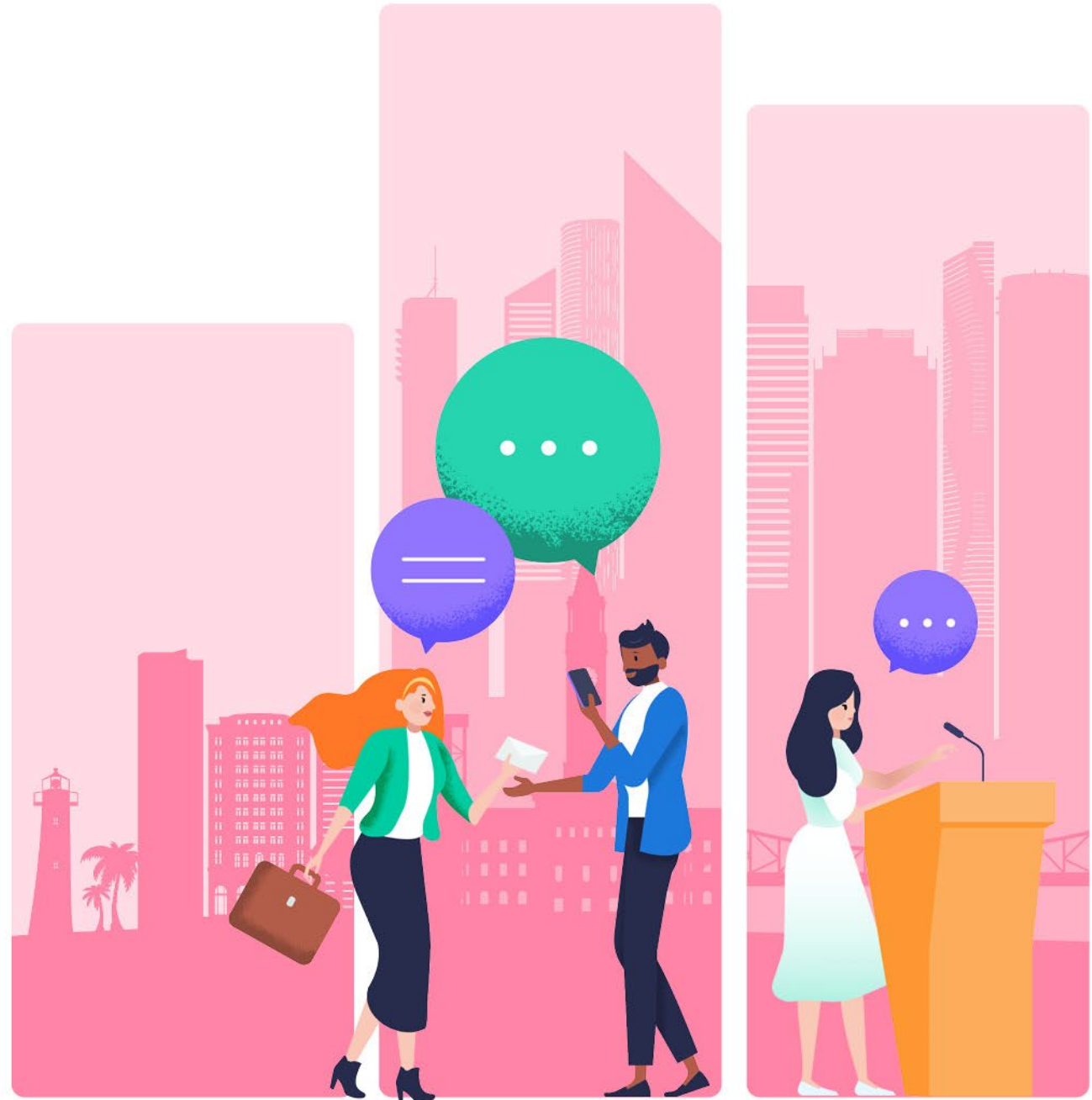


QLD Tax Forum

29 – 30 May 2024

The Westin Brisbane

12 CPD hours



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

SME

John Ioannou, CTA, Macpherson Kelley (Stream Chair)
John Elliott, CTA, Strategic Edge Business Services
Angie Hicks, KPMG
John Middleton, CTA, Australian Taxation Office
Sally Preston, CTA, Smart Solutions Tax & Business Advisory
Jodie Robinson, CTA, McCullough Robertson
Tom Walrut, FTI, Cooper Grace Ward Lawyers
Scott Ward, ATI, Hoffman Kelly

Corporate

Tim O'Reilly, Anglo American (Stream Chair)
Amy Borrett, Deloitte
Rhian Garrihy, CTA, Suncorp
Paul Mills, PBM Tax
Thanasi Mourginos, EY
Katrina Piva, KPMG
Ted Ryan, QIC
Greg Singh, CTA, Whitehaven Coal
Chris Stewart, ATI, PwC
Karen Young, Flight Centre

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Welcome

The ever-present influence of technology in business, coupled with the emergence of large language models (LLMs) like ChatGPT and the growing understanding of artificial intelligence (AI) technologies, has left an indelible mark on the services sector, including the realm of tax professionals.

Over the past 18 months, policymakers, regulators, advisers and clients have found themselves adapting to these groundbreaking advancements while continuing to navigate the ever-evolving landscape of tax matters in both small and large business and investment structures. As we reflect on the portrayal of AI in movies, it becomes evident that the future we envisioned is not exactly as we had imagined.

The 2024 Organising Committee is thrilled to extend a warm welcome to Adrian Cartland of Cartland Law, who will provide the Keynote for the Queensland Tax Forum. Adrian will shed light on the intricate workings of LLMs, offering valuable insights into their functioning and the potential implications they hold for the tax profession.

We are equally excited to have Paul Mills, who will lead and challenge our panel, consisting of esteemed colleagues from legal, tax and regulatory backgrounds, to deliberate on the direction of the Australian Taxation Office (ATO) amidst this rapidly evolving technological and economic landscape. Steve Healey will engage us in a discussion on how advisers can embrace the future by adapting to the power of AI and technology with its impact on the the ongoing transformation of the profession, the challenges it presents, and the art of managing clients and tax compliance in a tech-driven environment.

Anticipate an abundance of technical and practical insights tailored for both the SME and Corporate streams, empowering you and your clients to navigate this new era effectively. In the SME stream, we will delve into various issues related to trust structures, restructures, payroll tax and employee share schemes. Meanwhile, in the corporate stream, we will explore strategies for handling tax disputes in 2024, navigating the intricacies of cross-border financing, and sharing invaluable tips and tricks for mergers and acquisitions. Our Heads of Tax session will provide a comprehensive understanding of how in-house tax teams can adapt to the demands of this evolving future.

On behalf of the stream chairs, John Ioannou, CTA, from Macpherson Kelley and Tim O'Reilly from Anglo American, along with the entire 2024 Organising Committee, we wholeheartedly endorse this program and eagerly anticipate your participation in May at the Queensland Tax Forum.

Early bird pricing offer
Register on or before Friday, 3 May to save!



Kim Reynolds, CTA
Chair, Forum organising committee



John Ioannou, CTA
Chair, SME stream sub-committee



Tim O'Reilly
Chair, Corporate stream sub-committee

Program at a glance

KEYNOTES

Navigating the new era: Technology, AI and the transformation of the tax profession

Big data and AI: Shaping the future of the ATO and tax advisory

An interview with the CEO

The Future of the Tax Profession – where are we now and what could it look like

SME

Payroll tax: Grouping-focused

Trusts and tax consolidations

Unit trusts

Tricks and Traps of Trust Taxation

Death and divorce

Restructuring

Affairs of capital in the land of corporates (for SMEs)

ESS Tax issues that arise

The tax haven next door?

CORPORATE

Navigating tax disputes in 2024

Doing more with less in a modern-day tax function

Financing: Navigating the new thin capitalisation and debt deduction creation rules

Case law analysis: Share capital management (*Aurizon Holdings*) and deductibility of employee share options/rights cancellation (*Clough*)

Mergers and acquisitions: Tips and traps

Navigating GST Justified Trust reviews for public and private groups

State taxes update

Employment taxes and employee value proposition update

Pillar 2: Performing without transforming



Technical program

Day 1 Wednesday, 29 May 2024

| Time | Session |
|-----------------|---|
| 8:00 – 8:30am | Registration |
| 8:30 – 8:45am | President's welcome Speaker: Todd Want, CTA, President, The Tax Institute |
| 8:45 – 9:00am | Opening address Speaker: Kim Reynolds, CTA, Chair, QLD Tax Forum organising committee |
| 9:00 – 10:00am | Keynote address: Navigating the new era: Technology, AI and the transformation of the tax profession Speaker: Adrian Cartland, Cartland Law In recent times we have seen the profound impact of emerging technologies and AI on the services sector, including the tax profession. Our keynote presenter, Adrian Cartland, will speak about how AI is revolutionising the profession, from automated compliance to predictive analytics. Adrian will provide his insights on the dual nature of this evolution, highlighting both the challenges and opportunities it presents for tax professionals, and key strategies for adapting to these changes. |
| 10:00 – 10:30am | Morning tea |

| Time | SME stream | Corporate stream |
|-----------------|--|---|
| 10:30 – 11:30am | <p>Session 2A: Payroll tax: Grouping-focused Speaker: Harry Lakis, CTA, QLD Bar</p> <p>Business owners are often surprised by the extremely wide scope of the payroll tax grouping provisions, particularly in the context of different businesses run by members of the same family group. Once businesses are grouped it can be a difficult and complex task to successfully de-group those businesses. This session will cover:</p> <ul style="list-style-type: none"> • Grouping arises by operation of the statute – common traps in the grouping provisions • When are trust disclaimers effective for payroll tax purposes • Relevant factors affecting the Commissioner's discretion to exclude from grouping – focussing on family groups of businesses; and • The art of preparing a de-grouping application. | <p>Session 2B: Navigating tax disputes in 2024 Speakers: Chris Atkinson, FTI, Deloitte Legal, Amy Borrett, Deloitte Legal</p> <p>Unprecedented local and international regulatory reform, activity and cooperation means taxpayers should anticipate close ATO scrutiny of their activities. This session will look at the tax controversy landscape in 2024 with a focus on how best to avoid or, failing that, best manage tax disputes with the ATO. It will include consideration of the ATO's information gathering powers, how to streamline and avoid disputes through the early use of evidence and other emerging themes in tax disputes.</p> |

Technical program

Day 1 Wednesday, 29 May 2024 continued

| Time | SME stream | Corporate stream |
|-----------------|--|--|
| 11:30am-12:30pm | <p>Session 3A: Trusts and tax consolidations Speakers: Liz Allen, Macpherson Kelley, Hayden Bentley, Macpherson Kelley</p> <p>Companies are not the only entities capable of being subsidiaries of consolidated groups. This session will work through some of nuances in causing a non-fixed trust to join a consolidated group. It will cover:</p> <ul style="list-style-type: none"> • Are UPEs liabilities for step 2? • Goodwill skew • Duty considerations; and • Addressing historical UPEs and Div 7A loans. | <p>Session 3B: Doing more with less in a modern-day tax function Panellists: Rhiain Garrihy, CTA, Suncorp, Michael McLaughlin, ATI, Cromwell Property Group, Karen Young, Flight Centre Facilitator: Patrick Grob, CTA, Deloitte</p> <p>There has been a swath of new integrity measures, ATO guidance and international developments like Pillar 2, and at the same time, companies are facing cost pressures with functions like tax asked to do more with less.</p> <p>This session will look at the approaches to managing tax risk and tax operations efficiently and effectively.</p> |
| 12:30-1:30pm | Lunch | |
| 1:30-2:30pm | <p>Session 4A: Unit trusts – Flexibility of a Trust at a cost Speakers: Fiona Brazier, RSM Australia, Steve Healey, CTA (Life), RSM Australia</p> <p>For many, a unit trust is the best of both worlds; it has the flexibility of a trust with a corporate-like structure. Do they however introduce more problems than they solve? This session will cover:</p> <ul style="list-style-type: none"> • The need to “fix” at the expense of flexibility • Pre-30 June unitholder exits versus those at 30 June (specific entitlement) • CGT event E4; and • Section 104.35(5)(d) of the ITAA 97 and when is it no longer a unit trust? | <p>Session 4B: Financing: Navigating the new thin capitalisation and debt deduction creation rules Speaker: Michael Chang, CTA, EY</p> <p>The new thin capitalisation rules are now law. While the new concepts seem fairly simple, the rules came with a few surprises, (including the debt deduction creation rules and consequential amendments to transfer pricing rules) as well as a number of uncertainties which are still being resolved.</p> <p>This session will consider the key issues taxpayers need to be mindful of in navigating this new terrain.</p> |

Technical program

Day 1 Wednesday, 29 May 2024 continued

| Time | SME stream | Corporate stream |
|---------------|--|--|
| 2:30 – 3:30pm | <p>Session 5A: Tricks and Traps of Trust Taxation Speaker: Craig Marston, CTA, KPMG</p> <p>The use of trusts in private group structures is well known. In this session we will give you insights into some of the tricks and traps of trust taxation (especially for trusts that carry on a business). Specifically, the session will cover:</p> <ul style="list-style-type: none">• An overview of unit trusts, discretionary trusts and so-called hybrid trusts• Public trading trusts• What is a MIT versus an AMIT and how are they used?; and• Impacts for foreign investors/beneficiaries. | <p>Session 5B: Case law analysis: Share capital management (<i>Aurizon Holdings</i>) and deductibility of employee share options/rights cancellation (<i>Clough</i>) Speakers: Laura Allen, Wilberforce Chambers, Samuel Bone, Aurizon</p> <p>The passage of Treasury Laws Amendment (2023 Measures No. 1) Bill 2023 through Parliament will have significant implications for share capital management, particularly for share buy-backs and distributions funded by capital raisings. Given the importance of share capital maintenance in the context of these amendments, it is timely to reflect on the Federal Court's 2022 <i>Aurizon Holdings</i> judgment (<i>Aurizon Holdings Limited v Commissioner of Taxation</i> [2022] FCA 368). We will also spend time analysing the deductibility of certain employee share option transactions, following the Full Federal Court's 2021 decision in <i>Clough</i> (<i>Clough v Commissioner of Taxation</i> [2021] FCAFC 197).</p> |
| 3:30 – 4:00pm | Afternoon tea | |
| 4:00 – 5:30pm | <p>Session 6: Big data and AI: Shaping the future of the ATO and tax advisory Facilitator: Paul Mills, PBM Tax</p> <p>Panellists: Jennie Granger, UNSW Business School, Rebecca Saint, Australian Taxation Office, Ying Yang, Australian Taxation Office</p> <p>This panel discussion is designed to provide a wide-ranging discussion of how the ATO's use of big data and AI is influencing the tax profession. The panellists, representing the ATO and the profession, aim to highlight and explore some of the critical issues such as compliance, collaboration, and the future direction of tax regulation and advisory services in the context of technological advancements.</p> | |



Networking function

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

Time: 5:30–7:30pm

Venue: The Westin Brisbane

Price: Inclusive for all full registration delegates.
\$80 for additional tickets – see registration form for details

Dress: Business or business casual

Technical program

Day 2 Thursday, 30 May 2024

| Time | Session | |
|-----------------|---|---|
| 8:00 – 8:30am | Registration | |
| 8:30 – 9:15am | <p>An interview with the CEO Speaker: Scott Treatt, CTA, CEO, The Tax Institute</p> <p>Join The Tax Institute’s CEO, Scott Treatt, CTA, for a candid conversation on the future and direction of The Tax Institute. This session will provide an open forum for delegates to raise any issues affecting the tax community.</p> | |
| 9:15 – 10:00am | <p>Session 7: The Future of the Tax Profession – where are we now and what could it look like Speakers: Fiona Brazier, RSM Australia, Steve Healey, CTA (Life), RSM Australia</p> <p>Explore the evolving landscape of tax with our expert presenters. Discover how technology, regulatory shifts, and changing client needs are shaping the profession. Gain insights into emerging trends and skill requirements, ensuring you’re prepared for the future of taxation.</p> <p>Whether you’re a seasoned pro or new to the field, join us for valuable perspectives on staying ahead in this dynamic industry.</p> | |
| 10:00 – 10:30am | Morning tea | |
| Time | SME stream | Corporate stream |
| 10:30 – 11:30am | <p>Session 8A: Death and divorce Speakers: Paul Banister, CTA, Grant Thornton, Toni Portelli, Grant Thornton</p> <p>Divorce and death impose on professional advisers the unenviable task of having to deal with, report on and manage historical tax affairs. With the inherent complexity of both Div 7A and Sch 2F, compliance issues inevitably have arisen, arise or need to be dealt with when finalising family law proceedings or administering an estate. In this session, we will cover:</p> <ul style="list-style-type: none"> • How to deal with historical Div 7A issues arising during estate administration or family law proceedings (including applications under s 109RB) • Why s 109J doesn’t apply where the Family Court orders a private company to make a payment (including ATO ID 2004/462 and TR 2014/5) • Using s 109ZC to provide relief for historical liabilities identified during family law proceedings and estate administration • Dealing with the frankability of deemed dividends following divorce and death (including under ss 109RB(2) and 109RC); and • What to do when you have distributions outside the family group and liabilities for FTDT. | <p>Session 8B: Mergers and acquisitions – Tips and traps Speakers: Elliot Cunningham, CTA, QIC, Katrina Piva, KPMG</p> <p>This session will provide an update on emerging issues arising in M&A, including:</p> <ul style="list-style-type: none"> • The rise of W&I insurance, and impact on process • The approach to diligencing new legislation, for example BEPS Pillar 2, thin capitalisation / debt deduction creation rule • Impact of legislative changes to pre-completion dividends; and • Approach to 128F sign-off. |

Technical program

Day 2 Thursday, 30 May 2024 continued

| Time | SME stream | Corporate stream |
|-------------------|---|--|
| 11:30am – 12:30pm | <p>Session 9A: Restructuring Speakers: Ellie Murdoch, Smart Solutions Tax & Business Advisory, Sally Preston, CTA, Smart Solutions Tax & Business Advisory</p> <p>There are many taxpayers looking to transition their business structure away from trusts for various reasons. This topic will look at how these restructures may be undertaken, including using tax rollovers such as ss 122-A, 124-N and 328-G, and applying the small business CGT concessions. We will not only provide the theory but case study examples of more complex issues with these restructures. Let's not also forget about the issues family trust elections and duty can add to these matters.</p> | <p>Session 9B: Navigating GST Justified Trust reviews for public and private groups Speaker: Jeff Pfaff, ATI, PwC</p> <p>This session will consider what taxpayers can expect in their GST Justified Trust reviews for both public (Top 100, Top 1000) and private (Top 500, Next 5000) groups and how best to navigate this experience.</p> <p>The session will also provide an update on current ATO focus areas and key technical GST issues over the last 12 months.</p> |
| 12:30 – 1:30pm | Lunch | |
| 1:30 – 2:30pm | <p>Session 10A: Affairs of capital in the land of corporates (for SMEs) Speaker: Mark West, CTA, West Garbutt</p> <p>The options for funding corporate SMEs can be influenced by complex tax rules affecting capital and debt management. This session covers various aspects around:</p> <ul style="list-style-type: none"> • Equity raisings, including recognising different/non-monetary equity contributions and possible value shifting • Funding from associated trusts – possible impact on family trust elections • Debt/equity considerations, including in related party financing and at-call loans • Considerations for different share classes and rights • Employee share schemes – the basics, for securing non-monetary contributions from employees • Franking credit issues that can affect equity raisings; and • Thin capitalisation considerations for SMEs. | <p>Session 10B: State taxes update Speaker: Craig Bowie, CTA, MinterEllison</p> <p>In <i>Vanderstock v Victoria</i>, a majority of the High Court ruled that the Victorian electric vehicle road user charge is constitutionally invalid as it imposed a duty of excise that is prohibited by the Constitution. The decision has broad repercussions for the tax base of the states and the federal–state distribution of taxation powers.</p> <p>The court's decision has limited the range of taxes that can be levied by the states because the Federal Parliament has exclusive legislative power to impose taxes that are properly characterised as a “tax on goods”. Dr Craig Bowie explores the case and provides insights into its ramifications. An overview of other developments in recent changes in state taxes is also provided.</p> |
| 2:30 – 3:00pm | Afternoon tea | |

Technical program

Day 2 Thursday, 30 May 2024 continued

| Time | SME stream | Corporate stream |
|-------------|---|---|
| 3:00–4:00pm | <p>Session 11A: ESS: Tax issues that arise Speakers: Adele Townsend, CTA, BDO, Eileen Tsai, BDO</p> <p>There are a myriad of considerations for business owners when considering sharing equity.</p> <p>This session will explore current issues around the at-times, weird, strange and dangerous world of employee share schemes, including:</p> <ul style="list-style-type: none"> • Refresh on the legislative framework for ESS • Equity equivalent/phantom equity plans • Employment tax implications • Cost vs benefit for employers; and • Employee share trust considerations. | <p>Session 11B: Employment taxes and employee value proposition update Speakers: Tom Davidson, Vialto Partners, Ryann Klein, Vialto Partners</p> <p>“Remote work”, “Work from Anywhere” and “Digital Nomads” ... all the new rage in the employment landscape! Flexible working has cemented itself in the new Employee Value Proposition and it’s here to stay. Tax functions are being called upon to support this revolution. Join us to discuss:</p> <ul style="list-style-type: none"> • The taxation of remote workers • Domestic remote work and the change to employer obligations • International remote work and the change to employer obligations • How the tax function can get comfortable with remote work requests; and • Tax and HR – the inevitable union. |
| | <p>Session 12A: The tax haven next door? Speaker: David Marks KC, CTA, Queensland Bar</p> <p>Our clients frown at the automatic gate in Auckland, the gate swings open, and they think they are just in an extended bit of Australia. This session will discuss:</p> <ul style="list-style-type: none"> • Is there really no CGT in New Zealand? • How can you operate an economy with a hair-trigger GAAR? • Where are you living? No, really? CGT, temporary residents, and visa classes • Migrating your super & family trust, when you change countries; and • Who died? Where are the executor, assets and beneficiaries? The accidental foreign trust. | <p>Session 12B: Pillar 2: Performing without transforming Speakers: Natalie Chang, FTI, Rio Tinto, Chris Stewart, ATI, PwC</p> <p>Pillar 2 sessions in the past have probably left you feeling overwhelmed, and maybe a little bit lost and a little bit scared. Fortunately, the feeling is likely one shared by your peers. This session will hopefully alleviate some of your Pillar 2 anxiety, focusing on how to implement and comply without undertaking a full finance transformation project.</p> |
| 5:00pm | Forum close | |

Presenters

Elizabeth Allen is a Special Counsel at Macpherson Kelley. She acts for a wide range of private, corporate and high net worth individuals clients with a primary focus on tax structuring and tax dispute work, concentrating on the delivery of outcomes and solutions that give her clients the confidence to keep doing what they do best. Elizabeth also acts for clients on various commercial matters including business sales and acquisitions.

Laura Allen is a Barrister practising at the Queensland Bar at Wilberforce Chambers. She regularly advises and appears for taxpayers and the ATO in Pt IVC proceedings in the AAT and Federal Court. Prior to going to the Bar, Laura practised as an accountant in two Big 4 accounting firms in corporate tax, and as a solicitor. Laura is experienced in giving tax advice in relation to various structures, including trusts and partnerships, small-to-medium enterprises and large corporations.

Chris Atkinson, FTI, is a Partner of Deloitte Australia and Legal Practitioner Director of Deloitte Legal. Chris specialises in tax controversy where he has successfully acted for a range of high-profile clients in respect of ATO audit activity and formal taxation disputes. This

includes helping clients to navigate the challenges of tax audits and risk reviews, objecting against assessments, pursuing alternative dispute resolution and negotiating settlements, right through to appealing to the AAT, Federal Court and Full Federal Court.

Paul Banister, CTA, is a Chartered Accountant, a Partner at Grant Thornton and is Queensland's representative on The Tax Institute's National Council. He has over 35 years' experience working with clients to help them navigate through complex and potentially risky tax and commercial issues. His expertise includes domestic and international tax planning, transaction advisory and support, expert witness reports, succession planning and estate planning. Paul has presented at many professional and business forums, both in Australia and internationally. He is a contributing author to Thomson Reuter's Financial Planning Handbook. Paul is also the recipient of The Tax Institute's SME Tax Adviser of the Year Award for 2016.

Hayden Bentley is Chief Tax Counsel at Macpherson Kelley, acting for corporate groups and high net worth individuals on a range of structuring and taxation issues. He has advised

on the tax consolidation rules since their introduction over 20 years ago, and has a particular focus on advising privately owned groups on restructuring to enter the tax consolidation regime, and managing the potential adverse tax consequences of doing so.

Sam Bone, FTI, is a Principal Tax Adviser at Aurizon. He has over 8 years corporate tax experience specialising in M&A transactions and post-merger integrations. Sam partners with the business to provide tax advice on key strategic projects, including acquisitions, disposals, restructures and capital management initiatives. Sam holds a Master of Laws through the University of Sydney and previously worked in professional services at Deloitte.

Amy Borrett is a Partner in Deloitte's Business Tax Advisory practice and a Legal Practitioner Director of Deloitte Legal. Amy has over 15 years experience practising in corporate and international taxation law, and represents clients in early engagement discussions, implementing audit defence strategies, managing combined assurance and risk reviews, making voluntary disclosures, objecting to assessments and negotiating settlements. Amy also provides tax advice to domestic

and multinational clients on corporate restructures, cross-border transactions, financing and privatisations.

Dr Craig Bowie, CTA, is a Special Counsel at MinterEllison. He has practised in all areas of taxation, including state taxes and royalties, for over 20 years. He is a longstanding member of The Tax Institute's Queensland State Taxes and Large Business and International committees, and a former Chair of the Queensland Technical Committee. He provides front-end tax advice, and has significant experience in engaging in tax controversy matters involving both state and Commonwealth taxes. Craig holds a PhD in nuclear fusion research, in addition to his qualifications in law, taxation, insurance and science.

Adrian "the Taxinator" Cartland has practiced for nearly 20 years, working at a number of tax law roles in top tier firms as well as boutique tax practices, meeting his billable targets on at least a few occasions. About ten years ago he began thinking about the future of law and developed an interest in legal Artificial Intelligence, mostly in an effort to find a robot to do the work he was too lazy to do. Deciding that it was best to pursue this expensive and time consuming hobby (er, business)

Presenters

while not on someone else's timesheet he founded his own firm Cartland Law, and is now unemployable. Because Adrian knows very little about other, more normal, areas of law, Cartland Law specialises in and only accepts instruction in tax, trusts and technology. Coming from a family of engineers who have constructed many things beneficial to society, Adrian has instead created a number of tax and trust structures that are so complex no-one really knows what they do. He has also created Ailira, the Artificially Intelligent Legal Information Research Assistant and partly contributed to the doom of humanity by AI. He is the Chair of the Society of Trust and Estate Practitioners SA, The Tax Institute's State Taxes Committee, was Australia's funniest lawyer in 2007 and holds the Australian record for fastest MMA knockout at 6 seconds.

Michael Chang, CTA, is a Partner in the International Tax and Transactions Services group at EY Brisbane with 25 years experience. During his career he has worked in various areas of corporate and international taxation in Australia. Michael works within the transaction tax group, focusing on inbound and domestic M&A transactions.

Natalie Chang, FTI, is a Senior Manager, Global Tax Advisory at Rio Tinto with responsibility to provide strategic tax advice to executive management on tax issues impacting the global Rio Tinto Group, including global M&A projects. More recently, Natalie has supported the provision of Rio Tinto's input to the OECD Pillar 2 tax policy development through the Business and Industry Advisory Committee to the OECD, and has a key role leading the policy and strategy aspects of Rio Tinto's OECD Digital Implementation Project. She has been a tax practitioner for over 15 years and prior to joining Rio Tinto, Natalie was a Transaction Taxes Director at a Big 4 firm.

Elliott Cunningham, CTA, is currently Head of Tax at QIC. He has over 14 years corporate tax experience, previously working in professional services for EY. During his career he has worked in various areas of corporate and international taxation. Elliott is a Chartered Tax Advisor, Chartered Accountant and admitted as a Legal Practitioner in Queensland.

Tom Davidson is a Director at Vialto Partners with 19 years experience across the UK, New Zealand and Australia in global mobility tax and cross-border payroll both in terms of hands-on compliance and consulting engagements.

He has worked with clients across a wide range of sectors and sizes of operation. His areas of particular expertise are global/expatriate payroll along with associated employer obligations, compliance for employers setting up operations in Australia or those with employees working remotely.

Rhiain Garrihy, CTA, is currently the Executive Manager of Tax at Suncorp. Rhiain has been a tax practitioner for 20 years, with over 6 years at Suncorp. Prior to that, Rhiain worked in professional practice. Her technical focus areas include consolidation, outbound investment, cross-border transactions, acquisitions and divestments, and accounting for income taxes. During her time at Suncorp, Rhiain has been involved in the ATO justified trust program. She currently leads the tax team at Suncorp, with responsibility for income tax, indirect taxes and employment taxes. Rhiain is a Chartered Tax Adviser and Chartered Accountant and is a KPMG and EY alumni.

Patrick Grob, CTA, is a Partner in Deloitte's Financial Services Tax practice and Queensland market leader in their Tax Management Consulting practice, specialising in tax strategies, tax risk management, tax technology solutions

and tax transformation projects. Patrick brings a practical and commercial approach to working with clients. He has over 20 years of financial services experience working within corporate group tax teams in Australia and the UK. Prior to joining Deloitte in 2015, Patrick was Head of Tax at Suncorp, where he had responsibility for all tax compliance, reporting and advisory obligations across Australia and New Zealand.

Steve Healey, CTA (Life), is the office managing partner of RSM in Brisbane and leads the firm's Tax Services division in Queensland. As a Chartered Tax Adviser (CTA) with over 30 years experience as an adviser to Australian businesses, Steve has gained significant experience in advising on most matters pertaining to corporate income tax, including mergers and acquisitions, due diligence and structuring advice. Steve's client base includes ASX-listed companies, multinational corporations and mid-sized privately held Australian businesses. Steve's involvement within the tax profession in Australia is longstanding. He is a former Queensland State Councillor and board member and was President of The Tax Institute in 2015. Steve was a member of the advisory panel to the Australian Board of Taxation prior to its dissolution in June 2023.

Presenters

Ryann Klein is a Managing Director at Vialto Partners, and previously PwC, with over 20 years of experience in the global mobility industry. Ryann specialises in assisting multinational corporations manage their global workforces from a tax perspective. She has worked with a broad range of clients, industries and sectors assisting with expatriate taxes, employment taxes, global mobility policy and practice. She enjoys communicating complex matters with a dash of interest and humour.

Harry Lakis, CTA, was admitted to the Queensland Bar after 23 years experience as a solicitor and tax partner in national law firms. At the Bar he continues to practise in revenue law, with a particular focus on transactional taxes. He has experience in all federal taxes including GST and CGT, and in duties, taxes and levies across all Australian state jurisdictions. Harry is briefed by taxpayers and revenue authorities, and has acted and advised on business structures, trusts and finance – in the context of transaction planning as well as mediation and contested disputes.

David Marks KC, CTA, is a commercial Silk at the Queensland Bar practising principally in tax. He has a broader practice in commercial litigation, trusts and estates, and administrative law. He

contributes to the life of the profession through his committee work for The Tax Institute and other professional bodies. He is a Chartered Tax Adviser and a registered Trust and Estate Practitioner. He received The Tax Institute's Meritorious Service Award in 2013, and is on The Tax Institute's Editorial Board. David also serves on the disciplinary panel of an international practitioner association.

Craig Marston, CTA, is a Tax Partner at KPMG focusing on funds management. He specialises in complex tax compliance and advisory matters relevant to the financial services industry. Craig has extensive experience advising banking, funds management, fin techs and other financial services groups regarding trust taxation issues, debt and equity capital raisings, international tax issues and tax compliance.

Michael McLaughlin, ATI, is the Head of Tax at Queensland-based ASX-listed Cromwell Property Group. Michael has responsibility for taxation matters in Australia and across Cromwell's 15 operating jurisdictions and \$11.5 billion worldwide total assets under management. Michael has over 25 years experience in financial services taxation, leading Cromwell's tax function for 16 years and working previously in professional practice. He

has extensive experience in Australian and international property taxation, structuring significant property transactions in Australia, Europe and Singapore, undertaking due diligence, tax compliance and the Australian Managed Investment Trust regime.

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

Ellie Murdoch is a Manager at Smart Solutions Tax and Business Advisory and provides tax advisory and compliance services to clients on a range of income tax and indirect tax matters. Ellie also specialises in assisting businesses to access the R&D Tax Incentive. She advises clients including individuals, SMEs, corporates and professional firms across various industries.

Jeff Pfaff, ATI, is a Partner in PwC's Tax and Legal Services Group and leads the firm's Indirect Tax Practice in Brisbane. He has specialised in GST since 1999 and advises on the entire spectrum of managing its commercial, technical and administrative challenges. His client list

ranges from small businesses to some of Australia's largest public and private companies. Prior to joining PwC, he was employed by the ATO where he had various responsibilities at a national level for the strategic management of GST technical and compliance issues. In particular, these issues included managing compliance risks in the property sector and the application of the GST general anti-avoidance rules. He also led some of the Commissioner's largest and most complex GST audits.

Katrina Piva is a Partner at KPMG in the Deal Advisory, Tax practice. Katrina has extensive experience in advising clients on transactions, with particular focus on the infrastructure, energy and private equity sectors. Katrina is passionate about providing her clients with pragmatic, commercial advice in a transaction, and is constantly keeping up to date with new trends impacting the sector and how best to manage them.

Toni Portelli is a Manager at Grant Thornton and a Chartered Accountant. Toni provides tax compliance and advisory services to family business clients, with a focus on their private wealth investment structures. Toni assists with providing strategic tax advice centred around succession planning, risk management and wealth preservation within family structures.

Presenters

Sally Preston, CTA, is a partner of Smart Solutions Tax and Business Advisory. Sally has an extensive compliance and advisory background, specialising in tax consulting and transaction advisory. With a diverse career background, Sally has worked across various industries and offers a wide range of services to both small and large organisations. These services have included tax advisory, compliance, complex group structures including structuring for listed inbound and privately owned businesses, and assistance with ATO and Revenue Office audits.

Maria Ravese, CTA, is Partner at Vialto Partners with over 30 years experience in global mobility and employment tax considerations. She has worked in Australia and overseas, specialising in the provision of taxation and HR-related services, employment and payroll taxes, and tax-effective remuneration planning. She has also worked on large-scale cost-reduction projects predominantly focused on the identification and implementation of global employment tax strategies.

Rebecca Saint is Deputy Commissioner for Public Groups- Client Experience in the Public Groups business line. In this role Rebecca is responsible for overseeing tax administration and compliance for public and multinational groups. She plays a key role in the Tax

Avoidance Taskforce leading compliance programs targeted at ensuring that the largest businesses operating in Australia pay the right amount of tax. Rebecca also leads the advisor strategy which focuses on the role that intermediaries play in supporting large business.

Chris Stewart, ATI, is a Partner at PwC with over 18 years experience in providing corporate tax advice and compliance services to listed, government, private and foreign-owned multinational organisations across a variety of industries. Chris has extensive experience in advising on cross-border investment, corporate restructuring, mergers and acquisitions, income tax reporting and dispute resolution, and currently leads PwC Australia's Pillar Two compliance team. Chris is a member of Chartered Accountants Australia and New Zealand and is admitted to practise in Queensland.

Chris Stewart, ATI, is a Partner at PwC with over 19 years experience in providing corporate tax advice and compliance services to listed, private and foreign-owned multinational organisations across a variety of industries. Chris has extensive experience in advising on cross-border investment, corporate restructuring, mergers and acquisitions and income tax reporting, and currently leads PwC Australia's Pillar Two team. Chris is a member of Chartered Accountants

Australia and New Zealand and is admitted as a Legal Practitioner in Queensland.

Scott Treatt, CTA, brings a wealth of experience in tax practice, tax administration and leadership to the role of Chief Executive Officer of The Tax Institute. Scott's career as a Chartered Tax Adviser has spanned large and mid-tier professional firms and government in technical and leadership roles. A dedicated member of The Tax Institute for over 20 years, Scott has contributed significantly to the knowledge of members and the betterment of Australia's taxation and superannuation system overall. Scott was previously the General Manager, Tax Policy and Advocacy, at The Tax Institute, leading its tax technical team for three years. During this time, he proactively enhanced the team's capabilities; orchestrated a successful overhaul of the various committees and councils to improve the representation of our members; built strong relationships with key stakeholders across the industry, academia, and all levels of government; and drove the Institute's growing influence in policy and advocacy circles.

Mark West, CTA, of West Garbutt, is a qualified as a lawyer, Chartered Accountant and Chartered Tax Adviser. He provides advice across the spectrum of taxes. Mark assists with all legal

matters involving taxation law. He advises on appropriate business or investment structures/restructures and on making applications for rulings from the ATO. He assists with tax audits and with related settlement negotiations with the ATO and state revenue authorities. He has acted for clients in tax cases before the Administrative Appeals Tribunal and the Full Federal Court. Mark been listed as a Leading Tax Lawyer in Queensland by Doyles Guide and The Best Lawyers™ in Australia.

Karen Young is the Global Tax Director at Flight Centre Travel Group Limited with responsibility for all taxation matters across Flight Centre's 30+ countries. Karen has been a tax practitioner for 20 years and was previously a senior manager within EY's Corporate Tax division, including two years in EY's international tax practice in New York. Karen has extensive experience in international and transaction tax, including M&A, financing, structuring, due diligence and transfer pricing. During her time with Flight Centre, Karen has focused heavily on tax policy and strategy, board reporting and tax risk management for the global group. She leads the Flight Centre tax function to proactively partner with the business and harness data to provide innovative value-driven solutions.

Venue and accommodation



The Westin Brisbane

111 Mary St, Brisbane City QLD 4000

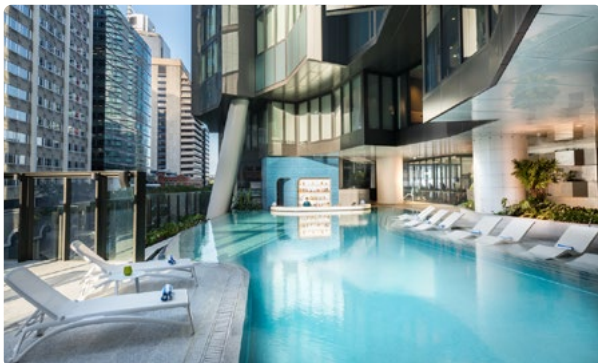
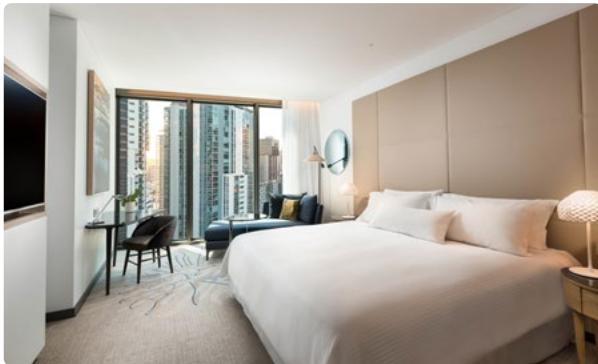
The Westin Brisbane is centrally located in the heart of the city, just a short walk from Queen Street Mall, Eagle Street Pier and Brisbane City Botanical Gardens. Enjoy a riverside stroll up to Howard Smith Wharves or across the Story Bridge to Kangaroo Point Cliffs. Southbank, Queensland Museum, QPAC and the Brisbane Convention & Exhibition Centre are an easy walk away.

Getting there

Ideally situated in the heart of central Brisbane's business and shopping districts, this hotel is conveniently located within a 30-minute drive of Brisbane Airport with the closest bus stop a two-minute walk to Charlotte Street.

Accommodation

Retreat to The Westin Brisbane and unwind with an extensive range of rooms and suites. Well-appointed suites complemented with luxurious amenities are designed with your comfort and convenience in mind. From the chic Renewal Suites, which include Westin Club access and impeccably appointed guest rooms, you'll find everything you need for a relaxing stay in Brisbane.



Event information

Employer ticket

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

Confirmation of registration

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

Continuing Professional Development (CPD)

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

The Tax Institute's Attendee Hub

Program information, materials (technical papers and presentations), survey forms and more will be available via The Tax Institute's 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 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 Attendee Hub at any time during the event.

Dress code

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

Networking function

A networking function will be held directly following the last session on Thursday from 5:30pm at The Westin Brisbane. The networking function is included in the

event registration fee for delegates attending on a full registration. 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: www.taxinstitute.com.au/privacypolicy.

Enquiries

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

Registration

Registration options and inclusions

| | Online access to presentations, technical papers and recordings | Morning/afternoon tea/forum lunches | Networking function* |
|--|---|-------------------------------------|----------------------|
| Full registration This registration option entitles one delegate to attend the entire event. | ✓✓✓ | ✓✓✓ | ✓✓✓ |
| Employer registration This registration option allows one registration to be shared between multiple attendees from the same firm. | ✓✓✓ | ✓✓✓ | |

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

Discounts

Early bird registration

All registrations received and paid on or before Friday, 3 May 2024 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 than 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.

Register now!



Register online ▶

Register via form ▶
included in this brochure



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 17 for registration inclusions.

Full Registration - 12 CPD hours

| | Member | New member* | Non-member |
|--|----------------------------------|----------------------------------|----------------------------------|
| Early bird registration Register on or before 3 May 2024 | <input type="checkbox"/> \$1,600 | <input type="checkbox"/> \$1,990 | <input type="checkbox"/> \$1,900 |
| Standard registration Register after 3 May 2024 | <input type="checkbox"/> \$1,800 | <input type="checkbox"/> \$2,190 | <input type="checkbox"/> \$2,100 |

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.

Wednesday, 29 May at the Westin Brisbane

- Yes, I WILL be attending the networking function OR
- No, I WILL NOT be attending the networking function
- Yes, I require additional tickets for the networking function at \$80 per person

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

Dietary requirements:

2 Delegate contact details

Member no.:

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

Title: Mr Mrs Miss Ms Date of birth:

First name:

Last name:

Position:

Company:

Address:

Suburb: State: Postcode:

Telephone: Mobile:

Email:

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** for the first 12 months
- member-only prices to this and future events
- free access to member-only technical resources.

Find out more about membership at 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 options

Please advise below which sessions you would like to attend during the forum.

DAY 1 – Wednesday, 29 May 2024

- Session 2: 10:30–11:30am Session 2A Session 2B
Session 3: 11:30am–12:30pm Session 3A Session 3B
Session 4: 1:30–2:30pm Session 4A Session 4B
Session 5: 2:30–3:30pm Session 5A Session 5B

DAY 2 – Thursday, 30 May 2024

- Session 8: 10:30–11:30am Session 8A Session 8B
Session 9: 11:30am–12:30pm Session 9A Session 9B
Session 10: 1:30–2:30pm Session 10A Session 10B
Session 11: 3:00–4:00pm Session 11A Session 11B
Session 12: 4:00–5:00pm Session 12A Session 12B

4 Payment summary

| | | |
|---|----|----------------------|
| Registration fees | \$ | <input type="text"/> |
| Additional guest tickets – Networking function – Wednesday 29 May (\$80) each | \$ | <input type="text"/> |
| Total payable | \$ | <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.

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

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

Collection notice: The Tax Institute (TTI) complies with its obligations under the Privacy Act 1988 (Cth) with respect to how it handles personal information. For information on how TTI collects, uses, holds and discloses personal information, please see its privacy policy at www.taxinstitute.com.au. [You can also request TTI's consultants to provide you with a copy of TTI Privacy Policy.] By submitting your application to TTI, you confirm that you have read TTI's Privacy Policy and you consent to your personal information being collected, used and held by TTI and disclosed to third parties in accordance with TTI's Privacy Policy.

To register

Email customeradmin@taxinstitute.com.au

Mail L37, 100 Miller Street North Sydney NSW 2060

Online 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 Employer Ticket types

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

| | Classic | Plus | Premium | Tailored |
|---|----------------------------|----------------------------|----------------------------|---|
| Early bird on or before 3 May | \$3,250 | \$4,750 | \$6,250 | |
| Standard after 3 May | \$3,450 | \$4,950 | \$6,450 | |
| Best for | SME | Mid-Tier | Corporate | Large/National |
| Flexibility | Your choice of 20 sessions | Your choice of 40 sessions | Your choice of 60 sessions | Contact us to tailor a quote today for you and your team to attend multiple events. |
| Team attendance | Up to 5 attendees | Up to 10 attendees | Up to 15 attendees | |
| Session formats | Face-to-face | Face-to-face | Face-to-face | |
| Networking | 2 networking passes | 5 networking passes | 10 networking passes | |

All Employer Ticket attendees receive:

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

1 session = 1 CPD hour per attendee

Session selection

- Coordinators will be contacted with a session selection form to complete on behalf of attendees, based on the Employer Ticket type selected.
- The session selection form must be completed in full to ensure proper allocation of CPD hours post-event.

1 Employer Ticket types

Promotional code:

| Ticket type | Cost | No. of tickets | Sub-total |
|-------------------------|------|----------------|-----------|
| | | | |
| | | | |
| | | | |
| Total payable \$ | | | |

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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

3 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.





To register

Email customeradmin@taxinstitute.com.au

Mail L37, 100 Miller Street North Sydney NSW 2060

Online taxinstitute.com.au

Join the conversation

-  [linkedin.com/school/the-tax-institute](https://www.linkedin.com/school/the-tax-institute)
-  [facebook.com/thetaxinstitute](https://www.facebook.com/thetaxinstitute)
-  twitter.com/taxinstituteoz
-  [instagram.com/thetaxinstitute_](https://www.instagram.com/thetaxinstitute_)

