

The *Tax* Summit

Challenge Accepted



THE TAX INSTITUTE

Re

form  
emerge  
connect  
covery  
build

18–22 October 2021  
Online

Event Program

# Thank you to our 2021 sponsors

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# Welcome

Re define what it means to work in tax  
at an immersive experience like no other

## Re fuel your passion

It's time to get excited about tax again. Your work underpins our economy, shapes our world – it makes a difference, now more than ever. The Tax Summit taps into the pulse of the tax profession, putting you at the heart of the inspiration, vision and excellence defining our professional future.

## Re wire your mindset

The way we work, learn and live has changed – the way we think is changing too. Our line-up of Keynote speakers will delve into issues brought up by COVID-19, going beyond the technical. From understanding client needs in a digital world, to insights on the rapid evolution of new technologies, through to making space for collaboration, adaptability and wellness, learn how to think for a redesigned professional environment.

## Re connect to your community

One key lesson we've learnt from the pandemic: being connected matters, no matter how you do it. With dedicated networking opportunities as part of the virtual event experience, this is an unparalleled chance to rekindle your networks and create new ones with colleagues from around the country.

## Re imagine your professional world

In unique and testing times, we are being challenged to conquer new obstacles, work in new ways and rethink how the world of tax – and everything it touches – looks. Our 5-day technical program is not only relevant to today's issues, but sets the standard for emerging skills, knowledge and ideas in an evolving world.

## So, will you accept the challenge?



Peter Godber, CTA  
2021 President



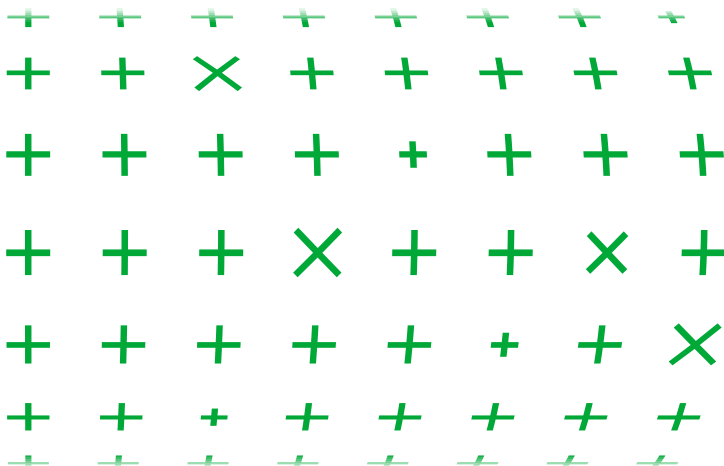
Jerome Tse, CTA  
King & Wood Mallesons  
2021 Vice President



Marg Marshall, CTA  
WLF Accounting & Advisory  
Program Committee Co-Chair



Dioni Perera, FTI  
EY  
Program Committee Co-Chair



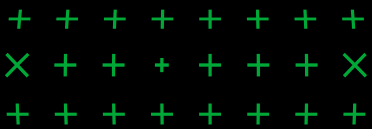
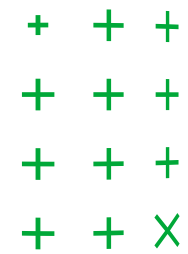


# Who should attend?

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

# Why attend?

- Re build** up to 30 CPD hours on offer
- Re form** hear from the latest thought leaders in tax
- Re spect** recognise your peers at the Tax Adviser of the Year Awards
- Re unite** virtual networking opportunities form part of the Summit
- Re new** take some time out to work on you and your practice



5

Days of online content and networking

60

Sessions

9

Streams

30

CPD hours



Tax Adviser of the Year Awards

# Keynote Speakers



**The Hon. Jeff Kennett AC**  
Visionary leader and former Premier of Victoria



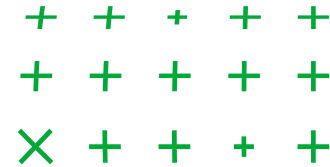
**Chris Jordan AO, CTA**  
Commissioner of Taxation and Registrar of the Australia Business Registry Services



**Dr Julianne Jaques QC, CTA**  
Barrister specialising in tax and 2020 Chartered Tax Adviser of the Year



**Danielle Wood**  
Thought leader, researcher and policy advocate



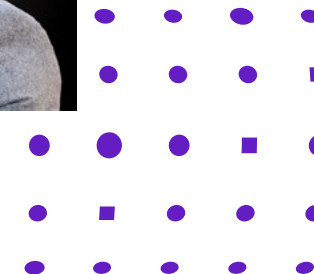
**Andrew Mills, CTA (Life)**  
Director, Tax Policy and Technical



**Anjali Rao**  
Global MC and anchor of news and current affairs



**Dr Adam Fraser**  
Human performance researcher and consultant





**Scott Treatt, CTA**  
General Manager Tax Policy  
and Advocacy



**Robyn Jacobson, CTA**  
Senior Advocate



**Michael McQueen**  
Trend forecaster and  
bestselling author



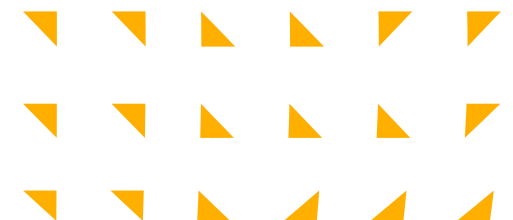
**Julie Abdalla, FTI**  
Tax Counsel



**Shadé Zahrai**  
Award-winning leadership strategist



**Todd Sampson**  
Adventurer, documentary-maker  
and businessman



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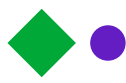
# Technical Program – at a glance



Keynotes



SME



Corporate



Hot Topics



International



Emerging Leaders



Professional Practice



Workshops



COVID-19



Engaging Workers

## Day one – Monday, 18 October 2021

	+	+	+	+	+	+	+	+	+
	+	+	+	+	+	+	+	+	+
	+	+	+	X	+	+	+	+	+
	+	X	+	+	+	+	+	+	+



Online

Time	Session
9:00–9:15am	Registration
9:15–9:30am	Opening address
9:30–10:30am	<b>Session 1:</b> Recharge on the run
10:30–11:00am	Morning tea
	 <b>COVID-19 Stream</b>
11:00am–12:00pm	<b>Session 2:</b> Unique COVID-19 Employment Tax issues
12:00–12:30pm	Lunch
12:30–1:30pm	<b>Session 3:</b> International transactions
1:30–2:30pm	<b>Session 4:</b> Tax write offs versus accounting write offs in an instant asset write off world
2:30–3:00pm	Afternoon tea
3:00–4:00pm	<b>Session 5:</b> The new now

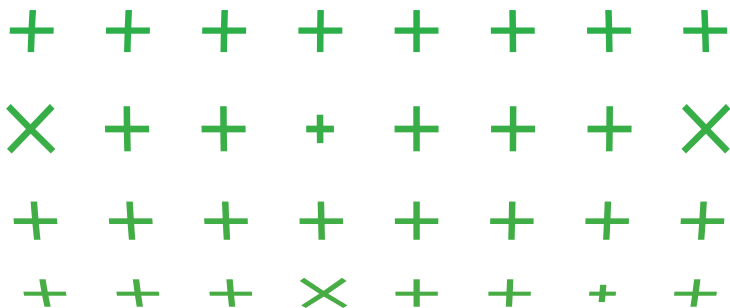
\*All times noted are AEDT



# Day two – Tuesday, 19 October 2021



Time	Session	
9:15–9:30am	Opening address	
	<b>Engaging Workers</b>	<b>Professional Practice</b>
9:30–10:30am	<b>Session 6.1:</b> Employee vs contractor – when is it still important?	<b>Session 6.2:</b> Technology and taxation
10:30–11:00am	Morning tea	
11:00am–12:00pm	<b>Session 7.1:</b> Structuring contractor arrangements	<b>Session 7.2:</b> Tax Practitioner Board activity
12:00–1:00pm	<b>Session 8.1:</b> Tax management of worker costs	<b>Session 8.2:</b> How to structure Professional Practices
1:00–1:30pm	Lunch	
	<b>Workshops</b>	
1:30–2:30pm	<b>Session 9:</b> Residency – Part 1: Individuals	
2:30–3:00pm	Afternoon tea	
3:00–4:00pm	<b>Session 10:</b> Residency – Part 2: Individuals	
4:00–5:00pm	Online Networking Event – Virtual Wine Tasting	



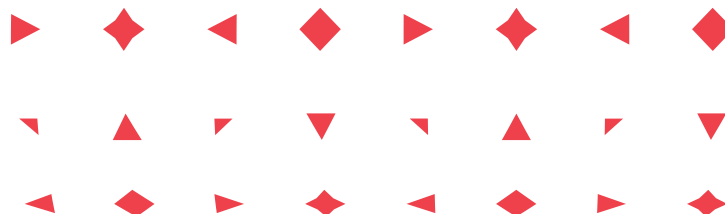
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# Day three – Wednesday, 20 October 2021







Time	Session			
8:00–9:00am	Registration			
9:00–9:15am	Tax Summit opening address			
9:15–9:45am	Session 11: Official welcome			
9:45–10:30am	Session 12: Justice Hill Memorial lecture			
10:30–11:00am	Morning tea			
	<b>SME</b>	<b>Corporate</b>	<b>Hot Topics</b>	<b>Emerging Leaders</b>
11:00am–12:00pm	<b>Session 13.1:</b> Mr Spock's guide to Division 7A – XC ZB CA ZD RB	<b>Session 13.2:</b> 40 years of Part IVA – a mid-term scorecard	<b>Session 13.3:</b> Legal Professional Privilege, the Accountant's concession – recent cases and ATO activity	<b>Session 13.4:</b> Are you dealing with a valid trust?
12:00–1:00pm	<b>Session 14.1:</b> Risky Business – advisers acting on behalf of clients and their entities	<b>Session 14.2:</b> Reconstruction or re-characterisation under transfer pricing – arguments for and against	<b>Session 14.3:</b> The Division 328 threshold tests - more than small business gateways	<b>Session 14.4:</b> Cost base issues
1:00–2:00pm	Lunch			
2:00–3:00pm	<b>Session 15.1:</b> How much should I pay myself for what I do?	<b>Session 15.2:</b> Current issues in consolidations	<b>Session 15.3:</b> Promoter penalties	<b>Session 15.4:</b> Capital versus revenue – expansion of the basic principles
3:00–3:30pm	Afternoon tea			
3:30–4:30pm	<b>Session 16.1:</b> SMSFs – current state of play	<b>Session 16.2:</b> BEPS Pillars 1 and 2 – the latest developments in international tax reform	<b>Session 16.3:</b> R&D over the last 12 months	<b>Session 16.4:</b> Building Trust with the ATO
4:30–5:30pm	<b>Session 17:</b> Q&A panel – how does reform help us recover?			

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# Day four – Thursday, 21 October 2021







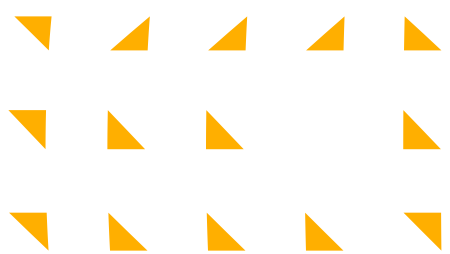
Time	Session			
8:15–9:00am	<b>Session 18:</b> Tax Policy & Advocacy Update – A debate by our experts			
9:00–10:00am	<b>Session 19:</b> Commissioner’s address			
10:00–10:30am	Morning tea			
	 <b>SME</b>	 <b>Corporate</b>	 <b>Hot Topics</b>	 <b>International</b>
10:30–11:30am	<b>Session 20.1:</b> Consolidation for smaller clients	<b>Session 20.2:</b> Developments in M&A	<b>Session 20.3:</b> Common issues and pitfalls in tax loss preservation and loss carry back	<b>Session 20.4:</b> Tax treaties - benefits conferred? benefits denied?
11:30am–12:30pm	<b>Session 21.1:</b> Contemporary Cross border issues with Trusts & Estates	<b>Session 21.2:</b> Insights from leading Heads of Tax – challenges and opportunities	<b>Session 21.3:</b> Tax aspects of insolvency in the current settings	<b>Session 21.4:</b> Transfer Pricing – where to from here?
12:30–2:00pm	<b>Session 22:</b> Flourishing minds: Strategies to improve mental health, manage energy and prioritise wellbeing			
2:00–3:00pm	<b>Session 23.1:</b> Family Trust elections and the Family Court	<b>Session 23.2:</b> The rise of Tax Governance in the world of ATO Justified Trust engagements	<b>Session 23.3:</b> CGT rollover review	<b>Session 23.4:</b> Current issues and considerations with corporate tax residency
3:00–3:30pm	Afternoon tea			
3:30–4:30pm	<b>Session 24.1:</b> Retaining and rewarding employees post pandemic	<b>Session 24.2:</b> ATO focus areas for the large market over the coming year	<b>Session 24.3:</b> The new online world of our clients	<b>Session 24.4:</b> Intangibles and royalties – where are we heading?
4:30–5:30pm	<b>Session 25.1:</b> Pitfalls of private practice	<b>Session 25.2:</b> ATO and FIRB – are they one and the same?	<b>Session 25.3:</b> Cryptocurrencies and NFT tax treatment – current state of play	<b>Session 25.4:</b> US and UK tax update session for Australian corporates
5:30–6:00pm	Delegate free time			
6:00–7:00pm	Tax Adviser of the Year Awards – virtual awards ceremony			

\*All times noted are AEDT

# Day five – Friday, 22 October 2021



Time	Session			
8:30–9:30am	Session 26: VIP Presentation			
	 <b>SME</b>	 <b>Corporate</b>	 <b>Hot Topics</b>	 <b>Workshops</b>
9:30–10:30am	<b>Session 27.1:</b> Trusts and unpaid present entitlements (UPEs)	<b>Session 27.2:</b> Arm’s-length debt amount	<b>Session 27.3:</b> Cases update	<b>Session 27.4:</b> Multiple Party Investment Structures – Part 1: Federal Taxes
10:30–11:00am	Morning tea			
11:00am–12:00pm	<b>Session 28.1:</b> CGT implications of the surrender of life interests	<b>Session 28.2:</b> Shifting landscape of the distinction between capital and revenue	<b>Session 28.3:</b> Charity registration – what’s the purpose?	<b>Session 28.4:</b> Multiple Party Investment Structures – Part 2: Superannuation (SMSF) issues
12:00–1:00pm	<b>Session 29.1:</b> SMSFs – NALI & NALE in the “real world”	<b>Session 29.2:</b> What is a “fixture” and why does it matter?	<b>Session 29.3:</b> Keeping you and your clients out of the witness box	<b>Session 29.4:</b> Multiple Party Investment Structures – Part 3: State Taxes
1:00–2:30pm	Session 30: Closing Keynote: Brain Power			



\*All times noted are AEDT



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# Session Outlines



## Session 1: Recharge on the run

*Speaker:* Dr Adam Fraser

Dr Fraser has proven you can strengthen your wellbeing and performance whilst still working at speed, and it's a habit that you can implement.

His session will provide the tools needed to be able to manage peak performance, run a busy successful practice and at the same time balance your own, and that of your teams, health and wellbeing.

## Session 5: The new now

*Speaker:* Michael McQueen

The COVID-inspired shifts in client habits and expectations are here to stay.

The session will discuss the key ways artificial intelligence and machine learning technology have accelerated rapidly during the pandemic and how this offers exciting new possibilities for those that are prepared.

It will also discuss how to foster engagement, collaboration and culture when leading remote and hybrid teams.

## Session 11: Official welcome

*Speaker:* The Hon. Jeff Kennett AC

A visionary message from a visionary leader, we officially welcome you to The Tax Summit.

## Session 12: Justice Hill Memorial lecture

*Speaker:* Dr Julianne Jaques QC, CTA, Victorian Bar

In the time of COVID-19 and discussions on the suitability of our national and international tax system to face the challenges ahead, this lecture will address tax reform.

## Session 17: Q&A panel – how does reform help us recover?

*Panel:* The Hon. Jeff Kennett AC; Andrew Mills, CTA, (Life), The Tax Institute; Danielle Wood, Grattan Institute

*Facilitator:* Anjali Rao

Since the pandemic, the tax profession has been contending with a variety of issues both personally and professionally. This interactive Q&A session will explore our future regarding how we rebuild and recover.

We will address issues including tax reform, the current economy and the forecast for the next 12 months.

We will also reflect on how we can innovate, rebuild and support each other, and our clients in dealing with the challenges that lie ahead.

## Session 18: Tax Policy & Advocacy update: A debate by our experts

*Speakers:* Scott Treatt, CTA; Andrew Mills, CTA (Life); Robyn Jacobson, CTA; Julie Abdalla, FTI

Join The Tax Institute's in-house tax experts from the Tax Policy and Advocacy team as they discuss and debate a number of key issues facing the tax system and the tax community. The team will discuss some of the challenges with these issues, what practitioners can do in their day-to-day interactions with the tax system and with their clients, and what actions The Tax Institute is taking on these matters.

## Session 19: Commissioner's Address

*Speaker:* Chris Jordan AO, CTA, Commissioner of Taxation and Registrar of the Australia Business Registry Services

In his address, Commissioner Chris Jordan AO will reflect on the last 18 months, the ATO's progress toward its 2024 vision, it's current agenda and the future of tax administration.

## Session 22: Flourishing minds: Strategies to improve mental health, manage energy and prioritise wellbeing

*Speaker:* Shadé Zahrai

We've all felt it before. Tired, stretched too thin, struggling to switch off our brains, a little concerned about the future and not being able to predict what might happen. The lives we lead can be relentlessly stressful, constantly draining our willpower. But there's also a silver lining: we have the tools, capabilities and science-based know-how to not only learn to overcome these challenges but to build our capacity to thrive in this brave new world. Join Shadé as she helps you understand why you think and act the way you do, and then implement science-backed behaviour change to flourish. She will share must-know peak performance practices to supercharge your impact, without having to neglect your mental health.

## Session 26: VIP presentation

Hear first-hand from a key and influential decision maker. A session not to be missed.

## Session 30: Closing keynote – Brain power

*Speaker:* Todd Sampson

The premise of Todd's award-winning Discovery Science series *Redesign My Brain* was simple. For over 70 years, science has told us that our brains are fixed. You are born with the brain you have, which develops rapidly until the age of seven, and then it starts a steady decline from age 30 until you die and there was nothing you could do about it. But science has now proven that to be false. In fact, modern science has shown that our brain is plastic and that we all have the ability to improve it at any age and at any time. This presentation will show you how to boost your brain power.

Todd will provide you with the practical tools, strategies and techniques to improve your brain. We are all capable of more than we realise.



### Session 2: Unique COVID-19 Employment Tax issues

Speakers: Hayley Lock, KPMG; Stacey Biggar, KPMG

COVID-19 has altered the way we work, possibly forever. To support employees, many employers have provided support to work from home wherever that may be. This raises a number of unique tax obligations for employers. This session will explore FBT and other tax implications of:

- Provision of home office equipment as loan or gift
- Payment of health care and quarantine costs or charter flights
- Change in benefit profiles (eg car use)
- Budget announcements, reskilling employees and the car parking threshold adjustment and
- Displaced interstate or international employees, including payroll tax and additional costs or change of LAFHA arrangements.

### Session 3: International transactions

Speaker: Mat Chamberlain, CTA, EY

The COVID pandemic has impacted international business in a myriad of ways, both expected and unexpected. This session will focus on a number of material international tax issues and outcomes associated with the pandemic, including:

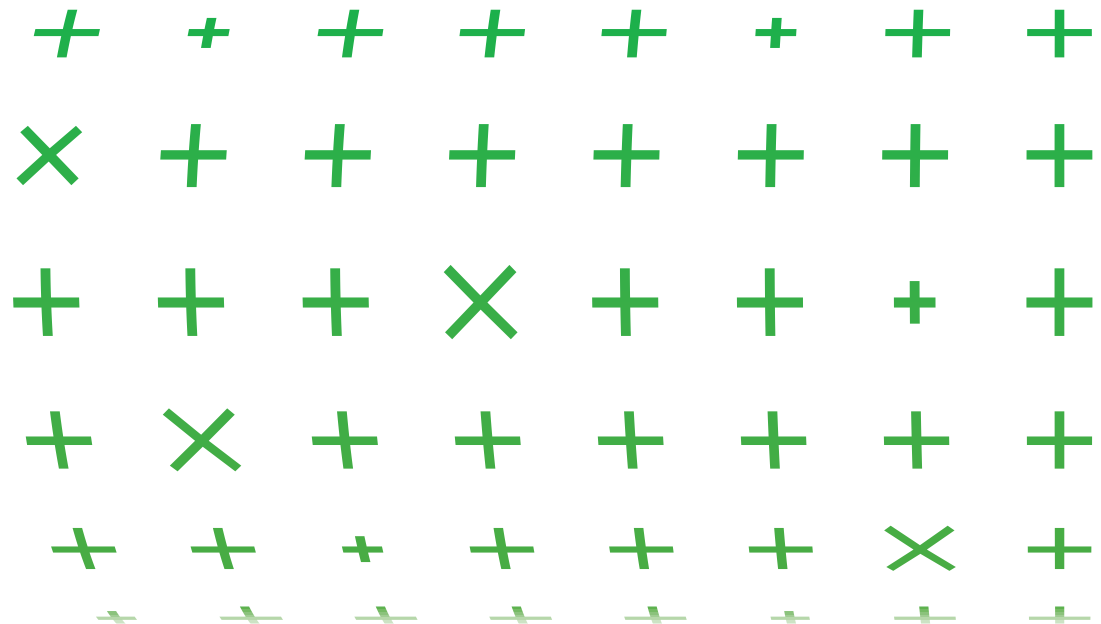
- The ATO's approach to international tax issues, including tax residency, permanent establishments and transfer pricing
- The escalation of on-line and "remote" international business
- Global groups accessing Australian COVID measures such as JobKeeper and loss carryback
- Impact on the OECD BEPS initiative, including the new MLI treaty model and BEPS 2.0 and
- Approaches to tax payment and lodgement obligations.

### Session 4: Tax write offs versus accounting write offs in an instant asset write off world

Speaker: Stuart Glasgow, CTA, HID Accountants

This session will address:

- High-level examples of tax-write offs versus accounting write-offs
- What happens when the timing difference takes place?
- Current year impacts in relation to trust - distributable and taxable income
- Current year impacts to companies – dividends and franking accounts and
- Commercial implications – matching tax and accounting treatment – how financiers look at financial statements.



### Session 6.1: Employee versus Contractor – when is it still important?

*Speaker:* Matthew McKee, FTI, Brown Wright Stein Lawyers

An understanding of the general legal position on the difference between employees and contractors is important when dealing with specific legislative requirements. This session will consider the current state of play in general law including:

- The difference between an employee and a contractor
- Recent developments in industrial law such as the new casual employee definition and emerging issues with the sharing/gig economy
- Key risks and obligations including those for small business employers and
- What the courts have said in key cases such as *Gupta v Portier*, *Kloger v Foodora* and the *Deliveroo* unfair dismissal case.

### Session 7.1: Structuring contractor arrangements

*Speaker:* Adrian Varrasso, ATI, MinterEllison

This session discusses structuring contractor arrangements for the future and key cases, including:

- *Optical Superstore*
- *Homefront Nursing*
- *CCSR v Downer*
- *Dental Corp v Moffet*

### Session 8.1: Tax management of worker costs

*Speaker:* George Bendall, Grant Thornton

Understanding how to manage additional employment tax costs can have a great impact on an organisation. This session will focus on the range of taxes and reporting requirements and how they may apply including:

- Summary of remuneration taxes – what needs to be “managed” and what is “manageable”

- How do different revenue laws (eg income tax, superannuation, payroll tax) alter or extend the meaning of “employee” or otherwise tax payments to contractors?
- What other requirements apply?
- Trigger points and thresholds
- Risk points for directors of employer companies
- Potential concessions and approaches to mitigate exposure and
- Issues on the horizon.

### Session 6.2: Technology and taxation

*Speaker:* Jimmy Nguyen, DKM Accounting & Taxation

If there is one thing that COVID-19 taught us, it is the extent that we rely on technology. This coupled with the ever-increasing demand for delivery by clients, technology is one aspect of practice that is front of mind.

This session will consider:

- Technology that exists or is being developed to assist with process improvement (and issues it might cause) for tax practitioners and
- Executing tax specific documentation in the electronic world (including eSigning and the Electronic Transactions Act) and how that might apply to documents a tax practitioner considers on a regular basis.

### Session 7.2: Tax Practitioner Board activity

*Speakers:* Ian Klug, Tax Practitioners Board; Karen Payne, CTA, Inspector-General of Taxation & Taxation Ombudsman

Our expert panel will discuss key focus areas of the Tax Practitioners Board (TPB) and provide an analysis of steps undertaken since its review.

### Session 8.2: How to structure professional practices

*Speaker:* Corey Beat, CTA, Crowe Australasia

This session will explore the question of how to structure professional practices, including:

- Details of new guidelines (including “before” and “after” considerations) and how to address issues of uncertainty
- What the broader professional practices framework now looks like, including consideration of final PCG, service trust guidelines and personal services income and
- How to structure professional practices.

### Session 9: Residency – Individuals – Part 1

*Speakers:* Clint Harding, CTA, Arnold Bloch Leibler; Fletch Heinemann, CTA, Cooper Grace Ward Lawyers

The question of residency has always been problematic and following the changes to Section 23AG in 2009, it has only become an even more contentious battleground between taxpayers and the Commissioner. The never-ending progression of new cases before our tribunals and courts, and the 2019 “Reforming individual tax residency rules – a model for modernisation” report to Government by the Board of Taxation, highlight the complexity and that comes with one of the fundamental pillars of our taxation system in Australia.

This session will go through real life case studies covering a range of issues associated with determining individual residency, including:

- Both inbound and outbound arrangements
- Importance of family and the family home
- Impact and application of Australia’s double taxation agreements
- Proposed Board of Taxation model for determining residence (or draft legislation if released) and
- Temporary residents.

Please note that the session will not deal with the tax implications of becoming or ceasing to be Australian tax resident.

### Session 10: Residency – Individuals – Part 2

*Speakers:* Leanne Connor, CTA, WGC Business Advisors; Neil Brydges, CTA, Sladen Legal

After an in-depth discussion on Residency in our first workshop, this session will continue to build on the issues and case scenarios presented and consider some practical applications.

### Session 27.4: Multiple party investment trust structures – Part 1: Federal taxes

*Speakers:* Daniel Smedley, CTA, Sladen Legal; Laura Spencer, Sladen Legal

This workshop will use case studies to explore some of the unique federal tax issues that may arise through investing via unit trusts including:

- Unitised trust and revenue losses in light of PCG 2016/16
- Unitised trust and dividend flow-through and former s 160 APHL (14)
- CGT Event E4 on payment of a non-assessable amount
- CGT Event C2 on redemption or unit buy back and
- Application of the value shifting rules to non-arms’ length transaction.

### Session 28.4: Multiple party investment trust structures – Part 2: Superannuation (SMSF) issues

*Speakers:* Philippa Briglia, Sladen Legal; Phil Broderick, CTA, Sladen Legal

This workshop will use case studies to explore some of the unique SMSF issues that may arise through investing via unit trusts including:

- Application of the “non-arm’s length income” rules in s 295-550 and TR 2006/7
- In-house asset rules and related and unrelated unit trusts
- Geared and ungeared unit trusts and involvement of the SMSF
- Commercial and trading activities of the unit trust and
- Super fund to super fund exemptions to landholder duty and redemptions.

### Session 29.4: Multiple party investment trust structures – Part 3: State Taxes

*Speaker:* Steven Paterson, FTI, Grant Thornton

This workshop will use case studies to explore some of the unique state tax issues that may arise through investing via unit trusts including:

- Landholder duty thresholds across various jurisdictions
- Indirect and constructive landholdings
- Aggregation and the double counting trap
- Exemptions from landholder duty
- Aggregation of exempt transfers in light of *Razzy Australia Pty Ltd & Anor v Commissioner of State Revenue* and
- Consideration of redemptions and new unit issues vs transfers between parties.

### Session 13.1: Mr Spock's Guide to Division 7A – XC ZB CA ZD RB

*Speaker:* Ron Jorgensen, CTA, Thomson Geer Lawyers

Many of the frontiers of Division 7A will not be addressed by proposed legislative amendments. It is a continuing mission for tax advisers to explore the client's circumstances to discover and address Division 7A risks - to boldly go where no one has gone before. This presentation will discuss:

- Division 7A exposures of Australian expats and immigrants with "interests" in offshore entities
- Practical measures for managing non-compliance risks in your practice
- Identifying and using the Commissioner's wide-ranging Division 7A discretions and reviewing the decisions
- Avoiding double taxation – using actual dividends to address an earlier deemed dividend

### Session 14.1: Risky Business – advisers acting on behalf of clients and their entities

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

Advisers are often approached to act as director, trustee or executor of client entities.

This session will consider the risks and professional obligations of accepting these appointments including:

- Pros and cons of accepting a role
- Motivation of the various parties
- Risks of completing standard online documents
- Potential for conflicts of interest to arise
- Should you accept the appointment?

### Session 15.1: How much should I pay myself for what I do?

*Speakers:* Paul Sokolowski, CTA, Arnold Bloch Leibler; Yina Tang, CTA, Pitcher Partners

Can, and should, the Commissioner answer this question for you?

Nearly 80 years ago, the High Court observed that it was not the "function of income tax Acts or of those who administer them to dictate to taxpayers in what business they shall engage or how to run their business profitably or economically".

This session will explore whether this idea remains relevant today, with a particular focus on the Commissioner's latest "nudge" approach to tax administration and compliance in the area of the extraction of profits from professional service firms and other businesses. The panellists will consider:

- Many provisions of the tax laws – e.g., transfer pricing, PSI rules, CGT market value substitution, NALI & NALE rules, the GAAR – produce fiscal consequences at odds with what actually happens but do the tax laws really dictate how businesses should be run by their owners, and how much profits they should extract?
- Can, and does, the Commissioner dictate how taxpayers organise their affairs?
- Is Draft PCG 2021/D2 the latest example of unacceptable dictation, or is the Commissioner doing precisely what he should doing?
- Are the views in Draft PCG 2021/D2 badly expressed, or are they just bad?

### Session 16.1: SMSFs – the current state of play

*Speaker:* Liz Westover, FTI, Deloitte

The SMSF landscape has evolved over the past few years with transfer balance cap and total super balance changes, not to mention case law on valid binding death benefit nominations.

This session will discuss some of the consequences of recent super and SMSF announcements including:

- COVID-19 concessions
- Implications of Section 42 non-compliance notices
- Changes to the bring forward periods
- Carry-forward concessional contributions
- Indexation of the non-concessional contributions thresholds
- Withdrawal and re-contribution strategies – are they worth it? and
- An overview of some recent cases.

### Session 20.1: Consolidation for smaller clients

*Speakers:* Michael Charles, ATI, Pitcher Partners; Lucy Goldwater, ATI, Pitcher Partners

In this session, the costs, benefits and key issues which arise when private companies face tax consolidation will be canvassed from a practical perspective, commencing with a brief overview of its history and design and why its DNA makes it difficult for private groups. From there, the discussion will consider:

- What will a private group need to do to enter tax consolidation and what will result?
- Forget about it? Why your group cannot enter consolidation
- No other option? Strategies to approach consolidation and how can you might minimise the pain (and avoid immediate and short-term tax costs)
- Commercial and administrative advantages of being consolidated and
- Looking to the future.

### Session 21.1: Contemporary cross-border issues with trusts and estates

*Speakers:* Sally Bruce, Jackson McDonald; Jim O'Donnell, CTA, Jackson McDonald

Private groups can encounter tricky cross-border issues, even in an era of border closures! This session will focus on contemporary issues affecting existing entities and succession planning, including:



- Living with foreign trusts – accidental change in residency, Session 99B, and managing tax efficiency
- CGT concessions – applying Division 152 to foreign assets or beneficiaries, and the current scope of Division 855
- Pitfalls of estate planning – choice of executor and tax residency, international wills, CGT event K3, and testamentary trusts with foreign beneficiaries and
- Key foreign concepts – domicile, citizenship, family provision rules, and inheritance and wealth taxes.

### Session 23.1: Family Trust Elections and the Family Court

*Speakers:* Danielle Constantine, William Buck; Todd Want, CTA, William Buck

Most practitioners understand that, subject to certain limited exceptions, a Family Trust Election (FTE) cannot be modified or revoked, but often overlook the impact of divorce and the power of the Family Court to modify FTEs.

This session will explore the issues to consider in this misunderstood area:

- Impact of divorce on FTEs and test individuals
- Family Court changes to the test individual in the event of marriage breakdown
- Steps to implement a change to an FTE
- Marriage consent orders and
- Importance of collaboration between financial advisers and lawyers in family law matters.

### Session 24.1: Retaining and rewarding employees post pandemic

*Speakers:* Cameron Blackwood, ATI, Greenwoods & Herbert Smith Freehills; Toby Eggleston, CTA, Greenwoods & Herbert Smith Freehills

For many employees, the ability to work from home long term can provide opportunities for alternative employment in an increasingly digital and online world; this presents employers with the challenge of retaining employees.

This session will consider the taxation implications of

various tools available for employers to reward and retain employees including:

- Employee performance rights and phantom equity/bonus arrangements
- Recent changes to traditional ESS/ESOP arrangements
- Start-up concessions, and
- Alternative non-ESS arrangements such as loan funded or flowering plans.

### Session 25.1: Pitfalls of private practice

*Speaker:* Alistair Little, HWL Ebsworth

This session discusses liability risks for private practitioners, including:

- What are private practitioners being sued for?
- Why your retainer agreement is the most important document you will prepare on any matter
- The danger of dabbling- why you need to work within your skill set
- Professional indemnity insurance and its limitations - what is excluded from cover and
- Systems to have in place to protect against litigation and minimise your exposure.

### Session 27.1: Trusts and unpaid present entitlements (UPEs)

*Speaker:* Paul Hockridge, CTA, Hockridge Advisory

There will always be an element of Trusts to explore and discuss. In this ever-important area, this session will consider issues and strategies for dealing with UPEs, including:

- Why create and avoid UPEs
- Sub-trusts and PCG 2017/13
- Will a Section 100A problem arise and can we mitigate the risk?
- When might Family Trust Election's be a problem and are there solutions?
- Corporate beneficiaries and estate planning
- Generation 2 trust splitting and
- Angel of death strategy.

### Session 28.1: CGT implications of the surrender of life interests

*Speaker:* Peter Bobbin, CTA, Coleman Greig Lawyers

A testamentary life interest allows an individual to leave their share of their main residence to their children, while allowing the surviving partner to remain in the main residence for as long as they wish.

However, needs change over time, and sometimes a testamentary life interest will need to be brought to an early end.

This session focuses on the CGT consequences of surrender of a testamentary life interest, including:

- What is a life interest?
- Ways property may be dealt with after the surrender, and the relevant CGT events, and
- Situations where the CGT main residence exemption will not be available.

### Session 29.1: SMSFs – NALI and NALE in the “real world”

*Speaker:* John Ioannou, CTA, Macpherson Kelley

The broad scope for implementation and enforcement of NALI and NALE doesn't just impact complicated SMSF structures.

This session will explore the practical application of PCG 2020/5 including some unexpected aspects of both NALI and NALE including:

- NALE transitional approach from 1 July 2018 to June 2022
- The ATO position from June 2022
- SMSF auditor obligations and PCG 2020/5
- Finalisation of LCR2019/D3 and what it could mean for you and
- Practical examples of NALI and NALE.

### Session 13.2: 40 years of Part IVA – a mid-term scorecard

*Speaker:* Eugene Wheelahan QC, FTI, Victorian Bar

This year marks the 40th anniversary of the introduction of Part IVA. Then Treasurer, the Hon John Howard, said in his second reading speech that the Government's twin objectives were to obtain an effective anti-avoidance section but a section which does not at the same time get in the way of ordinary or normal family and commercial dealings. This mid-term review will examine the development of Part IVA and ask:

- Has it achieved the Government's original objectives?
- Is it still fit for purpose? and
- What does its future look like?

### Session 14.2: Reconstruction or recharacterisation under transfer pricing – arguments for and against

*Speakers:* David Bond, CTA, Greenwoods & Hebert Smith Freehills; Fiona Dillon, CTA, Australian Taxation Office; Dioni Perera, FTI, EY

Following the refusal of special leave in Glencore, the stage is set for a robust debate about when reconstruction or recharacterisation is appropriate under the transfer pricing rules in Australia. There continues to be uncertainty about when reconstruction may be enlivened and if so, how it should be carried out. Alternatively, in what circumstances can a transaction be recharacterised and what are the boundaries? There is still much left to be clarified by the Courts on these matters. This session will revisit and consider the relevant provisions in Division 815, the OECD Guidelines and recent Court decisions which focus on these issues.

### Session 15.2: Current issues in consolidation

*Speakers:* Ellen Thomas, ATI, PwC; Adam Vassilieff, PwC

Despite being a part of the Australian tax landscape for close to two decades, there remain issues, opportunities and amendments in respect of the Australian income tax consolidation rules. This session will provide an update on the recent issues and legislative amendments affecting taxpayers including but not limited to:

- Taxpayer Alerts concerning MECs
- Impacts of AASB16 and associated amendments
- Deductible liabilities and more.

### Session 16.2: BEPS Pillars 1 and 2 – the latest developments in international tax reform

*Speaker:* David Bradbury, OECD

*Facilitator:* Mark Ryan, EY

The Inclusive Framework on BEPS has been pursuing fundamental reforms to the international tax regime, including moving the international tax rules beyond their traditional reliance on physical presence (Pillar 1) as well as the introduction of a global minimum effective tax rate on multinational groups on a country-by-country basis (Pillar 2). These reforms could impact a broad range of inbound and outbound multinational groups in Australia, beyond highly-digitalised businesses. As the Inclusive Framework on BEPS seeks to conclude a consensus-based agreement, hear from David Bradbury, the Head of the OECD's Tax Policy and Statistics Division, on the journey to here, the key issues all multinational taxpayers should be aware of, and what Australian businesses should consider doing now to understand the potential impact on them of these new rules.

### Session 20.2: Developments in M&A

*Speakers:* Darren McClafferty, King & Wood Mallesons; Sylvester Urban, King & Wood Mallesons

There have been some interesting and novel tax issues for M&A transactions. This session will provide an overview of certain key developments affecting M&A transactions including:

- M&A activity in a COVID-19 world - trends and themes
- Hot topics for specific tax indemnities and warranties
- Acquisition financing challenges and
- The role of tax insurance policies.

### Session 21.2: Insights from leading Heads of Tax – challenges and opportunities

*Panel:* Rob Martinelli, Viva Energy Australia; Michelle de Niese, Corporate Tax Association; Elaine Nah, CitiPower, Powercor and United Energy; Cristina Wolters, CTA, Transurban

*Facilitator:* Angelina Lagana, CTA, KPMG Law

In the wake of COVID-19, tax functions are increasingly facing pressure to do more with less, from their organisations and from revenue authorities.

Join our panel discussion for insights into the issues, challenges and opportunities tax functions must manage and the role that tax technology can play in navigating these challenges.

## Session 23.2: The rise of tax governance in the world of ATO Justified Trust engagements

*Speakers:* Glenn Cooper, Australian Taxation Office; Chris Vanderkley, CTA, PwC

The Commissioner is unapologetically raising future expectations of tax governance levels for all corporate taxpayers. This panel will discuss the ATO's approach to reviewing governance across assurance programs such as the Top 100 justified trust program, where the concept of justified trust is applied to obtain assurance that taxpayers are paying an appropriate amount of tax and to identify areas of tax risk for further action.

Topics for discussion include:

- What do governance reviews within these programs mean for you?
- How to prepare for review and ensure justified trust
- Recent guidance on governance and
- What to do if a taxpayers cannot achieve justified trust.

## Session 24.2: ATO focus areas for the large market over the coming year

*Speaker:* Rebecca Saint, Australian Taxation Office

The ATO continues to address concerns with arrangements involving large corporate taxpayers across a broad spectrum of issues from capital revenue issues, transfer pricing, Part IVA and DPT. In this session you will hear more about where the ATO's specific concerns lie in relation to large market participants.

## Session 25.2: ATO and FIRB – are they one and the same?

*Speakers:* Keir Cornish, Australian Taxation Office; Michael Parris, PwC

Over the past decade, we have seen the ATO's involvement in the FIRB process grow dramatically. Since the overhaul of the FIRB process in December 2015, we could almost say that the ATO has cemented its seat at the FIRB table. This session will explore the trends, issues and experiences (through ATO and practitioner eyes) of the long-lasting impact of the ever-evolving "Guidance Note 47" on the Australian mergers and acquisitions tax landscape.

## Session 27.2: Arm's length debt amount

*Speakers:* David Bell, ATI, Deloitte; Shahzeb Panhwar, Australian Taxation Office

With the ATO's increasing scrutiny on debt deductions and the interaction with the thin capitalisation provisions, this session will examine the arm's length debt amount (ALDA), including:

- What is the ALDA, and how is it used?
- What are the practical issues and common pitfalls in applying the ALDA?
- What is the ATO's compliance approach to the arm's length debt test outlined in PCG 2020/7?
- What is the interaction with the transfer pricing regime? and
- Practical advice on managing the ATO's risk assessment framework.

## Session 28.2: Shifting landscape of the distinction between capital and revenue

*Speakers:* Angela Lee, ATI, Victorian Bar; Terry Murphy QC, CTA, Victorian Bar

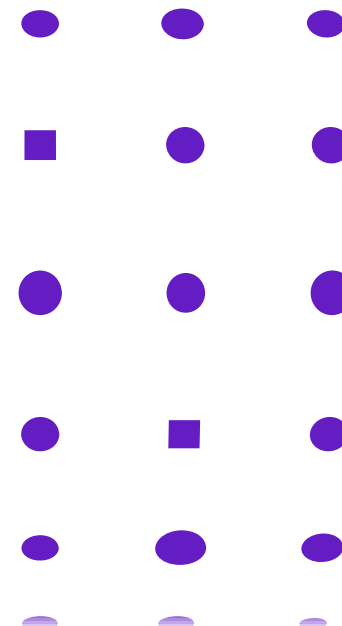
Capital or revenue - it's the age-old question. This session considers what we have learnt from the deluge of recent cases considering the capital versus revenue distinction. The session will compare and contrast the recent cases on the question and provide insights on trends and where the jurisprudence is heading.

## Session 29.2: What is a "fixture" and why does it matter?

*Speaker:* Michael Flynn QC, CTA (Life), Victorian Bar

Two recent decisions in Victoria (Ararat) and NSW (Pacific Hydro) reached different conclusions on whether wind farm assets are "fixtures" under common law. This may affect whether foreign investors in Australian wind farm assets will attract capital gains tax on exit, and on whether an MIT holding wind farm assets is considered to be engaged in passive income activities.

This session will consider these issues and what lessons can be learnt outside of the wind farm assets context, including potential stamp duty implications, and special provisions in many jurisdictions specifically dealing with stamp duty on items fixed to land, even if those items do not constitute fixtures.





## Hot Topics

### Session 13.3: Legal Professional Privilege – The Accountant’s concession – recent cases and ATO activity

*Speakers:* Louise Andolfatto, Australian Taxation Office; Mia Clarebrough, Victorian Bar

The doctrine of LPP protects taxpayers’ fundamental right to full and frank disclosure with lawyers. It is a necessary doctrine to serve public interest and for the administration of justice.

Additionally, the Commissioner has granted an administrative concession that he will not seek access to certain accounting papers prepared by external accounting advisers (i.e. the Accountant’s Concession).

This session will cover the following:

- A discussion on the concept of LPP and the Accountant’s Concession, including the basis on which they can be relied upon, the differences in their application and how they may be waived
- Recent cases concerning LPP
- The ATO approach to the Accountant’s Concession and LPP
- The ATO audit approach to LPP and Accountant’s Concession claims and the Taxpayer view and
- Resolving LPP disputes.

### Session 14.3: The Division 328 threshold tests - more than small business gateways

*Speakers:* Andrew Brown, CTA, Deloitte; Anna Wilson, CTA, Victorian Bar

This session will be a case study based workshop examination of the gateway tests to a bag of benefits, including:

- Gateway to temporary full expensing, instant asset write off, loss carry back, JobKeeper and other similar benefits and
- Applying the aggregated turnover test and the embedded connected entity and affiliate tests

### Session 15.3: Promoter penalties

*Speaker:* Arthur Athanasiou, CTA (Life), Thomson Geer Lawyers

It has been 15 years since the introduction of the promoter penalty regime. As the focus and ambit of the regime becomes clearer, the promoter penalty regime has become another weapon in the Commissioner’s armoury for curtailing promoters of egregious schemes and for effecting change in the tax advisory landscape. The focus of the session will be on:

- Recent cases, including *FCT v Bogiatta*, *FCT v Rowntree*
- The Courts’ approach to penalties – the factors and assessment
- Is imprisonment a likely consequence for a convicted promoter? and
- The Commissioners revised approach, including PSLA 2021/1.

### Session 16.3: R&D over the last 12 months

*Speakers:* Brett Challans, ATI, Australian Taxation Office; Chris Enders, AusIndustry; Mariana von Lucken, CTA, HLB Mann Judd

There have been many developments in the R&D landscape in recent times – from the new law to areas of focus by the administrators of the scheme and the current Board of Taxation review. In this session, the panel will explore these issues and provide insights on where taxpayers are likely to continue to face scrutiny from AusIndustry and the ATO.

### Session 20.3: Common issues and pitfalls in tax loss preservation and loss carry back

*Speaker:* David Marks QC, CTA, Queensland Bar

Tax advisers need to assist their clients in confirming and claiming tax losses. Whether they are claimable in the first place is enough of an issue; how they are claimed may affect future tax planning. This practical session will cover:

- Applying loss carry back – the do’s and don’ts – and what we have learned in the first 4 months
- Continuity of ownership issues
- The same or similar business test and
- Practical planning opportunities and problems (including whether claiming full expensing and then using loss carry back is an acceptable approach).
- Aggregated turnover test
- Board of Taxation review went into detail on this topic, nothing eventuated but it still referred to it

### Session 21.3: Tax aspects of insolvency in the current settings

*Speakers:* Aaron Dominish, Hall Chadwick; Cameron Shaw, Hall Chadwick; Matthew Vines, Hall Chadwick

For what is undoubtedly a hot topic, this session aims to explore not only the tax aspects of insolvency in current settings, but will also incorporate broader debt recovery in the same context.

### Session 23.3: CGT Rollover review

*Speakers:* Matt Ervin, KPMG; Stacey Hannam, KPMG

This session will discuss hot topics in CGT roll-overs. Specifically, it will consider the ever-changing landscape of:

- The revolutionising attempt by the Board of Taxation to establish one general business rollover from seven common rollovers used
- The moving goal posts of attempting to use demerger relief
- The elephant in the room of using back-to-back roll-over and
- Demergers, what are the risks posed to taxpayers?

### Session 24.3: The new online world of our clients

*Speaker:* Adrian Cartland, Cartland Law

From the perspective of clients operating in the online environment this session will focus on:

- Where are online transactions completed?
- Transactions in treaty and non-treaty countries
- Broad consideration of residency in the corporate and non-corporate context
- How to effect payments
- Signing documents online.

### Session 25.3: Cryptocurrencies and NFT tax treatment – current state of play

*Speakers:* Will Fennell, Piper Alderman; Joni Pirovich, Blockchain & Digital Assets

This session will take a practical and insightful approach to the foundational as well as the latest tax issues in this space. Using practical examples, Will and Joni will take you through their views and available ATO guidance, including:

- Blockchain and cryptocurrency 101 with practical insights and war stories
- ATO guidance and compliance
- Digital art and NFTs and
- Inheritance of digital assets

### Session 27.3: Cases update

*Speaker:* Adam Craig, Victorian Bar

This session will highlight the significant recent cases.

Discussion will shed light on trends, key focus areas and what these case outcomes mean for everyday practice.

### Session 28.3: Charity registration – what’s the purpose?

*Speaker:* Anna Longley, Australian Charities and Not for Profits Commission

Charity registration entitles entities to a range of Commonwealth tax concessions and other benefits. This session aims to help practitioners understand the requirements for charity registration, with a particular focus on the definitions of “charitable purpose” and “public benevolent institution”.

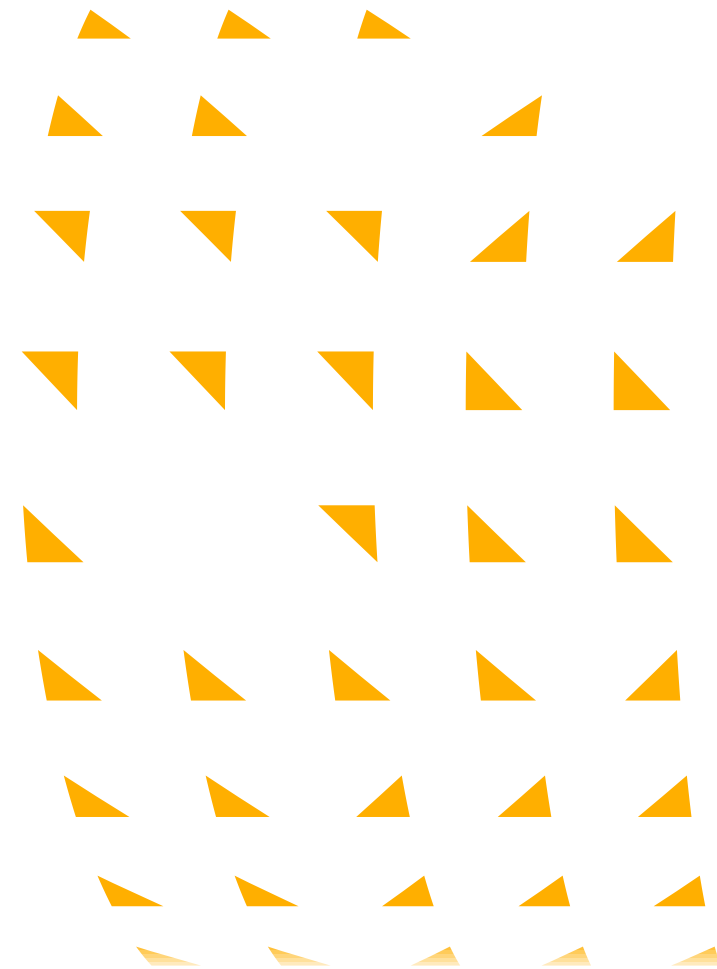
### Session 29.3: Keeping you and your clients out of the witness box

*Speakers:* Michael Bearman, CTA, Victorian Bar; Chris Wallis, CTA, Victorian Bar

This session analyses discussion of the taxpayer’s onus of proof in the AAT in the recent decision *Le v Commissioner of Taxation* [2021] FCA 303, including:

- The taxpayer’s onus of proof and how they may discharge it
- The role and duty of the Tribunal in taxation controversies
- The Tribunal’s obligation to provide procedural fairness and
- Lessons from the case – preparing the taxpayer’s objection and arguments in the Tribunal.

In the broader context of the small tax tribunal, the session will also discuss clients handling their own matters, choosing and instructing representatives, and representing clients at the AAT.







## Session 13.4: Are you dealing with a valid trust?

*Speaker:* Linda Tapiolas, CTA, Cooper Grace Ward Lawyers

Discretionary trusts are often the preferred business and investment vehicle of advisers, but with the passage of time their validity sometimes falls into question.

This session will explore common trust problems including:

- What is a valid trust?
- Can the trustee appointor and beneficiary be the same person?
- Lost trust deeds
- Pros and cons of a corporate guardian or appointor
- Vesting date issues and
- Common advisor misconceptions.

## Session 14.4: Cost base issues

*Speaker:* Louise Hickman, Ipsum Advisors

This session will delve into the various elements of cost base and discuss:

- The family home, the holiday home and the share portfolio
- Rollovers and their effect on cost base
- Restructures and Division 615
- Rollovers and Division 122-A
- What evidence is required?  
and
- Where to find the evidence you need?

## Session 15.4: Capital versus revenue – expansion of the basic principles

*Speaker:* Kathryn Bertram, FTI, Johnson Winter & Slattery

Over the last three years, a number of cases have dealt with the distinction between capital and revenue. This session covers the basic principles underpinning the distinction between capital and revenue expenditure and the extent to which the following cases expand upon the basic principles.

- *Demian Trust v FCT*
- *Healius v FCT* (HCA appeal dismissed)
- *Origin Energy*
- *Mussali v FCT* (appealed to Full Federal Court)
- *Sharpcan*

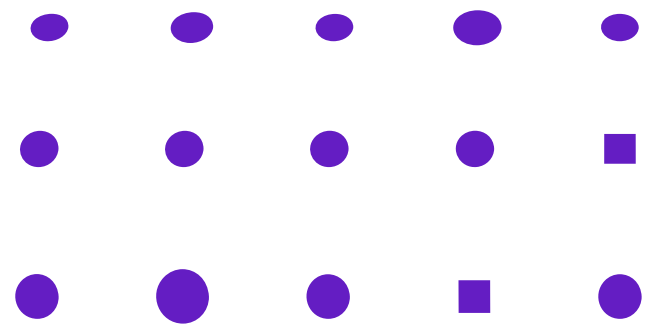
## Session 16.4: Building trust with the ATO

*Panel:* Renae Ali, Australian Taxation Office; Justin Byrne, CTA, Queensland Bar; Annemarie Wilmore, KPMG Law

*Facilitator:* Luke Imbriano, FTI, Deloitte

Building trust with the ATO is critical to managing and avoiding tax disputes. This session will cover:

- How to pro-actively engage with the ATO and build trust (early engagement)
- Obtaining certainty in relation to filed positions
- What to do when the ATO comes knocking
- How to manage a dispute with the ATO
- Key issues and challenges which may arise during the objection, litigation and settlement processes
- How to positively influence your relationship with the ATO, including the role of evidence and contemporaneous documents and
- Current trends in tax disputes.



### Session 20.4: Tax treaties – benefits conferred? benefits denied?

*Speaker:* David Watkins, CTA, Deloitte

BEPS actions 6 – preventing treaty abuse – and 7 – preventing the artificial avoidance of Permanent Establishment status – triggered a reshaping of anti-avoidance, anti-abuse and anti-treaty shopping rules, both in domestic laws and in treaty provisions.

This session will explore the principal purpose test, as well as a range of other similar measures. These rules are still largely untested, and collectively make it clear that establishing the entitlement to treaty benefits is only half the battle.

### Session 21.4: Transfer Pricing – where to from here?

*Panel:* Kristen Deards SC, Banco Chambers; Lorena Sosa, Grant Thornton

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

The panel will identify and explore the areas of continuing uncertainty in the transfer pricing landscape following the High Court's rejection of special leave in Glencore. The panel will also provide insights on the ATO's areas of focus in transfer pricing and consider alternative avenues of challenge available including Part IVA and diverted profits tax as an extension of transfer pricing.

### Session 23.4: Current issues and considerations with corporate tax residency

*Speakers:* Liz Cullinan, EY; Vicky Lin, EY

In recent years, the issues surrounding the application of the existing corporate residency tests has resulted in commercial uncertainty and placed unnecessary compliance burdens on taxpayers. To address the uncertainty, the Government has proposed technical amendments to clarify the corporate residency test in relation to companies incorporated offshore. This measure is consistent with the Board of Taxation's key recommendation in its 2020 report: *Review of Corporate Tax Residency*.

In this session, the speakers will:

- Consider the history of the Australian residency test for foreign companies,
- Discuss how the concepts in the new test will be applied,
- Highlight the implications using before and after examples, and
- Consider tax authority responses to COVID restrictions on international travel.

### Session 24.4: Intangibles and royalties – where are we heading?

*Speaker:* Chris Ferguson, Australian Taxation Office

While the digital age races on, the Australian tax landscape is trying hard to keep pace. This session explores the recent trends and ATO publications (TRs, TAs, PCGs and more) that are relevant to the modern way of managing intangible assets.

### Session 25.4: US and UK tax update session for Australian corporates

*Speakers:* Rob Hines, PwC; Stuart Landsberg, PwC

Despite our geographic location, a majority of Australian corporates remain heavily influenced by the US and UK tax agendas, including Australian parented multinational groups, inbound subsidiaries of foreign multinationals or simply Australians with key trading activity with those historic partners. Light on jargon and heavy on insights, our experts from the US and UK will be presenting the latest updates that are relevant to Australian corporates operating in this sphere.

## Thursday, 21 October 2021

### Tax Adviser of the Year Awards – virtual 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 6:00–7:00pm

Included in full Summit registration

### 2020 Tax Award Highlights





**Tax Adviser of the Year Awards**

The Tax Adviser of the Year Awards are an opportunity to honour and showcase talented and dedicated tax professionals:


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

As part of the 2021 line-up, we've introduced the Tax Adviser RESPECT Awards to acknowledge and celebrate the remarkable achievements of members during the COVID-19 pandemic:


- ◆ *RESPECT Award SME* ◆
- ◆ *RESPECT Award Corporate* ◆




# How to register

 [thetaxsummit.com.au](https://thetaxsummit.com.au)

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

 1300 829 338

 The Tax Institute,  
L37, 100 Miller Street, North Sydney NSW 2060



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

Register for the full Summit on or before 5 October 2021 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 Summit Delegate Portal, virtual wine tasting and networking event, Tax Adviser of the Year Awards, virtual awards ceremony.

### Group discount

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.

### Interested in sending your team?

For more information on a tailored group booking, please contact us. Group bookings are a fantastic opportunity for you and your whole team to make the most of this vast program and meeting your CPD needs.

Contact us for more information at [brianmartin@taxinstitute.com.au](mailto:brianmartin@taxinstitute.com.au)

## Registration inclusion summary

	Full Summit registration	Employer ticket
Online access to presentations and technical papers	✓	✓
Online Networking Event – virtual wine tasting	✓	
Tax Adviser of the Year Awards virtual awards ceremony	✓	



# Further information

## Delegate list

A delegate list will be included on The Tax Summit Delegate Portal to assist with networking. Please indicate during registration if you do not want your name included on the list. You can also manage this in the Delegate Portal if you change your mind at any time.

## Confirmation of registration

On receipt of payment, you will receive an email containing your tax invoice. You will also receive an event confirmation email.

## CPD Accreditation

Full Summit attendance counts for 30 hours of structured Continuing Professional Development Accreditation with The Tax Institute. CPD hours for attendance on a flexible ticket will be allocated according to each attendee.

## Virtual event

As an online event, this event will be accessible to all delegates via our dedicated Delegate Portal.

## Paperless materials

The Tax Institute understands the impact that an event of this nature has on the environment, especially when printing delegate materials. Technical papers and PowerPoint presentations will be available on the Virtual Attendee Hub to all participating delegates approximately five days before the event. Delegates will receive instructions on accessing the portal by email.

## Session recordings

Delegates will have access to all available recordings\* for the full conference, post-event. (\*Subject to terms)

## Networking activities

### Tax Adviser of the Year Awards – virtual awards ceremony

This year's awards ceremony will take place in a virtual format. We hope you will join us on Thursday 21 October to celebrate and recognise the leaders in the tax profession.

## The Tax Institute COVID-19 Event Guidelines (including cancellation policy)

At The Tax Institute, the health and wellbeing of our members, delegates and employees is our top priority. Whilst returning to face-to-face events, we continue to actively monitor the situation regarding COVID-19 and follow the latest advice and guidelines issued by the Department of Health, the World Health Organisation and relevant State authorities. Please click here for a summary of the measures The Tax Institute has put in place to ensure the safety of attendees at our face-to-face events, along with helpful links to assist you in preparing for your attendance at them.

Please note, final implementation of any of these measures is subject to Federal and State Government requirements at the time of each event.

### Contact tracing

We will keep a record of attendance for all meetings and events of The Tax Institute and will use this data for contact tracing purposes if necessary. For more information on how we will use the data that will be collected, and your rights in relation to that information, please see our Privacy Policy.

### Cancellation Policy

The Tax Institute reserves the right to alter, amend or cancel all or any of the arrangements contained in the program. Should a face-to-face event be cancelled due to an event beyond The Tax Institute's reasonable control including "an act of god", "pandemic", "health-related event" or "government requirements", we will endeavour to transition to an online format to deliver the event. If there is a difference in price, a credit will be provided to delegates to be used at a future event.

If a registered delegate is unable to attend as a result of a diagnosis of COVID-19 or they are experiencing symptoms of COVID-19, a full refund will be offered with the provision that a medical certificate is produced explaining the diagnosis or a summary of the appropriate action to be taken i.e. a COVID-19 test and medical advice. If a registered delegate is unable to attend a face-to-face event as a result of interstate border closures or they reside in or visited a COVID-19 hotspot, we will endeavour to transition the registration to an online registration for the event. If there is a difference in price a credit will be provided to delegates to be used at a future event. If a delegate does not wish to transition their registration to the alternate online event, a full refund/credit will be provided.

It is a condition of acceptance of registration that an administration fee of 20% of the registration fee be charged for cancellation if you can no longer attend the event. Cancellations must be received in writing by The Tax Institute five working days prior to the event. No refund will be given for cancellations received within five working days of the event.

A replacement may be nominated. If the replacement is not a member, the non-member registration fee will apply. CPD hours will be allocated to the designated attendee.

The Tax Institute cannot accept responsibility for delegates' late transport arrivals or non-arrivals due to delays.

## Questions?

If you require any clarification of the Summit program, please contact The Tax Institute's Events Team on 1300 829 338.

# Individual Registration form

The Tax Summit 2021

42075 | 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.

## 1 Registration

Full conference registration – 30 CPD hours

Online registration	Member	New member*	Non-member
<b>Early bird registration</b> Received on or before 5 October	<input type="checkbox"/> \$795	<input type="checkbox"/> \$1,135	<input type="checkbox"/> \$1,095
<b>Standard registration</b> Received after 5 October	<input type="checkbox"/> \$995	<input type="checkbox"/> \$1,335	<input type="checkbox"/> \$1,295

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

## 2 Delegate contact details

Member no.:

If your member details are up-to-date, you can skip this section.

Title:  Mr  Mrs  Miss  Ms Date of birth:

First name:

Last name:

Position:

Company:

Address:

Suburb:  State:  Postcode:

Telephone:  Mobile:

Email:

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.

### \*Become a member and save!

Not a member of The Tax Institute yet?

Sign up for membership along with your event registration and save with:

- up to 50% off membership on your first year
- member-only prices to this and future events
- free access to member-only technical resources.

Find out more about membership at [info.taxinstitute.com.au/membership](http://info.taxinstitute.com.au/membership)

I hereby apply for membership of The Tax Institute and declare that I am a person of good fame, integrity and character. I agree to be bound by the Constitution of The Tax Institute.

Signature:

Date of signature:



### 3 Technical sessions options

Please indicate your technical session selections for breakouts below.

#### Wednesday, 20 October 2021

11:00am–12:00pm	<input type="checkbox"/> Session 13.1	<input type="checkbox"/> Session 13.2	<input type="checkbox"/> Session 13.3	<input type="checkbox"/> Session 13.4
12:00–1:00pm	<input type="checkbox"/> Session 14.1	<input type="checkbox"/> Session 14.2	<input type="checkbox"/> Session 14.3	<input type="checkbox"/> Session 14.4
2:00–3:00pm	<input type="checkbox"/> Session 15.1	<input type="checkbox"/> Session 15.2	<input type="checkbox"/> Session 15.3	<input type="checkbox"/> Session 15.4
3:30–4:30pm	<input type="checkbox"/> Session 16.1	<input type="checkbox"/> Session 16.2	<input type="checkbox"/> Session 16.3	<input type="checkbox"/> Session 16.4

#### Thursday, 21 October 2021

10:30–11:30am	<input type="checkbox"/> Session 20.1	<input type="checkbox"/> Session 20.2	<input type="checkbox"/> Session 20.3	<input type="checkbox"/> Session 20.4
11:30am–12:30pm	<input type="checkbox"/> Session 21.1	<input type="checkbox"/> Session 21.2	<input type="checkbox"/> Session 21.3	<input type="checkbox"/> Session 21.4
2:00–3:00pm	<input type="checkbox"/> Session 23.1	<input type="checkbox"/> Session 23.2	<input type="checkbox"/> Session 23.3	<input type="checkbox"/> Session 23.4
3:30–4:30pm	<input type="checkbox"/> Session 24.1	<input type="checkbox"/> Session 24.2	<input type="checkbox"/> Session 24.3	<input type="checkbox"/> Session 24.4
4:30–5:30pm	<input type="checkbox"/> Session 25.1	<input type="checkbox"/> Session 25.2	<input type="checkbox"/> Session 25.3	<input type="checkbox"/> Session 25.4

#### Friday, 22 October 2021

9:30–10:30am	<input type="checkbox"/> Session 27.1	<input type="checkbox"/> Session 27.2	<input type="checkbox"/> Session 27.3	<input type="checkbox"/> Session 27.4
11:00am–12:00pm	<input type="checkbox"/> Session 28.1	<input type="checkbox"/> Session 28.2	<input type="checkbox"/> Session 28.3	<input type="checkbox"/> Session 28.4
12:00–1:00pm	<input type="checkbox"/> Session 29.1	<input type="checkbox"/> Session 29.2	<input type="checkbox"/> Session 29.3	<input type="checkbox"/> Session 29.4

### 7 Payment summary

Registration fees

\$

Total payable

\$

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

### 8 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 our website to review The Tax Institute's COVID-19 Event Guidelines.

For event enquiries, please contact the National Events Team on 1300 829 338 or [nationalevents@taxinstitute.com.au](mailto:nationalevents@taxinstitute.com.au)

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

Scan QR code to register online.



### Collection notice

The Tax Institute (TTI) complies with its obligations under the Privacy Act 1988 (Cth) with respect to how it handles personal information. For 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). [You can also request TTI's consultants to provide you with a copy of TTI Privacy Policy.] 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 in accordance with TTI's Privacy Policy.

#### TO REGISTER

**Online**  
[thetaxsummit.com.au](http://thetaxsummit.com.au)

**Mail**  
L37, 100 Miller Street, North Sydney NSW 2060

**Email**  
[customeradmin@taxinstitute.com.au](mailto:customeradmin@taxinstitute.com.au)

**Fax**  
02 8223 0077

# Employer Ticket Registration form

The Tax Summit 2021

42075 | WD

A tax invoice and confirmation letter will be sent on receipt of your registration.  
Please retain original copy for your records.

All prices quoted are in Australian dollars and include GST where applicable. ABN 45 008 392 372.

## Employer ticket

An employer offers a flexible option for employers to send multiple attendees to an event.

	Plus	Tailored
Early bird on or before 24 September	\$4,250	<a href="#">Contact us</a> today for details on our booking options for large groups requiring 50+ logins or group registrations for The Tax Summit and other TTI conferences.
Standard after 24 September	\$4,950	
Flexibility	Your choice of 40 sessions	
Team attendance	Up to 10 logins	
Session formats	Attend Online	

All Employer Ticket attendees receive:

- Electronic access to download available technical papers and presentation
- CPD hours allocated according to attendee **1 session = 1 CPD hour per login**

Session selection

- Coordinators will be contacted with a session selection form to complete on behalf of attendees, based on the Employer Ticket type selected.
- The session selection form must be completed in full to ensure proper allocation of CPD hours post-event.

## 1 Registration

Ticket type	Cost	No. of tickets	Sub-total
<input type="checkbox"/> Plus			
<input type="checkbox"/> Tailored			
<b>Total payable</b>			<b>\$</b>

## Collection notice

The Tax Institute (TTI) complies with its obligations under the Privacy Act 1988 (Cth) with respect to how it handles personal information. For 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). [You can also request TTI's consultants to provide you with a copy of TTI Privacy Policy.] 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 in accordance with TTI's Privacy Policy.

TO FIND OUT MORE [Online thetaxsummit.com.au](http://thetaxsummit.com.au)

TO REGISTER @ [Email brianmartin@taxinstitute.com.au](mailto:brianmartin@taxinstitute.com.au) **Phone** 08 6165 6601

## 2 Employer ticket coordinator details

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

Title:  Mr  Mrs  Miss  Ms  Other (please specify)

Date of birth:

First name:

Last name:

Position:

Company:

Address:

Suburb:

State:  Postcode:  Telephone:

Fax:  Mobile:

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 method

Cheque payable to The Tax Institute (in Australian dollars)

Credit card \$  Card type:  AMEX  Visa  MasterCard  Diners

Name on card:

Card no.:  Expiry date:

Cardholder's signature:

For our refund, cancellation and replacement policy visit our website to review The Tax Institute's COVID-19 Event Guidelines.



## Thank you

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

Peter Godber, CTA, President, The Tax Institute, Chair

Leanne Connor, CTA, WGC Business Advisors

Aaron Fitchett, CTA, Baumgartners

Marg Marshall, CTA, WLF Accounting & Advisory

Dioni Perera, FTI, EY

Scott Treatt, CTA, The Tax Institute

Jerome Tse, CTA, King & Wood Mallesons

Todd Want, CTA, William Buck

### And The Tax Summit Program Committee:

Marg Marshall, CTA, WLF Accounting & Advisory, Co-Chair

Dioni Perera, FTI, EY, Co-Chair

Paul Banister, CTA, Grant Thornton

Paul Conde, CTA, Tierney Law

David Earl, FTI, PwC

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Shashi Sivayoganathan, Transurban Limited


Daniel Smedley, CTA, Sladen Legal


Judith Taylor, CTA, King & Wood Mallesons

Chris Wallis, CTA, Victorian Bar

### For further information please contact:


The Tax Institute's Events Team

 1300 829 338

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

Join the conversation across social media, and tag the event **#TaxSummit21**

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[thetaxsummit.com.au](https://thetaxsummit.com.au)