed interest following the 2019 federal election. However, many issues still remain unresolved in relation to the taxation of distributable income.

This session will explore:

- Selective streaming of other categories of trust income after *Greenhatch*;
- Trustee determined allocation of expenses against categories of income;
- Recoupment of carried forward losses;
- Managing market value substitution capital gains; and
- Streaming and deceased estates particularly where there is a non-resident beneficiary.

### Session 10.1: Superannuation member balance strategies upon death

Speaker: Jemma Sanderson, CTA, Cooper Partners

Superannuation is often one of the largest assets upon death, with recent cases in this area highlighting the importance of getting the planning right prior to death.

This session will consider:

- Implications of recent cases;
- The importance of valid binding death benefit nominations (BDBNs);
- Transfer balance cap strategies and solutions;
- Dealing with properties and other “lumpy” assets when paying death benefits; and
- The changing role of superannuation in estate planning.

### Session 12.1: New ATO guidance on back to back rollovers

Speaker: Dung Lam, CTA, Argyle Lawyers

There are an abundance of CGT rollovers (and concessions) which taxpayers have access to. This session will focus on:

- Decision making when choosing the appropriate rollover;
- New ATO guidance on back to back rollovers [note: applying the concepts from TD 2019/D1]; and
- Structuring into multiple rollovers.





### Session 13.1: Top Hatting for SMEs

Speaker: Stephen Holmes, CTA, WMS Chartered Accountants

Your SME client is about to embark on its next stage of expansion and growth, with the ultimate goal of listing on the ASX.

Join us as we explore the intricacies of corporate restructures and “Top Hatting” including:

- Pros and cons of Top Hatting;
- Scrip for scrip rollover relief and market valuations;
- Asset protection and succession planning;
- Tax implications including the ATO’s perspective;
- Capital injection by investors and the role of investment advisers; and
- Tax Consolidated Groups.

### Session 14.1: Pre-nups – are they worth the effort?

Speaker: Jodylee Bartal, Gadens

This session will explore pre-nups, including:

- What is a Financial Agreement?
- The legislative framework;
- Case Law – High Court decision of *Thorne v Kennedy* and subsequent decisions;
- Common uses for pre-nups – as a planning tool, as a settlement tool;
- Tax concessions
- Example Agreement – usual format, key terms, the solicitors certificate, asset schedules, separation declaration; and
- The Enforceability Checklist.

### Session 16.1: Tax implications of relationship breakdown

Speakers: Charis Liew, CTA, William Buck; Todd Want, CTA, William Buck

An understanding of the potential tax issues is essential to managing property settlements following relationship breakdowns. Tax can directly impact both the starting value of the property pool and also the parties’ ultimate financial positions after the assets have been divided. This session will cover some of the key aspects, including:

- The CGT rollovers that may be available to the parties and the implications of applying them;
- Tax implications of transferring some specific classes of assets, such as main residences and small business assets;
- Assets held in family trusts or companies and the problems (or opportunities) that they present;
- Superannuation splitting; and
- How to factor the potential tax implications into the division of assets.

### Session 17.1: Tax treatment of buy sell agreements

Speaker: Daniel Smedley, CTA, Sladen Legal

Buy sell agreements utilise insurance to facilitate the exit of departing, deceased and incapacitated business owners.

This presentation takes an in-depth look at the different tax treatments of various common buy sell models, to help you choose the right model:

- Self insurance;
- Cross insurance;
- Discretionary insurance trust;
- Business entity insurance; and
- Superannuation insurance

### Session 18.1: SME consolidations – How to acquire assets

Speaker: Simon How, Bentleys

The lowering of the company tax rate is making companies a more attractive investment vehicle for SMEs. The tax consolidation rules create opportunities within SME groups to simplify structures, achieve mutually beneficial sale outcomes and manage private company loans. However, if you don’t restructure properly you are likely to cause tax issues for your client. This session will focus on:

- The main areas where tax consolidation can assist in SME restructuring; and
- The issues to watch out for when restructuring your client group.

### Session 19.1: So you like your trusts... quirky...

Speaker: Peter Slegers, CTA, Cowell Clarke

Not all trusts look the same, and many trusts do not fit the description of a “standard” discretionary trust or unit trust.

This session will highlight non-routine trusts and bespoke trust powers. It will consider customisation of trust deeds and powers, applicable trust law issues, and what pitfalls need to be avoided.

The session will include:

- Controller Trusts – protecting inter-generational wealth;
- Hybrid trusts – including class trusts and discretionary unit trusts;
- Testamentary trust variations and limitations;
- Superannuation proceeds trusts;
- How to structure a “fixed trust” (if that is ever possible); and
- Sub-trusts – UPEs and their creation.



## Session 3.2: The latest – Residency for Corporates

Speakers: Kristen Deards, Banco Chambers; James Macky, CTA, KPMG

This presentation will consider the recent updates impacting how large corporates determine the tax residency of their subsidiaries including:

- The ATO's public guidance on central management and control in TR 2018/5 and PCG 2018/9;
- The Multilateral Instrument (MLI) and how it is impacting the residency outcomes under Australia's treaties;
- How large Australian-headquartered corporates are managing the tax residency of subsidiaries as part of their global group; and
- The recommendations from the Board of Taxation's review of corporate tax residency.

## Session 4.2: APAs – practical management in cross-border transactions

Speaker: Lorena Sosa Carrillo, Grant Thornton

Volatility and complexity are increasing in the taxation environment for multinationals, creating uncertainty for CFOs and Finance Managers, as newly introduced rules across jurisdictions present significant levels of ambiguity.

This session will outline experiences managing these complexities in practice, through Transfer Pricing governance and the introduction of PCGs, and contrast this with the option of entering into an APA in the current environment, as a measure to ensure certainty.

## Session 5.2: Winning ways to keep your losses

Speaker: Sarah Saville, ATI, PwC

This detailed technical session will cover the intricacies of the loss recoupment rules in Divisions 165, 166 and 707, including the interactions between the continuity of ownership, same business and similar business tests within the consolidation regime in Division 707, including:

- A discussion of how the similar business test differs from the same business test;
- The intricacies in calculating, modifying and applying available fractions; and
- Identifying the boundaries around the new business and new transactions tests.

## Session 9.2: Tax governance and transparency initiatives

Speakers: Helen Kelly, Australia Taxation Office; Anita Paddock, Deloitte; Karen Payne, CTA, Inspector General and Taxation Ombudsman

A number of tax transparency initiatives have been implemented in Australia, and more have been proposed. This session will outline the recent tax transparency developments in Australia and place those initiatives in the context of transparency initiatives overseas.

This session will consider:

- The introduction of a mandatory disclosure regime (MDR) in Australia;
- Transparency of tax debts; and
- The new whistleblower regime for tax whistleblowers.

## Session 10.2: M&A and capital management

Speaker: Simon Jenner, CTA, EY; Andrew Sharp, EY

Mergers and Acquisitions always generate interesting tax issues. This session will provide an overview of some key tax issues observed on recent deals and capital management transactions, with a particular emphasis on:

- Demergers – the current state of play, and what does the “and nothing else” requirement mean for other areas of the tax law?
- The ongoing interplay between tax consolidation and M&A;
- Approaching the ATO for guidance in the cut and thrust of a deal;
- Scrip-for-scrip emerging issues; and
- Can that dividend be franked?







## Session 12.2: Capital versus revenue revisited

Speaker: Mathew Chamberlain, CTA, EY

There have been significant and recent developments in the ATO's approach to the capital versus revenue distinction, a core concept in Australian tax law.

This session will recap the history and core concept and then focus on some of these recent developments, including with regard to costs incurred in respect of construction, software development and seismic data shooting and other businesses.

## Session 13.2: Tax Consolidations – Practical Considerations

Speaker: Jonathan Rintoul, CTA, EY

This session explores some of the practical tax consolidation issues arising in the M&A context, including:

- ATO guidance on the “churning measure”;
- ACA calculations – which accounting liabilities are not recognised, treatment of TOFA assets and liabilities, leasing standard; and
- The interaction of the consolidation rules with the CGT contract rules.

## Session 14.2: Justified trusts

Speakers: Belinda Darling, Australian Taxation Office; Chris Vanderkley, CTA, PwC

This session will address progress that has been made in achieving the ATO's Justified Trusts Program's objectives, what are the benefits and possible developments in this area and what does it all mean for business? Specific areas to be considered include:

- Observations and progress to date on Top 100 and Top 1000 reviews;
- Delivering on the requirements of the ATO's Justified Trust program;
- Tax governance – Stage ratings; and
- Emerging application of the JT model to Top 320 segment and GST reviews.

## Session 16.2: Economic update

Speaker: David Plank, Australia and New Zealand Banking Group

The ever-changing state of the business environment affects all aspects of tax and our daily business practices.

This session will deliver a pacy and dynamic examination of the economic changes and demographic shifts that are currently shaping the business world. It will take an in-depth look at the current and future state of the Australian economy.

## Session 17.2: Insights from Australia's in-house tax leaders

Panel: Pete Rhodes, ATI, Aristocrat; Megan Williams, CTA, Lion; Stephen Southon, NAB

Facilitator: Jerome Tse, CTA, King & Wood Mallesons

This session will include a lively discussion amongst our panel of Australian corporate Heads of Tax. Our panellists will share their perspectives “from the inside” on the current issues, challenges and opportunities facing corporate Australia from a tax perspective.

## Session 18.2: US Tax Update

Speakers: Justin Davis, CTA, KPMG

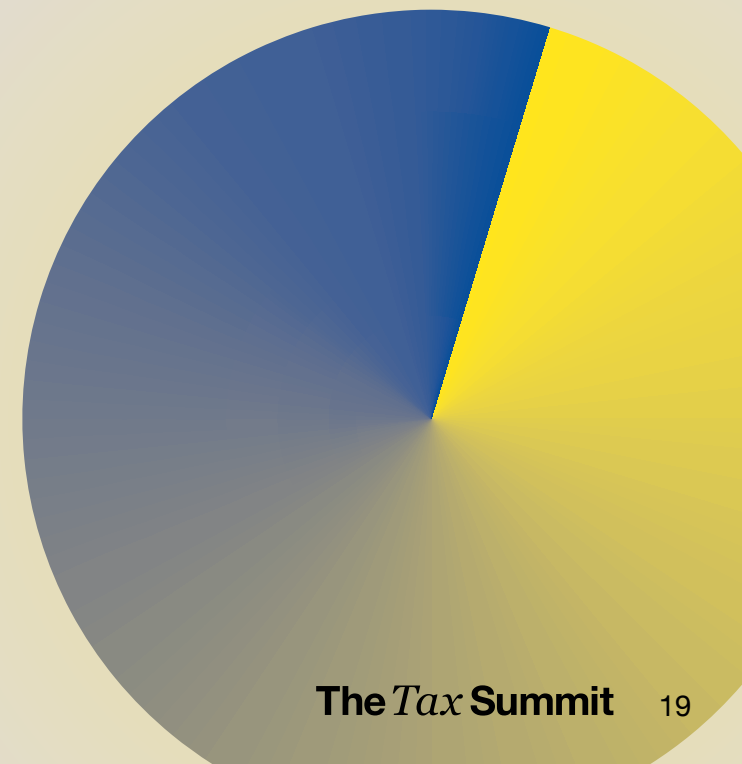
The tax reform measures in late 2017 fundamentally changed the US federal income tax regime, but left many questions as to the operation of the new measures and changes. There are now over 3,500 pages of regulations, with the majority of this in draft form. This session will provide an update on the US tax reform measures and other recent US federal income tax developments and the implications for Australian corporate and institutional investors.

## Session 19.2: Demergers – where are we now?

Speakers: Joe Power, Allens; Jay Prasad, ATI, Allens

This session considers the key tax issues associated with demergers in light of recent public transactions and ATO guidance. It will cover topics including:

- Transactions occurring prior and subsequent to a demerger;
- Back-to-back CGT rollovers; and
- Implications for employees who hold shares through employee share schemes.





### Session 3.3: Indirect taxes and supply chain traps

Speaker: Chris Sievers, Victorian Bar

Situations can arise where an entity in a supply chain finds themselves caught with the cost of GST, leaving them with no ability to claim the corresponding credit. This session will explore:

- How indirect taxes operate for entities in the supply chain;
- The implications of an upstream or downstream entity conducting an enterprise versus a business;
- Dealing with the ATO in disagreements over good faith representations of enterprise or retention of refunds due to a taxpayer; and
- Risk mitigation for supply chain entities.

### Session 4.3: The taxation of forex gains and losses

Speaker: Greig Hubbard, Deloitte; Abdol Mostafavi, CTA, Deloitte

Division 775 of the ITAA sets out a comprehensive code for dealing with currency exchange gains and losses that prevail over the general taxation rules.

The basic aim of Division 775 is to include realised forex gains in assessable income and allow deductions for realised forex losses. The Division applies to all taxpayers, and any taxpayer transacting business in foreign currency is exposed.

This session will provide an overview of the provisions; what is assessable and when; what is deductible and when; and the exceptions.

### Session 5.3: Crossing the minefield – Transfer duty and land tax surcharges

Speaker: Ron Jorgensen, CTA, Thomson Geer Lawyers

Most States and Territories impose transfer duty and landholder duty surcharge on acquisitions by foreign persons and land tax surcharge on foreign landowners.

Discretionary trusts represent a particular risk in this area as they are deemed to be “foreign persons” unless the trust expressly (and irrevocably) excludes any foreign person as a beneficiary to income or capital (or both).

This session provides an overview of the regimes applying in the various jurisdictions, with a particular focus on discretionary trusts and SMSFs.

### Session 9.3: Who would want to be a company director? Duties, obligations and liabilities in a tax context

Speaker: Paul Sokolowski, CTA, Arnold Bloch Leibler

The obligations and liabilities of company directors come from various areas of the law, with the three most common being corporations law duties, taxation legislation, and the criminal law. The range of obligations and duties from just these three areas cast a wide net that all directors need to be aware of to avoid personal liability, stay on top of their obligations, and within the law. This session will include:

- A summary of the duties and sanctions that relate to tax obligations and how to ensure you are compliant;
- Practical tips in the tax area, to ensure that directors actions do not fall foul of the various laws; and
- What should be done when faced with a “too good to be true” plan.

### Session 10.3: Legal professional privilege and accountant’s concession

Speakers: Fiona Knight, CTA, Australian Taxation Office; Colin Little, Deloitte; Frank O’Loughlin, CTA, Victorian Bar

Public statements from senior ATO figures have put a spotlight on legal professional privilege. It is important for practitioners to understand how LPP claims will be considered by the ATO in the current climate and why there might be increased scrutiny of LPP claims. This session will assess:

- ATO and taxpayer perspectives on LPP and the accountant’s concession;
- the impact of the ATO challenging LPP in audits, risk reviews and in the courts;
- how taxpayers should approach LPP in tax disputes; and
- how LPP in large tax disputes will evolve following *Glencore*.

### Session 12.3: Around the courts in 60 minutes – key tax decisions

Speaker: Chris Peadon, FTI, New Chambers

This session will highlight the significant federal tax case law which has been determined by the High Court, Supreme Court, Administrative Appeals Tribunal and Federal Court in Australia in 2019.





### Session 13.3: Potential claims against your estate – doing something about it while you can

Speaker: Therese Catanzariti, 13 Wentworth Selbourne Chambers

All Australian jurisdictions permit claims against an estate that can in some circumstances result in the rewriting of the will at the cost of the estate.

This is an increasing area of litigation with such high-profile matters involving the estates of Richard Pratt, Reg Grundy, John Hemmes and Bob Hawke.

A good estate plan should include a risk assessment of potential claims and measures to minimise their impact.

This session includes:

- Identification of the potential claimants, actual claimants, and unknown or hidden claimants;
- The spectre of “Notional Estate”;
- The consequences of providing “financial assistance” at any time’
- The importance of DNA testing as an evidentiary matter; and
- Getting the full story from clients, not just the sanitised version.

### Session 14.3: Cross-border GST

Speaker: Roseanne Ross, KPMG

This sessions covers cross-border supplies of goods, services and intangibles.

In the evolving world of international trade and changing consumption, we will look at the current state of law and ATO administration for inbound and outbound supplies.

Are there any lessons to be learned from evolving tax bases in other territories such as future “digital consumption taxes”?

### Session 16.3: What tax opportunities exist for start-ups that are innovative?

Speaker: Mariana von Lucken, CTA, HLB Mann Judd

This session will highlight some quick ways to assess if any of the three main tax concessions for innovative businesses are appropriate for your clients Including:

- The R&D tax incentive – the advantages and pitfalls in this well-known area;
- ESIC – for early stage innovation companies – discover what this less well known concession is and how to make a quick assessment; and
- ESS – Employee shares for start-ups – these can also reward innovation and we will cover why they should be considered to remunerate staff.

### Session 17.3: Vacant land tax measures

Speaker: Heidi Rodgers, Tax Astute Training

The recent amendments to the tax deductibility of expenses related to holding vacant land are complex and far reaching. The implications for land holders, including primary producers, developers and others are significant. This presentation will step you through the measures and the practical implications for holding vacant land into the future.

### Session 18.3: Best practice for holiday rental properties and retention of evidence

Speaker: Matthew McKee, FTI, Brown Wright Stein Lawyers

This session will discuss practical issues in minimising tax risk on holiday rental properties. Can your client provide evidence to respond to a day-by-day scrutiny of the electricity bill by the ATO? Is it acceptable that your client’s family accompanied your client when they visited to maintain the property? The ATO can be very sceptical and dig deep in a review or audit.

This session looks at common holiday rental property scenarios, the applicable law (and the ATO’s current interpretation of it) and best practice record and evidence retention.

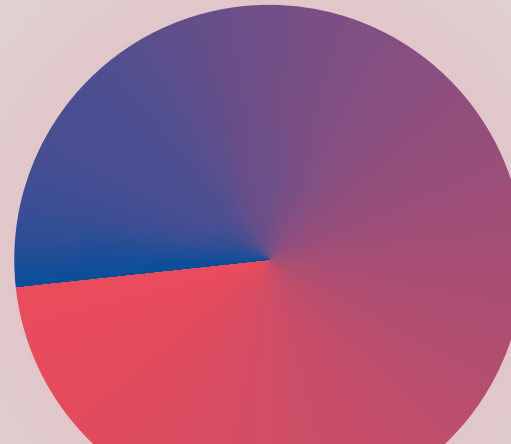
### Session 19.3: When worlds collide – the accountant, the lawyer, the client and the ATO

Panel: Leanne Connor, CTA, WGC Business Advisors; Andrew Noolan, CTA, Brown Wright Stein Lawyers; Chris Wallis, CTA, Victorian Bar

Accountants and lawyers live in different professional worlds but often need to work together for a common client in dispute with the Australian Taxation Office.

A significant aspect of the work of an accountant is to derive information from data and present it according to certain conventions. Lawyers view data and information as representing a set of facts and assess it in terms of is it evidence; is it relevant, is it admissible and will it help or harm the client?

For the client to get the best outcome in a tax dispute, these world views need to be reconciled. But how?





2020



### Session 3.4: When is professional practice income alienable?

Speaker: Brian Richards, CTA, Richards Advisory

This presentation examines what the case law says about when professional practice income can be alienated to entities other than the individual professional in light of current rules of practice and ethical guidelines. Issues to be considered include:

- The case law, from *Peate* through *Galland* to *Gulland, Watson and Pincus* and beyond;
- What are the key features to look out for?
- Does size matter and from what perspectives? and
- How does Part IVA affect alienation of professional practice income?

### Session 4.4: What is the current framework for structuring professional practices?

Speaker: John Ioannou, CTA, Deloitte Private

There are many varied approaches to structuring professional practices and these have arisen due to many influences. This presentation will consider those influences and how they should apply in current circumstances including:

- Commissioner's rulings and other statements - to what extent are they, or have they been, aligned with the current law?
- Everett assignments – how useful and effective are they now?
- Service entities – yes, no or maybe? and
- Road testing the current environment ie, dealing with -variable profit allocations where there are multiple professionals.

### Session 5.4: The future of professional practice structures

Speaker: Greg Travers, CTA, William Buck

Professional practices are changing; technological disruption means work once produced through professional skill may soon be produced through capital investments such as Artificial Intelligence and machine learning. In some professions, annuity or subscription-based models are emerging and as the professions grapple with change, current approaches to the structuring of professional practices may need a rethink. This session will consider these issues including:

- What structures should be favoured to accommodate the future?
- Do the professions need their own tax guidelines? and
- How effective is the current ATO approach to guidelines likely to be in the future, and what needs to change?



To help nurture the future of the tax profession, the Emerging Leaders stream is a specifically developed 3-hour program designed for people who; have less than 5 years' experience in tax; need to build technical skills; and want to mix with like-minded professionals.

### Session 3.5: Foreign income tax offsets – domestic laws reign supreme

Speaker: Amanda Kazacos, King & Wood Mallesons

This session will consider *Burton v Federal Commissioner of Taxation* [2019] FCAFC 141 – specifically the interaction as between Division 770 of the ITAA and the US-Australia Double Taxation Agreement. In considering the implications of the *Burton* case and whether the conclusion was consistent with the intention of Australian taxation law, attendees will obtain a refresher on the operation of the Foreign Income Tax Offset regime as well as further understanding of the policy rationale behind the insertion of the double taxation relief article in Double Taxation Agreements.

### Session 4.5: Building trust with clients

Speakers: Loreena Gillon, CTA, Arithomos Chartered Accountants; Eddy Moussa, CTA, PwC

Building trust within your client base and meeting client expectations is the cornerstone of any successful professional practice.

Our panellists, each representing a different professional discipline and demographic, will share what they consider to be the key ingredients to their “Trusted Adviser” status, which include:

- Strategies to build client trust;
- The importance of knowing your client’s business and how to develop that knowledge;
- How to network effectively and build your personal brand;
- Different communication styles;
- Emotional intelligence within the professions; and
- Mediation skills to prevent and/or deal with client conflicts.

### Session 5.5: Overview of the imputation regime

Speaker: Claire Thornett, CTA, WLF Accounting & Advisory

This session will provide an overview of the imputation regime. It will explain the circumstances in which a company can make a franked distribution, how shareholders are subject to tax on those distributions and the anti-avoidance rules and protections contained in the tax law which prevent the manipulation of the imputation regime. It will also consider how changes to the company tax rate might impact a company’s ability to frank distributions.





### Session 9.4: Taxing the digital economy – the end of the (tax) world as we know it?

Speaker: Simon Thorp, ATI, KPMG

For years governments have struggled to find the best way to tax the profits of globally-agile multinational businesses to ensure those businesses pay the appropriate amount of tax in every country where profits are generated. We are arguably still a long way from reaching a consensus view in this area. Meanwhile, countries including Australia have taken unilateral action to ensure they don't lose out in the short-to-medium term.

This session will consider the difficulties arising in the current landscape of uncertainty; the likelihood of a broad consensus view being reached; and whether the spectre of wholesale change may ultimately lead to the end of the (tax) world as we know it...

### Session 10.4: International tax structuring and cross-border financing

Speaker: Tony Do, EY

If the only certain things in life are death and taxes; it could perhaps be said that the only certain thing in Australian tax is the ongoing evolution of the Commissioner's approach towards:

- Cross-border financing transactions (including withholding taxes, guarantee fees, thin capitalisation, and interest free loans);
- International corporate restructures;
- Value chain structuring (including marketing hubs); and
- Perceived "BEPS" activity and structures.

This session is aimed at providing an update on the current state of affairs of the Commissioner's approach to administering income tax and transfer pricing rules as well as other international tax issues.

### Session 12.4: OECD anti-hybrid mismatch rules

Speaker: Sanjay Wavde, CTA, Ashurst

Australia has introduced the OECD hybrid mismatch rules to its domestic legislation, with many rules now in force.

Although aimed at aggressive structuring by multinational corporations, the rules have an extremely broad application and apply to ordinary commercial transactions of minor amounts involving all kinds of entities.

This session will focus on the application of the rules by reference to a number of examples that taxpayers are likely to commonly encounter in practice.

### Session 13.4: Controlled foreign companies

Speaker: Daryn Moore, CTA, EY

30 years and still counting!!! The proposed introduction of Australia's CFC rules was first announced on 12 April 1989. Despite a relatively settled period in the last decade, the Commissioner has recently introduced increased CFC disclosure requirements in the IDS.

Is this a harbinger of future CFC reforms? Do the CFC rules need modernising to keep pace with foreign tax law reforms and the digital economy? Have taxpayers and tax advisers grown complacent? This session will cover all of these questions and more as we look at the current state-of-play of the CFC rules.

### Session 14.4: Practical tax issues for non-resident investors

Speaker: Kai-Chen Lamb, King & Wood Mallesons

This session covers topical issues in foreign institutional investment in Australia, including:

- Recent trends in relation to ATO involvement in FIRB applications;
- Issues associated with using unitholder/ shareholder debt, including the ATO's flags; and
- Structuring impacts of the recent changes in foreign investment, including whether a MIT should be used.







### Session 9.5: How does the change agenda impact the future of the tax profession?

**Speakers:** Steve Healey, CTA (Life), RSM, Adrian Cartland, Cartland Law

Disruptive technologies are impacting the tax profession. The tax professional of the future will need to be cognisant of and embrace new technologies and ways of working. We are seeing significant changes in the tax compliance landscape – being driven by both the regulators and also technology providers. This session will explore some of these developments and how they are impacting the profession. The future will belong to those that embrace the new but at the same time, focus on what cannot be disrupted – the human connection will become extraordinarily valuable.

### Session 10.5: Technology in the Tax Practice – What lies ahead?

**Speaker:** Angela Meyers, Ryan

This session will discuss the convergence of rapidly changing tax requirements with emerging “intelligent automation” tools. It will explore the current challenges and what the future state of the tax function may look like.

Participants can expect:

- A brief overview of technology trends and perspectives on these trends as they relate to the tax department;
- Examples and demonstrations of how practitioners are deploying emerging technologies such as robotics and machine learning; and
- An overview of ways to accelerate the business case for deploying technology capabilities across their tax practice.

### Session 12.5: Tax Issues with IP and Technology

**Speakers:** Michael Green, SC, Selborne Chambers, Professor

Intellectual Property is ever present in a modern business. Whether it be a tech start-up or just an ordinary enterprise that has invested in a website, marketing, branding and software. This session will explore:

- Different forms of commonly encountered IP and intangibles E.g. copyright, trademarks, patents, goodwill and licences;
- Tax treatment of those IP and intangibles E.g. capital, depreciating, R&D, black hole, deductible, GST, single or multiple assets etc; and
- Optimising business structure to consider IP asset protection, capital raising, R&D grants, ESIC concessions, taxing on the way IN and OUT and other relevant matters.

### Session 13.5: Emerging Technologies and Trends – what tax advisers need to know

**Speakers:** Joni Pirovich, Mills Oakley

We are seeing a number of technology-led initiatives aimed at restoring trust in increasingly digital and data-driven economies – digital identity, the consumer data right, regtech, blockchain, cryptocurrencies, smart contracts, AI. These emerging technologies and trends will create economic and commercial models to advise upon – but when will it all become real? With Facebook intending to launch its cryptocurrency and its financial services offering by mid-2020, over the next 12 months we expect to see strong regulatory headwinds and focussed attention on the legal and tax policy frameworks needed to encourage the experimentation and adoption of emerging technologies.

### Session 14.5: Disruptive Innovation Panel

**Speakers:** Adrian Cartland, Cartland Law, Steve Healey, CTA (Life), RSM Australia

This interactive session with our expert panel will reflect on all of the issues raised throughout the day and discuss how tax teams and individuals can take advantage of the new era impacting the tax profession.

**Stream sponsor:**



## Workshops



### Workshop 1: Transfer pricing 101

Speaker: Michael Smith, BDO

What is a significant global entity (SGE) and why should I care as an SME adviser?

- The concept of an SGE is a crucial 'gateway' to the application of international tax law, anti-avoidance and penalty provisions, and will only become more relevant as the scope and application of the definition increases.
- The definition is also important for small Australian businesses who are part of a large global group or owned by high net worth individuals. This session will help you identify whether your client is an SGE and highlight the issues applying to them.

### Workshop 2: Managing an ATO audit

Speaker: Keith Swan, KPMG

Facilitator: Angelina Lagana, CTA, KPMG Law

An interactive workshop dealing with administrative issues, strategic options and practical considerations in an ATO review. Topics include:

- Current ATO approach to reviews and audits, including Justified Trust, tax corporate governance, practical compliance guidelines and multi-national tax avoidance initiatives;
- How to be proactive in managing an ATO review;
- Responding to notices and requests for information and attending interviews –interpretation of the questions, relevance of the information to be provided, claims for legal professional privilege and accountants' concession and consequences of incorrect responses or failure to respond;
- Resolution options and strategy; and
- Settling the dispute and strategic considerations.

### Workshop 3: R&D Tax Incentive

Speakers: Tim Dyce, Australian Taxation Office; Joanne Mulder, AusIndustry; Antoinette Quinlan, Deloitte; Kimberley Simpson, CTA, Cochlear

Over the past few years Research and Development has been the focus of increased levels of regulator scrutiny as well as media attention. With business seeking further clarity and guidance, this session will cover:

- Practical tips and advice to best identify and substantiate R&D activity;
- The decision in *Moreton Resources* and its impact on eligibility and administration;
- How software is treated; and
- What to expect when engaging with the ATO and AusIndustry and how to deal with objections, reviews and debts should they arise.

### Workshop 4: How is your business impacted by the trade war?

Speakers: Luke Branson, PwC; Ben Lannan, ATI, PwC

The protectionist measures introduced in the trade war are having a tangible, negative economic impact on global markets. Recent research has found that Australian CEOs are lagging in making the necessary adjustments. Accordingly, there is a growing need for Australian businesses to:

- be more reactive and flexible; and
- consider supply chain re-organisation.

Join an interactive session in which you can team together to play through a series of real-world economic events and test responses, as well as exploring potential options to mitigate and/or exploit the impacts.







# Included networking activities

## Wednesday, 11 March 2020

### Welcome reception

Join us for an evening of networking and a showcase of Sydney's best food and drink for The Tax Summit welcome reception set against the stunning backdrop of Darling Harbour.

**Time** 17:30–19:30

**Price** Included in the full Summit registration fee  
Additional tickets: \$80 per person

**Dress** Business/business casual

**Venue** National Maritime Museum  
Walking distance (5 minutes) from International Convention Centre



## Thursday, 12 March 2020

### Gala dinner and the Tax Adviser of the Year Awards ceremony

The gala dinner is the only national gathering of The Tax Institute's membership. Incorporating the Tax Adviser of the Year Awards ceremony, the event recognises the outstanding achievements of the best tax practitioners in Australia, from rising stars to industry leaders.

**Time** 19:00 onwards

**Price** Included in the full Summit registration fee  
Additional tickets: \$175 per person

**Dress** Black tie

**Venue** Grand Ballroom, International Convention Centre

**Theme** All That Glitters ...

#### *Join a hosted table at the Gala Dinner*

If you would like to be seated on a hosted table, please indicate your preference on the registration form.



### Tax Adviser of the Year Awards

The awards presented at the Tax Adviser of the Year Awards ceremony include:

- ◆ *Emerging Tax Star* ◆
- ◆ *SME Tax Adviser of the Year* ◆
- ◆ *Corporate Tax Adviser of the Year* ◆
- ◆ *Chartered Tax Adviser of the Year* ◆





# Optional Networking Activities

Taking place on Wednesday, 11 March following the welcome reception

## Option 1: National Maritime Museum Guided Tour

Immerse yourself in the experience of unearthing the stories of Australia's maritime past and present. The guides will bring to life the stories behind the many fascinating objects housed around the museum and on the spectacular vessels, HMAS Onslow and HMAS Vampire.

<b>Time</b>	19:30 onwards
<b>Price</b>	Free
<b>Dress</b>	Business/business casual
<b>Venue</b>	National Maritime Museum
<b>Inclusions</b>	Guided tour



## Option 2: Cirrus Dining

Dine at one of Sydney's finest waterfront restaurants, located in the buzzing Barangaroo precinct. With a sophisticated modern Australian menu, Cirrus Dining is the perfect spot to visit for an award-winning dining experience.

<b>Time</b>	19:30 onwards
<b>Price</b>	\$135
<b>Dress</b>	Business/business casual
<b>Venue</b>	Cirrus Dining
<b>Inclusions</b>	3-course dinner and beverages



## Option 3: Rum, Rascals & The Rocks Walking Tour

Join this tour for a delicious taste of Sydney's spirited beginnings and the legends of its local haunts on this unique sunset swagger filled with notorious history, premium drinks and classic Sydney pubs.

<b>Time</b>	19:30 onwards
<b>Price</b>	\$75
<b>Dress</b>	Business/business casual
<b>Venue</b>	Journey Walks Tours
<b>Inclusions</b>	Tour, light meal and beverages



## Option 4: Sydney Harbour Tall Ship Cruise

Experience the magic of Sydney's wonderful harbour from a very unique perspective. What better way to end the day than to step aboard the graceful deck of a traditional tall ship setting sail at twilight.

<b>Time</b>	19:30 onwards
<b>Price</b>	\$85
<b>Dress</b>	Business/business casual
<b>Venue</b>	Tall Ships Sydney
<b>Inclusions</b>	Cruise, BBQ and beverages



2020

The image features the year '2020' in a bold, sans-serif font. The two '0's are stylized as circles, each divided into two equal triangular sections by a diagonal line from the top-left to the bottom-right. The left section of each circle is a vibrant magenta, and the right section is a deep, muted purple. The '2's are a solid, bright magenta. The entire text is centered against a dark, textured background that resembles a fine, dark blue or black fabric with a subtle, repeating pattern.

# Tours and activities

## Suggested accompanying persons' activities

### Harbour Bridge Climb

Absorb 360-degree panoramic views as you journey to the summit on Sydney's living icon.

**Price** from \$174 per person

For more information go to [bridgeclimb.com](http://bridgeclimb.com)



### Taronga Zoo

Perfect for a day out! Taronga is home to over 4,000 animals from over 350 species. From keeper talks to animal encounters and everything in between, discover what's on each day at Taronga Zoo Sydney.

**Price** from \$42.30 per person

For more information go to [taronga.org.au/sydney-zoo](http://taronga.org.au/sydney-zoo)



### The Art Gallery of NSW

The Art Gallery of NSW is one of Australia's leading art museums. Enjoy the Gallery's collection of Australian, Aboriginal, European, Asian and contemporary art. Located within beautiful parklands overlooking Sydney Harbour and only 15 minutes walk from the city centre.

**Price** admission is FREE

For more information go to [artgallery.nsw.gov.au](http://artgallery.nsw.gov.au)



### Hop-On Hop-Off Bus Tour Sydney

As Australia's largest city, there's a huge amount to see and do in Sydney – visit the iconic Opera House, make a splash at Bondi Beach and live it up in Darling Harbour. Hop on and off to explore it all at your own pace with a Sydney bus tour.

**Price** from \$52.50 per person

For more information go to [bigbustours.com/en/sydney/sydney-bus-tours/](http://bigbustours.com/en/sydney/sydney-bus-tours/)







## Suggested pre- and post-Summit options

### Hunter Valley Wine Tour

Experience a full day in the Hunter Valley region, enjoying delicious food and amazing wines that will excite your taste buds. Set in the rolling green hills which surround the Hunter River, the Hunter Valley is home to more than 120 wineries.

**Price** from \$85 per person  
(from Hunter Valley)

For more information go to [huntermountainstoursydney.com.au](http://huntermountainstoursydney.com.au)

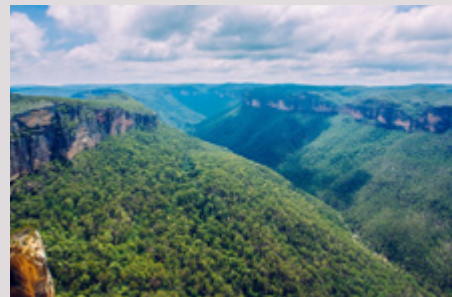


### Blue Mountains Day Trip

No journey to New South Wales could be complete without exploring the tranquil beauty of the Blue Mountains. A Blue Mountains day tour offers breathtaking views from the mountain tops, spectacular wildlife, historic rock formations and sandstone cliffs.

**Price** from \$85 per person

For more information go to [bluemountainstoursydney.com.au](http://bluemountainstoursydney.com.au)



There is a range of superb recreational options available for delegates to enjoy in Sydney, including:

- Shopping – Strand Arcade, Queen Victoria Building, Pitt Street Mall
- Restaurants – Quay, Bennelong
- Days spas – Chi at Shangri-La, Darling Spa at The Star
- Taronga Zoo, Luna Park
- Day trips – Manly, Bondi, Watsons Bay, Blue Mountains, Hunter Valley

Visit The Tax Summit website for more information  
[info.taxinstitute.com.au/taxsummit](http://info.taxinstitute.com.au/taxsummit)

# Getting there

## Accommodation and flights

Conference National has negotiated discounted flights and accommodation for delegates travelling to Sydney.

Book your trip today by visiting [www.conferencenational.com.au/taxsummit2020](http://www.conferencenational.com.au/taxsummit2020)

A sample of some of our host hotel providers are below:

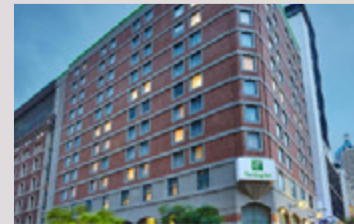


### Sofitel Sydney Darling Harbour

★★★★★

Distance to International Convention Centre  
– 2-minute walk

Price \$359 per night plus breakfast



### Holiday Inn Darling Harbour

★★★★

Distance to International Convention Centre  
– 8-minute walk

Price \$249 per night plus breakfast



### Radisson Hotel & Suites

★★★★

Distance to International Convention Centre  
– 9-minute walk

Price \$285 per night plus breakfast



### PARKROYAL Darling Harbour

★★★★

Distance to International Convention Centre  
– 7-minute walk

Price \$340 per night plus breakfast



### IBIS Darling Harbour

★★★★

Distance to International Convention Centre  
– 6-minute walk

Price \$275 per night plus breakfast



### Novotel Darling Harbour

★★★★

Distance to International Convention Centre  
– 4-minute walk

Price \$335 per night plus breakfast

# Further information

## Delegate list

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

## Confirmation of registration

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

## CPD Accreditation

Full Summit attendance counts for 20 hours of structured Continuing Professional Development Accreditation with The Tax Institute. CPD hours for flexible tickets will be allocated according to each attendee.

## Transportation to social activities

### Welcome reception

This years welcome reception will be held offsite at the National Maritime Museum. The Tax Institute will be on hand to provide you with directions to the venue, which is a three-minute walk from the International Convention Centre.

Those attending an optional social activity on Wednesday evening will receive confirmation and instructions for these events prior to the Summit.

## Gala dinner and the Tax Adviser of the Year Awards ceremony

This years Summit gala dinner will be held onsite at the International Convention Centre.

## Alteration and cancellation policy

To view the full alteration and cancellation policy, please visit our website: [taxinstitute.com.au/professional-development/event-policy](http://taxinstitute.com.au/professional-development/event-policy)

## Sydney weather

The beginning of Autumn is the mildest time of year in Sydney when the humidity drops, rainfall is minimal and temperatures range from 18 to 25°C, with an average of 22°C.

## Special dietary requirements

Please indicate any special dietary requirements at the time of registration.

## Discounts

### Advance registration

All registrations received and paid for on or before Friday, 6 December 2019 will be entitled to an advance registration discount.

## Early bird registration

All registrations received and paid for on or before Friday, 7 February 2020 will be entitled to an early bird discount.

## Group

Purchase four registrations and receive the fifth free. All attendees must be from the same firm and all must register at the same time. Not to be redeemed in conjunction with any other offer, promotional code or discount and excludes single-day registrations.

## New member

The new member registration fee includes the fee for Affiliate level membership of The Tax Institute so that you can take advantage of the many benefits membership affords. Membership is extended until 30 June the following year. Please read and sign below to take up membership.

## Dress code

Business or business casual attire is suitable for the duration of the Summit. The Summit gala dinner dress code is black tie.

For further information regarding this event, please contact the National Events Team on 1300 733 842 or email [nationalevents@taxinstitute.com.au](mailto:nationalevents@taxinstitute.com.au)



# How to register

- 📍 [info.taxinstitute.com.au/taxsummit](http://info.taxinstitute.com.au/taxsummit)
- 📧 [customeradmin@taxinstitute.com.au](mailto:customeradmin@taxinstitute.com.au)
- ☎️ 1300 733 845
- ✉️ The Tax Institute  
GPO Box 1694, Sydney NSW 2001

Don't miss your chance to **SAVE** on your full Summit registration!

Register for the full Summit on or before **6 December 2019** and save \$400 off the standard registration price.

Save  
\$400

Register for the full Summit on or before **7 February 2020** and save \$200 off the standard registration price.

Save  
\$200

## Registration options

### Full Summit registration

This registration option includes participation in the full technical program, electronic access to all available materials via The Tax Institute CPD app, attendance at the Summit welcome reception on Wednesday evening, attendance at the Summit gala dinner on Thursday night, and all meals and refreshments during Summit hours. Registration fees do not include travel, accommodation or hotel incidentals.

### Employer Tickets – Coming soon!

Register your interest – [nationalevents@taxinstitute.com.au](mailto:nationalevents@taxinstitute.com.au)

## Registration inclusion summary

	Full Summit registration	Employer ticket
Online access to presentations and technical papers	✓	✓
Morning/afternoon tea	✓	✓
Summit lunches	✓	✓
Summit welcome reception and gala dinner*	✓	

\*Additional tickets to the welcome reception and gala dinner can be purchased on the registration form.

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

## 1 Delegate contact details

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

Title:  Mr  Mrs  Miss  Ms

First name:  Last name:

Position:

Company:

Address:

Suburb:  State:  Postcode:

Telephone:  Mobile:

Email:

Dietary requirements:

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.

## 2 Registration

Promotional code:

### Full conference registration

	Member	New member*	Non-member
<b>Advance registration</b> Received on or before 6 December 2019	<input type="checkbox"/> \$1,795	<input type="checkbox"/> \$2,135	<input type="checkbox"/> \$1,945
<b>Early bird registration</b> Received on or before 7 February 2020	<input type="checkbox"/> \$1,995	<input type="checkbox"/> \$2,335	<input type="checkbox"/> \$2,145
<b>Standard registration</b> Received after 7 February 2020	<input type="checkbox"/> \$2,195	<input type="checkbox"/> \$2,535	<input type="checkbox"/> \$2,345

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

### \*EVENT AND MEMBERSHIP OFFER

If you are not a member, bundle your membership with your registration. You will receive the member rate for registration and pay only \$340 for membership through to June the following year.

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](http://taxinstitute.com.au)

Signature:

Date of signature:

## 3 Technical session selections

### Session streams



Please note that all plenary sessions are included as part of the full registration ticket.

### Wednesday 11 March 2020

13:00–14:00	<input type="checkbox"/> Session 3.1	<input type="checkbox"/> Session 3.2	<input type="checkbox"/> Session 3.3	<input type="checkbox"/> Session 3.4	<input type="checkbox"/> Session 3.5
14:00–15:00	<input type="checkbox"/> Session 4.1	<input type="checkbox"/> Session 4.2	<input type="checkbox"/> Session 4.3	<input type="checkbox"/> Session 4.4	<input type="checkbox"/> Session 4.5
15:30–16:30	<input type="checkbox"/> Session 5.1	<input type="checkbox"/> Session 5.2	<input type="checkbox"/> Session 5.3	<input type="checkbox"/> Session 5.4	<input type="checkbox"/> Session 5.5

Emerging leaders stream ticket \$295

To help nurture the future of the tax profession, the Emerging Leaders stream is a specifically developed 3-hour program designed for people who; have less than 5 years' experience in tax; need to build technical skills; and want to mix with like-minded professionals.

### Thursday 12 March 2020

10:30–11:30	<input type="checkbox"/> Session 9.1	<input type="checkbox"/> Session 9.2	<input type="checkbox"/> Session 9.3	<input type="checkbox"/> Session 9.4	<input type="checkbox"/> Session 9.5
11:30–12:30	<input type="checkbox"/> Session 10.1	<input type="checkbox"/> Session 10.2	<input type="checkbox"/> Session 10.3	<input type="checkbox"/> Session 10.4	<input type="checkbox"/> Session 10.5
14:00–15:00	<input type="checkbox"/> Session 12.1	<input type="checkbox"/> Session 12.2	<input type="checkbox"/> Session 12.3	<input type="checkbox"/> Session 12.4	<input type="checkbox"/> Session 12.5
15:30–16:30	<input type="checkbox"/> Session 13.1	<input type="checkbox"/> Session 13.2	<input type="checkbox"/> Session 13.3	<input type="checkbox"/> Session 13.4	<input type="checkbox"/> Session 13.5
16:30–17:30	<input type="checkbox"/> Session 14.1	<input type="checkbox"/> Session 14.2	<input type="checkbox"/> Session 14.3	<input type="checkbox"/> Session 14.4	<input type="checkbox"/> Session 14.5

### Friday 13 March 2020

9:30–10:15	<input type="checkbox"/> Session 16.1	<input type="checkbox"/> Session 16.2	<input type="checkbox"/> Session 16.3	<input type="checkbox"/> Workshop 1	<input type="checkbox"/> Workshop 2
10:15–11:00	<input type="checkbox"/> Session 17.1	<input type="checkbox"/> Session 17.2	<input type="checkbox"/> Session 17.3		
11:30–12:15	<input type="checkbox"/> Session 18.1	<input type="checkbox"/> Session 18.2	<input type="checkbox"/> Session 18.3	<input type="checkbox"/> Workshop 3	<input type="checkbox"/> Workshop 4
12:15–13:00	<input type="checkbox"/> Session 19.1	<input type="checkbox"/> Session 19.2	<input type="checkbox"/> Session 19.3		

## 4 Social Function selections

DAY ONE – WEDNESDAY 11 MARCH 2020

### Welcome reception

The Summit welcome reception on Wednesday 11 March 2020 is included in the full Summit registration fee.

- I confirm I WILL attend the welcome reception OR  
 I WILL NOT attend

Additional tickets to Welcome reception	Cost	No. of tickets	Name/s and dietary requirements
<input type="checkbox"/> YES, I require additional tickets	\$80		

### Wednesday night optional social activities

The evening activities on Wednesday 11 March 2020 are NOT included in the registration fees. Please indicate whether you will attend any of the following activities. Note there are maximum numbers and attendance is subject to availability.

- I confirm I WILL NOT attend any of the optional social activities

	Cost	No. of tickets	Name/s and dietary requirements
Option 1: Museum Guided Tour	Free		
Option 2: Cirrus	\$135		
Option 3: Rum, Rascals & The Rocks Walking Tour	\$75		
Option 4: Sydney Harbour Tallship Cruise	\$85		

DAY TWO – THURSDAY 12 MARCH 2020

### Gala dinner and Tax Adviser of the Year Awards ceremony

The Summit gala dinner on Thursday 12 March 2020 is included in the full Summit registration fee. For catering purposes, please indicate whether you will attend the dinner.

- I confirm I WILL attend the gala dinner OR  Please seat me at a hosted table  
 I WILL NOT attend

Additional tickets to Gala dinner	Cost	No. of tickets	Name/s and dietary requirements
<input type="checkbox"/> YES, I require additional tickets	\$175		
<input type="checkbox"/> Table of 10: YES, I require additional tickets to complete my table of 10  Guest names must be advised in writing no later than Tuesday 28 February 2020	\$175		

## 5 Payment summary

Summit registration	\$	<input type="text"/>
Optional social activities	\$	<input type="text"/>
Additional guest tickets – welcome reception (\$80 each)	\$	<input type="text"/>
Additional guest tickets – gala dinner (\$175 each)	\$	<input type="text"/>
<b>Total payable</b>	\$	<input type="text"/>

\*Please note: The Tax Institute cannot accept responsibility for delegates' late flight arrivals. Transfer costs are non-refundable and non-transferable.

## 6 Payment method

Please note: all registration payments must be made prior to the event, unless other arrangements have been made with The Tax Institute.

- 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:

For our refund, cancellation and replacement policy visit [taxinstitute.com.au/professional-development/event-policy](http://taxinstitute.com.au/professional-development/event-policy).

## 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](http://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 [customeradmin@taxinstitute.com.au](mailto:customeradmin@taxinstitute.com.au).





Thank you to our business partners







## THE TAX INSTITUTE

Tel 02 8223 0000  
Fax 02 8223 0077

For information, please contact The Tax Institute's Events Team  
at [nationalevents@taxinstitute.com.au](mailto:nationalevents@taxinstitute.com.au)

[info.taxinstitute.com.au/taxsummit](http://info.taxinstitute.com.au/taxsummit)

## Thank you

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

**Peter Godber, CTA**, Grant Thornton  
(Chair, Summit Organising Committee)

**David Earl, FTI**, PwC

**Marg Marshall, CTA**, WLF Accounting and Advisory

**Tim Neilson, CTA**, Greenwoods & Herbert Smith Freehills

**Todd Want, CTA**, William Buck

And The Tax Summit Program Committee:

**Marg Marshall, CTA**, WLF Accounting and Advisory  
(Chair, Summit Program Committee)

**Matthew Andruchowycz, CTA**, Kovich & Co Lawyers

**Paul Banister, CTA**, Grant Thornton

**Mathew Chamberlain, CTA**, EY

**Paul Conde, CTA**, Tierney Law

**David Earl, FTI**, PwC

**Leo Efthivoulou, CTA**, ENA Law

**Nick Gangemi, CTA**, Selborne Chambers

**Loreena Gillon, CTA**, Arithmos Chartered Accountants

**Angelina Lagana, CTA**, KPMG Law

**Pete Rhodes, ATI**, Aristocrat

**Daniel Smedley, CTA**, Sladen Legal

**Judith Taylor, CTA**, King & Wood Mallesons

**Scott Treatt, CTA**, Australian Taxation Office

**Jerome Tse, CTA**, King & Wood Mallesons

**Mariana von Lucken, CTA**, HLB Mann Judd

**David Williams, CTA** (Life)

And The Tax Summit Emerging Leaders Sub-Committee

**Jay Prasad, ATI**, Allens

**Wendy Du**, Deloitte

**Amanda Kazacos**, King & Wood Mallesons

**Aaron Maher, FTI**, ESV Accounting & Business Advisors

**Ivonne Muryadi, FTI**, RSM Australia

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