

# National Resources Tax Conference

**10 – 11 November 2022**

**The Westin Perth & Online**

**10 CPD hours**





# Welcome

It gives me great pleasure to invite you to attend our National Resources Tax Conference to be held at the Westin in Perth on 10–11 November 2022.

Celebrating a long-awaited return to in person events after 4 years, this conference has long been recognised as Australia’s leading tax conference focused entirely on the energy and resources industries.

As in previous years, the conference program will provide updates on the issues that are front of mind for industry. In particular, a number of sessions will focus on the energy transition. There is sure to be plenty of interesting discussion both at the formal sessions and at the networking events.

Our National Resources Tax Conference has always been at the cutting edge of such changes and the Committee has worked hard to develop a program that maintains that status. We are all looking forward to engaging on these emerging issues.

The Tax Institute’s programs are renowned for delivering leading technical presenters with practical solutions and thoughts on the key tax issues. This year will be no exception as we deliver Australia’s preeminent energy and resources tax conference. As always, in addition to a first-rate technical program, delivered in the heart of Perth’s CBD, we will also provide ample networking opportunities, including an exclusive conference networking reception, to renew and make new connections in the energy and resources sector.

This year’s program is no different. It brings together regulators and leading practitioners from the energy and resources sector for two days to discuss tax and related challenges and the opportunities that these will bring. Speakers have been chosen because they are leading tax experts with the essential blend of knowledge and experience in the practical application of the laws.

I encourage you to register your attendance on or before Friday 14 October to receive the early bird discount and ensure your place.

Finally, I would like to take the opportunity to thank the organising committee for their work in putting this exceptional program together.

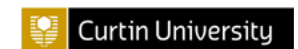
I look forward to seeing you there.



A handwritten signature in black ink, appearing to read 'Nick Heggart'.

**Nick Heggart, CTA**, Herbert Smith Freehills  
Chair, Conference Organising Committee

Proudly sponsored by:



**Early bird offer**  
**Register before Friday, 14 October 2022 to save!**

# Technical Program

## Day 1 Thursday, 10 November 2022

Time	Sessions and Presenter(s)
8:00 – 8:45am	<b>Registration</b>
8:45 – 9:00am	<b>Welcome and opening address</b> Speaker: Nick Heggart, CTA, Conference Organising Committee Chair
9:00 – 10:00am	<b>Session 1: Keynote – Energy Transition (and the continuing role of Natural Gas in the energy mix)</b> Speaker: Martin Wilkes, RISC This session will discuss some of the progress that’s already been made in energy transition, and some of the issues and limitations that are yet to be resolved.
10:00 – 11:00am	<b>Session 2: Renewables development for resources companies</b> Speakers: Ryan Leslie, ATI, Herbert Smith Freehills & Louise Van Wyk, FTI, Herbert Smith Freehills The increased focus on climate change, the push to achieve net zero emissions and rising energy costs have contributed to a rise in resources companies looking to access and develop sources of renewable energy. This session will focus on the key income tax and stamp duty issues to consider when a resources company looks to develop renewable energy generation, including: <ul style="list-style-type: none"> <li>• securing access to land</li> <li>• ownership structures and facilitating the use of third-party equity</li> <li>• funding issues, including the use of project finance</li> </ul>
11:00 – 11:30 am	<b>Morning tea</b>
11:30am – 12:30pm	<b>Session 3: Developments in relation to capital outgoings – sections 8-1 and 40-880</b> Speakers: Melanie Baker, CTA, Victorian Bar & Daniel McInerney KC, CTA, Victorian Bar In recent years the Courts have handed down a number of decisions concerning the classification and treatment of capital expenditures under sections 8-1 and 40-880 of the Income Tax Assessment Act 1997. This session will examine these decisions closely and consider their implications in the characterisation of other outgoings that fall close to the line between capital/revenue such as labour costs. The session will also examine the effectiveness of section 40-880 in giving effect to its underlying purpose of allowing deductions for blackhole expenditure.
12:30 – 1:30pm	<div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <b>Session 4A: PRRT and 3rd party infrastructure</b> Speakers: Ryan Jones, PwC &amp; Brooke Capelli, PwC 4 years on from our first discussion of third party infrastructure access issues, the challenge continues and is real. This session will canvass PRRT matters on third party infrastructure access, the practical issues associated with potential interpretations of the PRRT Regulations, and what needs to be addressed ahead of a likely refresh of the Regulations in 2025. </div> <div style="width: 48%;"> <b>Session 4B: What is land? Current issues in infrastructure transactions</b> Speaker: Katrina Parkyn, King Wood Mallesons Large scale infrastructure is involved in most Energy &amp; Resources projects. This session will examine recent cases dealing with the fixtures vs chattels distinction, and consider their relevance for a range of infrastructure transactions. The session will consider the relevance of the recent case law when considering issues such ‘taxable Australian real property’ for the purposes of Division 855 and the various definitions of land for stamp duty purposes. </div> </div>
1:30 – 2:30pm	<b>Lunch</b>

# Technical Program

## Day 1 Thursday, 10 November 2022 continued

Time	Sessions and Presenter(s)	
2:30 – 3:30pm	<p><b>Session 5A: Lessons learned from recent royalties disputes</b> Speaker: Hugh Paynter, CTA, Herbert Smith Freehills</p> <p>This session will trace the issues arising from recent royalties disputes and cover emerging issues. Topics covered will include:</p> <ul style="list-style-type: none"><li>• Interaction of royalties and the resource value chain</li><li>• Determining value and allowable deductions</li><li>• Recent cases</li><li>• Procedure and investigations</li><li>• Dispute resolution</li></ul>	<p><b>Session 5B: Temporary Full Expensing (TFE) Measures</b> Speaker: Elisabeth Messina, EY</p> <p>This session will provide an overview of the Temporary Full Expensing (TFE) measures, highlighting the key areas of consideration and practical issues for resource companies in determining their potential claims.</p>
3:30 – 4:00pm	<b>Afternoon tea</b>	
4:00 – 5:00pm	<p><b>Session 6A: Differences between Australian, OECD, and foreign country transfer pricing rules</b> Speakers: David Bond, CTA, PwC &amp; Tariq Rasool, PwC</p> <p>While as a policy objective the arm's length standard should be broadly globally consistent, the implementation and interpretation of the arm's length standard by Australia, the OECD, and foreign countries varies in a number of respects. This session will explore some of these differences and the impacts of these differences including the potential for double taxation.</p>	<p><b>Session 6B: Shell Energy – What does this case mean for Exploration in an Income Tax and PRRT context?</b> Speaker: Martin Fry, FTI, Allens</p> <p>In Shell Energy the courts have established that 'exploration' is not limited to 'discovery' but extends to commercial viability. This session will examine the implications of Shell Energy for exploration in an income tax and PRRT context. Topics will include feasibility, FEED, transfer of exploration balances, ZZGN.</p>
5:00 – 7:00pm	<b>Conference Networking function</b>	



## Conference Networking Function

Join your colleagues and conference speakers for an evening of canapes, drinks and networking.

**Date:** Thursday, 10 November 2022

**Time:** 5:00–7:00pm

**Venue:** The Westin Perth

**Price:** Included for full registration delegates, Additional Tickets: \$80

**Dress:** Business or business casual

# Technical Program

## Day 2 Friday, 11 November 2022

Time	Sessions and Presenter(s)
8:30 – 9:30am	<p><b>Session 7: BEPS Pillar Two – the journey towards implementation</b> Speakers: Carlo Franchina, CTA, KPMG, Alia Lum, CTA, KPMG</p> <p>As the potential start of Pillar Two moves closer, many multinational groups have started planning for implementation. This session will focus on:</p> <ul style="list-style-type: none"><li>• Global developments, including the rise of domestic minimum taxes</li><li>• The unique issues arising under Pillar 2 for the resources industry</li><li>• Practical considerations for implementation projects</li><li>• Navigating the accounting, data and compliance challenge</li></ul>
9:30 – 10:30am	<p><b>Session 8: Australia’s various avoidance rules and how to navigate them</b> Speakers: Daniel McInerney KC, CTA, Victorian Bar, Lauren Moses, Jones Day</p> <p>With the first DPT matters currently before the Federal Court, this session will provide up-to-date information on the ATO’s administration of Australia’s anti-avoidance rules and address practical aspects of navigating a dispute, in particular the DPT. The session will take a practical approach based on early experience with DPT and will focus on:</p> <ul style="list-style-type: none"><li>• Current ATO focus points and priorities</li><li>• The unique features of a dispute under the DPT and what this means</li><li>• Principal purpose, restricted DPT evidence, sufficient economic substance and more – what does it all mean?</li><li>• Preparing for and minimising the likelihood and scope of a dispute under Part IVA / DPT.</li></ul>
10:30 – 11:00am	<b>Morning tea</b>
11:00am – 12:00pm	<p><b>Session 9: Current issues in M&amp;A</b> Speaker: Enzo Coia, CTA, Deloitte</p> <p>This session will use practical examples to consider common but complex issues associated with M&amp;A transactions including:</p> <ul style="list-style-type: none"><li>• What’s the latest on deferred and contingent consideration?</li><li>• How do liabilities such as environmental obligations impact gains and losses on transactions</li><li>• Dealing with tax uncertainty in a transaction</li></ul>



# Technical Program

**Day 2** Friday, 11 November 2022 continued

Time	Sessions and Presenter(s)
12:00–1:00pm	<p><b>Session 10: ATO Update – The continued importance of the E&amp;R sector to the Australian tax system</b> Speaker: Jonathan Chamarette, Australian Taxation Office</p> <p>Following the annual release of the Top 100 and Top 1,000 and RTP reports the ATO will provide their observations on:</p> <ul style="list-style-type: none"><li>• The E&amp;R sector particularly in the Top 100 and Top 1,000 market</li><li>• Areas of concerns arising from reviews including transfer mis-pricing and structured arrangements designed to reduce Australian tax</li><li>• Matters attracting our attention including:<ul style="list-style-type: none"><li>• Generation and recoupment of losses</li><li>• Uniform capital allowances</li><li>• Deductions (revenue/capital)</li><li>• Controlled foreign companies and</li><li>• Attribution of profits to permanent establishments.</li></ul></li><li>• Emerging areas of interest for the ATO’s Energy &amp; Resources Strategy area:<ul style="list-style-type: none"><li>• Decommissioning</li><li>• Renewables</li></ul></li></ul>
1:00–2:00pm	<b>Close &amp; Lunch</b>



# Presenters

**Melanie Baker, CTA**, is a barrister who specialises in tax and administrative law. Before joining the Victorian Bar in 2010, Melanie was a Senior Associate in the Tax group of Allens Arthur Robinson. As a barrister, Melanie regularly advises, and appears on behalf of, taxpayers and the Commissioner of Taxation. Melanie is also a Senior Fellow of the University of Melbourne where she co-lectures the post-graduate law subject, 'Tax Litigation'.

**David Bond, CTA**, is a Tax Partner at PwC. David has over 32 years of transfer pricing and international tax experience and has worked in Perth, Melbourne, and Chicago. David has experience in advising multinationals on a broad range of transactions and industries but has particular expertise in the Energy & Natural Resources sector and the industries common cross border transactions of finance, sales of commodities, sharing of intellectual property, and services. David has assisted clients with various ATO interactions including ruling requests, reviews, audits, and providing support for tax and transfer pricing litigation. He has also assisted clients in negotiating unilateral and bilateral Advanced Pricing Agreements. David also provides income tax advice on a range of domestic and international transactions, including

issues associated with debt funding, royalties, and tax consolidations.

**Brooke Capelli** is a senior manager at PwC with 9 years of experience providing tax compliance and advisory services to a broad range of domestic and multinational clients in the resources industry. Brooke has varied experience in a wide range of income tax and PRRT matters impacting the oil and gas sector, with a more recent focus on energy transition projects.

**Jonathan Chamarette** is an acting Assistant Commissioner in the Public Groups and International business line in the ATO. He has over 10 years' of experience leading engagement and assurance teams which deliver programs of work with respect to income tax, GST and the petroleum resource rent tax. Jonathan also has responsibility for the Energy and Resources Strategy.

**Enzo Coia, CTA**, is a Tax Partner at Deloitte and leads the tax practice in power and utilities nationally and has deep expertise in advising clients in the mining and oil and gas industry. He has more than 20 years' experience providing advice on Australian and international taxation matters. He specialises in mergers and acquisitions, financing, capital management and dealing with revenue authorities.

**Carlo Franchina, CTA**, has over 30 years' experience with KPMG. Carlo was appointed partner in charge of the Perth Tax Practice on 1 July 2005 and National Energy & Natural Resources Sector Tax Lead on 1 July 2013. Carlo was National Corporate Tax Leader for KPMG from 2017 to 2022. Carlo has extensive experience in providing tax advice to a wide range of international and Australian companies involved in the resource industry. Carlo has advised on a number of high-profile and complex industry transactions, been involved in a number of tax reviews with tax authorities encompassing tax governance and is signing tax partner on many of KMG multi-national audit clients.

**Martin Fry, FTI**, is the Practice Leader of the Allens Tax Group. Martin represented the taxpayer in *Shell Energy v Commissioner of Taxation* before the Federal Court, Full Federal Court and High Court. With over 20 years as a Partner of Allens, Martin advises corporations on a broad range of tax issues across a wide range of sectors, including resources, infrastructure, financial services and IP-intensive businesses. Martin has extensive experience in contentious matters, including audits, settlement negotiations, mutual agreement procedure and litigation. Martin has taught Corporate

Tax at a postgraduate level at the University of Melbourne.

**Ryan Jones** is a partner at PwC and leads its national Energy tax practice. Over 17 years, Ryan has been extensively involved across Australia and PNG in providing tax assistance to a wide variety of local and multinational organisations with a specialist focus on energy and resource taxation matters, including PRRT.

**Ryan Leslie, ATI**, is a Partner in the Melbourne office of Herbert Smith Freehills. Ryan has more than 10 years' experience in advising on the income tax aspects of a broad range of corporate, international and trust tax taxation matters, with a particular focus on the infrastructure and energy sectors. Ryan specialises in advising on mergers and acquisitions, internal restructures, and disputes.

**Alia Lum, CTA**, is a tax partner at KPMG with more than 20 years of experience in corporate tax, specializing in financial services, international tax and tax transformation. She is KPMG Australia's Tax Policy and Regulatory Engagement Lead, with a focus on BEPS and other international tax matters. Alia has previously undertaken secondments to London and Singapore and had close to two years seconded to the Australian Federal Treasury Revenue Group and the Board of Tax Secretariat.

# Presenters

**Daniel McInerney KC, CTA**, is one of Australia's leading taxation barristers. Since being called to the Bar in 2007 he has appeared in many significant tax cases and is regularly called upon for his advice on complex tax issues by taxpayers and the Australian Taxation Office.

**Elisabeth Messina** is a Partner at EY with over 21 years' experience in corporate tax working with a wide range of clients, particularly in capital intensive industries. Elisabeth leads EY's dedicated tax assets and analytics specialist team across Oceania and has in-depth knowledge of the Uniform Capital Allowances (UCA) provisions together with extensive experience in their practical application in the resources industry. Elisabeth has led numerous large to medium scale Fixed Assets projects across Oceania, delivering value to clients by providing practical solutions and insights into asset related data and processes in order to optimise the tax profile of assets throughout their life cycle.

**Lauren Moses** is an Of Counsel in the Australian tax team of Jones Day, based in Melbourne. She has broad experience representing clients across the full life cycle of a tax dispute and advises on general and international tax issues. Prior to joining private practice, she

worked at the ATO and as an associate to the Hon. Justice Pagone, giving her a unique perspective that she uses to help clients manage and resolve tax disputes as favourably and expeditiously as possible.

**Katrina Parkyn** is a Partner in the Tax group at King & Wood Mallesons. Based in Brisbane, she routinely advises on transactions Australia-wide across a broad spectrum of income tax, stamp duty and GST issues. Her experience includes advising on major infrastructure, resources and funds management.

**Hugh Paynter, CTA**, is Head of the Sydney Disputes Group at Herbert Smith Freehills and leads the Tax Audits and Disputes group nationally. He has practised in the tax disputes area for over 20 years. His key focus areas are anti-avoidance, transfer pricing and international tax, as well as State revenue matters including advising on royalties issues in the resources sector. He is a member of the ATO's Dispute Resolution Working Group.

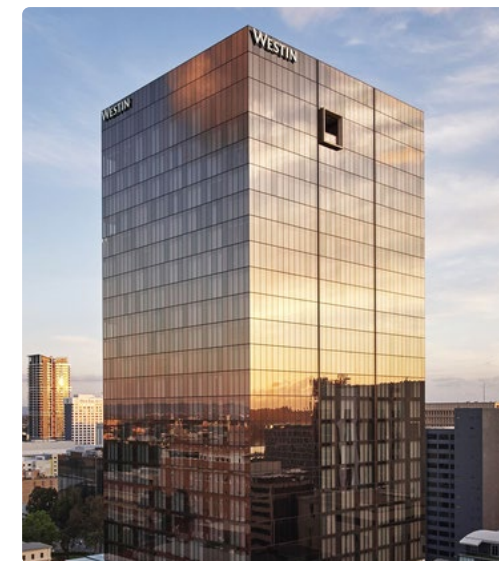
**Tariq Rasool** is a Director in PwC Australia's Global Tax team with 11 years experience in international tax and transfer pricing; specialising in mergers and acquisitions, inbound and outbound structuring/financing, and revenue authority engagement. While

working with PwC in Perth, Tariq has worked predominantly with companies in the mining & resources, and mining services industries. He has also spent 4 years in Sydney working with clients across multiple industries, including manufacturing, telecommunications, oil & gas, retail and technology. Tariq has a keen interest in the development of international taxation and transfer pricing practices and the associated interplay between various countries, particularly in light of the role played by the OECD in the global tax community.

**Louise Van Wyk, FTI**, is a Senior Associate at Herbert Smith Freehills. Louise advises clients on a broad range of income tax and stamp duty matters, with a particular focus on the energy and resources sector. Louise is admitted to practice in the Supreme Court of Western Australia and the High Court of Australia and has completed a Master of Taxation Law at the University of Western Australia. Louise was a finalist in The Tax Institute's tax advisor of the year awards in the emerging tax star category in 2020 and is a member of the WA State Council of The Tax Institute.

**Martin Wilkes** is the Managing Director of RISC, an independent international energy advisory company headquartered in Perth, Western Australia. Martin is a Chartered Engineer and a Chartered

Environmentalist. He is a Fellow of the Institution of Chemical Engineers and a Member of the Association of International Energy Negotiators (AIEN). He has a Master of Engineering Degree from the University of Newcastle upon Tyne in the UK. Martin has worked in the energy industry for over 30 years, holding a range of international positions including project development, business leadership and planning, corporate governance, and technical training. Since joining RISC in 2010 he has provided advice to clients on hundreds of projects, including over 30% of the world's LNG projects, and several multi-billion-dollar transactions.





# Venue and accommodation

## The Westin Perth

480 Hay Street, Perth

Our conference venue is located on Hay Street in Perth, with unparalleled connectivity to the best dining, tourism experiences and transport routes. The Westin Perth is a rejuvenating haven with luxury accommodation, 5-star amenities, world-class food and beverage outlets and elegant meeting and event venues. Located in stunning Hibernian Place, enjoy our six pillars of wellbeing under the renowned Westin® brand.

### Getting there

Entry to the Westin Perth is via Hay Street.

Westin Perth is 20 minutes from the International and Domestic Airports, and a short walk from Perth Bus Station, Elizabeth Quay and Perth Train Stations.

Visit <https://www.transperth.wa.gov.au/Journey-Planner> for more information.

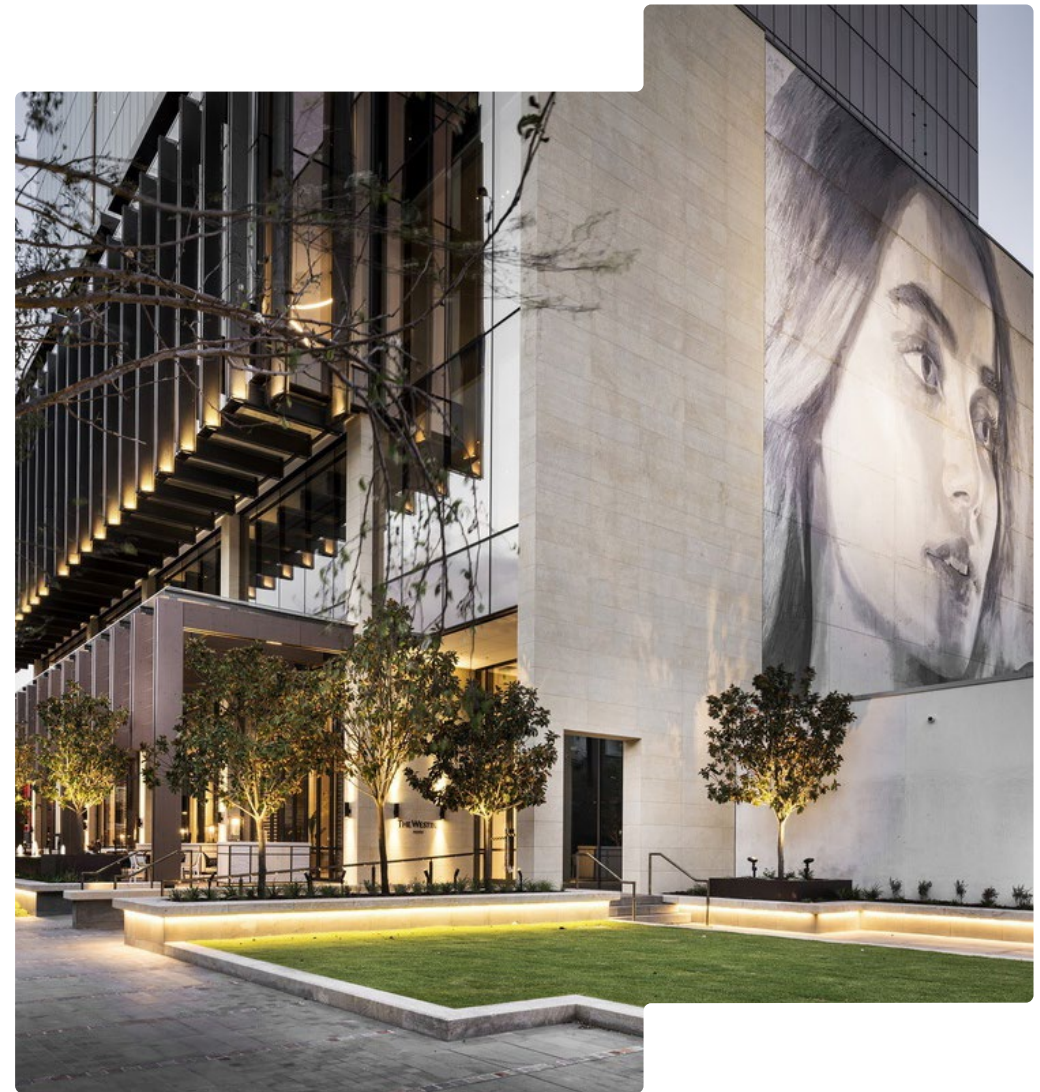
### Accommodation

Favourable room rates have been negotiated and secured at the conference venue. All reservations must be made by **26 October 2022**. After this date all new reservation requests will be subject to hotel availability. Accommodation bookings can be made directly with the Westin Perth [here](#).

Please note all additional hotel incidentals 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 around

For our interstate delegates to the Conference, there are a variety of nearby locations worth a visit during your stay or if you decide to stay a little longer for the weekend. Kings Park, Swan River, The Art Gallery and Museum of Western Australia and Fremantle are great spots to visit.



# Event information

## Registration inclusions

	Online access to presentations and technical papers	Morning/ Afternoon tea/ Conference lunches	Networking function*
<b>Face-to-face full registration</b> This registration option entitles one delegate to attend the entire event.	✓✓✓	✓✓✓	✓✓✓
<b>Online full registration</b> This registration option entitles one delegate to attend the entire event.	✓✓✓		

\*Additional tickets to the networking function can be purchased on the registration form

## Early bird registration

All registrations received and paid on or before Friday, 14 October 2022 will be entitled to an early bird discount.

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

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

## 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 10 hours of Continuing Professional Development with The Tax Institute.

## 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.

## 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 5:00pm at The Westin Perth. The networking function is included in the

# Event information

conference registration fee for delegates. Additional tickets are available to purchase for accompanying persons at a cost of \$80. 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](mailto:nationalevents@taxinstitute.com.au).

## 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](#).

## 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 we will endeavour to transition the registration to an

online registration for the 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: <https://www.taxinstitute.com.au/about-us/privacy-copyright-disclaimer>.

## Enquiries

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

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



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 see page 10 for registration inclusions.

### Face to face registration

	Member	New member*	Non-member
<b>Early bird registration</b> Register on or before Friday, 14 October	<input type="checkbox"/> \$1,700	<input type="checkbox"/> \$2,040	<input type="checkbox"/> \$2,000
<b>Standard registration</b> Register after Friday, 14 October	<input type="checkbox"/> \$1,900	<input type="checkbox"/> \$2,240	<input type="checkbox"/> \$2,200

### Online registration

	Member	New member*	Non-member
<b>Early bird registration</b> Register on or before Friday, 14 October	<input type="checkbox"/> \$1,700	<input type="checkbox"/> \$2,040	<input type="checkbox"/> \$2,000
<b>Standard registration</b> Register after Friday, 14 October	<input type="checkbox"/> \$1,900	<input type="checkbox"/> \$2,240	<input type="checkbox"/> \$2,200

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 10 November at The Westin Perth from 5:00–7:00pm

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 \$80 per person

No.  x tickets at \$80 each: \$

Name(s):

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:

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

### \*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](http://info.taxinstitute.com.au/membership).

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

Signature:

Date of signature:



### 3 Breakout session selection

Please tick the breakout sessions you would like to attend during the conference:

Thursday, 10 November 2022

- 12.30-1:30pm  Session 4A: PRRT and 3rd party infrastructure  
 Session 4B: What is land? Current issues in infrastructure transactions
- 2:30-3:30pm  Session 5A: Lessons learned from recent royalties disputes  
 Session 5B: Temporary Full Expensing (TFE) Measures
- 4:00-5:00pm  Session 6A: Differences between Australian, OECD, and foreign country transfer pricing rules  
 Session 6B: Shell Energy – What does this case mean for Exploration in an Income Tax and PRRT context?

### 4 Payment summary

Registration fees	\$	<input type="text"/>
Additional guest tickets – networking function (\$80 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.

### 5 Payment method

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

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

Name on card:

Card no.:  Expiry date:

Cardholder's signature:

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

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

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

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