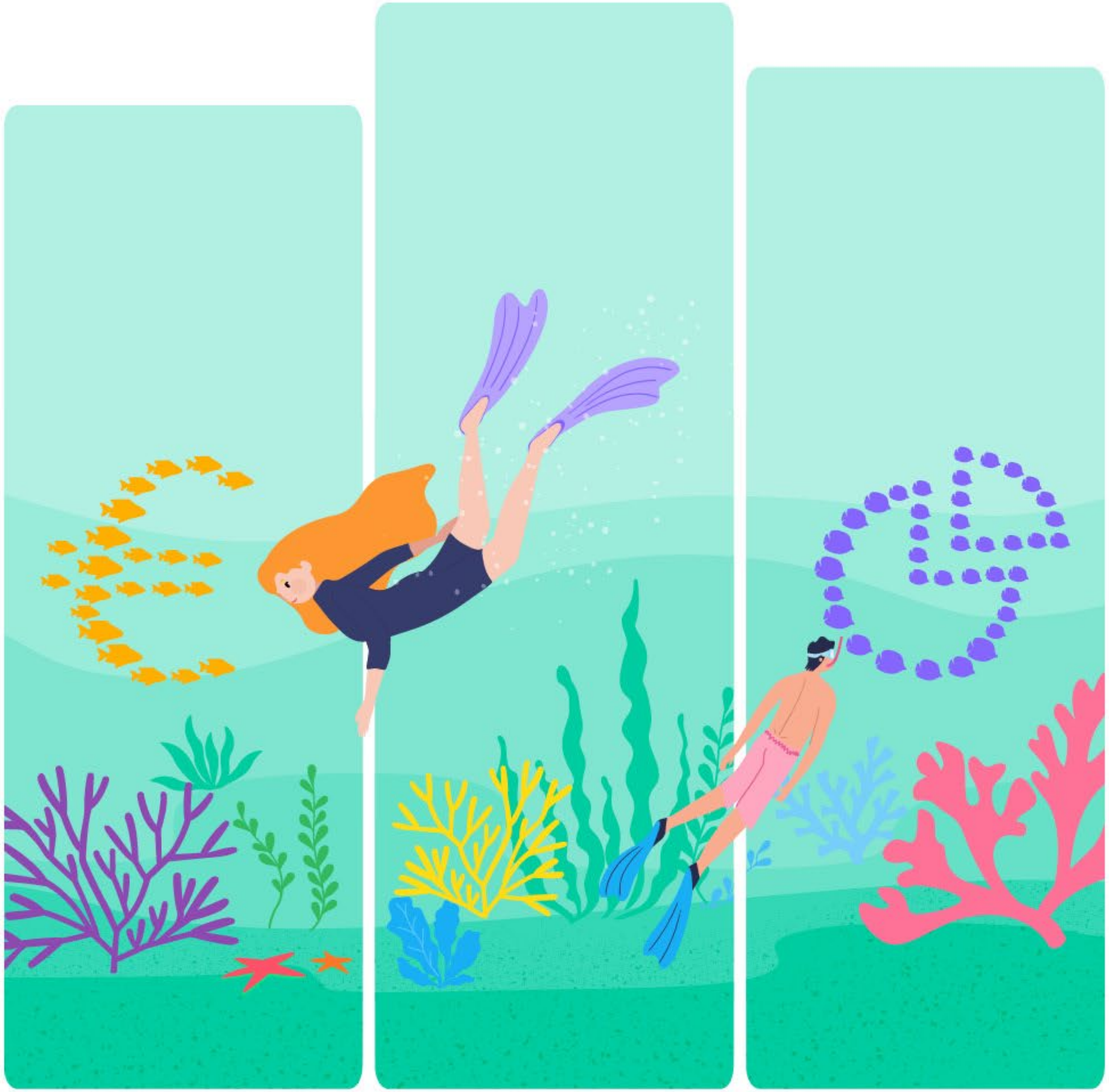
The Tax Institute

Noosa Tax Convention

15–17 November 2023

Sofitel Noosa Pacific Resort

13 CPD hours



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

Kim Reynolds, CTA, Co-Chair, Noosa Tax Convention Organising Committee

Emma Woolley, Co-Chair, Noosa Tax Convention Organising Committee

Liz Allen, Macpherson Kelley

Anthony Bach, CTA, Australian Taxation Office

Michelle Hartman, CTA, PwC

Morag Ingham, CTA, Findex

Kaitilin Lowdon, ATI, Arnold Bloch Leibler

Mariana von Lucken, CTA, HLB Mann Judd

John Middleton, CTA, Australian Taxation Office

Jacquii Reeves, CTA, BusinessDEPOT

Geoff Stein, CTA, Brown Wright Stein Lawyers

Rachel Vijayaraj, CTA, Brown Wright Stein Lawyers

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Welcome

Greetings and a warm welcome to the Noosa Tax Convention

Numbers, numbers and more numbers

We know that numbers can sometimes dominate the lives of tax practitioners. This year we have selected just some of those 'numbers' which are impacting our clients and challenging tax practitioners' day to day.

We start our journey through the numbers with a facilitated Tax Controversy workshop on our opening day covering including the approach to the ATO Next 5000. Next we dive into sections 99B and 100A with presentations from great presenters including Michael Butler, CTA joining us again this year from South Australia.

As usual the program has been designed to provide both plenary presentations given by high quality presenters and the opportunity to apply the key issues in interactive practical workshops. We are delighted that so many in demand, quality presenters have made themselves available to present for our 2023 Convention. We will hear from John Ioannou, CTA on the topic of Trust Issues and Linda Tapiolas, CTA on Small Business CGT Concessions.

This year we have included within the program an ethics session. This session, both an important and topical session, will explore key issues around privilege and managing the past when you take on new clients.

We have also expanded our usual social activities program to allow more time for delegates to come together connect, network and relax.

Back by very popular demand is our final panel session to close out the program and this year we will have Kaitilin Lowdon, ATI facilitating and will hear from Peter Walmsley updating us on the ATO's key focus areas and technical issues covered in the program.

As always, this event is popular and sells out every year, so we encourage you to please register early to guarantee your spot. We look forward to welcoming you in Noosa.

Kim Reynolds, CTA
Co-Chair, Convention Organising Committee

Emma Woolley, CTA
Co-Chair, Convention Organising Committee

Early bird offer
Register on or before Friday, 20 October 2023 to save!

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Technical Program

Day 1 Wednesday, 15 November 2023

Time	Session
2:00 – 2:30pm	**Registration**
2:30 – 4:00pm	**Opening panel workshop 1: Tax controversy from start to finish** Speakers: Dominique Grigg, Barrister and Senior Member, Administrative Appeals Tribunal part time, Kasey Macfarlane, Australian Taxation Office, Vanessa Priest, FTI, Baskin Clarke Priest, Chris Wallis, CTA, Victorian Bar Facilitator: John Middleton, CTA, Australian Taxation Office Join representatives from the ATO, private sector, and Administrative Appeals Tribunal as they together work through a tax dispute from nose to tail – or perhaps the other way around – looking at how an ATO audit program is run and cases selected, to tax assessments and the subsequent objection and litigation process. What happens if an intra-family dispute complicates an existing tax problem? The workshop aims to give delegates the opportunity to learn from senior practitioners about the tips and tricks of managing tax disputes and litigation, as well as being aware that sometimes a tax issue is the least of your problems if you have a business structure in place.
4:00 – 4:45pm	**Delegate free time**
4:45 – 6:00pm	**Optional activity – Sunset boat tour** Enjoy Noosa's golden hour! This sunset boat tour will showcase beautiful Noosa from the water. Price: $30.00
6:00 – 8:00pm	**Welcome reception**

Welcome reception

Join your colleagues, peers and our esteemed presenters for an evening of drinks and networking.

Drinks will be served poolside at the Sofitel Noosa Pacific Resort from 6.00pm on Wednesday, 15 November. We hope you will join us for an enjoyable evening.

Date: Wednesday, 15 November 2023
Time: 6:00–8:00pm
Price: Inclusive for all full registration delegates, additional tickets $80 each
Dress: Business casual/Resort wear

Technical Program

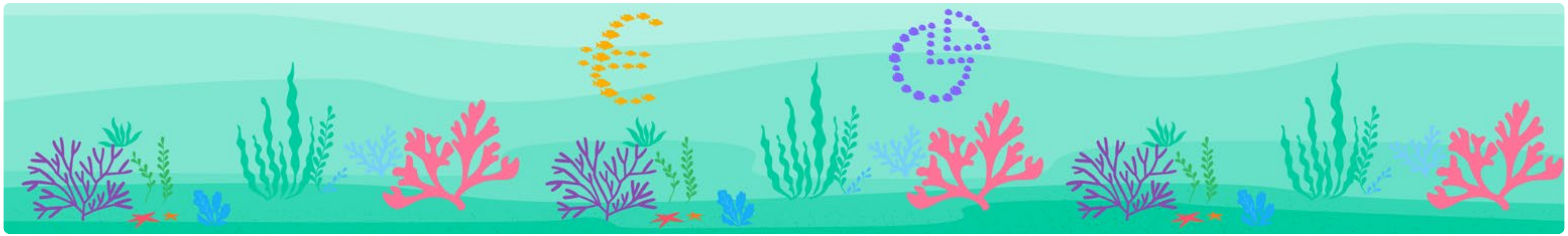
Day 2 Thursday, 16 November 2023

Time	Session
7:45–8:15am	**Registration**
8:15–8:30am	**Welcome and President's address** Marg Marshall, CTA, President, The Tax Institute, Kim Reynolds, CTA, Co-chair Convention Organising Committee
8:30–9:30am	**Session 1: Practical application and implications of Section 99B** Speaker: Michael Butler, CTA, Finlaysons This session will provide an overview of the application of s 99B to the taxation of trusts, by working through practical examples and demonstrating the sometimes uncertain application of ss 99B(1), 99B(2) and 99C. The session will explore: • The Commissioner's view expressed in TD 2017/24 and the hypothetical taxpayer • The corpus exception; and • When an asset is 'applied for the benefit' of a beneficiary for the purposes of section 99C.
9:30–10:30am	**Session 2: Section 100A: A practical perspective** Speaker: Frank Hinoporos, CTA, Hall & Wilcox After BBlood, Guardian and the much-discussed history of section 100A, how should trustees and practitioners approach the task of trust distributions from a practical perspective? particularly in light of the ATO's (now final) administrative guidance. Moving beyond matters of legal principle, this session will focus on the practicalities of managing 100A risk from here, including: • Approaching distributions – understanding what is required by way of communication and documentation as between the trustee and beneficiaries, both in form and substance • Are we any closer to understanding what an 'ordinary family or commercial dealings' means and what evidence supports one? and • Dealing with existing structures or approaches which fall outside the 'green zone.'
10:30–11:00am	Morning tea
11:00am–12:00pm	**Session 3: Trust issues** Speaker: John Ioannou, CTA, Macpherson Kelley For trustees making distributions from a discretionary trust, there is more to consider than the application of section 100A and section 99B. Trustees are under a fiduciary duty to administer a trust in accordance with the terms of the trust imposed upon them. This session covers other important questions that trustees should be taking into account, such as: • Does the trustee have unfettered discretion (re: Owies case)? • Can the Commissioner apply Part IVA to family trust distribution decisions (Minerva case); • What happens if my trust has vested? and • What should distribution minutes look like? (TR 2018/6).

Technical Program

Day 2 Thursday, 16 November 2023 continued

Time	Session
12:00 – 1:00pm	**Session 4: ATO Hot Topics** **Speaker: Louise Clarke, Australian Taxation Office** In what is often one of the most anticipated sessions of the convention, Deputy Commissioner, Louise Clarke, will be taking you through the issues that are attracting the ATO's attention in the private groups market, including: • The current and emerging programs of work for the Tax Avoidance Taskforce • Div 7A • Family trusts and interposed trust elections • The impact of the most recent developments in section 100A; and • The ATO's current thinking around the application of section 99B This is an interactive session and will include time for questions from the audience.
1:00 – 2:00pm	**Lunch**
2:00 – 3:30pm	**Workshop 2: Trusts** **Workshop coordinator: Jacquii Reeves, CTA, BusinessDEPOT** **Workshop leaders: Joanne Casburn, FTI, Holding Redlich, Tara Cuddihy, CTA, PwC, Morag Ingham, CTA, Findex, Andy Milidoni, CTA, Johnson Winter Slattery, Kim Reynolds, CTA, Vincents, Andrew Spierings, ATI, Arnold Bloch Leibler, Geoff Stein, CTA, Brown Wright Stein Lawyers, Rachel Vijayaraj, CTA, Brown Wright Stein Lawyers** With the mornings plenary sessions covering topics from 99B, 100A, Family Trust Elections and Trustees decisions in respect of distributions, this workshop will use Case Study examples to unpack important trust issues, including the following: • Key trust considerations when making a distribution • 99B common and practical examples; and • 100A and the practical approach in light of the Guardian and BBlood decisions.



Technical Program

Day 2 Thursday, 16 November 2023 continued

Time	Session
3:30–4:00pm	**Afternoon tea**
4:00-5:00pm	**Session 5: Ethics panel** Panellists: Justin Byrne, CTA, Queensland Bar, Michael O'Neill, Tax Practitioners Board, Scott Treatt, CTA, The Tax Institute Facilitator: Robyn Jacobson, CTA, The Tax Institute This year, the professional conduct of tax agents and tax practitioners has been in the political and community spotlight. This has culminated in the Government's recent announcement to introduce a package of measures and undertake wide-sweeping reviews of the interaction of government, government agencies, professional associations and practitioners. Drawing on the expertise and insights of the panellists, from an accounting and legal perspective, this session will: • Examine a range of ethical dilemmas facing practitioners • Consider how practitioners can manage their role as guardians of the tax system while fulfilling their legal obligations to their clients • Look at the role of the TPB and the professional associations in sanctioning and disciplining unprofessional conduct of practitioners; and • Examine how practitioners should manage conflicts of interest.
5:00–7:00pm	**Delegate free time**
7:00pm	**Convention dinner**

Convention dinner

After a full day of technical toil, join your colleagues and event speakers for a three course meal, drinks and networking at this fabulous venue.

Miss Moneypenny's, located on beautiful Hastings Street, Noosa, is a stylish venue with a relaxed atmosphere and a focus on social dining that offers a diverse range of cocktails, alongside globally influenced Modern Mediterranean cuisine.

Date: Thursday, 16 November 2023
Time: 7:00pm onwards
Venue: Miss Moneypenny's, Noosa
Price: Inclusive for all full registration delegates
$150.00 each for additional tickets – see registration form for details
Dress: Business casual/Resort wear

Technical Program

Day 3 Friday, 17 November 2023

Time	Session
8:30 – 9:00am	**Tax Policy & Advocacy update** **Speaker: Robyn Jacobson, CTA, The Tax Institute** The Tax Institute's Tax Policy and Advocacy (**TPA**) team continues to focus on educating, and advocating with and on behalf of, our members. The session will cover: • The latest advocacy activities of the TPA team and The Tax Institute's National Technical committees • Key advocacy matters affecting our members; and • The progress of key announced but unenacted measures (ABUMs).
9:00 – 10:00am	**Session 6: Structuring a sale: selling shares versus selling assets** **Speaker: Linda Tapiolas, CTA, Cooper Grace Ward Lawyers** There are a number of reasons why third parties may be willing to purchase the shares in a company rather than purchasing the business assets. Therefore it is important that advisers consider this when advising clients on how to structure their operations. At the selling point, it is also imperative for advisers to understand the differences between a share sale and asset sale from a tax and commercial perspective as well as ensuring that their client's company is ready for a share sale. This session will cover the following: • Sale of shares versus sale of assets (taxation issues and commercial issues) • Access to the small business CGT concessions (sale of shares versus sale of assets); and • Ensuring company is ready for a share sale, including: – Structuring issues – Vendor due diligence – Warranty issues.
10:00 – 11:00am	**Session 7: Structuring a sale: Deferred payments and scrip for scrip** **Speaker: Mark Molesworth, CTA, BDO** It is not uncommon for commercial transactions to be structured where the vendor does not receive 100% of the sale proceeds at completion (or in the case of an earn out, know how much they will actually receive) and/or some of those proceeds being paid via shares in the vendor or a holding company of the vendor. In these cases, unless the look through earn out provisions under Subdivision 118-I and/or scrip for scrip rollover under Subdivision 124-M apply, the vendor will be required to calculate its capital gain based on proceeds that they have not received in cash. It is imperative that advisers tick all the boxes when applying Subdivision 118-I and/or Subdivision 124-M rather than going on the 'vibe'. This session will cover the following: • What are the requirements that need to be satisfied to apply Subdivision 118-I? • How does Subdivision 118-I interact with the small business CGT concessions? • What are the requirements that need to be satisfied to apply Subdivision 124-M? • Issues with receiving scrip as part of an earn out arrangement • Foreign exchange issues obtaining deferred payments from foreign purchasers? and • Back to back roll-overs – issues with using a roll-over (such as, Subdivision 122-A, 122-B or 124-N) to obtain scrip for scrip roll-over.

Technical Program

Day 3 Friday, 17 November 2023 continued

Time	Session
11:00–11:30am	**Morning tea**
11:30am–1:00pm	**Workshop 3: Selling a business** **Workshop coordinator: Michelle Hartman, CTA, PwC** **Workshop leaders: Liz Allen, CTA, Macpherson Kelley, Peter Bardos, CTA, HLB Mann Judd, Tom Brennan, EY, Michael Garrone, CTA, Mage Advisory, Jane Harris, CTA, Brown Wright Stein Lawyers, Jo Torrens, FTI, Australian Taxation Office, Katherine Patel, FTI, HLB Mann Judd, Tom Walrut, FTI, Cooper Grace Ward Lawyers** This workshop will consider a case study, building on some of the key issues discussed in the plenary sessions, including the following issues: • Restructuring, including using back to back roll-overs to facilitate a sale; and • Structuring the sale where the vendor retains an interest or is required to meet certain hurdles to receive payment.
1:00–2:00pm	**Lunch**
2:00–3:00pm	**Session 8: Closing panel** **Facilitator: Kaitilin Lowdon, ATI, Arnold Bloch Leibler** **Panellists: Sally Preston, CTA, Smart Solutions Tax and Business Advisory, Scott Treatt, CTA, The Tax Institute, Peter Walmsley, Australian Taxation Office** Integrity rules are an integral part of our tax system, and they serve an important role in ensuring provisions, incentives and concessions are not inappropriately accessed by taxpayers. More than ever, tax practitioners need to understand the Commissioner's view of the application of specific anti-avoidance provisions to minimise risk for their clients' tax affairs. Drawing on the topics covered throughout the event, this panel workshop will: • Consider the function of specific integrity rules versus general anti-avoidance provisions • Discuss the Commissioner's role in interpreting and administering integrity provisions • Reflect on whether legacy integrity provisions introduced many decades ago, such as section 100A, section 99B and Part IVA, are still fit for purpose • Consider whether these provisions are future fit to keep pace with contemporary familial and commercial arrangements; and • Examine how practitioners can ensure their clients 'swim between the flags' to minimise risk.
3:00pm	**Closing drinks and networking**

Presenters

Liz Allen is a Special Counsel at Macpherson Kelly. She acts for a wide range of private, corporate and HNWI 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.

Peter Bardos, CTA, is a Director at HLB Mann Judd. He is regarded for his ability to advise on complex tax matters, combining his knowledge of the tax legislation with an understanding of commercial and industry specific issues. Peter has experience in many specialist areas, including: funds management, transaction advisory services for sales, acquisitions and restructures, and tax effective investment structures. Peter has experience assisting taxpayers involved disputes with Revenue authorities and obtaining private rulings.

Tom Brennan is a senior manager in EY's Private Team and works closely with family businesses and private equity groups to provide tax, accounting, structuring and commercial advice. He especially enjoy the challenge of assisting clients navigate the complexities of the Australian tax system and developing solutions which best fit their needs. Tom's experience at EY has provided him with a deep knowledge of a number of subject matters, including cross-border tax issues, business restructuring and succession planning. He has been very fortunate to learn from the best technical and commercial experts within EY and always look forward to the next opportunity to team with EY's global network of professionals.

Michael Butler, CTA, is the Partner in charge of the Finlaysons Tax & Revenue Group. Michael advises domestic and foreign clients on federal, international and state tax matters, and has a special interest in corporate restructurings, cross-border investment, property, wine and mining taxation, trusts, and estate and succession planning. Michael is a past chair of The Tax Institute's South Australia State Council and a regular contributor to Institute events.

Justin Byrne, CTA, is a barrister at the Queensland Bar. Prior to joining the bar he was a solicitor for 20 years where he specialised in taxation and revenue law. He advises on a wide range of complex taxation issues, including income tax, CGT, GST, payroll tax and stamp duty. He has qualifications and extensive experience in both law and accounting and is uniquely placed to provide practical and commercial tax solutions for clients. He is also experienced in negotiating with the ATO in relation to tax disputes and has conducted tax litigation in the Administrative Appeals Tribunal, Federal Court, High Court and State Courts.

Joanne Casburn, FTI, is Special Counsel at Holding Redlich, specialising in tax dispute resolution and litigation, including recent disputes involving trust issues such as section 100A, section 99B and Part IVA. She has over 25 years of experience, with 10 years as a former ATO Assistant Commissioner, who was responsible for the leadership of the private wealth audit teams in Queensland and the small and medium audit teams across Australia. Joanne was also the ATO's lead for tax issues associated with the property and construction industry. Joanne was recognised in 2020 as a finalist in The Tax Institute's SME Tax Adviser of the year awards. She is also a State Councillor for the Queensland Branch of The Tax Institute.

Louise Clarke commenced her role as Deputy Commissioner, Private Wealth, on 23 August 2021 and her experience makes her well placed to lead the business line. Prior to Private Wealth, Louise was the ATO's Deputy Commissioner for Policy, Analysis and Legislation for just over 3 years. During that time, Louise led the ATO's contribution to the legislative design of the COVID-19 measures, including JobKeeper, and contributed to their implementation. Louise has spent an extensive period of her ATO career working in the Tax Counsel Network: she spent 5 years leading ATO strategic litigation and ran significant cases in the Federal Court and the High Court including Chevron, RCF IV and RCI. Louise's law design experience has spanned across her time in the ATO, including two years seconded to Treasury as a member of the Ralph Review Secretariat, more recently working closely with Treasury in developing redrafted transfer pricing law following the Commissioner's loss in SNF, leading the ATO's contribution to a number of legislative of Board of Tax reviews and working of the design and implementation of a raft of new measures including Division 7A and the alienation of personal services income rules.

Presenters

Tara Cuddihy, CTA, is a Partner in PwC's Private tax group with over 12 years' experience specialising in providing tax consulting and compliance services to privately owned business, high net wealth individuals and family offices. In more recent times Tara has worked with clients in respect to their estate and succession planning as well as working with clients undertaking large scale acquisitions and disposals, particularly in the agribusiness sector.

Michael Garrone, CTA, of Mage Advisory, is a trusted figure in the industry bringing over 20 years' experience across public practice and commerce. Michael has specialist knowledge in many areas of business, accounting and tax which he uses to facilitate complex projects and drive great outcomes for clients.

Dominique Grigg was called to the Bar in 2002. Prior to that she was a senior associate at Phillips Fox Lawyers (now DLA Piper). Dominique is a Fellow of the Chartered Institute of Arbitrators and a Nationally Accredited Mediator. Dominique's practice areas at the Bar are arbitration & mediation, commercial law, intellectual property, administration law, tax law, workers compensation law and regulatory law. Dominique has been recognised by solicitors and peers as a leading or recommended junior counsel in the field of intellectual property (Doyle's Guide 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2022 and 2023).

Jane Harris, CTA, is a Senior Associate at Brown Wright Stein Lawyers with over 14 years of experience assisting high net wealth and SME clients with taxation matters. Jane provides clients with structuring, negotiation and tax legal advice. Jane is an admitted Solicitor of the Supreme Court of NSW and holds Bachelor of Commerce, Bachelor of Arts, Juris Doctor and Master of Law degrees from the University of Sydney.

Michelle Hartman, CTA is a Tax & Advisory Partner at PwC Private with many years of experience in providing practical tax advice to clients. Michelle advises private clients across a broad range of issues and taxes, including structuring for acquisitions and divestments. She specialises in assisting private clients (and the families behind them) plan for transition of both ownership and leadership, appreciating that it can be an emotionally challenging time.

Frank Hinoporos, CTA, is a Partner in the Tax group at Hall & Wilcox. Frank has a particular focus on domestic and international tax for individuals and private groups, including the complex issues tax issues arising from international succession planning. His clients include SMEs, high net worth individuals and families and not-for-profit entities. Frank is a member of the Law Institute of Victoria, a Chartered Tax Adviser with The Tax Institute, a Fellow of the Governance Institute of Australia and a member of the Society of Trust and Estate Practitioners (STEP).

Morag Ingham, CTA, is an experienced and dedicated tax professional with a committed interest in the not-for-profit sector (including education, and mutual organisations), having both worked in the sector, and served as an advisor for over 15 years. Morag also have a focus in the real estate and construction sector and work with clients in a range of allied fields. Outside of her professional life, Morag serves on the Board of a registered charity, as well as sitting on the Finance Committee of a local school. Morag's experience allows here to enrich here professional expertise with a practical knowledge, allowing her to provide insightful and pragmatic advice to her clients.

John Ioannou, CTA, was admitted as a Solicitor in 2002, is a Principal Lawyer at Macpherson Kelley and leads the national tax practice. He has experience in the areas of tax structuring, tax disputes and commercial transactions. John has a Bachelor of Arts, Bachelor of Laws and a Masters of Law.

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.

Presenters

Kaitilin Lowdon, ATI, is a Senior Associate in the market-leading taxation practice of Arnold Bloch Leibler. Kaitilin has acted on a variety of high-profile and complex tax audits and disputes with the ATO, advising clients on all stages of the dispute process, including negotiation outcomes with the ATO. Kaitilin advises a range of clients, including high net wealth individuals, some of Australia's largest family groups and public companies.

John Middleton, CTA, is part of the ATO's Objections and Review Case Leadership team, providing technical support in complex objection matters. He is there on secondment from the Tax Counsel Network, where he worked on complex technical advice, tax reform projects, and strategic litigation. Prior to this, he had over 20 years in the private sector as Special Counsel at Clayton Utz Brisbane specialising in revenue and commercial law. He practised in CGT, stamp duty, GST and general tax. While in private practice John was listed in Doyle's and Best Lawyers in respect of revenue law matters.

Kasey Macfarlane joined the ATO in 1999 prior to which she worked as a Chartered Accountant in private practice. She is currently the assistant commissioner responsible for technical leadership and advice for the Private Wealth mearket. In this role Kasey has responsibility for leading the development of public advice and guidance, implementing new measures and overseeing strategic litigation matters relevant to the private wealth market. Prior to joining Private Wealth Kasey had undertaken various Assistant Commissioner roles in Superannuation and Employer Obligations and the ATO's Tax Counsel Network. Throughout 2020 Kasey led the ATO's implementation of the Cash Flow Boost COVID stimulus measure.

Andy Milidoni, CTA, specialises in all aspects of taxation, revenue law and trust law and some aspects of superannuation law. He advises both public and private corporate groups, SMEs and high wealth individuals across industry sectors and in a range of income tax, international tax, GST, duty, payroll tax, land tax and SGC matters, and in both a contentious and non-contentious context. Andy also works closely with a range of intermediaries such as accountants, business and corporate advisers, liquidators, financial planners and court-appointed trustees and guardians.

Mark Molesworth, CTA, is a Tax Partner at BDO and a member of The Tax Institute's SME Technical Subcommittee. Mark has many years of experience in advising taxpayers with respect to all areas of taxation, including CGT, FBT and income tax. He also provides taxation advice to other smaller accounting and legal practices in respect of their clients.

Michael O'Neill commenced the role of CEO Secretary in August 2018. Michael is a taxation lawyer with extensive public service experience, he joined the Tax Practitioners Board from the Australian Taxation Office where he was Chief Risk Officer, following senior leadership positions in investigations, advice, litigation and law reform. He also has experience in private practice. Michael holds a Master of Laws from the University of Sydney.

Katherine Patel, FTI, is a Partner at HLB Mann Judd in the Business Advisory and Tax Division. She predominantly works alongside large family businesses both and on and offshore in the manufacturing and property sector, to provide solutions to complex tax and business issues. Katherine provides strategic advice and practical solution, dependent on the stage of the business lifecycle, including business growth and expansion options, constant assessment of structural considerations which are subject to growth and acquisitions, exit options including maximizing profit and managing tax on sale, next generation business succession planning and advice.

Sally Preston, CTA, is owner 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.

Vanessa Priest, FTI, of Baskin Clarke Priest has more than 25 years' experience as a tax specialist, and has a particular interest in the tax and succession issues faced by privately owned enterprises and family groups. She has extensive knowledge in areas such as tax structuring, cross border issues, asset acquisitions and divestments, and tax issues arising for trusts. She has written and presented many papers for key professional associations, such as The Tax Institute, the Institute of Chartered Accountants in Australia, the Television Education Network, and Company Secretaries of Australia. Vanessa was a partner at Deloitte Private and prior

Presenters

to that was a partner at BDO and Crowe Horwath. Vanessa is a Chartered Accountant and has degrees in Teaching, Commerce (majoring in Accounting and Economics) and a Masters in Tax Law. She is a Fellow of the Taxation Institute of Australia, a member of Tax Discussion Group No. 14 and the Challis Group. She is currently a member of the State Council for The Tax Institute.

Jacquii Reeves, CTA, is an Associate Director & Head of Tax at BusinessDEPOT, a 'one place for business' that provides an array of professional services to the SME market. With over 15 years' experience in Public Practice and 5 years working in Big 4, Jacquii plays a key role as business and personal tax expert to many high net worth individuals and family owned businesses. Jacquii has a passion for finding solutions to complex tax issues and enjoys working with clients to navigate the best tax outcome for their personal situation.

Kim Reynolds, CTA, is a Chartered Accountant, Chartered Tax Adviser and Director at Vincents. Kim has over 25 years' experience working with SME's, family groups and high net worth individuals helping them navigate tax issues impacting on their affairs. Kim's expertise includes complex income tax and CGT issues including Division 7A and CGT Small Business Concessions, taxation of trusts, succession and estate planning, and transaction advice and support. Kim is a Vice-Chair of The Tax Institute's Queensland State Council.

Andrew Spierings, ATI, is a Senior Associate in Arnold Bloch Leibler's taxation practice. He has a broad taxation practice, including Federal and State taxes in all Australian jurisdictions. He acts for a diverse client base, with a particular focus on high-net-wealth individuals and private groups, as well as advising public companies and not-for-profits. He regularly advises on the taxation of various business transactions and structures as well as tax disputes. He holds a Bachelor of Laws with First Class Honours and Bachelor of Commerce from Monash University.

Geoff Stein, CTA, is a Partner of Brown Wright Stein Lawyers. Geoff has been a lawyer in Sydney for over 25 years, specialising in commercial and tax law. He is one of only a few New South Wales Law Society Accredited Specialists in taxation law. He works extensively with many accounting firms to assist their clients and gains great satisfaction knowing he is also helping them build their practices. Geoff advises clients on tax, trust law, estate planning, and general commercial issues. He has developed an in-depth understanding of the legal challenges faced by business owners.

Linda Tapiolas, CTA, is a Partner in the Cooper Grace Ward Lawyers Commercial team. She provides a range of support services to accountants, financial planners, and other professional advisers. This includes technical advice on complex tax, CGT and Div 7A issues, as well as acting on business sales and acquisitions to ensure clients achieve commercial and tax-effective outcomes. Prior to joining Cooper Grace Ward, Linda worked as an accountant for 18 years advising clients on capital gains, business acquisitions and restructuring. She also conducted seminars and training sessions on various topics including CGT small business concessions.

Jo Torrens, FTI, has been a tax professional for over 20 years experience in providing tax advice both in government and private enterprise, underpinned by postgraduate qualification in both Tax and Law. She has a particular interest in both Trust Taxation and Capital Gains Tax.

Scott Treatt, CTA, CEO, The Tax Institute 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 Advisor 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. He is a passionate advocate for holistic tax policy reform and is a visionary business leader known for his forward-thinking approach. A commitment to strategic cross-team collaboration, good governance, a strong dedication to member empowerment and development, and an unwavering pursuit of excellence in every aspect

Presenters

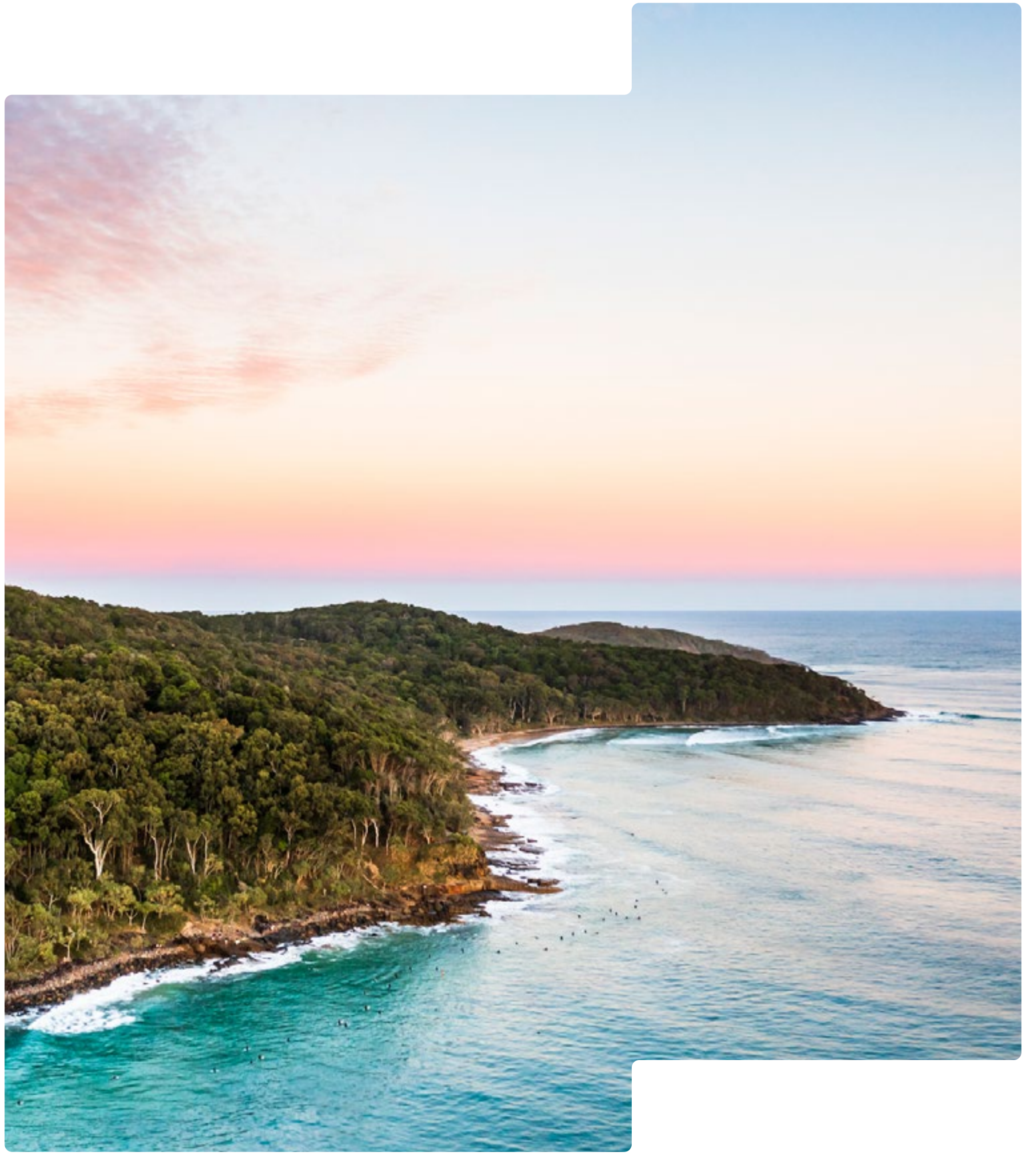
of the business characterises Scott's leadership style. Under Scott's guidance, The Tax Institute is poised to provide employees and members with clear guidance, adeptly turning challenges into opportunities and catalysing sustainable growth.

Rachel Vijayaraj, CTA, is a Partner at Brown Wright Stein Lawyers with a broad practice advising individuals and SME owners on commercial, tax, trust, estate planning and deceased estate matters. Rachel values forming meaningful relationships with clients and providing advice in collaboration with their accountants on their personal, business and tax affairs. Rachel also heads up the not-for-profits practice, assisting clients establish charitable funds and organisations.

Chris Wallis, CTA, Barrister, has over 35 years years in practice dealing with many mundane matters but Chris' reputation has been made with satisfactory outcomes in the hard and difficult disputes that end up a practitioner's "too hard basket". Day to day Chris' work involves providing easily read and comprehensive advice in relation to trusts or real property; working with family lawyers to trace assets and identify tax exposures in a relationship breakdown; working with clients to resolve long and difficult disputes with revenue authorities and working with practitioners to ward off the TPB, often being called in only after the parties are at 'six paces'. Chris is a regularly published author and has delivered more than 150 presentations around Australia for the several professional bodies, the Australasian Tax Teachers Association, the Television Education Network, the Tax Bar Association and the late Gordon Cooper's Problems in Practice.

Peter Walmsley is the Chair of the General Anti-Avoidance Rules Panel and the Deputy Chief Tax Counsel responsible for international matters at the Australian Taxation Office. In his current role, Peter provides technical and strategic guidance on many of the ATO's highest profile and most complex technical issues, law design measures and Federal and High Court litigation matters.

Tom Walrut, FTI, is a Senior Associate at Cooper Grace Ward Lawyers with over 14 years' experience in providing tax advice to clients on both State and Federal tax issues. Tom primarily works with SME clients in a broad range of industries advising on tax planning, transactional matters, structuring and general commercial matters. He also regularly acts for clients in taxation objections and disputes with both State and Federal Revenue Authorities.



Venue and accomodation

Sofitel Noosa Pacific Resort

14–16 Hastings Street, Noosa Heads, QLD, 4567

The Sofitel Noosa Pacific Resort is in the heart of Noosa, on cosmopolitan Hastings Street, across from Noosa Main Beach and overlooking Laguna Bay and the natural beauty of Noosa River. The Sofitel Noosa Pacific Resort offers the quintessential five-star Noosa experience, from the luxurious AQUA Day Spa through to a full range of leisure activities including golf and tennis. The very spacious, self-contained guest rooms come complete with private balconies and spa baths.

Getting there

The Sofitel Noosa Pacific Resort is approximately a two-hour drive from Brisbane Airport or 40 minutes' drive from Sunshine Coast Airport.

Parking

Car parking is $25 per day for self-parking or $35 per day for valet parking at the Sofitel Noosa Pacific Resort.

Accomodation

Favourable room rates have been negotiated and secured at the Sofitel Noosa Pacific Resort. Accommodation bookings can be made through our accommodation and travel provider, Accommodation Link, by following the link on the event web page https://www.conferencenational.com.au/2023noosatax.

Please note that as per hotel booking conditions, all accommodation booked is non-refundable. 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

Welcome reception – Wednesday, 15 November 2023

For delegates arriving on Wednesday, 15 November, a welcome drinks reception will be held poolside at the Sofitel Noosa Pacific Resort from 6.00pm. The welcome reception is included in the event registration fee for delegates, and additional tickets can be purchased for accompanying persons and guests at a cost of $80.

Convention dinner – Thursday, 16 November 2023

The convention dinner will be hosted at Miss Moneypenny's Noosa on Thursday, 16 November from 7:00pm. The dinner is included in the event registration fee for delegates, additional tickets can be purchased for accompanying persons and guests at a cost of $150.

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 convention counts for 13 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 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 casual or resort wear attire is suitable for the duration of the convention.

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

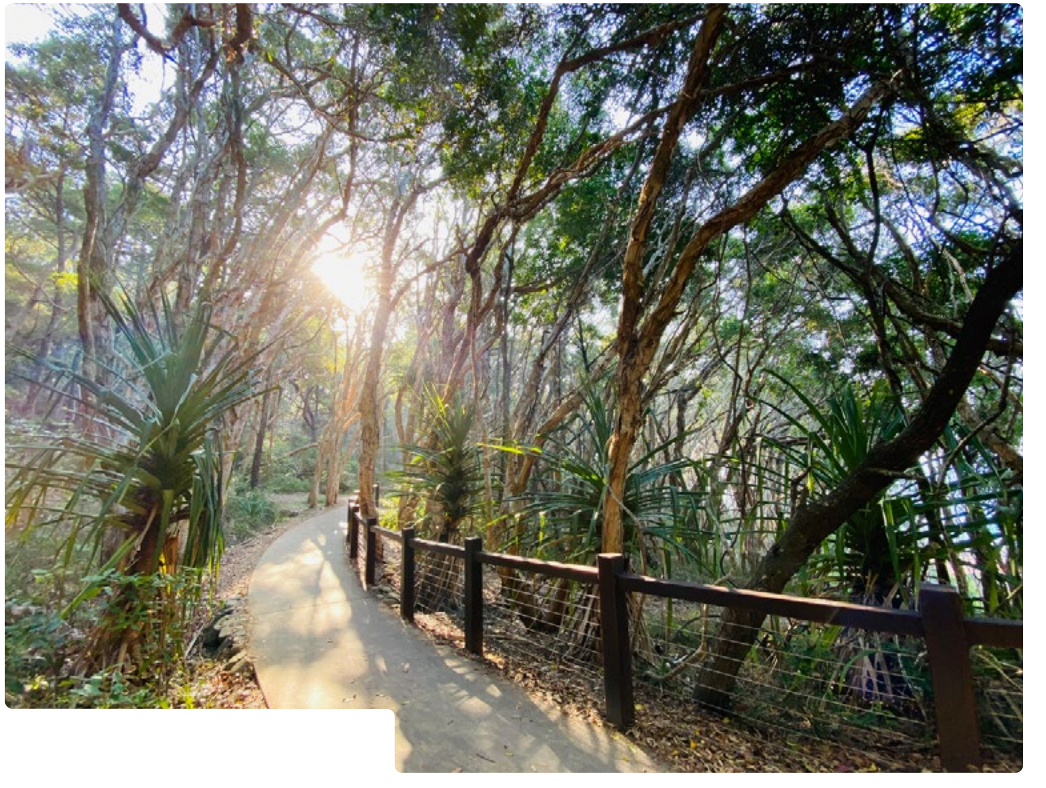
	Online access to presentations and technical papers	Morning/ afternoon tea/ lunches	Welcome reception and convention dinner*
Face-to-face full registration This registration option entitles one delegate to attend the entire event.	✓	✓	✓

*Additional tickets to the Networking Function and Convention Dinner 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, 20 October 2023 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

Noosa Tax Convention
Registration form

43549 | 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 17 for registration inclusions.

Full registration – 12 CPD hours

	Member	New member*
Early bird registration Received on or before Friday, 20 October 2023	☐ $2,100	☐ $2,470
Standard registration Received after Friday, 20 October 2023	☐ $2,300	☐ $2,670

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

Welcome reception

The welcome reception is INCLUDED in the registration fee for delegates attending the full convention.

Wednesday, 15 November 2023 at Sofitel Noosa Pacific Poolside

☐ Yes, I WILL be attending the welcome reception OR

☐ No, I WILL NOT be attending the welcome reception

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

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

Dietary requirements: ____

Convention dinner

The convention dinner is INCLUDED in the registration fee for delegates attending the full convention.

Thursday, 16 November 2023 at Miss Moneypenny's Noosa

☐ Yes, I WILL be attending the convention dinner OR

☐ No, I WILL NOT be attending the convention dinner

☐ Yes, I require additional tickets for the convention dinner at $150 per person

No. ____ x tickets at $150 each: $ ____

Dietary requirements: ____

Sunset boat tour

The sunset boat tour is optional and is NOT INCLUDED in the registration fee for delegates attending the full convention.

Tickets are available for $30 each.

Wednesday, 15 November 2023 at 4:45pm

☐ Yes, I WILL be attending the boat tour

☐ No, I WILL NOT be attending the boat tour

No. ____ x tickets at $130 each: $ ____

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

JOIN TODAY

***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

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

23-030EVT_07/23

3 Payment summary

Registration fees	$
Additional guest tickets – Welcome reception ($80 each)	$
Additional guest tickets – Convention dinner ($150 each)	$
Tickets – Optional sunset boat tour ($30 each)	$
Total payable	$

Please note: The Tax Institute cannot accept responsibility for delegates' late flight arrivals. Transfer costs are non-refundable and non-transferable.

4 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

23-030EVT_07/23

The Tax Institute

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