The Tax Institute

Local Tax Club Perth

February – November 2024

HHG Legal Group - Perth

1.5 CPD hours per session

Local Tax Club

The latest tax knowledge, hot topics and local networking

Being part of your Local Tax Club will keep you on top of the latest tax knowledge, enable connections with peers in your local community and provide you with the opportunity to extend your own professional and personal network.

This series includes 10 sessions, happening monthly from February to November. Each session features a specialist tax topic presented by a subject matter expert, and a monthly tax update to keep you on top of Australia's ever changing tax legislation.

Our flexible registration options mean you can register for the full series or just select the sessions you wish to attend. You can also get your team Involved with a company subscription and send a different team member to each session, which is a great way for them to enhance their knowledge and establish their networks within the profession.

Being part of your Local Tax Club will not keep you on top of the latest tax knowledge connect you with your peers, and fellow members of your tax community.

Register for your Local Tax Club today! Gain valuable resources, stronger connections, and all the latest knowledge in tax.

Who should attend?

This series will provide you with quintessential updates and topical tax content tailored for you and your local tax community,

Schedule

February – November 2024

HHG Legal Group - Perth

1.5 CPD hours per session

Registration options

Company subscription

Pre-purchase credits to be share across your firm throughout the year at a discounted price. Each month nominate the person you wish to register, and we take care of the rest. You can top up session credits at any time.

Full series

Register for the full series and receive an event reminder and materials ahead of each session.

Individual sessions

Tailor your attendance by simply indicating your preferred session/s on the registration form.

Technical program

Date/Time	Part	Presenter
Wednesday **28 February** 7.30-9:00am AWST HHG Legal Cloisters Building Level 8/863 Hay Street Perth	**Part 1: Trustee duties - Trust deeds obligations** A trust is a fiduciary relationship and the trustees of a trust have fiduciary duties to the beneficiaries of a trust. In this session we will delve into the practical tips and traps for trustees and their advisors in the administration of trusts. The focus of this session is on the intersection between current tax issues and trustees' fiduciary obligations in the context of discretionary trusts and SMSFs.	Yikai Hoe, CTA, Provident Lawyers **Tax update presenter:** Tracey Dunn, EY
Wednesday **20 March** 7.30-9:00am AWST HHG Legal Cloisters Building Level 8/863 Hay Street Perth	**Part 2: How to navigate ATO debt recovery - ATO point of view** At the end of 2022, collectible tax debt was $45 billion and growing. The Australian Taxation Office (ATO) have foreshadowed a re-focusing on debt and in this session, we will hear from the ATO and what that means, including: • What are the targeted strategies the ATO will be deploying to stop the growth in tax debt; and • How will they be engaging with tax professionals and taxpayers. This session will also demonstrate how to effectively engage with the ATO when you have a client with debts and want to avoid the risk of credit reporting and costly forms of litigation.	Michael Roberts, Australian Taxation Office **Tax update presenter:** Tracey Dunn, EY
Wednesday **17 April** 7.30-9:00am AWST HHG Legal Cloisters Building Level 8/863 Hay Street Perth	**Part 3: How to navigate ATO debt recovery - Practitioners point of view** The Australian Taxation Office (ATO) have now got a firm focus on collecting the billions of dollars in outstanding debts that are owed to them mainly by small businesses that was put on a hiatus as they recovered from the devastating effects of Covid. Most businesses have GST, PAYG Withholding, Superannuation as well as personal and company taxes outstanding. The increased activity has seen a more aggressive stance on collection of debt in the way of increased correspondence, increased phone activity, harder stance on payment plans and negotiating debt, issuing of DPN and Summons leading to action to start to apply bankruptcy and the reporting of tax debts to credit reporting bureaus. If your clients are in this position, or close to it, what are some of the steps you can take to help them survive this period … a leading firm will provide you with guidance on how you and your clients can engage with the ATO from both the early days of debt recovery to the longer term and more costly forms of litigation.	Patrick Norman, Clayton Utz Guillaume Sabatier, Clayton Utz **Tax update presenter:** Tracey Dunn, EY

Date/Time	Part	Presenter
Wednesday **29 May** 7.30-9:00am AWST HHG Legal Cloisters Building Level 8/863 Hay Street Perth	**Part 4: Tax Administration - Objections and Audits – Getting it right from the beginning** This session is intended to be an interactive, practical session addressing the start until the end of the tax dispute process, including: • Responding to an ATO audit • Assessments • The objection process • Seeking review at the AAT or appealing to the Federal Court; and • Debt recovery, judicial review, and miscellaneous related issues.	Andrew Giorgi, FTI, Smailes Krawitz **Tax update presenter:** Tracey Dunn, EY
Wednesday **26 June** 7.30-9:00am AWST HHG Legal Cloisters Building Level 8/863 Hay Street Perth	**Part 5: Division 7A - Navigating the complexities** Whilst Division 7A has been around for more than 25 years, it is an area of tax law that remains shrouded in mystery for many tax practitioners, leading to frequent errors in its application. This presentation will shed light on some of the more complex areas of Division 7A and how various practical issues can be resolved. The key areas that will be discussed are: • Non-genuine repayments • Distributable surplus • Dealing with mistakes; and • UPEs vs loans.	Gaurav Chitnis, CTA, HLB Mann Judd **Tax update presenter:** Tracey Dunn, EY

Technical program continued...

Date/Time	Part	Presenter
Wednesday **31 July** 7.30-9:00am AWST HHG Legal Cloisters Building Level 8/863 Hay Street Perth	**Part 6: TPA and TPB update** Join The Tax Institute's Senior Advocate, Robyn Jacobson, CTA, as she addresses the latest key issues facing the tax profession. Robyn will also be joined by Steven Dobson who will provide an update on the current activities of the Tax Practitioners Board.	Robyn Jacobson, CTA, The Tax Institute (virtual) Steven Dobson, Tax Practitioners Board **Tax update presenter:** Tracey Dunn, EY
Wednesday **28 August** 7.30-9:00am AWST HHG Legal Cloisters Building Level 8/863 Hay Street Perth	**Part 7: Broader considerations on deceased estate** Dealing with the tax issues for a client and legal personal representatives can be challenging. In order to appreciate all the issues, it is necessary to understand the legal processes associated with the deceased estate. Taxation issues in this area of practice can be a mine field and challenging. In this session we will discuss the tips and traps for legal and tax practitioners in navigating a challenging deceased estate.	Alyce Martin, HHG Legal Group **Tax update presenter:** Tracey Dunn, EY
Wednesday **18 September** 7.30-9:00am AWST HHG Legal Cloisters Building Level 8/863 Hay Street Perth	**Part 8: The now & future of superannuation** An update on recent changes to superannuation, including:- • The $3 Million dollar threshold • Contributions & pensions; and • Recent cases.	Christie Butler, CTA, Cooper Partners **Tax update presenter:** Tracey Dunn, EY

Date/Time	Part	Presenter
Wednesday **30 October** 7.30-9:00am AWST HHG Legal Cloisters Building Level 8/863 Hay Street Perth	**Part 9: Residency - Changes in ruling** Tax residency has always been one of the most complex areas of tax law to fully understand. And with new ATO guidance and case decisions the need to understand tax residency, and the impact of changing tax residency, has never been more pronounced. In this session we will go over the ATO guidance and court decisions and break them down into practical takeaways that practitioners can apply to their own clients coming into and out of Australia.	Ross Forrester, CTA, Westcourt **Tax update presenter:** Tracey Dunn, EY
Wednesday **27 November** 7.30-9:00am AWST HHG Legal Cloisters Building Level 8/863 Hay Street Perth	**Part 10: Contractors vs employees** We have all had clients say “I don’t need to pay super or payroll tax on my contractors, they have ABN’s” or “we don’t engage sole traders” only to find there has been a breakdown in policy and sole traders are engaged after reviewing accounts payable data. It’s these comments and situations that make any professional advisor shake their head. The dichotomy between an employee and contractor is ever evolving and we as advisors need to be across the issues and current state of play to ensure we are advising our clients correctly. It is imperative to get the employment tax assessment correct as employees and independent contractors have different rights and entitlements and mistakes can result in significant penalties for employers. Not only are employers required to consider rights and entitlements under the Fair Work Act 2009 (Cth) (FW Act) they need to consider superannuation guarantee, PAYG withholding, Fringe Benefits Tax and payroll tax matters. Not to mention that elusive single touch payroll reporting obligation which is highlighting a lot more risk exposures to the various authorities, including the ATO and Fair Work Australia. This session will discuss: • Things to consider when making your initial assessment as to whether a worker is an employee or contractor, with particular focus around Superannuation and Payroll tax • The Courts view in recent times • Focus of the various authorities • Impact of the “gig” economy • How to mitigate risk; and • What to do if you have made a mistake.	Gina Nedeljkovic, RSM Australia **Tax update presenter:** Tracey Dunn, EY

Presenters

Christie Butler, CTA, is a senior manager with Cooper Partners Financial Services. Initially working in both tax and super, Christie has specialised in SMSFs over the last 20 years in both superannuation compliance and advice. She has a keen interest in assisting SMSF's with rectifying compliance issues, estate planning and divorce.

Tracey Dunn is a Director with EY, Private – Tax in Perth. Tracey has a Bachelor of Business (Accounting), a Graduate Certificate in Commercial Law, a Bachelor of Laws and a Graduate Diploma in Legal Practice. Tracey was admitted as a lawyer in the Supreme Court of Western Australia in May 2022. Tracey has worked in public practice for over 20 years. Prior to commencing a career in public practice, Tracey worked in commerce in various roles. Tracey's expertise lies in providing both simple and complex tax advice to high wealth high net worth individuals, private groups, small and medium-sized businesses, and corporate entities. She has significant experience in advising on the application of FBT, Div 7A and trusts and regularly presents on taxation topics.

Gaurav Chitnis, CTA, is a Partner at HLB Mann Judd. He is a Chartered Accountant, CPA, Chartered Tax Advisor, and a lawyer admitted to the Supreme Court. Gaurav has over 18 years of experience as a tax advisor in the SME space and specialises in CGT, Division 7A, business restructures, taxation of trusts and tax residency. Gaurav's clients are predominantly other accountants who require specialist tax advice and assistance with rulings, objections and managing ATO audits for their clients. Gaurav is a regular presenter at various tax forums and is also a guest lecturer at Curtin University.

Steven Dobson was appointed to the Tax Practitioners Board in March 2022. He is an experienced government board member and Financial Planner. Steven is the current Chair of Greyhounds WA and a Director with Dobson Financial Planning. Previous governance roles include 10 years with the Small Business Development Corporation of WA as Chair and Board Member, Board Member of the Gaming and Wagering Commission of WA, Member of the ASIC Financial Advisers Consultative Panel and other board roles within the not for profit and sporting community. Steven is a former WA Police Officer, holding a Bachelor of Business from RMIT, a Master of Business Administration from Murdoch University and is a Graduate of the Australian Institute of Company Directors.

Ross Forrester, CTA, is the founder of Westcourt Family Business Advisors who assist families manage their business assets both in Australia and abroad. He currently sits on The Tax Institute's National SME Tax Technical Committee and he is the Chair of The WA State Council for The Tax Institute. Ross is also the South East Asian Chair for Geneva Group International's Tax Practice Group.

Yikai Hoe, CTA, is the director and founder of Provident Lawyers, a superannuation, taxation and commercial law firm in Western Australia. He is a SMSF Specialist Advisor and Chartered Tax Adviser and has a Bachelor of Laws and Sciences (Pharmacology) from the University of Western Australia. At Provident Lawyers, Yikai works closely with SMSF advisers, accountants and financial planners to provide legal support on all areas of superannuation and tax laws and particularly in compliance and transactions involving SMSFs. He also has experience in state duties, trusts, property, commercial transactions, business succession planning and estate planning law. Yikai was also a tax consultant for 3 years with top-tier accounting firm prior to becoming a lawyer. He is passionate about sharing his knowledge and experience and has presented at various seminars for Legalwise and The Tax Institute on superannuation and tax topics.

Andrew Giorgi, FTI, is a tax and commercial lawyer with Smailes Krawitz. Andrew routinely acts in tax audits, investigations and disputes for a wide range of clients including individuals, private groups and companies. Supplementing his tax practice, Andrew also acts in commercial matters including advising on business acquisitions and disposals, trust law advice, estate planning and providing general commercial law advice. Andrew was awarded a Master of Taxation Law with Distinction from the University of Western Australia and has lectured at universities at an undergraduate and postgraduate level in taxation and trusts law.

Robyn Jacobson, CTA, is the Senior Advocate at The Tax Institute. She has more than three decades in the profession, including a public practice background that preceded her various training roles over 23 years. A regular conference and webinar presenter, Robyn is also an avid advocate, social media commentator, columnist and blogger, and hosts The Tax Institute's TaxVibe podcast. She is frequently 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 associations 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 (2019–2022) as Winner of this category across the Women In Finance Awards and the Australian Accounting Awards. Robyn was the Winner of the Accountants Daily Excellence Award 2020 and was named in the global Top 50 Women in Accounting 2019.

Alyce Martin's understanding, yet pragmatic approach when assisting her clients work through the requirements of managing a deceased estate means that they receive practical advice to assist them through a difficult time. She also has broad experience in corporate and commercial law and this rounded legal knowledge allows her to provide advice to her clients on complex estates which may include trading businesses, farming activities, overseas assets, trusts and corporate structures. Alyce works with her clients and their trusted advisors to ensure that her clients receive the level of support they need, whether that be someone to check in with on an ad hoc basis or someone to take the reins.

Gina Nedeljkovic is the WA leader for RSM's Global Employer Services division. Gina's specialty areas include wage compliance, employment tax matters (Fringe Benefits Tax, Superannuation, PAYG Withholding, Payroll Tax), and global mobility/expatriate tax compliance and advisory services. Gina works with employers of all sizes to ensure they are meeting their wage and employment tax obligations. She assists clients to minimise future penalties and reputational risks. Gina is passionate about helping medium and large businesses create efficiencies by automating repetitive compliance tasks, along with identifying risk exposures using data analytics. Gina has spent the majority of her professional journey working at 'Big 4' firms, before joining RSM in 2023.

Patrick Norman is a tax lawyer who holds a Bachelor of Laws and a Bachelor of Commerce (Taxation) and is currently undertaking his CTA studies. Patrick has significant experience in both the SME and multinational space in resolving taxation disputes with the Commissioner of Taxation and the various state revenue bodies, including involvement in complex settlement negotiations and litigation. Patrick has a particular interest in the Commissioner's general and specific anti-avoidance powers and works under the supervision of tax partner Amber Agustin.

Michael Roberts joined the ATO in 2007. He has extensive experience managing operational teams in the Service Delivery environment, initially in the Client Account Services business line. In 2019 Michael moved to the Lodge and Pay business line as an Assistant Director, where he currently leads teams dealing in a range of services including hardship requests, applications for release and insolvency.

Guillaume Sabatier is a French and Australian qualified lawyer, having graduated a master in laws (majored in tax) from the Paris-Cité University. Guillaume has a wealth of experience in managing complex and disputed engagement with Commonwealth and state tax regulators, on behalf of taxpayers. His involvement covers audit, objection, and merit and judicial review stages, as well as debt recovery processes. His rare profile and unique set of knowledge enable him to provide innovative solutions to complex legal issues. Guillaume works under the supervision of tax partner Amber Agustin.

" If you aspire to being a great Tax Professional, keeping up to date with tax technical knowledge is integral. There is no better way to do that than getting to the Local Tax Club for a nice coffee and continental breakfast each month and hearing the latest in tax being delivered by your tax peers in a friendly, professional manner."

Shane Wagner, CTA, Duncan McPhail & Co Pty Ltd

For event queries please contact Destelle Taylor:
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The Tax Institute

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A tax invoice and confirmation letter will be sent on receipt of your registration. Please photocopy for additional delegates and retain original copy for your records. All prices quoted are in Australian dollars and include GST where applicable. ABN 45 008 392 372.

1 Registration

Please select your registration type:

	Member	New Member	Non-member
Single session	☐ $100	☐ $470	☐ $150
5-pack	☐ $350	☐ $720	☐ $500
Full series 10-pack	☐ $700	☐ $1070	☐ $1000
Company subscription – 10-pack	☐ $850		

Please select your session/s:

☐ Wed, 28 Feb 43899	☐ Wed, 20 Mar 43900	☐ Wed, 17 April 43901	☐ Wed, 29 May 43902	☐ Wed, 26 June 43903
☐ Wed, 31 July 43904	☐ Wed, 28 Aug 43905	☐ Wed, 18 Sep 43906	☐ Wed, 30 Oct 43907	☐ Wed, 27 Nov 43908

Dietary requirements:

Promotional code:

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- up to **50% off membership** to 30 June 2024
- member-only prices to this and future events
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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 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

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