



THE TAX INSTITUTE



QLD Tax Forum

12–13 May 2022 | W Brisbane & Online

12 CPD hours



Early bird offer
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Welcome

Embracing opportunity and riding the wave as we open for business

The last 12 months has continued to present uncertainty and challenges around the world. However, with every challenge comes seeds of opportunity and growth. As we begin to reopen internationally, taxpayers and advisers are preparing to embrace the rising wave of opportunity. Through increased mobility in capital (human and investment), continued focus on the global tax landscape, and an eye on the shifting business culture around ESG, there are opportunities to rethink and reposition your structure and business for success. The G20 OECD BEPS program continues to change our global tax landscape, ESG pervades business and investment decisions, and we continue to flex with the changing nature and needs of the workforce.

The 2022 Organising Committee is excited for this year's program to begin with an overview of the ESG framework with practical insights into the business opportunities as we reopen the borders with Danielle Wood, CEO of the renowned think tank, the Grattan Institute and Ian Davies, CEO Senex Energy.

A highlight will undoubtedly be the thorough analysis of workforce trends and the tax, legal, HR and business impacts in our panel session led by Hayley Lock and joined by Craig Sneesby, Kara Reynolds, Nicole Smith and Rebecca Tuplin. We also look forward to an opportunity to share experiences and reconnect at the networking drinks on Thursday evening and are excited about bringing together practitioners from all industries with the content across the SME and Corporate streams.

This years program has been designed to focus on expert-led technical sessions that provide participants with a broad range of practical insights and skills to plant the seeds of growth and reap the rewards of opportunity. With sessions covering topical issues surrounding professional practices, transfer pricing, ESG and M&A Tax, governance, superannuation, state taxes, as well as a plenary session delivered by Mark Robertson, QC, CTA, on understanding and navigating Legal Professional Privilege, the Queensland Tax Forum will set the scene for growth and success as we reopen business internationally.

On behalf of the stream chairs, Kim Reynolds, CTA, Vincents and Peter Dunn, EY and the 2022 Organising Committee, I commend this program to you and look forward to seeing you in May at the Queensland Tax Forum



A handwritten signature in black ink that reads "Angie Hicks".

Angie Hicks, CTA, KPMG
Chair, Queensland Tax Forum Organising Committee

Program at a glance



KEYNOTES

- Open for business – navigating the ESG movement to embrace opportunity
- The great resignation ... or not – embracing a flexible workforce
- What do the current issues in LPP mean for advisers? Protecting the taxpayer

SME

- Structuring professional practices: Navigating the gateways and traffic lights
- ATO insights
- Preparing a business for sale – getting organised sooner rather than later
- Tax governance for SMEs. What is it, what does it look like and why should your clients care?
- What does being a “small business entity” really mean?
- SMSFs – managing caps
- Transfer pricing for smaller taxpayers: Is there really a risk?
- Payroll tax – implications for SMEs of recent case law
- Winding up old structures – taxing issues associated with liquidations and vesting

CORPORATE

- The future of BEPS – Pillars One and Two
- M&A and ESG
- Justified trust
- Taxable travel and car parking confusion
- Crunching the numbers – data matching and tax analytics
- In-house management of TP governance in a globalised economy
- State Taxes Developments – Focus on NSW Property Tax Reform and VIC Windfalls Gains Tax
- Voluntary disclosures and penalties
- Capital expenditure – seeking simplicity in a complicated concept

Technical Program

Day 1 Thursday, 12 May 2022

Time	Plenary	
8:00 – 8:30am	Registration	
8:30 – 8:45am	President's welcome	
8:45 – 9:00am	Opening address Speaker: Angie Hicks, CTA, Chair, Queensland Tax Forum Organising Committee	
9:00–10:00am	Session 1: Keynote - Open for business - navigating the ESG movement to embrace opportunity Speakers: Danielle Wood, Grattan Institute; Ian Davies, Senex Energy The 21st century has and will present structural changes to the way our society and economy operate. Businesses will need to adapt to increased social and environmental responsibility and transparency. As we open for business and gain momentum, how have consumer, regulator and stakeholder expectations changed the way we think and behave in business? This session will provide an overview of the ESG wave and how it impacts business as we open up around the world.	
10:00 – 10:30am	Morning tea	
Time	SME stream	Corporate stream
10:30–11:30am	Session 2A: Structuring professional practices: Navigating the gateways and traffic lights Speaker: David Hughes, McCullough Robertson The ATO has recently finalised its practical compliance guideline PCG 2021/4 in relation to the distribution of profits of professional service firms. The guidelines have been subject to much criticism – not least of all the suggestion that the Commissioner is using the threat of audits to compel compliance with an administrative approach crafted by the Commissioner, not the legislature or the courts, and those that sit outside the guidelines presented with the threat of audit. In this session, we will explore: <ul style="list-style-type: none"> • The approach taken in the guideline • How it might differ to earlier approaches • Some practical tips in terms of where to from here. 	Session 2B: The future of BEPS – Pillars One and Two Speakers: Amelia Teng, Deloitte; Jasmine Leonard, ATI, Rio Tinto This session will provide an update on the progress of the OECD/G20 Pillars 1 and 2. With the rules and further guidance expected in early 2022, this session will provide the latest update on Pillar 1 and 2 and offer insights into the practical impacts and implementation issues for multinationals. Expect the session to explore the practical impact of the global minimum tax for both multinationals operating in and headquartered in Australia, and with the Pillar 2 model rules targeted for commencement in 2023, the session will explain what multinationals need to be thinking about now, and how to start preparing for implementation.

Technical Program

Day 1 Thursday, 12 May 2022

Time	SME stream	Corporate stream
11:30am-12:30pm	<p>Session 3A: ATO insights Speakers: Scott Walker, Australian Taxation Office; Troy Whelan, Australian Taxation Office</p> <p>As businesses and the ATO emerge from the challenges of the past two years, the focus of the ATO will also be changing. In this session the ATO will provide some insights into how it is approaching various issues including:</p> <ul style="list-style-type: none"> • Reimbursement agreements and s100A • The allocation of profits in professional firms (PCG 2021/4) • Division 7A • The progress of the Tax Avoidance Taskforce programs • Observations and issues around private groups in Queensland • Temporary full expensing and loss carry back rules. 	<p>Session 3B: M&A and ESG – Taxation considerations in relation to ESG trends and M&A activity Speakers: Brendon Lamers, ATI, Clayton Utz; Peter Nearhos, CTA, QIC</p> <p>ESG considerations are of increasing importance in M&A activity and ESG trends continue to present opportunities for business to commercialise emerging asset classes and enable novel uses for conventional assets.</p> <p>This session will discuss the tax issues associated with these ESG trends and operations including carbon and bio-diversity credit generation and trading, non-conventional solar arrangements, and qualitative tax related ESG priorities for business in an M&A context.</p>
12:30-1:30pm	Lunch	
1:30-2:30pm	<p>Session 4A: Preparing a business for sale – getting organised sooner rather than later Speaker: Chris Dunne, CTA, Grant Thornton</p> <p>Whether they are buying equity or the business, potential buyers are increasingly requiring detailed information from vendors to assist in the evaluation of a business's performance, risks and opportunities.</p> <p>To equip advisers with the tools to assist clients in making the most of sale opportunities that might arise, this session will provide attendees with practical tools to ensure clients are sale ready, including:</p> <ul style="list-style-type: none"> • How to approach a “vendor due diligence” • Understanding factors that can influence valuations • Financial performance considerations • The importance of documentation • Dealing with non-tax considerations including legal, commercial, technical, environmental, social and insurance. 	<p>Session 4B: Justified trust Speaker: Judy Morris, Australian Taxation Office</p> <p>Embedded in any justified trust review is a review of the tax risk governance framework and the implementation and testing of this framework. Different taxpayers are at different stages on the tax risk governance journey.</p> <p>This session will address the following questions:</p> <ul style="list-style-type: none"> • Where are most Top 100 and Top 1000 taxpayers sitting? • Where does the ATO see gaps in documentation and practices? • What does Stage 3 governance actually mean and what are the practical challenges to achieving this? • How does the ATO expect tax risk governance to change and evolve with combined assurance reviews?

Technical Program

Day 1 Thursday, 12 May 2022

Time	SME stream	Corporate stream
2:30–3:30pm	<p>Session 5A: Tax governance for SMEs. What is it, what does it look like and why should your clients care?</p> <p>Speaker: Belinda Cheesewright, CTA, KPMG</p> <p>With an increasing emphasis on transparency, it is becoming more and more important for SMEs to understand what good tax governance looks like.</p> <p>This session will explore:</p> <ul style="list-style-type: none">• Brief overview of the Next 5000 and Medium and Emerging ATO private group programs and how tax governance fits within each of these programs• What taxpayers in the SME market should expect in terms of the Commissioner’s expectations of their tax governance framework• How SMEs can meet the Commissioner’s expectations.	<p>Session 5B: Taxable travel and car parking confusion</p> <p>Speakers: Stacey Biggar, KPMG; George Cressey, FTI, KPMG</p> <p>During 2021, the ATO gifted employers with its finalised FBT guidance on travel and car parking benefits. This long-awaited guidance had been updated to reflect contemporary employment arrangements. However, even since this time, COVID-19 has continued to change the way we work.</p> <p>Join this session if you are wondering:</p> <ul style="list-style-type: none">• What is the ATO’s updated view on whether an employee is travelling on work?• What are the future considerations in a COVID-19 environment?• How has the ATO’s view on commercial car parking stations changed?• What does the Virgin Australia decision regarding car parking and the impact of what is considered the primary place of employment mean?
3:30–4:00pm	Afternoon tea	

“Great reminder that there are a lot of important topics we have to be aware of regardless of the fact that we may not come across them in the general discharge of duties.”

2019 past attendee

Technical Program

Day 1 Thursday, 12 May 2022

Time

4:00 – 5:30pm

Session 6: The great resignation ... or not – embracing a flexible workforce

Facilitator: Hayley Lock, KPMG

Panellists: Craig Sneesby, U&U; Kara Reynolds, Herbert Smith Freehills; Nicole Smith, Rio Tinto; Rebecca Tuplin, Bright People

The interactive session will feature discussion around current and emerging trends in the workforce expectations (how to avoid the great resignation) as well as exploring tax and legal issues that arise with a globally mobile workforce, including:

- Residency
- Source of income
- Permanent establishment (DTA vs non-DTA employer or location countries)
- Leave entitlements (annual, long, parental).

5:30 – 7:30pm

Networking function



Networking function

After a full day of technical toil, join your colleagues and conference speakers for an evening of drinks, canapes and networking.

Date: Thursday, 12 May 2022

Time: 5:30–7:30pm

Venue: W Brisbane, Great Room Foyer

Price: Inclusive for all full registrations
\$50 each for additional tickets – see registration form for details

Dress: Business or business casual

Technical Program

Day 2 Friday, 13 May 2022

Time

8:00 – 8:30am

Registration

8:30 – 9:15am

Tax Policy and Advocacy update

Speakers: Tax Policy and Advocacy team, The Tax Institute

9:15 – 10:00am

Session 7: What do the current issues in LPP mean for advisers? Protecting the taxpayer

Speaker: Mark Robertson QC, CTA, Queensland Bar

With ongoing recent developments, including high-profile cases and the release of the ATO's draft protocol on identifying and resolving taxpayer claims for legal professional privilege (LPP), how do accountants navigate the LPP minefield and ensure their clients are protected?

This session will explore the ATO's and the courts' approach to LPP and provide insights into how taxpayers can ensure their communications are appropriately protected when under review.

10:00–10:30am

Morning tea

Time

SME stream

Corporate stream

10:30–11:30am

Session 8A: What does being a “small business entity” really mean?

Speaker: Linda Farmer, CTA, Tax LF

When the concept of an SBE was introduced into the tax law many years ago, the term aligned with what was generally understood to be a small business; today, it's not so clear.

This session will explore:

- The various SBE thresholds that can apply to small businesses
- How the various thresholds interact
- Planning considerations
- Other non-tax related small business thresholds to also be aware of.

Session 8B: Crunching the numbers – data matching and tax analytics

Speakers: Daniel Bamford, Australian Taxation Office; Rory Pike, Deloitte

2021 brought with it new forms and new disclosures for taxpayers and tax advisers, and Single Touch Payroll (STP) (Phase 2) commenced from 1 January 2022. There is an ever-increasing volume of data being collated by taxpayers and advisers and being provided to the ATO, but what happens post-lodgement? How can taxpayers use this data, which often requires so much time and effort to collect, to create value and efficiency? This session will cover:

- An overview of the ATO's current data-matching programs
- Observations in respect of STP (Phase 1) and objectives of STP (Phase 2)
- Insight into the short- and medium-term objectives on data analytics for both the ATO and advisers.

Technical Program

Day 2 Friday, 13 May 2022

Time	SME stream	Corporate stream
11:30am-12:30pm	<p>Session 9A: SMSFs – managing caps Speakers: Neal Dallas, CTA, McInnes Wilson Lawyers; Victoria Mercer, McInnes Wilson Lawyers</p> <p>As individuals aim to maximise superannuation balances to fund retirement, a business sale or wind-up provides the opportunity to maximise the use of contributions caps. A clear understanding of the available caps and the associated timeframes that apply to the contributions is crucial to ensuring optimal outcomes.</p> <p>This session will include case studies that cover:</p> <ul style="list-style-type: none"> • Carry forward unused concessional contributions • Non-concessional contribution caps • Super contributions as a result of applying small business CGT concessions and the impact on non-concessional contribution limits. 	<p>Session 9B: In-house management of TP governance in a globalised economy Speakers: Matthew Hardy, GE Renewables; Stephanie Lucas, Deloitte; Alison Maher, CTA, Maher Business Advisors Pty Ltd</p> <p>Faciliator: Dritton Xhemajlaj, TP Benchmark</p> <p>This discussion will debunk common misconceptions around what constitutes a robust transfer pricing (TP) policy, and provide commercial insights from adviser and in-house panellists around how to implement practical TP governance processes and procedures that assist in mitigating the risk of a TP audit.</p>
12:30–1:30pm	Lunch	
1:30 – 2:30pm	<p>Session 10A: Transfer pricing for smaller taxpayers: Is there really a risk? Speaker: Natalya Marenina, BDO</p> <p>Transfer pricing (TP) is no longer an issue only relevant to the “big end of town”, with SMEs increasingly involved in arrangements and transactions that involve transfer pricing.</p> <p>As we open up for business at home and abroad, this session will focus on identifying when TP may be a risk for SMEs and how to manage that risk, and will discuss:</p> <ul style="list-style-type: none"> • Why and when TP becomes important for start-ups, entrepreneurs and SMEs • How to make sure your TP approach is right for your business from the start and will develop in step with your company • Expansion requires funding: how to effectively structure the cross-border loans from a TP perspective • Key TP risk factors to be aware of and what to do to reduce the ATO’s attention. 	<p>Session 10B: State Taxes Developments – Focus on NSW Property Tax Reform and VIC Windfalls Gains Tax Speaker: Ari Esmerian, PwC</p> <p>The session will provide an update and insights on the latest developments regarding Australian stamp duty and land tax, including the recent introduction of the Victorian windfall gains tax regime, and the current status of the proposed NSW property tax reform agenda (and other proposed measures).</p>
2:30 – 3:00pm	Afternoon tea	

Technical Program

Day 2 Friday, 13 May 2022

Time	SME stream	Corporate stream
3:00–4:00pm	<p>Session 11A: Payroll tax – implications for SMEs of recent case law Speaker: Justin Byrne, CTA, Queensland Bar</p> <p>As the economy starts to gain momentum and businesses look to build back up, employing the right people will be a focus. With an increased workforce, employment costs, including payroll tax, will need to be managed. The payroll tax grouping rules exist throughout Australia and recent court decisions mean SMEs need to carefully consider how payroll tax may impact on their affairs.</p> <p>This session will focus on payroll tax grouping issues for SMEs, including:</p> <ul style="list-style-type: none"> • Grouping and de-grouping – a review of some recent decisions • Optical Superstores and Thomas & Naaz – gamechanger? • Tips and traps in handling payroll tax disputes. 	<p>Session 11B: Voluntary disclosures and penalties Speaker: Fiona Moore, CTA, EY</p> <p>Voluntary disclosures are an important risk mitigation process that taxpayers can deploy in order to reduce the potential amount of tax penalties and interest arising from tax shortfalls and late lodgements</p> <p>SGEs (including their subsidiaries) are at increased risk of exposure given significant “uplifts” in shortfall and late lodgement penalties. Accordingly, understanding the strategic importance of voluntary disclosures for all taxpayers is critical, particularly the points in time when making a voluntary disclosure is most effective.</p> <p>This session will cover:</p> <ul style="list-style-type: none"> • The basic mechanics involved in making a voluntary disclosure and requests for remission • Some of the drivers and matters to consider in advance of making a voluntary disclosure to the Commissioner • The timing of a voluntary disclosure and whether any other options are available.
4:00–5:00pm	<p>Session 12A: Winding up old structures – taxing issues associated with liquidations and vesting Speaker: Linda Tapiolas, CTA, Cooper Grace Ward Lawyers</p> <p>Once a business has ceased trading or a sale has occurred, there can be hidden tax consequences in winding up the structures that are left.</p> <p>This session explores tax and practical issues with:</p> <ul style="list-style-type: none"> • Winding up a company <ul style="list-style-type: none"> • When to choose a member’s voluntary liquidation or deregistration • Tax treatment of payments by liquidators • The impact of CGT • Availability of franking credits • Interaction of Div7 A. • Vesting a trust <ul style="list-style-type: none"> • Considerations for both discretionary and unit trusts • CGT considerations • Getting the documentation correct. 	<p>Session 12B: Capital expenditure – seeking simplicity in a complicated concept Speaker: Paul Mills, PBM Tax Pty Ltd</p> <p>The phrase, “an outgoing of capital, or of a capital nature” is, on its face, uncomplicated and of few words. Voluminous transcripts from tax cases attempting to rule on the matter, both recent and historic, demonstrate the complexity of this seemingly simple matter.</p> <p>With the many recent cases dealing with capital expenditure in the context of the general deduction provisions in the tax law, it is worth revisiting these cases to search for consistent themes in the rulings.</p>
5:00pm	<p>Forum close Speaker: Evan Last, CTA, Chair, Queensland State Council</p>	

Presenters

Stacey Biggar is a Director in KPMG's Employment Tax team with 11 years experience assisting with employment tax matters, including FBT, superannuation guarantee, payroll tax, pay as you go withholding and workers compensation. Stacey has extensive experience providing technical advice and working with clients to optimise the preparation process as well as extracting, cleansing and manipulating data to present data insights in an engaging way to a variety of stakeholders.

Justin Byrne, CTA, went to the Queensland Bar three years ago after more than 20 years practising as a solicitor specialising in taxation and revenue law. He advises on a wide range of complex taxation issues, including income tax, CGT, GST, payroll tax and stamp duty. He has qualifications and extensive experience in both law and accounting and is uniquely placed to provide practical and commercial tax solutions for clients. He is also experienced in negotiating with the ATO in relation to tax disputes, and has conducted tax litigation in the Administrative Appeals Tribunal, Federal Court, High Court and state courts.

Belinda Cheesewright, CTA, is a Partner at KPMG and has been advising on corporate and international tax and

income tax issues pertaining to private groups for over 20 years. She provides strategic and commercial taxation advice to a range of clients from privately owned businesses to listed multinationals across a wide range of industries. Belinda's experience also includes the management of Australian Tax Office (ATO) reviews, audits and dispute resolution. This includes reviews undertaken by the ATO under its public and multinational and private group programs. In recent years, Belinda has assisted clients to develop and implement tax risk management and governance frameworks.

George Cressey, FTI, is a Manager in KPMG's Employment Tax team with over eight years experience both in commerce and within professional services providing advice on a range of taxation matters, including salary packaging, superannuation guarantee, pay as you go withholding and FBT. George has experience in engaging with revenue authorities, managing payroll tax audits and the end-to-end process for building data-driven models to streamline employment tax compliance activities.

Neal Dallas, CTA, is a Principal in McInnes Wilson Lawyers' Superannuation and Revenue Group. He has extensive experience advising clients in the areas of superannuation, tax, estate planning

and asset protection. He is recognised in the 2022 Edition of Best Lawyers in Australia in the areas of Superannuation Law, Tax Law, Trusts and Estates, and Wealth Management/Succession Planning Practice.

Ian Davies is the Managing Director and CEO of Senex Energy. He is responsible for maximising the value of Senex through day-to-day leadership, management, decision making and execution of activities. Ian has led Senex as Managing Director and CEO since 2010, navigating the business through significant growth and transformation. Under Ian's leadership, the Company has transformed into a leading east coast natural gas supplier with ambitions to grow and decarbonise.

Chris Dunne, CTA, is a Director at Grant Thornton and has extensive experience providing specialist taxation services to businesses ranging from small start-ups to large publicly listed groups across a range of industries. Chris advises on complex tax issues, including mergers and acquisitions, income tax, capital gains tax, tax consolidation, tax effect accounting, international tax structuring and management of large tax compliance projects.

Ari Esmerian is a Director at PwC with over 12 years of experience specialising

in stamp duty and land tax, including three years of government experience with the Victorian State Revenue Office (VSRO). Ari has advised on these indirect taxes across a wide variety of transaction structures and across all industries, with a particular interest in the property sector, but also including infrastructure, energy, mining, technology, retirement villages and aged care. He has a keen interest in taxation policy, having contributed to the publication of public rulings in his time at the VSRO and participating since in consultation processes with revenue offices and respective state governments. A recent example is having coordinated PwC's response to NSW Treasury's public consultation in relation to the proposed property tax reform in that state.

Linda Farmer, CTA, is principal at Tax LF Pty Ltd, specialising in assisting family groups build and retain their wealth in tax-effective structures that can meet their current and future needs. Working closely with clients to help them understand their key tax risks and designing strategies to help minimise those risks is a key part of Linda's practice. Linda holds a Masters of Taxation from the University of New South Wales and is a Chartered Accountant, Chartered Tax Adviser and a member of the Society of Trust and Estate Practitioners (STEP).

Presenters

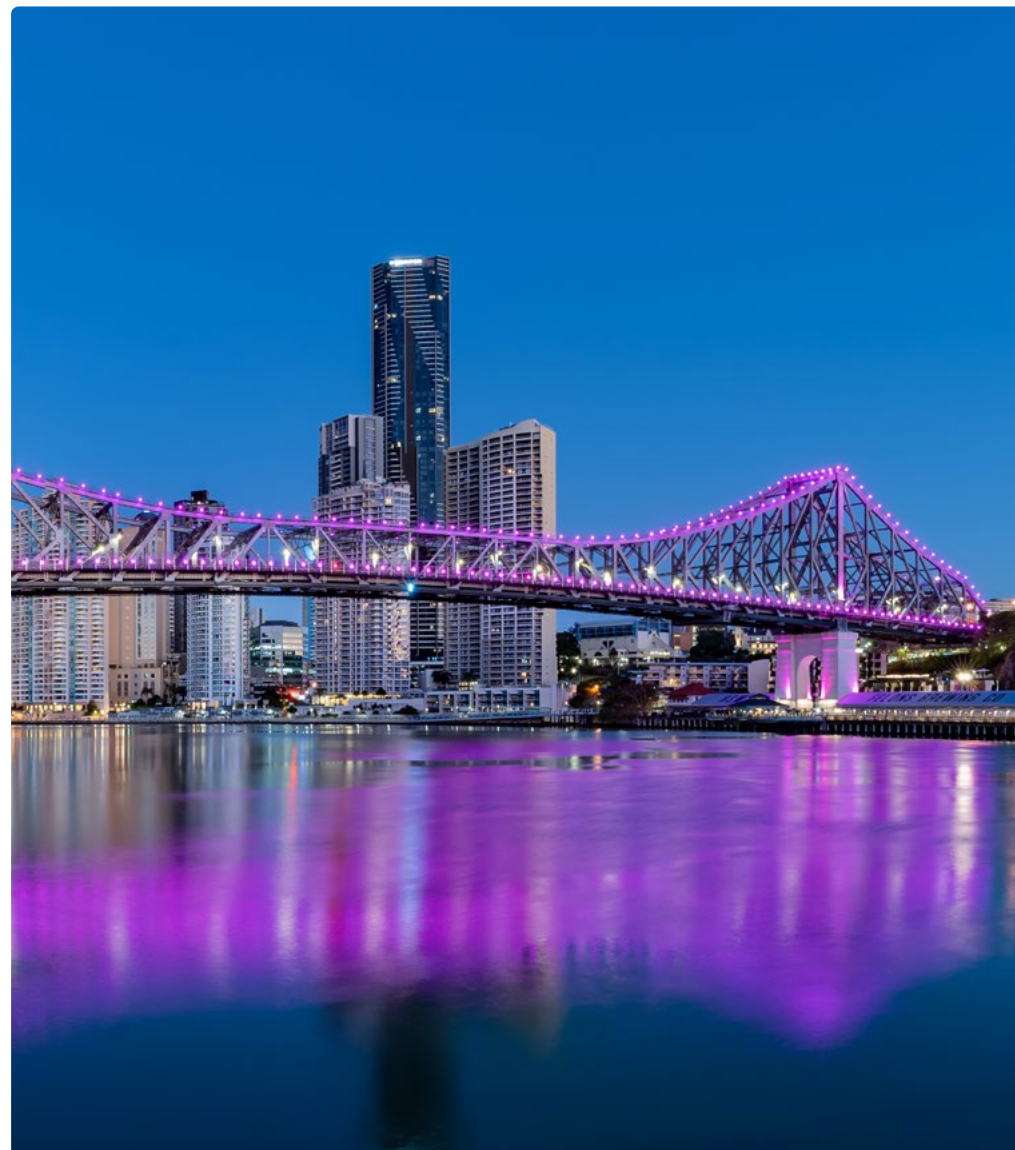
David Hughes is a Partner at McCullough Robertson and a Queensland Law Society Accredited Specialist in taxation law. David acts for clients throughout Australia and offshore in relation to navigating cross-border taxation issues, including structuring advice and taxation disputes with the ATO, such as audits, objections and running appeals in the High Court, Federal Court and the Administrative Appeals Tribunal against excessive tax assessments. David has also taken court action to prevent the ATO from taking illegal enforcement action, including successfully overturning departure prohibition orders.

Brendon Lamers, ATI, is a Partner within Clayton Utz's Tax Practice. Brendon has over 20 years experience advising on a broad range of tax issues in the areas of infrastructure, property and M&A. He advises governments, funds (both local and foreign) and Australian companies on managing tax issues in the context of transactions. He is often sought after by clients on his expertise in providing commercial tax advice specifically in infrastructure and property.

Jasmine Leonard, ATI, is General Manager – Global Tax Advisory at Rio Tinto where she is responsible for a range of corporate and international tax matters, including M&A and global tax policy. Jasmine is currently heavily involved in the development of the OECD's Pillar 2 tax proposals and their implementation.

Hayley Lock is the Partner leading KPMG's Specialist Tax and Reward practice in Brisbane. She works with her clients at KPMG to help ensure they can recruit, develop and retain talented people – particularly senior executives and expatriates. Hayley has over 15 years' experience both in commerce and within professional services providing advice on a range of taxation matters, from salary packaging through to how to manage a payroll tax audit. Over the last 2 years Hayley and her team have also provided assistance to clients on a wide range of COVID-19 tax matters for expatriates including tax residency matters and the implementation of international work from anywhere policies.

Stephanie Lucas, is a Partner in Deloitte's Transfer Pricing practice with over 21 years of experience in tax consulting in Australia and the UK. Stephanie has extensive experience in providing transfer pricing advisory and compliance services to clients across a range of industries. Stephanie's specific experience includes development of transfer pricing planning strategies and policies that optimise transfer pricing and international tax outcomes, while ensuring compliance in the ever changing global tax landscape, assisting clients with negotiating APAs and audit defense, including negotiation of Mutual Agreement Procedures between tax authorities, and assisting clients to manage their risk and comply with their transfer pricing obligations.



Presenters

Alison Maher, CTA, is a Director at Maher Business Advisors and, after recently returning from maternity leave, is currently working with PKF Brisbane in their Corporate Tax team. Alison has 15 years of corporate tax and transfer pricing experience and has held senior in-house tax positions, the most recent being as the Senior Tax Manager Asia Pacific and Public Officer for Terex Corporation.

Natalya Marenina is a transfer pricing specialist at BDO, with more than 15 years of experience in Australia and the UK, assisting both Australian multinationals and Australian subsidiaries of the global groups who seek compliant and commercial transfer pricing solutions. Natalya is consistently recognised as one of the leading Australian transfer pricing experts by Expert Guides published by *Euromoney* magazine. During her career, Natalya assisted a number of the Australian outbound groups to design, implement and defend their global transfer pricing policies. She also assisted her clients in managing numerous transfer pricing disputes with the tax authorities, in a practical manner.

Victoria Mercer is a solicitor in McInnes Wilson Lawyers' Superannuation and Revenue Group. She assists private clients and their advisors across a range of estate planning, superannuation and property law issues. She has a particular focus in providing advice on complex

estate planning and structuring matters, asset protection and superannuation issues. Victoria has completed several modules of the Graduate Diploma of Applied Tax course.

Paul Mills worked in the PwC corporate tax practice for 20 years, for the main part focusing on mining and energy clients. In his last seven years at PwC, Paul ran the national tax education program, which has allowed the development of technical expertise in a broad range of corporate tax matters. Paul is now operating a tax consulting business of his own, PBM Tax Pty Ltd.

Fiona Moore, CTA, is EY's Oceania Tax Policy & Controversy leader and has a wealth of experience in advising clients in relation to the tax audit life cycle and dispute resolution. A background in corporate tax compliance and understanding of tax functions provides Fiona with a sound foundation for working with clients to develop bespoke tax corporate governance frameworks. With over 20 years experience, Fiona is well versed in taxpayer rights and responsibilities, and in recent years has worked extensively with large businesses to navigate the combined assurance review process.

Judy Morris is an Assistant Commissioner in the Public Groups and International area of the ATO and leads the Top 1000 program. Prior to joining

the ATO, Judy was a Corporate Tax Partner with a large advisory firm and also has experience as head of tax for a large Australian listed group.

Peter Nearhos, CTA, is the Head of Tax at QIC. He has over 15 years corporate tax experience, working in professional services for PwC, as Group Tax Manager for Aurizon and at QIC. During his professional career, Peter has advised on numerous transactions, including domestic and international restructuring, M&A and divestments, and IPOs. Peter is also a Chartered Tax Adviser and a member of the Queensland State Council for The Tax Institute.

Rory Pike leads the Digital Tax Practice at Deloitte and is focused on the development of Digital Tax products and helping our clients create their Tax Function of the Future. Rory has more than 30 years' experience in Tax, technology and business leadership. Rory built a successful business in Canada which delivered a range of tax and other management service to a broad range of TEOT clients across retail, FIS, TMT and Public sector. Rory brings an entrepreneurial spirit and a pragmatic approach to getting things done and delivering outcomes.

Kara Reynolds is a workplace health and safety, employment and industrial relations (IR) lawyer at Herbert Smith Freehills. She has been working in

workplace relations teams for nearly 15 years. Kara's industry knowledge, particularly in mining and resources, has been shaped by her employment at two Queensland coal mines prior to joining legal private practice.

Mark Robertson QC, CTA, conducts an Australia-wide practice specialising in revenue and trust law. Mark is listed as a leading tax QC by Chambers & Partners Asia Pacific and as "Preeminent" by Doyle's Guide. He has appeared for Commonwealth and state revenue authorities, Australia's leading corporate groups, high net wealth individuals and SMEs, including in estate and family law contexts.

Nicole Smith is a Global Mobility Senior Advisor at Rio Tinto, supporting the business to mobilise critical talent on international assignments and permanent transfers. She has over 10 years' experience in Global Mobility, including 5 years' experience in Global Mobility Tax consulting. During the pandemic, Nicole has partnered with employees, leaders and internal HR and Employment Tax teams, to navigate the complex landscape of international remote work requests. Nicole has first-hand experience in the challenge of balancing the desire to provide flexible international working options for employees, while ensuring the commercial cost and risk factors are understood and addressed.

Presenters

Craig Sneesby is the Managing Director of u&u Recruitment Partners and leads a team of over 700 staff and contractors across Queensland, New South Wales and Victoria. Over recent years u&u has been acquired by WILL Group, a Tokyo Stock Exchange listed international leader in the staffing industry. Craig remains a director and maintains full oversight of all financial and commercial functions along with client relationship management, public relations, marketing, and operational management.

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

Amelia Teng is an international tax partner at Deloitte who specialises in cross-border tax structuring issues

and has a focus on tax policy initiatives and BEPS reforms. In her past roles she has been closely involved in the development and implementation of BEPS measures.

Rebecca Tuplin is an experienced Project Manager and Change Manager with 20 years functional and consulting experience within roles in the Energy, Mining and Resources sector, Retail sector and government agencies. Rebecca brings extensive expertise across all facets of Human Resources, with particular subject matter expertise in remuneration and benefits, global mobility and expatriate reward. Rebecca has worked in both major and remote locations across Australia, Singapore and the UK, and has consulted for locations across South-East Asia including Mongolia.

Scott Walker is an Assistant Commissioner and the risk owner for Property & Construction issues in the Private Wealth Business Line of the ATO. He has over 20 years experience in dealing with tax controversy matters and his teams are responsible for managing the ATO's engagement with the largest Private Groups in Queensland. Previously Scott has worked in Tax Technical and Audit roles across most ATO compliance business areas and has a strong focus on improving taxpayer engagement

and enhancing the ATO – taxpayer client experience. Scott holds a Master of Taxation from the UNSW as well as Bachelor degrees in both Law and Business.

Troy Whelan is the Queensland Regional Director of Private Group Engagements for the ATO since 2018. Troy's past roles including leading the National Criminal Investigation capability which led to several well-known national tax prosecutions and Aggressive Tax Planning Capability. Troy was also the ATO National Property and Construction Risk manager prior to his current position. Troy's passion in these roles is creating partnerships and focusing on prevention and awareness to bring about systemic change in the Community and Tax profession, such as developing the Head Contractors profiles for the construction industry.

Danielle Wood is the CEO of Grattan Institute and also leads Grattan's Budgets and Government Program. She has published extensively on economic reform priorities, budgets, tax reform, generational inequality and reforming political institutions. Danielle previously worked at the Australian Competition and Consumer Commission, NERA Economic Consulting and the Productivity Commission. She holds an honours degree in Economics from the University of Adelaide and two masters degrees,

one in Economics and one in Competition Law, from the University of Melbourne. Danielle is the President of the Economic Society of Australia and was the co-founder and first Chair of the Women in Economics Network. She is a member of the Parliamentary Budget Office Expert Advisory Committee, the Commonwealth Bank CEO Advisory Council and the PwC Future of Work Committee.

Dritton Xhemajlaj is the founding director of TP Benchmark, a specialised transfer pricing advisory house. Dritton has specialised in transfer pricing for 15 years, which has included over a decade advising for the Big 4 and a number of years as in-house counsel across a number of Australian listed companies.

Venue and accommodation

W Brisbane

81 N Quay, Brisbane City QLD 4000

W Brisbane is a 5-star hotel in the heart of the city and on the edge of the iconic Brisbane River. The hotel's design narrative, "A River Dreaming" is an ode to its prime locale on the banks of the iconic Brisbane River and its visual connection to Brisbane's famed arts precinct. Aspects of the river feature prominently throughout W Brisbane, weaving in influences from Australia's indigenous roots and colonial heritage.

Getting there

W Brisbane is conveniently located 11 miles from Brisbane Airport, 700 metres from the nearest train and a few minutes from the nearest bus stop.

Accommodation

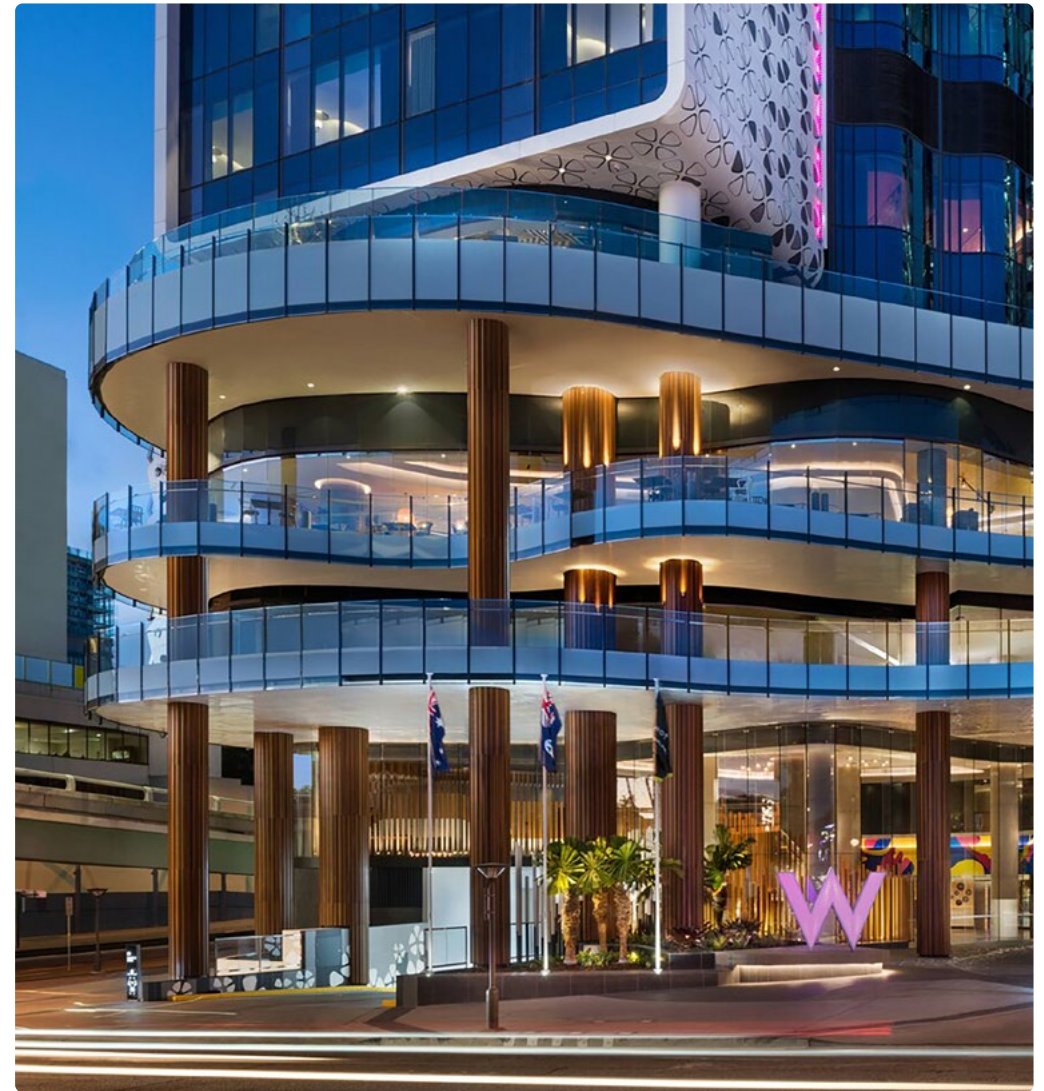
The hotel rooms and suites at W Brisbane boast oversized windows with river views and a stellar location in the heart of the city. Tap into our laid-back Aussie vibes and rest in custom, 5-star furnishings inspired by Queensland heritage. The latest and greatest in technology and entertainment surrounds you in your room.

For delegates wishing to book a stay for the duration of the conference, we have secured a delegate rate of \$280.00 per night.

Delegates can click 'book today' to receive this discount.

[Book today](#)

To contact the hotel:
Phone: 07 3556 8888



Event information

Early bird registration

All registrations received and paid on or before Friday, 15 April 2022 will be entitled to an early bird discount.

Please note: The registration fee does not include accommodation, hotel incidentals or transfers.

Day registration

This registration option entitles one delegate to attend a full day of technical sessions, refreshments during forum hours and electronic access to technical papers. Select your session choices on the registration form.

Group discounts

Purchase four full registrations (early bird or standard) and receive a fifth full registration for free. The free fifth registration must be of equal or of less value to the four paid registrations.

This offer cannot be redeemed in conjunction with any other promotional offer or code. All attendees must be from the same firm and all registration forms must be submitted together. For further information, please contact the National Events Team on 1300 829 338 or nationalevents@taxinstitute.com.au.

Employer ticket

Want to send your team to the event? Employer tickets offer a flexible option for employers to send multiple attendees to an event. See the Employer Ticket Registration Form or email kirstyferguson@taxinstitute.com.au for more information.

Confirmation of registration

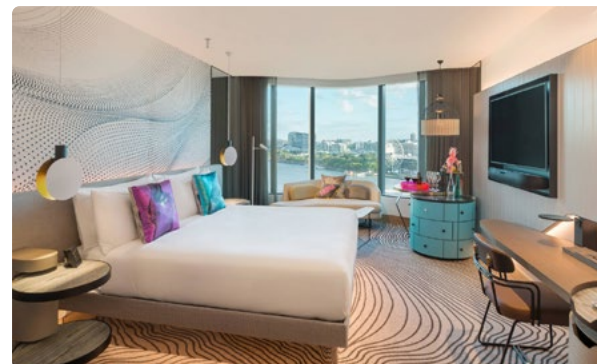
Please note you will receive two separate emails in the form of a tax invoice at the time of payment and a confirmation email at registration completion.

Continuing Professional Development

Attendance at the conference counts for up to 12 hours of Continuing Professional Development with The Tax Institute. Delegates attending on an employer ticket receive CPD hours based on the number of sessions attended.

The Tax Institute's Attendee Hub

As a hybrid event, both in person and online, this event will be accessible to all delegates via our dedicated Attendee Hub. Program information, materials (technical papers and presentations), survey forms and more will be available via The Tax Institute's virtual Attendee Hub. All delegates are encouraged to access the platform prior to the event. Technical papers and PowerPoint presentations will be available on the Attendee Hub to all participating delegates approximately five days before the event. Delegates will receive instructions on accessing the virtual Attendee Hub by email.



Event information

Delegate list

A delegate list will be included on the Attendee Hub to assist with networking. Please indicate at the time of registration if you do not want your name to be included. Alternatively, you can edit your profile visibility settings in the virtual Attendee Hub at any time during the event.

Dress code

Business or business casual attire is suitable for the duration of the conference.

Networking function

A networking function will be held directly following the last session on Thursday from 5.30pm at W Brisbane. The networking function is included in the conference registration fee for delegates attending on a full registration. Additional tickets are available to purchase for accompanying persons at a cost of \$50. Please indicate your requirements, including dietary requirements, at the time of registration.

Special dietary and accessibility requirements

Please indicate any special dietary requirements at the time of registration. Please email us with any accessibility requirements at nationalevents@taxinstitute.com.au.

COVID-19 Event Guidelines

At The Tax Institute, the health and wellbeing of our members, delegates and employees are our top priority. While 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 Organization and relevant state authorities.

Please note, final implementation of any of these measures is subject to federal and state government requirements at the time of each event. To see The Tax Institute's full COVID-19 Event Guidelines, [click here](#).

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, that is, 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.

Privacy

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

Enquiries

For further information regarding this event, please contact the National Events Team on 1300 829 338 or nationalevents@taxinstitute.com.au.

Registration

Registration options and inclusions

	Online access to presentations, technical papers and recordings	Morning/ afternoon tea/ conference lunches	Conference networking function*
Face-to-face full registration This registration option entitles one delegate to attend the entire event.	✓✓✓	✓✓✓	✓✓✓
Face-to-face day registration This registration option entitles one delegate to attend a full day of technical sessions.	✓✓✓	✓✓✓	
Online full registration This registration option entitles one delegate to attend the entire event.	✓✓✓		
Online day registration This registration option entitles one delegate to attend a full day of technical sessions.	✓✓✓		
Employer registration This registration option allows one registration to be shared between multiple attendees from the same firm.	✓✓✓	✓✓✓	✓✓✓

*Additional tickets to the networking function can be purchased on the registration form. Limited number of networking passes available to employer ticket attendees.

Register now!



Purchase your tickets online at taxinstitute.com.au/QLDTaxForum

Discounts

Early bird registration

All registrations received and paid for on or prior to Friday, 15 April will be entitled to an early bird discount.

Group discount

Purchase four full registrations and receive the fifth one free. All attendees must be from the same firm and all registration forms must be submitted together.

Employer ticket

Want to send your team to the event? We have multiple options for employers to consider. To purchase this ticket type, email kirstyferguson@taxinstitute.com.au

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

A Full conference registration – 12 CPD hours

Face-to-face registration	Member	New member*	Non-member
Early bird registration Received on or before 15 April 2022	<input type="checkbox"/> \$1,400	<input type="checkbox"/> \$1,740	<input type="checkbox"/> \$1,700
Standard registration Received after 15 April 2022	<input type="checkbox"/> \$1,600	<input type="checkbox"/> \$1,940	<input type="checkbox"/> \$1,900

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

Online registration	Member	New member*	Non-member
Early bird registration Received on or before 15 April 2022	<input type="checkbox"/> \$1,250	<input type="checkbox"/> \$1,590	<input type="checkbox"/> \$1,550
Standard registration Received after 15 April 2022	<input type="checkbox"/> \$1,450	<input type="checkbox"/> \$1,790	<input type="checkbox"/> \$1,750

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

Single day registration

B Face-to-face day registration – 6 CPD hours

Please select: <input type="checkbox"/> Thursday <input type="checkbox"/> Friday	Member	Non-member
Early bird registration Received on or before 15 April 2022	<input type="checkbox"/> \$850	<input type="checkbox"/> \$1,150
Standard registration Received after 15 April 2022	<input type="checkbox"/> \$1,050	<input type="checkbox"/> \$1,350

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

Online registration

	Member	Non-member
Early bird registration Received on or before 15 April 2022	<input type="checkbox"/> \$700	<input type="checkbox"/> \$1,000
Standard registration Received after 15 April 2022	<input type="checkbox"/> \$900	<input type="checkbox"/> \$1,200

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

Networking function

The networking function is INCLUDED in the registration fee for delegates attending the full conference.

Thursday, 12 May at the W Brisbane

- Yes, I **WILL** be attending the networking function **OR**
- No, I **WILL NOT** be attending the networking function
- Yes, I require additional tickets for the networking function at \$50 per person

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

Dietary requirements:

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 to 30 June 2023
- 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.

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

Thursday, 12 May 2022

- | | | |
|----------------------------|-------------------------------------|-------------------------------------|
| Session 2: 10:30–11:30am | <input type="checkbox"/> Session 2A | <input type="checkbox"/> Session 2B |
| Session 3: 11:30am–12:30pm | <input type="checkbox"/> Session 3A | <input type="checkbox"/> Session 3B |
| Session 4: 1:30–2:30pm | <input type="checkbox"/> Session 4A | <input type="checkbox"/> Session 4B |
| Session 5: 2:30–3:30pm | <input type="checkbox"/> Session 5A | <input type="checkbox"/> Session 5B |

Friday, 13 May 2022

- | | | |
|----------------------------|--------------------------------------|--------------------------------------|
| Session 8: 10:30–11:30am | <input type="checkbox"/> Session 8A | <input type="checkbox"/> Session 8B |
| Session 9: 11:30am–12:30pm | <input type="checkbox"/> Session 9A | <input type="checkbox"/> Session 9B |
| Session 10: 1:30–2:30pm | <input type="checkbox"/> Session 10A | <input type="checkbox"/> Session 10B |
| Session 11: 3:00–4:00pm | <input type="checkbox"/> Session 11A | <input type="checkbox"/> Session 11B |
| Session 12: 4:00–5:00pm | <input type="checkbox"/> Session 12A | <input type="checkbox"/> Session 12B |

7 Payment summary

Registration fees

\$

Additional guest tickets – networking function (\$50 each)

\$

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 taxinstitute.com.au/professional-development/event-policy.

For event enquiries, please contact the National Events Team on 1300 829 338 or nationalevents@taxinstitute.com.au.


For registration enquiries, please contact customeradmin@taxinstitute.com.au

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. [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**
taxinstitute.com.au/QLDTaxForum

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

 **Email**
customeradmin@taxinstitute.com.au

 **Fax**
02 8223 0077

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 types

Employer tickets offer a flexible option for employers to send multiple attendees to an event. We have different options to suit you and your team.

	Classic	Plus	Premium	Tailored
Early bird on or before 15 April	\$2,750	\$4,250	\$5,750	
Standard after 15 April	\$2,950	\$4,450	\$5,950	
Best for	SME	Mid-Tier	Corporate	
Flexibility	Your choice of 20 sessions	Your choice of 40 sessions	Your choice of 60 sessions	Contact us to tailor a quote today for you and your team to attend multiple events.
Team attendance	Up to 5 attendees	Up to 10 attendees	Up to 15 attendees	
Session formats	Attend Online or F2F	Attend Online or F2F	Attend Online or F2F	
Networking	5 free passes	10 free passes	15 free passes	

All Employer Ticket attendees receive:

- Electronic access to download available technical papers and presentations
- Morning tea, lunch and afternoon refreshments
- CPD hours allocated according to attendee

1 session = 1 CPD hour per attendee

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 options

Ticket type	Price	No. of tickets	Sub-total
<input type="checkbox"/> Classic			
<input type="checkbox"/> Plus			
<input type="checkbox"/> Premium			
Total payable			\$

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2 Employer ticket co-ordinator 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 taxinstitute.com.au/professional-development/event-policy.



THE TAX INSTITUTE


L37, 100 Miller Street
North Sydney NSW 2060


Tel 1300 829 338
Fax 02 8223 0077


For information, please contact National events
team at nationalevents@taxinstitute.com.au


taxinstitute.com.au

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 insights.taxinstitute.com.au

Thank you.

The Tax Institute gratefully acknowledges the generous assistance of members of the Queensland Tax Forum Program Planning Committees:

Angela Hicks, CTA, KPMG
(Chair, 2022 Queensland Tax Forum Organising Committee)

SME Stream Committee

Kim Reynolds, CTA, Vincents (Chair)
John Middleton, CTA, Australian Taxation Office
Melinda Peters, CTA, McCullough Robertson
Leisa Rafter, CTA, BDO
Claire Roberts, ATI, Hoffman Kelly

Corporate Stream Committee

Samuel Bone, FTI, Aurizon
Peter Dunn, EY (Chair)
Elliott Cunningham, CTA, QIC
Jess Fantin, PwC
Rhian Garrihy, CTA, Suncorp
Tim O'Reilly, Anglo American
Katrina Piva, KPMG
Corey Rissman, CTA, Deloitte