The Tax Institute

National Superannuation Conference

1–2 November 2023

Crown Melbourne

12 CPD hours

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

Brad Ivens, ATI, EY & Chair, Conference Organising Committee
Phil Broderick, CTA, Sladen Legal
Daniel Butler, CTA, DBA Lawyers
Dinh Dinh Dang, Deloitte
Nidal Danoun, CTA, Prosperity Financial Services
Karen Forster, CTA, REST Industry Super
Jeremy Geale, MinterEllison
Daryn Loo, Cbus
Nick Panos, CTA, N Panos & Associates Solicitors
Jemma Sanderson, CTA, Cooper Partners Financial Services
Shirley Schaefer, BDO
Allister Sime, CTA, PwC
Ross Stephens, CTA, KPMG

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Welcome

It gives me great pleasure to invite you to attend our National Superannuation Conference to be held at Crown Melbourne in November.

Now in its 11th year the conference has long been recognised as the premier event for tax specialists in the superannuation industry, uniquely dealing with the tax issues impacting both the large fund and self-managed superannuation fund sectors.

Despite compulsory superannuation being with us now for more than three decades, and the size of the system surpassing $3 trillion, the role of superannuation continues to be a source of debate with renewed efforts for its objective to be enshrined in legislation. The tax settings play a key part in shaping both perceptions and behaviours, and must accommodate both small funds versus mega-funds, accumulation phase versus retirement phase, and defined contribution versus defined benefit. The proposed introduction of a $3m threshold to impose an additional 15% tax on earnings in superannuation highlights ongoing tensions within the system between certainty and sustainability, particularly during these times of economic and political instability at home and abroad.

Our National Superannuation Conference has always been at the cutting edge of the issues facing the industry today and into the future, providing insights and diverse perspectives, to ensure our attendees are on top of all the latest developments in superannuation, particularly where they relate to tax.

This year's program is no different. It brings together regulators and leading practitioners from the legal, accounting, audit and financial advisory services fields of the superannuation industry for two full days to discuss tax and related challenges and the opportunities that these will bring. Speakers have been chosen because they are leading superannuation and tax experts with the essential blend of knowledge and experience in the practical application of the laws. A mixture of plenary sessions and two streams of breakout sessions are offered. Delegates can pick and choose breakout sessions from either stream.

In addition to the outstanding technical content, the program has been designed to also enable you to network and relax with colleagues and peers, and conference registration includes attendance at the networking function on Wednesday 1 November at Crown Melbourne.

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

I look forward to seeing you there.

Brad Ivens, ATI
Chair, Conference Organising Committee

Technical program

Day 1 Wednesday, 1 November 2023

Time	Session
8:30 – 9:15am	**Registration**
9:15 – 9:30am	**Welcome and opening address** Speaker: Brad Ivens, ATI, Conference Organising Committee Chair
9:30 – 10:30am	**Session 1: Benchmarking the Australian super system and revisiting our super tax concessions** Speaker: Dr David Knox AM, Mercer David will compare the Australian retirement income system against more than 45 pension systems around the world before presenting the reason for super tax concessions. He will then highlight that the current arrangements provide very limited benefit to many Australians and argue the case for reforming both the super tax concessions and the Age Pension arrangements.
10:30 – 11:00am	**Morning tea**

Time	Large Fund stream	SMSF stream
11:00am – 12:00pm	**Session 2A: Trending now – Emerging issues for Large Funds** Speaker: Peter Oliver, CTA, KPMG, Abbey Pearce, Cbus Super This session will focus on two significant reform proposals that may impact large funds: • Pillar Two – With an expected start date in Australia and many foreign countries of 1 January 2024, Pillar Two and related domestic minimum top-up taxes represent an emerging issue that large funds need to consider in relation to their investment portfolios and the approaches taken by their investment managers to prepare for the regime. We will consider how the rules may impact large funds and what they should be doing to prepare. • Public country by country (CbyC) disclosure proposals – The Government has proposed substantial new public CbyC transparency reporting requirements that may impact large superannuation funds. Even if funds are ultimately excluded from the final regime the heightened disclosure requirements on other large taxpayers will require funds to reconsider their current approach to tax transparency and if changes are needed to reflect public sentiment.	**Session 2B: The $3M cap** Speaker: Craig Day, Colonial First State The new measure has been announced and is due to commence 1 July 2025. In this session, we will examine the announcement and the latest developments in the legislative process, including: • How ‘earnings’ are calculated and what’s in and out • Are we really going after unrealised capital gains? • Negative earnings and how will they be treated • Contribution and withdrawal timing and how it could impact potential tax liabilities • Death and disability payments and how they will interact with the new rules; and • Strategy options in the lead up to and post 1 July 2025.

Technical program

Day 1 Wednesday, 1 November 2023 continued

Time	Large Fund stream	SMSF stream
12:00–1:00pm	**Session 3A: Practical insights into the ATO's Justified Trust assurance review program – Perspectives from the industry, advisers and the ATO** Speakers: Nadia Alfonsi, Australian Taxation Office, Ian Roberts, ATI, ART, Meghan Speers, Deloitte Facilitator: Ernest Lui, Australian Taxation Office An update on the ATO's Justified Trust assurance programs and perspectives from the industry, advisers and the ATO on current industry focus areas, including: • Tax governance and 3rd party data governance • Tax risks flagged to market • Observations on industry trends and other issues • What's Next – Top 1000 Program; and • The Next Actions Program – Scope, issues and outcomes.	**Session 3B: A conversation with the ATO** Speakers: Paul Delahunty, Australian Taxation Office, Shirley Schaefer, BDO Join our presenters for an update on what the current SMSF issues are in the eyes of the ATO. Topics covered will include: • What are the key issues that the ATO is identifying with SMSF compliance • What are the key issues that the SMSF auditors are identifying with SMSF compliance • What is the current focus of the ATO; and • War stories from the auditor & ATO "lessons we all can learn". The session will cover the content above and will include real case studies and examples of where it can all go wrong.
1:00–2:00pm *This session will commence at 1:15pm*	**Lunch and Tax Policy & Advocacy panel – What's in our sights?** Speakers: Kym Bailey, CTA, JBWere, Jemma Sanderson, CTA, Cooper Partners Facilitator: Robyn Jacobson, CTA, The Tax Institute This engaging panel session will provide an update on the key advocacy activity of The Tax Institute's Tax Policy and Advocacy team, by drawing on the insights of the Chair of our National Superannuation Technical Committee, Kym Bailey, and a member of the Committee, Jemma Sanderson. Together, they will provide their valuable insights into current hot policy topics including: • The new measure that will impose additional tax on the earning relating to superannuation balances above $3 million • The latest on NALI and NALE • The latest on the Superannuation • Guarantee regime; and • Payday superannuation.	

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Day 1 Wednesday, 1 November 2023 continued

Time	Large Fund stream	SMSF stream
2:00 – 3:00pm	**Session 4A: Current issues for domestic property investing** **Speaker: Hasting Lai, EY, Doug Lam, Cbus Super** This session will explore ongoing developments affecting property investments by large superannuation funds, focussing on direct and indirect tax issues including those arising from affordable housing and build-to-rent as emerging asset classes.	**Session 4B: Issues with international investments for SMSFs** **Speaker: Jemma Sanderson, CTA, Cooper Partners** The diversification of our workforce in more recent times and prior to COVID has given rise to many Australians having global superannuation / pension positions. Further, with Australia representing a small portion of the global markets, many Australians have also sought to diversify their investments across multiple jurisdictions to optimise their returns, particularly where access to markets is becoming easier through on-line investment platforms. Where international pension / superannuation systems are not all created equal, and having different taxation considerations, this session will provide some insight and guidance regarding: • Transferring money from foreign super to Australia • Transferring money from Australian super offshore • Foreign superannuation fund considerations • Foreign trust considerations • SMSFs and the IRS – what do you need to know? • SMSF with ROPS status – what are the reporting obligations; and • Applicable Fund Earning calculations and considerations; and • Taxation of international investments and currency in SMSFs.
3:00 – 3:30pm	**Afternoon tea**	
3:30 – 4:30pm	**Session 5A: Part IVA Panel** **Speakers: Stephen Chen, CTA, MinterEllison, Eugene Wheelahan KC, FTI, Victorian Bar** Historically, the anti-avoidance provisions in Part IVA of the Income Tax Assessment Act 1936 were applied as a means of last resort by the ATO and were rarely an issue that concerned the industry. However, with the current trend of the ATO undertaking extensive ongoing risk reviews and audit activity of the industry at large, the ATO are actively considering the application of the general anti-avoidance provisions, sometimes as a primary means of assessment. This session will begin by explaining recent developments in the interpretation of Part IVA, including current GAAR Panel arrangements. The panellists will then consider how Part IVA might apply to a number of scenarios, particularly those concerning investment activities.	**Session 5B: BDBNs, SMSF succession planning, testamentary trusts and more…** **Speaker: Daniel Butler, CTA, DBA Lawyers** There have been ongoing developments with BDBNs and SMSF succession planning that requires advisers to take stock and make sure they have their clients covered. Many BDBNs may now be risky in view of ongoing changes. This session will outline various planning tips and traps with practical examples including: • Best practice with BDBNs after the High Court decision in Hill v Zuda Pty Ltd [2022] HCA 21 and the recent BDBN decision in Williams v Williams & Anor [2023] QSC 90 • Some key succession planning strategies for SMSF members • How do super death benefits paid to a testamentary trust get taxed? • What documents should be in place to effect timely benefit payment prior to death; and • More …

Technical program

Day 1 Wednesday, 1 November 2023 continued

Time	Session
4:30–5:30pm	**Session 6: Looking into the future – Where things are heading?** Speaker: Simon Kuestenmacher, The Demographics Group As a larger share of the population begins to draw down on their retirement savings, the superannuation industry will be more in the public focus than ever before. Simon is exploring how Australia is changing in the coming decade and how these changes will impact super. Australia will see massive population growth in an attempt to counter the big cohort of Baby Boomers reaching retirement. The skills shortage will nonetheless persist, and the Australian workforce must embrace automation and AI to improve productivity. Australia must revive its middle-class or face a growing share of workers in low-income jobs who can't possibly pay for their own retirement through super. Structural shifts are imminent. We are also seeing new values emerging and reshaping the nation. Join this high-paced and data-driven view of our future.
5:30–7:30pm	**Conference networking function**

Conference networking function

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

Date: Wednesday, 1 November 2023
Time: 5:30–7:30pm
Venue: Crown Conference Centre, Crown Melbourne
Price: Included for full registration delegates
$80 for additional tickets – see registration form for details
Dress: Business or business casual

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Day 2 Thursday, 2 November 2023

Time	Session
9:00 – 9:30am	**Session 7: VIP keynote address** Speaker: The Hon Stephen Jones MP, Assistant Treasurer and Minister for Financial Services
9:30 – 10:30am	**Session 8: Court room drama – Recent decisions of importance for the superannuation industry** Speaker: Suzanne Mackenzie, CTA, Bar Chambers In comparison to a decade ago, superannuation now regularly offers up hot topics of controversy before the courts, often featuring are class actions for alleged trustee failures, regulatory enforcement proceedings and Beddoe applications (trustees seeking judicial advice). Matters specific to superannuation guarantee measures and other taxation topics are also prevalent these days. This session will look at a number of recent cases that are of importance to the superannuation industry and will identify matters that warrant consideration by trustees and advisers.

Technical program

Day 2 Thursday, 2 November 2023 continued

Time	Large Fund stream	SMSF stream
10:30–11:00am	**Morning tea**	
11:00am–12:00pm	**Session 9A: International Investment** **Speakers: Francisco da Cunha, Deloitte, Luxembourg, Yves Knel, Deloitte, Luxembourg, Daryn Loo, Cbus Super** This session will discuss the tax considerations relevant to Australian superannuation funds investing into Europe, including: • Market trends in Europe • Tax update for EU alternative assets in real estate, infrastructure and private equity • Establishing an investment hub in Europe – available investment structures • Withholding taxes under double tax treaties and domestic law; and • ESG and tax governance.	**Session 9B: Super guarantee – Same, same but different** **Speaker: Phil Broderick, CTA, Sladen Legal** The superannuation guarantee system has broadly looked the same for many years. However, the administration of the system has changed significantly in recent years with the ATO's increased resources, data (including single touch payroll data) and enforcement. There has also been the significant Court decisions on employee/contractors generally and in relation to contractors and super guarantee. It won't stop there with future changes including the Government's proposal of payday super contributions. This session will examine some of those recent updates, including: • The High Court's recent decisions in relation the employee/contractor divide • The Federal Court's decisions in relation to super guarantee and contractors; and • The Government's payday super guarantee announcement.

12:00–1:00pm	**Session 10A: Indirect Tax**
	Speakers: Anthea Antonopoulos, PwC, Matthew Strauch, CTA, PwC
	The application of GST to superannuation fund activities may seem, to the distant observer, to be relatively settled and simple. The GST is over 20 years old and the last direct change to the GST rules applying to superannuation funds was over 10 years ago.
	However, up close, the picture is not so straightforward. We will consider the significant evolution of superannuation funds over the last 20 years and explore the key GST issues facing superannuation funds today and the sources of potential contention in interpretation including:
	• Apportionment and GST credit recovery
	• The entitlement to 75% and 55% reduced input tax credits under item 32 of the GST Regulations
	• The reverse charge GST rules; and
	• The GST treatment of fee rebates and remediation payments.
		Session 10B: NALI and NALE
		Speaker: Simon Tisher, CTA, Victorian Bar
		Having represented numerous taxpayers on NALI including the taxpayer in Re MH Ghali Superannuation Fund v FCT [2012] AATA 527, Simon has a keen interest in NALI and NALE and will provide a practical coverage of the following:
		• The new NALE provisions and the key risk areas
		• Distinguishing between:
		  – General expense and specific expenses for NALE and the consequences
		  – A specific expense relating to:
		    – the acquisition of an asset (NALE that may taint it forever)
		    – A specific expense of a 'recurrent nature' that only taints particular FYs
		• Comparing NALE to NALI and what the key differences are
		• How limited recourse borrowing arrangements will be dealt with under NALI/NALE; and
		• TD 2023/D1 and the interaction between CGT and NALI.

Technical program

Day 2 Thursday, 2 November 2023 continued

Time	Session	
1:00–2:00pm	**Lunch**	
2:00–3:00pm	**Session 11A: Tax accruals in unit pricing – Strategies for success in challenging environments** **Speakers: David Millar, EY, David Qu, ART** Approaches to accruing tax as part of unit pricing continue to evolve, and this session will explore: • The “North Star” of member equity. • Success in a Your Future Your Super world • How to manage unit pricing tax considerations in Successor Fund Transfers. • How investment structures can influence post-tax outcomes. • How funds can improve their tax provisioning and wash up process. • Answering the question of “How frequently should I wash up?”; and • The capability/capacity of custodians to assist with the tax provisioning/ wash up process.	**Session 11B: Related party dealings and SMSFs** **Speakers: Liz Westover, FTI, Deloitte** SMSFs are able to invest in an almost limitless array of assets and in most cases there are few rules hindering the manner in which they do so…. until related parties are involved. Once this occurs, investment rules become far more restrictive with a raft of legal requirements coming into play. Even so, related party dealings are commonplace in SMSFs so advisers need to have a solid grasp of who or what a related party is, together with when and why it matters. In this session, Liz will summarise the rules and importantly, discuss some of the complexities in identifying related parties and where trustees might be falling foul of the rules when transacting with related parties.
3:00–3:30pm	**Afternoon tea**	
3:30–4:30pm	**Session 12: Closing panel session** **Speakers: Kym Bailey, CTA, JBWere, Dr Jessica Hall, CTA, AustralianSuper, Lynn Kelly, CTA, Commonwealth Treasury** **Facilitator: Scott Treatt, CTA, The Tax Institute** Featuring experts from all corners of the superannuation industry, this panel will discuss current superannuation and tax reform priorities and being mindful of the current economic and political landscape, look ahead to possible changes which could further enhance our system. The discussion will include: • The current agenda and priorities of Treasury and the status of various measures including the $3m earnings cap, NALE to the extent that it is still in progress, TOFA hedging, objective of super and more. • The role of Treasury in policy and law design, and how this is affected by factors such as fiscal impact, simplicity, unintended consequences, timeframes, resourcing; and • SMSF and Large Fund “wishlist items” that the industry should explore (or continue to explore) that would improve the current system.	
4:30pm	**Conference close**	

Presenters

Nadia Alfonsi is an Assistant Commissioner in the Public Groups (PG) business line of the ATO. As part of her role, Nadia has responsibility for the PG Superannuation Risk and Strategy team which includes oversight over large APRA regulated superannuation funds and managed funds. Nadia is also responsible for PG Engagement and Assurance teams managing a range of taxpayer engagement activities including tax assurance reviews of Top 100 and Top 1000 taxpayers. Nadia has previously held a number of roles across the ATO including Superannuation & Employer Obligations, Tax Counsel Network and the Treasury.

Anthea Antonopoulos is a Senior Manager in the PwC Indirect Taxes team. Anthea has a broad range of experience in various GST related matters and has advised clients across a number of industries, including the superannuation and asset management sector. In addition to day-to-day operations, Anthea has a key focus on GST governance, working with client to identify, understand and improve GST controls across systems and processes, GST compliance and assisting clients through ATO reviews.

Kym Bailey, CTA, is the Technical Services Manager at JBWere and is responsible for ensuring the continuous improvement of the quality of advice, via the empowerment of Advisers. Kym's role involves assisting Advisers provide solutions to clients across a wide range of scenarios and requires lateral thinking, sound analytical skills, effective research skills, as well as a solid understanding of legislative and legal overlays. As a strong believer that (aspects of) accounting and financial planning are the 2 sides of the same coin, Kym brings the two professions to the role being an experienced Accountant and Financial Planner. Kym is the Chair of the Tax Institute's Superannuation Committee which has a strong advocacy focus for improvements to the legislative framework for superannuation. Kym recently completed the Company Directors Course with AICD.

Phil Broderick, CTA, is a principal of Sladen Legal and heads its superannuation team. He is a member of a number of superannuation related committees. This includes being a member, and former chair, of The Tax Institute's superannuation committee and the chair of IFPA's superannuation technical and policy committee. He is also a member of a number of the ATO's superannuation liaison groups including the Superannuation Industry Relationship Network (SIRN) and the Superannuation Industry Stewardship Group (SISG). Phil is also heavily involved in liaising with Treasury and ATO in relation to the implementation of new super laws and administrative practices. Phil's areas of practice include superannuation, duties and state taxes, estate planning and succession, trusts, federal tax and business structuring. Phil was listed in 2020 to 2024 editions of Best Lawyers Australia for superannuation law. Phil was also listed as recommended for tax law in the 2021 Doyles guide and was the winner of the SMSF Association's SMSF Specialist Advisor (SSA) Top Achiever Award in 2019.

Daniel Butler, CTA, is one of Australia's leading SMSF lawyers and has worked predominantly in the SMSF, tax and related fields for over 30+ years. He is a regular presenter on SMSF topics and has published extensively in professional journals including contributing a monthly article on SMSFs to the Taxation in Australia and other media. Dan is a member of the Tax Institute's National Superannuation Committee and is involved with a number of other tax and SMSF committees and discussion groups. Dan also presents on the subject Taxation of Superannuation at the University of Melbourne's Master of Laws/Tax program. Dan is also a Specialist SMSF Advisor.

Stephen Chen, CTA, is a Partner in the MinterEllison tax practice, specialising in Tax Controversy. Stephen is advises a significant number of the world's largest multinationals and ASX 50 listed companies on managing their tax audits and disputes. Stephen also frequently instructs in high profile Australian tax litigation for taxpayers and in some instances, the ATO. Stephen holds a Bachelor of Laws from the University of Melbourne, a Master of Laws from the University of Sydney, and was a previous recipient of the Tax Institute's Justice Graham Hill Scholarship.

Craig Day is the Head of Technical Services for Colonial First State and has over 25 years experience in the financial services industry. In his role, Craig is responsible for providing specialist technical support to financial advisers. Craig holds a Masters of Taxation (financial planning) and is a Fellow Member of the SMSF Association.

Francisco da Cunha is a Partner in the Cross-Border M&A tax Department of Deloitte Luxembourg. He leads their Infrastructure practice and their Real Estate tax practice. Francisco assists a wide variety of clients in the Infrastructure, Real Estate, and Private Equity industries. In addition to this Francisco provides European and international tax structuring advice and assists clients throughout all of the Alternative Asset management

Presenters

lifecycle, from fund structuring advice advice, MEP carry structure and general M&A tax advice. Francisco is a lawyer registered in the Portuguese Bar Association and is a frequent speaker at conferences and author of several articles related to International Tax, the latest being the IFA country report on BEPS for Luxembourg.

Paul Delahunty has over 23 years of experience working in government regulatory roles and is the Director of the SMSF Approved Auditors area of the ATO. In this role he has responsibility for engaging with industry partners and leading the ATO's compliance program for SMSF Auditors. Paul has a strong connection with professional associations and chairs the SMSF Auditors Professional Association Stakeholder Group where the Tax Institute is a group member. Paul is also a member of CPA Australia's disciplinary tribunal.

Dr Jessica Hall, CTA, Senior Manager, Enterprise Tax at AustralianSuper and leads the Fund's relationship and engagement with the ATO, as a key top 100 Taxpayer and is responsible for the Fund's Tax Risk Governance, Australian tax obligations and fund reporting for the administration of AustralianSuper's members. Jessica's career also includes previously working at KPMG and EY's as part of the Financial Services superannuation tax practices of these firms, working extensively with clients across the financial services industry in Melbourne, Sydney and globally. Jessica has a specialised focus on taxation in the large superannuation industry, including Australian tax policy, advocacy and regulatory engagement, tax risk governance and a strong interest in the integrity of the administration of the superannuation system, the integrity of Australia's taxation system and the key role large APRA regulated superannuation funds and the ATO play in this. Jessica has over seventeen years of experience working closely with Australia's large industry and retail superannuation funds, banking and managed investment groups.

Brad Ivens, ATI, is an Associate Partner in EY's Financial Services tax practice, focussing on wealth and asset management including superannuation funds and managed funds. In particular, Brad has over 20 years' experience in providing tax compliance and advisory services for the superannuation industry, covering matters such as investment due diligence, capital gains tax planning, unit pricing/crediting rate reviews, custodian tax reporting, fund administration, tax effect accounting, tax governance and ATO reviews/audits. His clients have ranged from some of Australia's largest industry and retail funds, through to public sector and employer-sponsored funds. Brad has also been an active contributor to the government and the ATO in relation to various superannuation tax issues and reforms.

Robyn Jacobson, CTA, is the Senior Advocate at The Tax Institute. She has three decades in the profession, including a public practice background that 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 Chartered Tax Adviser of The Tax Institute, a Fellow of both CA ANZ and CPA Australia, and a Registered Tax Agent. She regularly consults with the Treasury, ATO and professional bodies on technical issues including as Co-Chair of the ATO's Tax Practitioner Stewardship Group and a member of various other working groups. Robyn has been recognised as a Thought Leader five times over four consecutive years as Winner of this category at the Women In Finance Awards in 2019, 2021 and 2022, and at the Australian Accounting Awards in 2020 and 2022. Robyn was the Winner of the Accountants Daily Excellence Award in 2020 and was named in the global Top 50 Women in Accounting 2019.

Stephen Jones is the Federal Member for Whitlam and Assistant Treasurer and Minister for Financial Services. Stephen was first elected to the Federal Parliament in 2010 representing the Southern Illawarra seat of Throsby. He was re-elected at the 2013 election and elected to the re-named seat of Whitlam in the 2016 election. Stephen holds a Bachelor of Arts degree from the University of Wollongong and a Bachelor of Laws degree from Macquarie University. Prior to entering the Federal Parliament he worked as a community worker for various front line disability services, youth and health services and as a lawyer with the Australian Council of Trade Unions (ACTU) and as the Secretary of the Community and Public Sector Union (CPSU).

Lynn Kelly, CTA, is the First Assistant Secretary for the Retirement, Advice and Investment Division at Treasury, who are responsible for providing policy and legislative advice to Government on initiatives to improve Australians' financial security and raise retirement standards. Lynn's previous roles at Treasury have included the Interim Chief Executive Officer of the Board of Tax and Chief Adviser, Corporate and International

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Taxation Division. Lynn joined Treasury's Sydney office in December 2016 after over twenty years as a tax professional in the private sector where she worked across diverse industries, having previously lead the Commonwealth Bank of Australia's Tax Advising team and as well as tax manager roles with Fairfax Media, Thomas Cook/Travelex and PricewaterhouseCoopers.

Yves Knel is an International Tax Partner in Deloitte's Luxembourg office focusing on M&A as well as the firm's Asia Pacific client base. He has over 22 years of experience in international tax planning for multinational corporation, funds and asset managers in alternative investment strategies based in the US, Europe, and the Asia Pacific region. Yves also spent three years of his career in Hong Kong and is a co-leader in Deloitte Luxembourg's Chinese Services Group. He is a frequent public speaker promoting the use of the Luxembourg platform in international tax planning and as a platform location.

Dr David Knox AM is a Senior Partner at Mercer and the National Leader for research and policy in Australia. He has been the actuary to several public sector superannuation plans and is the lead author of the Mercer CFA Institute Global Pension Index, now in its 15th year. Before joining Mercer, David was at PricewaterhouseCoopers and prior to that he was the Professor of Actuarial Studies at The University of Melbourne. In his two decades in academia, he acted as a consultant to a range of financial organisations, in both the private and public sectors, specialising in pensions and retirement incomes. He has spoken and written widely in this area and has served on many Government and industry committees. David was an independent Board member of Australian Prudential Regulation Authority from 1998 to 2003 and President of the Institute of Actuaries of Australia in 2000.

Simon Kuestenmacher is a Director and Co-founder of The Demographics Group. He presents on demographic and global trends that are shaping Australia today and into the future and his observations are enjoyed by corporate, government and industry audiences alike. Simon is a columnist for The New Daily newspaper and a regular contributor to The Australian newspaper; and he is a media commentator on demographic and data matters. In his spare time Simon has authored three books on maps and runs what is by now the world's largest Twitter account dedicated to maps and data. His social media posts reach over 35 million people every month. Simon ranks as one of the world's top 10 influencers in data.

Presenters

Hasting Lai is a practising lawyer (NSW) and indirect tax advisor with ten years of experience advising on the indirect tax issues and opportunities, for clients in the financial services, private equity, energy and resources, infrastructure and property sectors. Hasting's practice focusses predominately on advising clients on the stamp duty and GST implications arising from domestic and cross-border transactions.

Daryn Loo is the Head of Investment Tax at Cbus. His team manages all tax matters associated with the fund's domestic and international investments. Prior to joining Cbus, Daryn spent over a decade in Big 4 accounting firms and the ATO specialising in financial services and M&A tax. During that time, Daryn advised a broad range of clients, including superannuation / pension funds, sovereign funds, managed funds, banks and custodians.

Suzanne Mackenzie, CTA, is a Barrister specialising in financial services, superannuation, trusts and equity, taxation and general corporate and commercial matters work. Suzanne has a great depth of knowledge and experience in superannuation law and takes a keen interest in the latest changes and trends affecting the industry – having done so for more than 30 years. She has acted for regulators, trustees of large APRA-regulated funds, as well as SMSFs. Suzanne has appeared in a number of recent significant cases in the Federal Court and the Supreme Courts of Queensland, New South Wales and South Australia concerning superannuation funds.

David Millar is an experienced Financial Services professional, consulting to the Superannuation, Wealth Management and Life Insurance industries. A qualified actuary, David is a Partner within the Financial Services Consulting practice at EY, dealing directly with clients across a range of complex financial matters and helping them to make informed decisions in this transformative age.

Peter Oliver, CTA, is an International Tax Partner at KPMG with a focus on asset management. Peter has extensive experience in providing tax advice on international and domestic mergers and acquisitions, international cross-border transactions, restructuring and other corporate matters. Peter formerly led the Australian Tax Centre with KPMG US from 2019-2022 based in New York.

Abbey Pearce is the Head of Group Tax for Cbus Super. Abbey is responsible for leading the Group Tax function, managing the Fund's overall tax profile and the design and implementation of its tax risk governance framework. Prior to joining Cbus Super, Abbey was a Director with KPMG's superannuation tax practice, where she led the delivery of Australian and global tax services to large institutional investors, including sovereign wealth funds, superannuation funds (major industry, retail and corporate funds), managed funds, related service providers and domestic and offshore fund managers.

David Qu is a Senior Manager in the tax team at Australian Retirement Trust (ART), a superannuation fund with over $250 billion of assets under management. David has over 13 years of experience managing the tax obligations of superannuation funds including the unit pricing tax provisioning and periodic tax wash up processes on which he is presenting. David is also responsible for the development and implementation of ART's end-to-end tax data strategy ranging from setting up a centralised tax data hub to data analytics and process automation.

Ian Roberts, ATI, is the Head of Tax for Australian Retirement Trust (formerly Sun Super) and has over twenty years' experience managing complex tax issues in respect of superannuation, life insurance, corporate groups, investment platforms and managed investment schemes. Ian has been at the forefront of managing tax risk, implementing large superannuation mergers and has been a leading industry advisor into superannuation tax reform.

Jemma Sanderson, CTA, is a Director of Cooper Partners Financial Services, heading up their SMSF specialist services. Jemma provides strategic advice on SMSFs, estate planning and wealth management to clients, as well as technical support and consultancy accounting, legal and financial planning groups. Jemma has over 20 years' experience in developing complex strategies for high-net-worth clients. Jemma is a regular presenter on superannuation and SMSFs for the professional bodies across the country, and is the author of The Tax Institute's popular publication for SMSF Advisers, the SMSF Guide, in its ninth edition. Jemma was named the SMSF Adviser of the Year at the 2019 National Women in Finance awards for the third year in a row and received the SMSF Association Chairman's Award in February 2018 for her contribution to the industry.

Shirley Schaefer is one of the Superannuation leaders at BDO, an auditor by training and a SMSF expert by choice. Shirley is a regular speaker at superannuation, SMSF and Audit conferences. She provides SMSF competency training for accountants and auditors and is the co-author of the Thomson Reuters SMSF Audit Guide.

Presenters

Meghan Speers is a Financial Services Tax Partner at Deloitte. Meghan has over 20 years of experience advising superannuation funds on all areas of tax specialising in investment tax considerations and tax risk management and governance. Meghan has a particular passion for partnering with superannuation funds to optimise their tax operating models to address areas such as tax technology, tax governance frameworks and tax communications and reporting. Meghan is the Financial Services Tax Leader at Deloitte as well as the National Leader – Business Tax Advisory. Meghan is a member of ASFA's Tax Excellence Advisory Panel. She is a Chartered Accountant, Admitted Solicitor and Graduate of the Australian Institute of Company Directors.

Matthew Strauch, CTA, is a Tax Partner at PwC and leads its National Indirect Taxes practice, with over 20 years' experience in advising on indirect taxes in both Australia and the UK. Matt advises in all areas of Australian GST with a specific focus on the financial services and advising on M&A and transactions. He also regularly advises clients on GST governance, technology and operations and has significant experience in assisting clients in relation to ATO reviews and audits and in controversy matters.

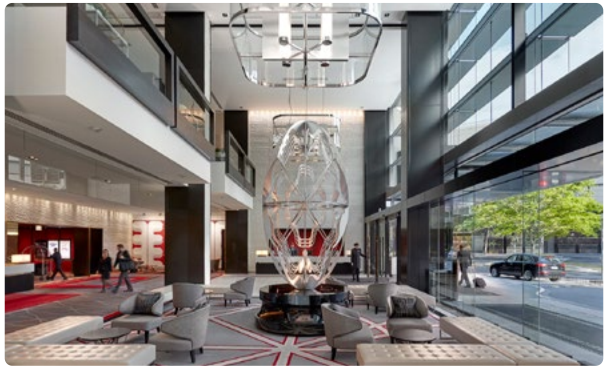
Simon Tisher, CTA, has been a barrister at the Victorian Bar since May 2003. Most of Simon's experience at the Bar pertains to tax matters (state and federal) and matters related to taxation: superannuation, insolvency, bankruptcy and professional indemnity claims (commonly involving tax advice). He acts for taxpayers and for the Australian Taxation Office, led and unled. Simon has been included in "Leading Tax Barristers – Victoria" in Doyles Guide every year from 2017 and in Best Lawyers (Tax Law, 2021 and 2022 editions). He is a member and past chair of The Tax Institute's State Taxes Committee and a regular presenter at tax conferences and events.

Scott Treatt, CTA, is the General Manager of Tax Policy and Advocacy at The Tax Institute. He has been practicing as a tax specialist since 1997, gaining his experience in large 2nd tier and Big 4 accounting firms as well as Government. Through the years he has been engaged on direct and indirect tax issues pertaining to individuals, start-ups, small businesses, private groups and multinationals, addressing issues including, but certainly not limited to, asset, business and entity transactions and disposals, insolvencies, structuring, succession and disputes (within family groups as well as with the ATO). Scott has a passion for our tax system and tax education, continuously seeking to find opportunities to improve the efficiency and effectiveness of both. He is a regular presenter at industry events and had been a lecturer for 12 years in The Tax Institute's structured education programs.

Liz Westover, FTI, is a Partner and the National SMSF Leader at Deloitte. She is responsible for the firm's SMSF service offering providing compliance and advisory services to the firm's clients. Liz has extensive experience in superannuation and has strong capabilities on the technical application of superannuation and associated tax laws. She is a regular commentator on superannuation issues with mainstream and social media and has authored blogs and articles on superannuation and related issues for many years. Liz has been heavily involved in superannuation policy development and advocacy, regularly liaising and consulting with Government, regulators and stakeholders on technical, legislative and policy matters. She is a Fellow of The Tax Institute, Fellow Chartered Accountant, CA SMSF specialist and holds a Master of Legal Studies from the University of New South Wales and a Bachelor of Business from the University of South Australia.

Eugene Wheelahan KC, FTI, practices principally in tax law. He has appeared for both taxpayers and the Commissioner of Taxation in leading cases in the High Court and Federal Court. He acts for clients in the mining, infrastructure, telecommunications and financial services industries, among others, providing opinions and assisting them in their dealings with the Commissioner during reviews, audits, objections and litigation. Eugene has a Master of Tax from the University of Melbourne where he is a Senior Fellow of the Law Faculty, lecturing in the subject Tax Litigation. Eugene is consistently recognised in publications such as Doyles Guide, Chambers and Partners Asia Pacific, Who's Who Legal and Best Lawyers and is the current President of the Tax Bar Association.

Venue and accommodation



Crown Conference Centre

Level 1, Corner of Queensbridge and Whiteman Streets Southbank

Crown Conference Centre is a unique purpose-built facility that specialises in conferences and events. A part of the Crown Melbourne complex which has some of Melbourne's best accommodation and restaurants, the Crown Conference Centre is the perfect host for the National Superannuation Conference.

Getting there

Crown Conference Centre is approximately 10 minutes' walk from both Flinders Street and Southern Cross railway stations. Tram services also run from Southern Cross Station to Crown Casino.

Parking

Multi-level parking can be accessed from Kings Way; Haig Street off Clarendon Street; or Clarke Street off City Road. Escalators and elevators link the car park to the complex. An hourly rate applies.

Accommodation

Favourable room rates have been negotiated and secured at Crown Promenade Hotel. This room rate is available until 29 September 2023 and they are subject to availability. Accommodation bookings can be made by following the link on the event web page or by clicking here.

Please note that as per hotel booking conditions, any room cancellation within 30 days of the arrival date, will incur a cancellation fee equal to one night's accommodation. 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.

Event information

Confirmation of registration

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

Continuing Professional Development (CPD)

Attendance at the conference counts for 12 hours of CPD with The Tax Institute.

The Tax Institute's attendee hub

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 Wednesday from 5.30pm at Crown Conference Centre. The networking function is included in the 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.

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.

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.

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

Registration

Registration inclusions

	Online access to presentations and technical papers	Morning/ afternoon tea/ lunches	Networking function and closing drinks*
Face-to-face full registration This registration option entitles one delegate to attend the entire event.	✓	✓	✓

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

Register now!

Register online ▶

Register via form ▶ included in this brochure

Discounts

Early bird registration

All registrations received and paid on or before Friday 6 October will be entitled to an early bird discount.

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

Group discount

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.

The Tax Institute

National Superannuation Conference
Registration form

43560 | 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 see page 18 for registration inclusions.

Full registration – 12 CPD hours

	Member	New member*	Non-member
Early bird registration Register on or before 6 October 2023	☐ $1,700	☐ $2,070	☐ $2,000
Standard registration Register after 6 October 2023	☐ $1,900	☐ $2,270	☐ $2,200

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

Networking reception

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

Wednesday, 1 November 2023: Crown Melbourne

☐ Yes, I WILL be attending the networking reception OR

☐ No, I WILL NOT be attending the networking reception

☐ Yes, I require additional tickets for the networking reception at $80 per person

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

Dietary requirements: ______

***Become a member and save!**

Not a member of The Tax Institute yet? Sign up for membership along with your event registration to:

- save $215 off Affiliate membership to 30 June 2024
- access to member-only prices to this and future events
- unlock member-only technical content and resources.

Find out more about membership at taxinstitute.com.au/membership

JOIN TODAY

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

Member no.: ______

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

Title: ☐ Mr ☐ Mrs ☐ Miss ☐ Ms   Date of birth: DD/MM/YYYY

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

3 Breakout session options

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

Wednesday, 1 November

11:00am–12:00pm	☐ Session 2A	☐ Session 2B
12:00–1:00pm	☐ Session 3A	☐ Session 3B
2:00–3:00pm	☐ Session 4A	☐ Session 4B
3:30–4:30pm	☐ Session 5A	☐ Session 5B

Thursday, 2 November

11:00am–12:00pm	☐ Session 9A	☐ Session 9B
12:00–1:00pm	☐ Session 10A	☐ Session 10B
2:00–3:00pm	☐ Session 11A	☐ Session 11B

23-026EVT_07/23

4 Payment summary

Registration fees	$
Additional guest tickets – Networking reception ($80 each)	$
Total payable	$

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: MM/YY

Cardholder's signature:

For our refund, cancellation and replacement policy visit taxinstitute.com.au/professional-development/event-policy.

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

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

Collection notice: The Tax Institute (TTI) complies with its obligations under the Privacy Act 1988 (Cth) with respect to how it handles personal information. For information on how TTI collects, uses, holds and discloses personal information, please see its privacy policy at www.taxinstitute.com.au. [You can also request TTI's consultants to provide you with a copy of TTI Privacy Policy.] By submitting your application to TTI, you confirm that you have read TTIs 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 **Email** customeradmin@taxinstitute.com.au **Mail** L37, 100 Miller Street North Sydney NSW 2060 **Online** taxinstitute.com.au

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