



THE TAX INSTITUTE



# 29<sup>th</sup> Noosa Tax Intensive

18–19 November 2021 | Sofitel Noosa Pacific Resort

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13 CPD hours



# Welcome

## Back to basics ... and beyond

It's a new world. The last 18 months has been an incredibly testing time for everyone in the tax and accounting community. Keeping up to date with changing legislation, grappling with new government measures and assisting clients through extraordinary times has been a challenge of its own. As we slowly transition to a post COVID era, the 29th Noosa Tax Intensive program is going back to basics. The basics however may now look slightly different.

The 29th Noosa Tax Intensive program will tackle the bread and butter issues that tax practitioners face on a daily basis through a lens of how clients can move forward. The program will help you identify and address key issues in a range of high-quality technical sessions and interactive practical workshops. The social activities will provide great opportunities for fun and relaxation while you connect with industry colleagues who can help you address the practical issues you are facing.

We will tackle the hard issues head on, with active and robust consideration. Whilst planning the program, myself and the organising committee asked ourselves – are we really in the drivers seat or is the tail wagging the dog? We encourage you to ask the same question in the lead up to the event and use your answer to get the most from the program.

As always, the calibre of presenters on this year's program is first-class with many needing no introduction. I am particularly looking forward to welcoming back Fiona Dillon and Michael Butler who will work together to address the challenges of section 100A. Workshops will be similar to the 2019 and 2020 events, each having dual facilitators from across the profession to ensure broad perspectives. To cap off the program Robyn Jacobson will lead what I'm sure will be an excellent final panel session to complete the examination of whether "there's a better way" with your structure.

This event always sells out so please register early to guarantee your spot. I very much look forward to seeing you there.



**Paul Banister, CTA, Grant Thornton**  
Chair, Noosa Tax Intensive Organising Committee

## Thank you

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

**Anthony Bach, CTA, Australian Taxation Office**

**Martin Booth, CTA, Pitcher Partners**

**Leo Efthivoulou, CTA, ENA Law**

**John Middleton, CTA, Australian Taxation Office**

**Mark Morris, FTI, BNR Partners**

**Jacqui Reeves, CTA, Business Depot**

**Kim Reynolds, CTA, Vincents**

**Geoff Stein, CTA, Brown Wright Stein**

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

**Rachel Vijayaraj, CTA, Brown Wright Stein**

**Emma Woolley, CTA, Hall & Wilcox Lawyers**

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## Early bird offer

*Register on or before Friday, 22 October 2021 to save!*

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Proudly supported by:



# Technical program

## Welcome drinks – Wednesday 17 November 2021

Join your colleagues, peers and our esteemed presenters for an evening of drinks and networking.

Drinks will be served poolside at the Sofitel Noosa Pacific Resort from 7.00pm on Wednesday, 17 November.

We hope you will join us for an enjoyable evening.

**Time:** 7:00–9:00pm  
**Price:** Included for full registration delegates  
**Dress:** Business casual



## Day 1 – Thursday, 18 November 2021

Time	Session	Presenter(s)
7:45 – 8:15am	Registration	
8:15 – 8:30am	Welcome and Opening Address	Paul Banister, CTA Grant Thornton
8:30 – 8:45am	President's welcome	Peter Godber, CTA The Tax Institute
8:45 – 9:45am	<b>Plenary 1: Use of Companies v Trusts in the current environment</b> Since 1999, the 50% discount concession for capital gains has often made choosing a trust as the preferred entity a compelling one for Australian taxpayers. That die had long been cast as the previous indexation & tax-free relief in high inflation times made trusts very friendly for anticipated capital growth. While Division 7A compliance tempered this approach at times, a trust is invariably baked in to a group structure, usually as an asset owner and it's been that way for decades.  In addition to the finalisation of the long-mooted Division 7A reforms, historic low interest rates and inflation constantly falling short of targets amidst flagging productivity, the parameters that we had long taken for granted have shifted, there is also the taxation implications related to the base rate entity measures. So as we emerge from the greatest recession in a century, is it time that we reconsidered our structural thinking?  This session will address this question from both a current economic and legislation position as well as what may emerge in future.	Brian Richards, CTA Richards Advisory
9:45 – 10:45am	<b>Plenary 2: Using CGT rollovers to get to the right structure</b> Recent times have given us pause to think about how we do things. Being adaptable to the new environment can be a competitive advantage but how do we help clients re-position business structures without imposing a potentially significant tax impost.  The following two sessions will take a deep dive into various CGT concessions and rollovers that can assist with overhauling business structures in a tax efficient manner.  This session will explore CGT concessions and rollovers available exclusively to small businesses including: <ul style="list-style-type: none"><li>– Division 152 – Small business CGT concessions</li><li>– Division 328-G – Small business restructure rollover.</li></ul> This session will outline practical scenarios where the roll-overs may apply, common mistakes and tips to get it right	Leanne Connor, CTA WGC Business Advisors
10:45 – 11:15am	Morning tea	

# Technical program continued

## Day 1 – Thursday, 18 November 2021 continued

Time	Session	Presenter(s)
11:15am–12:15pm	<b>Plenary 3: Rollovers revisited</b> This session will explore various CGT rollovers helpful to restructuring by small businesses, and other entities, flagging particular features to be managed for each rollover: <ul style="list-style-type: none"><li>– Subdivisions 122-A and 122-B – rollovers from individuals/trusts (including as partners) to a company</li><li>– Subdivision 124-M – scrip rollover</li><li>– Division 124-N – trust to company rollover</li><li>– Division 126-G – (fixed) trust cloning</li><li>– Division 615 – interposition of a company.</li></ul>	<b>Mark West, CTA</b> West Garbutt Lawyers and Tax Specialists
12:15–1:15pm	<b>Plenary 4: Extraction of company profits</b> How tax law applies to the extraction of company profits has been a key focus area for both advisers and the ATO in recent years. This is particularly so where companies have accumulated significant retained earnings over a period of operation and owners may be looking at exiting or restructuring. This session will take a deep dive into the key issues with extracting profits from companies, including: <ul style="list-style-type: none"><li>– Structuring your company from the outset (including Dividend Access Shares &amp; Holding Company structures)</li><li>– Restructuring and the dividend stripping provisions</li><li>– Exiting a structure by way of returns of capital, liquidations and demergers.</li></ul>	<b>Andrew Noolan, CTA</b> Brown Wright Stein Lawyers
1:15–2:00pm	<b>Lunch</b>	
2:00–3:00pm	<b>Plenary 5: Family Trust Elections – a sleeper issue for restructures/sales</b> The rules in Schedule 2F (about family trust elections) are complex, and commonly misunderstood and applied by practitioners resulting in adverse consequences for family groups including ‘family trust distribution tax’ being triggered. Understanding the concept of ‘distributions’ and who is in the ‘family group’ is particularly important when choosing who should be the ‘specified individual’, restructuring (including moving assets) and succession planning (including passing control of entities and releasing debts).  This session will cover: <ul style="list-style-type: none"><li>– When is an FTE or IEE required?</li><li>– What are ‘distributions’?</li><li>– Who is part of the ‘family group’?</li><li>– Who is liable to pay family trust distribution tax?</li><li>– What should my trust deed say to help with these issues?</li><li>– Traps to consider when restructuring from entities which have made FTEs or IEEs</li><li>– How to pass control of a trust (which has made an FTE) to the next generation.</li></ul>	<b>Linda Tapiolas, CTA</b> Cooper Grace Ward Lawyers



# Technical program continued

## Day 1 – Thursday, 18 November 2021 continued

Time	Session	Presenter(s)
3:00–3:30pm	Afternoon tea	
3:30–5:30pm	<b>Workshop 1: Structuring/restructuring for a new dawn</b> The past 18 months have highlighted the need for businesses to pivot quickly and adapt to changing economic conditions. Critical matters that advisors and businesses have been required to consider are short and long term funding, asset protection, divestment of assets and/or transforming business plans. The following session will consider structuring and restructuring given the changing environment, including: <ul style="list-style-type: none"><li>– Preparing a business for an internal restructure or a sale</li><li>– Moving from a company to a trust vs a trust to a company</li><li>– Reviewing current structures and identifying sleeper issues that may require specific attention prior to a restructure or sale</li><li>– Dealing with trust structures including Family Trust Elections and Interposed Entity Elections</li><li>– Ability to CGT rollovers and concessions to get to the right structure, including risks associated with applying more than one concession or rollover.</li></ul>	<b>Workshop coordinators:</b> <b>Martin Booth, CTA</b> Pitcher Partners <b>Jacqui Reeves, CTA</b> Business Depot <b>Workshop leaders:</b> <b>Leo Efthivolou, CTA</b> ENA Law <b>Michelle Hartman, CTA</b> PwC <b>John Middleton, CTA</b> Australian Taxation Office <b>Melinda Peters, CTA</b> McCullough Robertson <b>Sally Preston, CTA</b> Moore Australia <b>Kim Reynolds, CTA</b> Vincents <b>Jodie Robinson, CTA</b> ABA Legal Group
5:30–7:00pm	Free time	
7:00pm onwards	Official dinner at Miss Moneypenny's Noosa	

## 29th Noosa Tax Intensive official dinner – Thursday, 18 November 2021 | Miss Moneypenny's

After a full day of technical toil, join your colleagues and event speakers for a three course meal, drinks and networking at this fabulous venue.

Miss Moneypenny's, located on beautiful Hastings Street, Noosa, is a stylish venue with a relaxed atmosphere and a focus on social dining that offers a diverse range of cocktails, alongside globally influenced Modern Mediterranean cuisine.

**Time:** 7.00pm onwards

**Price:** Included for full registration delegates.  
Additional tickets are \$150 per person

**Dress:** Business casual

# Technical program continued

## Day 2 – Friday, 19 November 2021

Time	Session	Presenter(s)
8:00–9:00am	<p><b>Plenary 6: Section 100A – managing trust distributions in the new world</b></p> <p>The ATO's position on 100A is one of the key focus areas for tax industry interest. Chief Tax Counsel Fiona Dillon makes her long-awaited return to Noosa to discuss and debate a number of practical examples on the application of 100A with senior practitioner Michael Butler.</p> <p>Together they will explain the issues raised by these examples and their application to a range of transactions in the SME space.</p> <ul style="list-style-type: none"><li>– The ways in and out of 100A</li><li>– Ordinary family and commercial dealings</li><li>– The potential interplay of 100A with other provisions such as Division 7A.</li></ul>	<p><b>Michael Butler, CTA</b> Finlaysons</p> <p><b>Fiona Dillon, CTA</b> Australian Taxation Office</p>
9:00–9:45am	<p><b>Plenary 7: ATO Hot Topics</b></p> <p>Following on from the absorbing discussion on section 100A with Fiona Dillon and Michael Butler, this session will focus on other technical and compliance issues that have been squarely in focus for the ATO, including:</p> <ul style="list-style-type: none"><li>– Allocation of professional firm profits and the new compliance approach</li><li>– Division 7A and unpaid present entitlements in the absence of legislative change</li><li>– Capital gains tax issues for SMEs, including litigation relating to non-residents.</li></ul> <p>This session will be facilitated by Robyn Jacobson, who will discuss these issues in greater depth with Louise, provide a practitioner's perspective and take questions from the audience.</p>	<p><b>Louise Clarke</b> Australian Taxation Office</p> <p><b>Facilitator:</b> <b>Robyn Jacobson, CTA</b> The Tax Institute</p>
9:45–10:15am	<b>Morning tea</b>	
10:15–11:15am	<p><b>Plenary 8: Life and death</b></p> <p>When considering estate planning it is easy to lose sight of the fact that the plan one day will need to actually take effect and work practically for those left behind. In this session, Ian will draw from his real life experiences as a practitioner that specialises in the taxation of deceased estates, to explain some post death tax consequences that practitioners should be aware of when undertaking estate planning for their clients. Issues covered will include:</p> <p>Superannuation</p> <ul style="list-style-type: none"><li>– What happens on death</li><li>– In specie transfers</li><li>– Taxation</li></ul> <p>Testamentary Trusts</p> <ul style="list-style-type: none"><li>– Administration and taxation</li><li>– Changes to 102AG</li><li>– State tax changes and Foreign beneficiaries</li><li>– Recent changes to FIRB</li><li>– Section 99 / 99A Assessments</li></ul> <p>Philanthropy</p> <ul style="list-style-type: none"><li>– Options, issues and the right way to give</li></ul> <p>Special Disability Trusts</p> <ul style="list-style-type: none"><li>– Purpose, role and opportunity.</li></ul>	<p><b>Ian Rospin, CTA</b> BNR Partners</p>

## Join the conversation



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[insights.taxinstitute.com.au](https://insights.taxinstitute.com.au)

# Technical program continued

## Day 2 – Friday, 19 November 2021 continued

Time	Session	Presenter(s)
11:15am–1:15pm	<p><b>Workshop 2: Estate planning matters – being ready for planned and unplanned events</b></p> <ul style="list-style-type: none"> <li>– What happens when someone dies? <ul style="list-style-type: none"> <li>– Administration process and related taxation issues</li> </ul> </li> <li>– Preparing for the life events – issues to be considered and prioritized <ul style="list-style-type: none"> <li>– Passing the business within the family v other key employees</li> <li>– What happens with entities and how to deal with them – ongoing control?</li> <li>– Planned v unplanned events – loss of capacity and death</li> </ul> </li> <li>– The impact of death of a key person in family or business <ul style="list-style-type: none"> <li>– Avoiding disputes – spouses, future generations</li> <li>– Implications on business succession planning</li> <li>– Implications on estate planning of others</li> </ul> </li> <li>– Reviewing current structures - what could have been done better? <ul style="list-style-type: none"> <li>– Ability to meet legacies</li> <li>– Selling assets including property</li> <li>– Selected tax issues including Family Trust Elections/Interposed Entity Elections</li> </ul> </li> <li>– Philanthropy as part of an estate plan</li> <li>– UPEs/loans – dutiable property, changes of control.</li> </ul>	<p><b>Workshop coordinators:</b>  <b>Geoff Stein, CTA</b>  Brown Wright Stein</p> <p><b>Emma Woolley, CTA</b>  Hall &amp; Wilcox Lawyers</p> <p><b>Workshop leaders:</b>  <b>Paul Banister, CTA</b>  Grant Thornton</p> <p><b>Linda Farmer, CTA</b>  Tax LF Pty Ltd</p> <p><b>Mark Morris, FTI</b>  BNR Partners</p> <p><b>Andrew O'Bryan, CTA</b>  Hall &amp; Wilcox Lawyers</p> <p><b>Prue Poole</b>  McInnes Wilson Lawyers</p> <p><b>Rachel Vijayaraj, CTA</b>  Brown Wright Stein</p>
1:15–2:15pm	<b>Lunch</b>	
2:15–3:15pm	<p><b>Panel Workshop: Going beyond the basics – don't always rely on your GPS!</b></p> <p>The plenaries and workshops demonstrate that there is no “one size fits all” and businesses need to be agile to adapt to changing circumstances.</p> <p>Although a chosen entity structure may have its benefits, at least for a period of time, there are inevitably complexities to be managed.</p> <p>The panel will bring together the main issues raised during the conference and ask ‘Is there a better way?’, drawing on some key takeaways from the conference and The Tax Institute’s ‘Case for Change’ tax reform paper released in July 2021 to consider the practical issues and potential reforms associated with:</p> <ul style="list-style-type: none"> <li>– Managing the legislative compliance requirements for businesses as they move through their lifecycle and as owners look to succession and estate planning</li> <li>– Addressing difficulties between the taxation of trusts and trust law concepts</li> <li>– The flow on effect for shareholders and beneficiaries, including the management of distributions and loans</li> <li>– How entities are taxed in different ways</li> <li>– How to ready yourself and your clients to adapt to the future.</li> </ul>	<p><b>Facilitator</b>  <b>Robyn Jacobson, CTA</b>  The Tax Institute</p> <p><b>Panellists:</b>  <b>Michael Butler, CTA</b>  Finlaysons</p> <p><b>Fiona Dillon, CTA</b>  Australian Taxation Office,</p> <p><b>Linda Tapiolas, CTA</b>  Cooper Grace Ward Lawyers</p>
3:15–4:00pm	<b>Closing drinks</b>	





# Presenter profiles

**Michael Butler, CTA**, is the Partner in charge of the Finlaysons Tax & Revenue Group. Michael advises domestic and foreign clients on federal, international and state tax matters, and has a special interest in corporate restructurings, cross-border investment, property, wine and mining taxation, trusts, and estate and succession planning. Michael is a past chair of The Tax Institute's South Australia State Council and a regular contributor to Institute events.

**Louise Clarke** commenced her role as Deputy Commissioner, Private Wealth, on 23 August 2021. Prior to that Louise was the ATO's Deputy Commissioner for Policy, Analysis and Legislation. Louise has worked for the ATO for over 25 years and has held senior roles in Public Groups & International and Tax Counsel Network where she has had extensive experience leading work on new law design, strategic litigation, public and private advice and audits.

**Leanne Connor, CTA**, is a Director of WGC Business Advisors, a chartered accountancy firm specialising in taxation and strategic advice to SMEs and high net worth individuals. Leanne has over 30 years experience providing accounting, business advisory, strategic superannuation and taxation services. Leanne's areas of expertise include tax and superannuation planning, business restructuring and understanding the fundamental issues relating to SMSFs, family trusts and private companies. Leanne is a Director, National Councillor of The Tax Institute and member of the Victorian State Council. She is a regular presenter for The Tax Institute and winner of the 2020 SME Tax Adviser of the Year Award.

**Fiona Dillon, CTA**, has a long history of senior tax leadership roles in both the Australian public service and the private sector. As Chief Tax Counsel of the Australian Taxation Office (ATO), she is accountable for setting the Commissioner's view of the ATO's highest priority tax technical issues. Prior to this and other Tax Counsel Network roles, she served as Minister-Counsellor (Taxation) in the Australian delegation to the OECD based in Paris, where she

chaired the Joint International Taskforce on Information Sharing and Collaboration (JITSIC) on behalf of the Commissioner and represented Australia in other OECD taxation initiatives. Fiona is admitted as a legal practitioner in Australia and holds a Master of Taxation, Bachelor of Laws (with Honours) and Bachelor of Commerce.

**Robyn Jacobson, CTA**, is the Senior Advocate at The Tax Institute. She has nearly three decades in the profession, including a public practice background which preceded her various training roles over 23 years. Robyn continues to be a regular conference and webinar presenter, and is an avid advocate, social media commentator, columnist, blogger and podcaster. She is also regularly quoted in the media. Robyn is a Fellow of both CA ANZ and CPA Australia, and a Registered Tax Agent. She regularly consults with The Treasury, ATO and professional bodies including as a member of the ATO's Tax Practitioner Stewardship Group. Robyn was recognised in the Women In Finance Awards 2019 as the Winner of Thought Leader of the Year and was named in the global Top 50 Women in Accounting 2019. She was also recognised in the Australian Accounting Awards 2020 as the Winner of both Thought Leader of the Year and the Accountants Daily Excellence Award.

**Andrew Noolan, CTA**, is a partner in the Sydney law firm Brown Wright Stein Lawyers. His clients are accountants and lawyers in public practice that require advice on tax issues impacting on their clients. Andrew specialises in tax issues common to the SME and high wealth individual sectors.

**Ian Raspin, CTA**, is the Managing Director of BNR Partners, who have specialised nationally in the taxation of deceased estates since 2000. He is recognised both nationally and internationally on Australian estate taxation matters, being a published author on estate taxation and a frequent presenter at both legal and accounting conferences. Ian regularly consults with professional bodies,

regulators and the private sector on estate taxation issues. Ian is a Certified Tax Advisor of The Tax Institute, a fellow of CPA Australia, a member of Chartered Accountants Australia and New Zealand and a registered practitioner of the Society of Trust and Estate Practitioners. Ian is also member of CPA Australia Taxation Centre of Excellence and a director of the Society of Trust and Estate Practitioners Australia Limited.

**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.

**Brian Richards, CTA**, of Richards Advisory has specialised in providing taxation advice to accounting and legal practitioners in respect of a wide range of business clients for in excess 40 years. His particular taxation specialty areas include business restructuring, intellectual property transactions, CGT issues and tax planning matters. As a taxation specialist, Brian has extensive academic and other lecturing experience.

**Mark West, CTA**, is a qualified as a lawyer, chartered accountant and chartered tax adviser, Mark provides advice across the spectrum of taxes. Mark assists with all legal matters involving taxation law. He advises on appropriate business or investment structures/restructures and on making applications for rulings from the ATO. He also assists with tax audits and with related settlement negotiations with the ATO and State revenue authorities, and has acted for clients in tax cases before the Administrative Appeals Tribunal and the Full Federal Court.



# Presenter profiles continued

## Workshop coordinators

**Martin Booth, CTA**, is a Partner within the Private Business and Family Advisory division of Pitcher Partners. With over 20 years of professionally accredited employment, he is a highly experienced taxation and business adviser with strong technical and business qualifications, and has consistently demonstrated the ability to provide tax-effective solutions to clients in a variety of competitive industries. He focuses predominantly on providing tax advisory services to clients in the SME market. He has extensive experience in advising clients in the property and construction and financial services industries. Martin regularly assists in negotiations with the ATO in resolving technical taxation disputes. He has over 15 years experience advising clients in dispute resolution and has been instrumental in achieving appropriate outcomes for uncertain matters.

**Jacqui Reeves, CTA**, is a Senior Manager at BusinessDEPOT, a 'one place for business' that provides an array of professional services to the SME market. With over 13 years' experience in Public Practice and 5 years working in the 'Big 4', Jacqui plays a key role as business and personal tax expert to many high net worth individuals and family owned businesses. Jacqui has a passion for finding solutions to complex tax issues and enjoys working with clients to navigate the best tax outcome for their personal situation

**Geoff Stein, CTA**, is a partner of Brown Wright Stein Lawyers. Geoff has been a lawyer in Sydney for over 30 years. He is one of only a few New South Wales Law Society Accredited Specialists in taxation law, and has also been recognised by Doyles Guide as a leading estates and succession planning lawyer. He works extensively with many accounting firms to assist their clients and gains great satisfaction knowing he is also helping them build their practices.

**Emma Woolley, CTA**, of Hall & Wilcox Lawyers, has extensive experience in advising clients in estate planning and estate

administration, trust establishment and ongoing administration, trust estate disputes, and structuring for succession of ownership and control of private and family businesses. Emma's clients include high net worth individuals, families and privately held businesses.

## Workshop leaders

**Paul Banister, CTA**, is a Chartered Accountant and a Partner at Grant Thornton, leading their tax division in Brisbane. He has over 30 years' experience working with clients to help them navigate through complex and potentially risky tax and commercial issues. His expertise includes domestic and international tax planning, transaction advisory and support, superannuation structuring and advice, succession planning and estate planning. Paul has presented at many professional and business forums, both in Australia and internationally. He is a contributing author to Thomson Reuter's Financial Planning Handbook. Paul is a National Councillor and was also the recipient of The Tax Institute's SME Tax Adviser of the Year Award for 2016.

**Leo Efthivoulou, CTA**, is a director at ENA Law practising law predominantly in tax. Leo has 15 years' experience advising in various industries, including agriculture, health and fitness, food and property, to a broad client base. Leo has extensive experience in tax advisory, structuring and restructuring, succession planning, and general corporate/commercial legal transactions and advisory. Leo is also a Chartered Accountant, and a committee member of TTI's Tax Summit and Barossa Conventions.

**Linda Farmer, CTA**, is a Chartered Accountant and director of Tax LF Pty Ltd providing both tax and accounting services to individuals and their private group entities. Linda works collaboratively with clients to build a framework that helps protect, preserve and grow their wealth focusing not only on tax but on the wider impact decisions may have on the individual and their family group. A key component to this is helping clients understand the effect decisions today will have on their

succession and estate planning needs and designing strategies to minimise the impact of potentially disruptive events in the future.

**Michelle Hartman, CTA**, is a Tax Partner at PwC Private Clients with many years of experience in providing practical tax advice to clients. Michelle advises clients across a broad range of issues and taxes, with a focus on the longer term goals of her clients. She has a passion for exit and succession planning, and using her family consulting skills assists with structuring, acquisitions and divestments and governance.

**Andrew O'Bryan, CTA**, is a Partner at Hall & Wilcox Lawyers and provides advice on the application of a wide range of taxation. He has substantial knowledge of taxation and commercial practice and advises his clients on income tax, capital gains tax, tax audits and reviews, fringe benefits tax, business structuring and transactions, liquidations and reconstructions, superannuation, retirement planning, business succession, estate planning, and philanthropy. Andrew advises accounting and legal firms on their clients' affairs. He also draws clients from industry, commerce and high-net-worth private family groups. One of his main interests is advising private business owners on the transition of management and control of family businesses to the next generation. Andrew has been recognised in the The Best Lawyers in Australia in Tax Law every year since 2014 and is a leading tax lawyer in Victoria in Doyle's Guide to the Australian Legal Profession.

**John Middleton, CTA** is part of the ATO's Tax Counsel Network, where he works on complex technical advice, tax reform projects, and strategic litigation. Prior to this, he had over 20 years in the private sector as Special Counsel at Clayton Utz Brisbane specialising in revenue and commercial law. He practised in CGT, stamp duty, GST and general tax. While in private practice he was listed in Doyle's and Best Lawyers in respect of tax matters.

## Presenter profiles continued

**Mark Morris, FTI**, is a Senior Tax Counsel at BNR Partners specialising in the provision of advice to both legal practices and listed trustee companies throughout Australia. Mark consults on a wide array of matters impacting closely held family groups including the taxation of trusts, the operation of Division 7A and business reorganisations including the small business CGT concessions. Over the past 37 years Mark has held senior roles in Chartered Accounting, industry, academia and with tax professional bodies including CPA Australia where he was formerly a Senior Tax Counsel for over eight years. Mark is the Co-Chair of the ATO's Digital Implementation Group and is a member of the NTLG FBT Working Group and the Tax Practitioners Stewardship Group. He is also the current Chair of CPA Australia's Victorian Public Practice Committee and a regular author and speaker on tax matters for various professional bodies including the Tax Institute. Mark is a registered tax agent and has been admitted to practice as a solicitor in Victoria.

**Kim Reynolds, CTA**, joined Vincents in 2009 and has over 25 years experience providing specialist tax advice to private companies, family groups and high net worth individuals across various industries. Kim advises in the areas of income tax, CGT, GST and provides tax expert reports for commercial disputes and family law matters. Her experience extends from complex structuring and restructuring of businesses; advising on one-off transactions and managing ATO investigations and audits.

**Jodie Robinson, CTA**, is Head of Legal at ABA Legal Group and is an Accredited Specialist in Taxation Law with the Queensland Law Society. Jodie is passionate about providing results-driven, commercial advice and solutions for her clients' taxation and business needs. Her core practice areas focus on providing advice on taxation matters, including stamp duty, GST and capital gains tax and advising on corporate structures and transactions.

**Melinda Peters, CTA**, is a specialist tax and duty lawyer, focusing on corporate and resources taxation at McCullough Robertson. Melinda currently acts for multinational corporations with

Australian resource interests, a number of ASX-listed companies, widely held investment funds and a number of Australian start-ups. In addition to providing transaction structuring advice and tax opinions, Melinda advises on employee incentive arrangements for both listed and private groups. She also regularly acts for clients in taxation objections and disputes with the ATO.

**Prue Poole** joined McInnes Wilson Lawyers in 2014. She was admitted as a solicitor in 2002 and was qualified as an Accredited Specialist in Succession Law in 2011 when she was assessed as the highest achiever. As an accredited specialist, Prue has experience in all areas of succession law with particular expertise and interest in Estate Administration and Estate Litigation. She often acts as the independent administrator of deceased estates or as a litigation guardian. Prue is a member of the Queensland branch of the Society of Trust and Estate Practitioners (STEP). Prue is a regular presenter for McInnes Wilson Lawyers, Legalwise, STEP and the Queensland Law Society.

**Sally Preston, CTA**, is a Director at Moore Australia and has extensive experience in commercial and tax environments, complex structuring and restructuring of businesses, advising on one off transactions, ATO and Revenue Office investigations and audits and the ongoing management of client's taxation affairs. Sally excels in challenging commercial and tax environments, always looking for the best outcome for the client whilst managing tax risk and corporate governance responsibilities.

**Rachel Vijayaraj, CTA**, is a senior associate at Brown Wright Stein Lawyers with a broad practice advising individuals and SME owners on commercial, tax, trust, estate planning and estate disputes. Rachel values forming meaningful relationships with clients and providing advice in collaboration with their accountants to provide practical outcomes. Rachel also takes great satisfaction in managing the not-for-profits practice, advising clients on philanthropy, establishment and governance of ancillary funds and charitable organisations.



# Venue and accommodation



## **Sofitel Noosa Pacific Resort ★ ★ ★ ★ ★** 14–16 Hastings Street, Noosa Heads, Queensland

The Sofitel Noosa Pacific Resort is in the heart of Noosa, on cosmopolitan Hastings Street, across from Noosa Main Beach and overlooking Laguna Bay and the natural beauty of Noosa River. The Sofitel Noosa Pacific Resort offers the quintessential five-star Noosa experience, from the luxurious AQUA Day Spa through to a full range of leisure activities including golf and tennis. The very spacious, self-contained guest rooms come complete with private balconies and spa baths.

### **Accommodation**

Favourable room rates have been negotiated and secured at the Sofitel Noosa Pacific Resort. Accommodation bookings can be made through our accommodation and travel provider, ConferenceNational, by following this link, which can also be found on the event webpage.

Please note that as per hotel booking conditions, all accommodation booked is non-refundable. All additional hotel incidentals, including breakfast, remain the responsibility of delegates, and individuals will be responsible for payment of the balance of their account when checking out of the hotel. Please note that extra charges may be incurred for additional guests and will be charged to individual room accounts upon checkout.

### **Getting there**

The Sofitel Noosa Pacific Resort is approximately a two-hour drive from Brisbane Airport or 40 minutes drive from Sunshine Coast Airport.

### **Parking**

Car parking is \$25 per day for self-parking or \$35 per day for valet parking at the Sofitel Noosa Pacific Resort.

### **Welcome drinks – Wednesday, 17 November 2021**

For delegates arriving on Wednesday, 17 November, a welcome drinks reception will be held poolside at the Sofitel Noosa Pacific Resort from 7.00pm. The welcome drinks reception is included in the event registration fee for delegates, and additional tickets can be purchased for accompanying persons and guests at a cost of \$50. Please indicate your requirements, including dietary requirements, on the registration form.

### **Official dinner – Thursday, 18 November 2021**

The Noosa Tax Intensive official dinner will be held on Thursday, 18 November at Miss Moneypenny's, Noosa from 7.00pm and is included in the event registration fee for delegates. Additional tickets can be purchased for accompanying persons at a cost of \$150. Please indicate your requirements, including dietary requirements, on the registration form.




# Event information

## Registration options and inclusions

	Online access to presentations and technical papers	Morning/ afternoon tea/ lunches	Welcome drinks and official dinner	How to register
<b>A Full face-to-face registration</b> This registration option entitles one delegate to attend the entire event in-person	✓	✓	✓	Register online or complete the form included in this brochure.

\*Additional tickets to the dinner can be purchased on the registration form.

 **Register online at** [taxinstitute.com.au/noosa2021](https://taxinstitute.com.au/noosa2021)

## Discounts

### Early bird registration

All registrations received and paid for on or prior to Friday, 22 October 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. Contact [zoewender@taxinstitute.com.au](mailto:zoewender@taxinstitute.com.au) for further information.

### Delegate list

A delegate list will be included on the Delegate Portal to assist with networking. Please indicate on the registration form if you do not want your name included on the list.

### Dress code

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

### Paperless materials

To assist in lowering the environmental impact of the 29th Noosa Tax Intensive, the standard registration option will provide only electronic access to materials. PowerPoint presentations and technical papers will be available online for all participating delegates to download. Information on how to access these materials will be sent to all registrants by email a week prior to the event. Please note: These tickets are not transferable between delegates on the day.

## Pre-reading requirements

The value of the workshop component of the event is maximised for delegates when preparation for, and participation in, the workshop case studies is undertaken. For this purpose, workshop materials and suggested readings are made available on the delegate portal (see above) to delegates approximately one month prior to the event. Please ensure your email address is correct on the registration form.

## Special dietary requirements

Please indicate any special dietary requirements on the registration form.

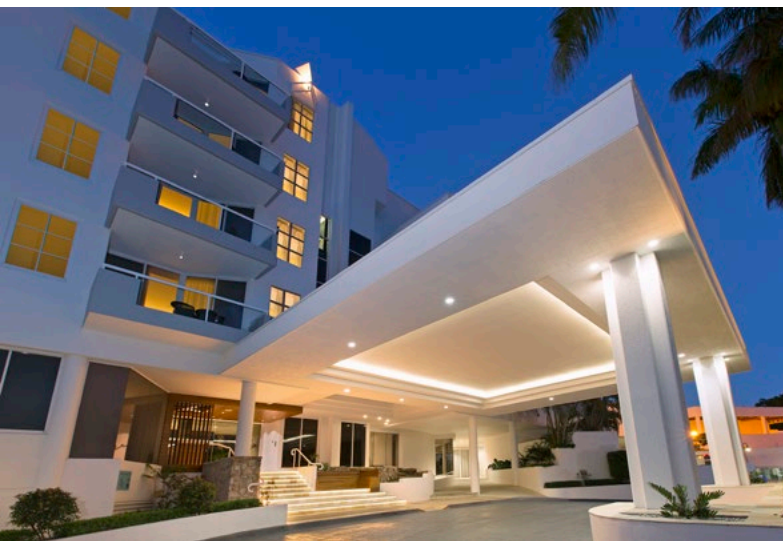
## Confirmation of registration

Please note you will receive two separate emails in the form of a confirmation email and tax invoice.

## CPD accreditation

Attendance at the conference counts for 13 hours Continuing Professional Development accreditation with The Tax Institute.

# Event information continued



## COVID-19 Event Guidelines

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 Organization 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.

## Privacy

We take your privacy seriously, and our policy can be viewed at: [www.taxinstitute.com.au/go/footer/privacy](http://www.taxinstitute.com.au/go/footer/privacy).

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**For further information regarding this event, please contact the Events Team on 1300 829 338 or email [nationalevents@taxinstitute.com.au](mailto:nationalevents@taxinstitute.com.au)**

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



THE TAX INSTITUTE

# 29th Noosa Tax Intensive Registration form

42101 | 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

Face-to-face registration	Member	New member*
<b>Early bird registration</b> Received on or before 22 October 2021	<input type="checkbox"/> \$1,950	<input type="checkbox"/> \$2,290
<b>Standard registration</b> Received after 22 October 2021	<input type="checkbox"/> \$2,150	<input type="checkbox"/> \$2,490

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

Dietary requirements:

Promotional code:

### \*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 2022
- 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:

DD/MM/YYYY

## 2 Delegate contact details

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

Member no.:

Title:  Mr  Mrs  Miss  Ms  Other (please specify)

Date of birth:

DD/MM/YYYY

First name:

Last name:

Position:

Company:

Address:

Suburb:

State:

Postcode:

Telephone:

Fax:

Mobile:

Email:

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

### 3 Welcome drinks

The welcome drinks reception is INCLUDED in the registration fee for delegates attending the full event.

Wednesday, 17 November: Poolside, Sofitel Noosa Pacific Resort

- Yes, I WILL be attending OR  
 No, I WILL NOT be attending

<sup>^</sup>Please supply names of attendees and any dietary requirements as a separate attachment.

#### Additional tickets<sup>^</sup>

- Yes, I require additional tickets for the welcome drinks reception at \$50 per person

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

### 4 Official dinner

The event dinner is INCLUDED in the registration fee for delegates attending the full event.

Thursday, 18 November: Miss Money Penny's

- Yes, I WILL be attending OR  
 No, I WILL NOT be attending

<sup>^</sup>Please supply names of attendees and any dietary requirements as a separate attachment.

#### Additional tickets<sup>^</sup>

- Yes, I require additional tickets for the conference dinner at \$150 per person

No.  x tickets at \$150 each: \$

### 5 Payment summary

Registration fee	\$ <input type="text"/>
Additional guest tickets – Welcome drinks (\$50 each)	\$ <input type="text"/>
Additional guest tickets – Official dinner (\$150 each)	\$ <input type="text"/>
<b>Total payable</b>	\$ <input type="text"/>

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

### 6 Payment method

- Cheque payable to The Tax Institute (in Australian dollars)  
 Credit card Card type:  AMEX  Visa  MasterCard  Diners

Name on card:

Card no.:  Expiry date:  MM/YY Cardholder's signature:

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

### Collection notice

The Tax Institute (TTI) complies with its obligations under the Privacy Act 1988 (Cth) with respect to how it handles personal information. 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 [taxinstitute.com.au/NTI](http://taxinstitute.com.au/NTI)

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

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

☎ Fax 02 8223 0077



THE TAX INSTITUTE

L37, 100 Miller Street  
North Sydney NSW 2060

Tel 02 8223 0000  
Fax 02 8223 0077

For information, please contact the National Events  
team at [nationalevents@taxinstitute.com.au](mailto:nationalevents@taxinstitute.com.au)

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