

# Emerging Leaders Program – Adelaide

9 CPD hours (1 CPD hours per technical discussion session and 3 CPD hours for leadership seminar)

*A unique opportunity to advance your career as an authentic and effective leader. Make connections that count and turn your ambitions into actionable plans for the future.*

Propel your professional development to the next level. The Emerging Leaders program is designed for younger practitioners, from progressive graduates to aspiring managers to develop the technical skills, industry contacts and professional savvy to succeed and excel.

The Emerging Leader Program builds and strengthens foundational tax knowledge and career skills suitable for emerging leaders. The program consists of:

- **3 one-hour sessions** of face-to-face technical discussion and networking with local Emerging Leaders
- **2 one-hour sessions** of online technical discussion with local Emerging Leaders
- **1 one-hour session** of online technical discussion with national Emerging Leaders
- **1 three-hour** Leadership Seminar delivered by industry experts

## Registration options

- 1 **Full program subscription** – choose to be automatically registered to attend all the sessions so there is no need to fill out the registration form for each session.
- 2 **Individual sessions** – tailor your attendance by simply indicating your preferred session/s on the registration form overleaf.

All subscriptions are valid for 2022 only. Please see the registration page for registration options.

## 2022 schedule

### Technical Discussion

Wednesday, 13 April

Wednesday, 11 May

Wednesday, 27 July

Wednesday, 10 August

Wednesday, 14 September

**Time:** 5.30 – 7:00pm

Wednesday, 26 October (4:00 – 5:30pm)

### Leadership Seminar

Wednesday, 23 November

**Time:** 2.00 – 5:00pm

**Venue:** CBD Venue & Online

## CPD proficiency level:

Developing



**Register now:**

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

For event queries please contact:

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@taxinstitute.com.au

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# Technical program

Date / Time	Topic	Presenter
<b>Wednesday, 13 April</b>  <i>Cowell Clarke</i> <i>Level 9, 63 Pirie St</i> <i>Adelaide</i>	<b>Revenue vs Capital: Getting it Right!</b>  The revenue/capital distinction is a perennial issue for tax advisers that arises in numerous practical contexts. This session will explore topical issues relating to the revenue/capital distinction with a focus on practical scenarios that might be encountered in practice. Matters covered will include: <ul style="list-style-type: none"> <li>– Relevance of the distinction</li> <li>– Applying the core principles for properly characterising receipts and expenditures</li> <li>– Recent evolution in the case law, including Sharpcan, Healius and Greig</li> <li>– Navigating the pitfalls - ATO rulings and pronouncements.</li> </ul>	Daniel Marateo  Cowell Clarke  Joshua Pascale  Cowell Clarke
<b>Wednesday, 11 May</b>  <i>CBD Venue</i> <i>Adelaide</i>	<b>International Tax - Corporate Residency</b>  This session will outline the current state of play in relation to corporate tax residency, and provide practical insights into the challenges facing companies today and how those challenges should be managed, including: <ul style="list-style-type: none"> <li>– Tests for determining corporate tax residency</li> <li>– Current ATO guidance and the Board of Tax Review</li> <li>– Why tax residency is critical</li> <li>– Treaty interaction</li> <li>– Governance implications.</li> </ul>	Salvatore Condello  Bentleys  Steven D'Annunzio  Bentleys  Lewis Evangelou  Bentleys  Sonia Mascolo, CTA Bentleys
<b>Wednesday, 27 July</b>  <i>Online</i>	<b>Small Business Capital Gain Tax Concessions</b>  The small business Capital Gains Tax (CGT) concessions can be an incredibly powerful tool to reduce and even eliminate capital gains arising from the disposal of CGT assets. However, applying the concessions can at times be a complex exercise to correctly work through all the specific tests and conditions. This session will cover the following matters: <ul style="list-style-type: none"> <li>– The basic conditions</li> <li>– The concessions available</li> <li>– Tips, traps and misconceptions</li> <li>– Worked examples applying the concessions.</li> </ul>	Andrew Nicola, CTA  William Buck  Maria Siahamis William Buck

*“Joining the Emerging Leaders made me a part of something bigger than myself, my team and my firm. It motivates me to make time for my personal development in a safe environment. I feel comfortable asking questions and have opportunities to learn from other accountants, lawyers and our regulators.”*

Kimberley Wheller, ATI  
Australian Taxation Office

# Presenter profiles

## *Led by tax practitioners for tax professionals*

Salvatore Condello is an admitted Lawyer and works as an advisor in the Tax division at Bentleys. Salvatore assists clients across a broad range of tax issues such as Restructures, GST and Property. He is on the path of becoming a CTA, as he has recently completed his CTA2B exam.

Steven D'Annunzio is a Senior Accountant in the Tax team at Bentleys. Steven works closely with Partners such as Sonia Mascolo and Simon How to deliver favourable outcomes for clients through Restructures and Tax Planning. Steven has over 5 years of experience providing advice to clients and specialises in Property, Land tax and Division 7A.

Lewis Evangelou is a graduate in both Law and Commerce (Accounting), he works in advisory within the Tax division at Bentleys. Lewis assists various entities in matters relating to International Tax Advisory with a particular focus on residency and interpreting Double

Taxation Agreements. Lewis is completing his final unit to become admitted as a Lawyer and will soon begin studying to become a Chartered Accountant.

Daniel Marateo, is a Senior Associate in Cowell Clarke's Tax & Revenue and Superannuation Groups. Daniel advises on and assists clients in dealing with revenue authorities in various areas of Federal taxation law and State revenue law across the Australian jurisdictions. Daniel also advises in relation to SMSFs and structuring for tax and asset protection. Daniel is a co-author of the Tax Institute's SMSF Income Stream Guide.

Sonia Mascolo, CTA, is a Tax Director at Bentleys in Adelaide. Sonia advises clients in a wide variety of areas including tax technical business / structuring advice, succession planning and wealth management strategies, international tax issues, indirect tax and state taxes. She has tax experience working in the legal profession, the ATO, a big four firm as well as university lecturing and tutoring positions. Sonia joined TTI in 2012 and is a current member of the SA Technical Committee.

Joshua Pascale, is a Senior Associate in Cowell Clarke's Tax and Revenue and Superannuation Groups. Josh advises property and business owners on a wide range of

federal and state tax law issues, as associated succession planning (private and business). Josh is a co-commercial law matters. Joshua has developed a particular interest in group restructures and the author of the Tax Institute's SMSF Income Stream Guide.

Maria Siahamis is a Chartered Accountant and Assistant Manager in William Buck's Tax Services division. Maria advises large private groups in a wide range of industries such as property development, software and manufacturing. Maria assists her clients to navigate complex tax issues such as corporate tax and employment taxes including Small Business Concessions, Division 7A and Fringe Benefits Tax.

Andrew Nicola, CTA, is a Director in William Buck's tax services division. Andrew has over 10 years' experience providing specialist tax advice to a wide range of small to large privately owned groups. Andrew's areas of specialisation include, international tax, business restructuring, Division 7A and small business CGT concessions.

### **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 Organisation 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](#).

### **Cowell Clarke Vaccination Policy**

Please note that Cowell Clarke is working hard to keep its workplace safe by preventing and reducing the transmission of COVID-19. Accordingly, all visitors to Cowell Clarke must adhere to a range of safety protocols including providing evidence of vaccination to reception on arrival.

Please refrain from attending our office if you feel unwell or have any COVID-19 symptoms.

When attending Cowell Clarke, you will be asked to:

- check-in using our QR code or complete the manual record at reception
- provide evidence of vaccination or a valid medical exemption
- wear a face mask at all times
- not make physical contact (such as shaking hands)
- adhere to physical distancing of 1.5m.



THE TAX INSTITUTE

# Emerging Leaders Program – Adelaide

## Registration form

42279 | [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

Please select your registration type:

Full Program subscription	<input type="checkbox"/> Member \$225 (\$25 per CPD hour)	<input type="checkbox"/> Non-member \$315 (\$35 per CPD hour)
Individual sessions	<input type="checkbox"/> \$30 x <input type="text"/>	<input type="checkbox"/> \$45 x <input type="text"/>

Please select your session/s:

<input type="checkbox"/> Wed, 13 Apr 42280	<input type="checkbox"/> Wed, 11 May 42281	<input type="checkbox"/> Wed, 27 Jul 42282	<input type="checkbox"/> Wed, 10 Aug 42283
<input type="checkbox"/> Wed, 14 Sep 42284	<input type="checkbox"/> Wed, 26 Oct 42285	<input type="checkbox"/> Wed, 23 Nov 42286	

Dietary requirements: .....

**For event enquiries, please contact Annie Daryani on 08 8463 9444 or [annidaryani@taxinstitute.com.au](mailto:annidaryani@taxinstitute.com.au).  
CPD hours will be allocated to the designated attendee.**

### 2 Delegate contact details

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

Member no.:

Title: ☐ Mr ☐ Mrs ☐ Miss ☐ Ms

First name:  Last name:

Position:  Company:

Address:

Suburb:  State:  Postcode:

Telephone:  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](http://taxinstitute.com.au/professional-development/event-policy).

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### TO REGISTER

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

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☎ Fax 02 8223 0077