

# Private Business Tax Retreat

15–16 February 2024

JW Marriott Gold Coast Resort & Spa

12 CPD hours



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

Jacqui Reeves, CTA, BusinessDEPOT (Chair, Private Business Tax Retreat Organising Committee)

Neil Brydges, CTA, Sladen Legal

Steven Lutz, CTA, Lutz & Associates

Dominic Moon, ATI, Macpherson Kelley

Jonathon Ortner, FTI, Arnold Bloch Leibler

Melinda Peters, CTA, McCullough Robertson

## Proudly supported by:





# Welcome

## The premier forum for SME experts and expertise

Having been a member of the Private Business Tax Retreat organising committee for the last few years, it is my pleasure this year to chair the event. Firstly, I would like to thank our outgoing chair Dominic Moon, through his leadership the Private Business Tax Retreat has been a success for several years.

This national event has been designed by a committee representing the legal and accounting tax profession from across Australia. Our committee is made up of professionals who advise in the private groups and family-owned business area, and the program is designed to provide SME advisers with a deep technical analysis of the key issues faced by SME clients.

The 2024 program has been designed to provide delegates with awareness of the key tax issues for SME clients. After successful inclusion in previous years, for our SME clients operating in other tax jurisdictions, we have designed day two of the program to cover international tax issues impacting SME clients and their advisers.

## Connect with like-minded professionals

The Tax Institute prides itself on providing unmatched networking experiences for the Australian tax community. The Private Business Tax Retreat is no different and offers ample networking opportunities. Year on year, the event brings together professionals with similar interests and aspirations.

## A retreat in the true sense of the word

As busy professionals, we all need quality time to reflect on our business and our clients. What do our clients need from us now? Is our focus right? Where do we want to be when we come back to PBTR in 2025? The Private Business Tax Retreat offers not only a fantastic program, but the opportunity for delegates to detach from the daily grind and allow time for creativity. The retreat is a feast for the mind at both a professional and recreational level, a world away from the distractions of the office. The event is designed to give you the space you need to absorb contemporary tax thinking, and new directions in your career and practice.



**Jacquii Reeves, CTA**  
Chair, Retreat Organising Committee

**Early bird pricing offer**  
**Register on or before Friday, 19 January 2024 to save!**

# Technical program

**Day 1** Thursday, 15 February 2024

Time (AEST)	Session
8:00 – 8:45am	Registration
8:45 – 9:00am	Welcome and opening address
9:00 – 10:00am	<p><b>Session 1: Keynote address</b> Speaker: Catherine Rich, Goldman Sachs</p> <p>Join us for the retreat opening address, presented by Catherine Rich of Goldman Sachs. The Goldman Sachs Group is a leading global financial institution that delivers a broad range of financial services to a diversified client base. In the opening address, Catherine outline Goldman Sachs Outlook for 2024, covering markets, investing, core views and the private equity markets.</p>
10:00 – 10:30am	Morning tea
10:30 – 11:30am	<p><b>Session 2: Unlocking the small business CGT concessions – restructuring your business</b> Speakers: Linda Tapiolas, CTA, Cooper Grace Ward Lawyers, Tom Walrut, FTI, Cooper Grace Ward Lawyers</p> <p>The small business CGT concessions and the small business restructure rollovers (for both tax and duty) provide eligible taxpayers with a fantastic ability to access concessional tax outcomes.</p> <p>This session will focus on conditions for accessing both concessions in the context of a business restructure via a number of practical examples, including:</p> <ul style="list-style-type: none"><li>• Accessing the small business CGT concessions where the assets sold are shares in a company (and a previous restructure was undertaken), including the active asset test as it relates to shares in a company</li><li>• Tips and traps in accessing the small business restructure rollover; and</li><li>• Criteria for accessing the Queensland duty exemption for small business restructures to manage duty costs associated with the restructure.</li></ul>
11:30am – 12:30pm	<p><b>Session 3: Restructuring – to roll or not to roll?</b> Speaker: Neil Brydges, CTA, Sladen Legal</p> <p>A rolling stone gathers no moss, or does it?</p> <p>For most private groups, in the absence of consolidation, restructuring often requires the use of a CGT rollover or CGT rollovers. This session covers CGT rollovers for commonly used for restructuring private groups, flagging features to be managed for each rollover. The session will also discuss:</p> <ul style="list-style-type: none"><li>• Multi-step transactions</li><li>• Interactions with consolidation and earnouts</li><li>• Are the anti-avoidance rules an issue</li><li>• Areas of ATO focus; and</li><li>• Triggering State tax liabilities (in brief).</li></ul>

# Technical program

**Day 1** Thursday, 15 February 2024 continued

Time (AEST)	Session
12:30-1:30pm	Lunch
1:30-2:30pm	<p><b>Session 4: Tax Consolidation for SMEs</b> Speaker: Michael Garrone, CTA, Mage Advisory</p> <p>This session explores important issues to be aware of, regarding: acquisitions to; and disposals from; an existing group:</p> <ul style="list-style-type: none"><li>• What are the advantages and disadvantages of consolidating at all?</li><li>• What entities within the client's SME group, are 'in', or 'out' of the consolidated group?</li><li>• Be aware of unintended consequences where reality differs from the highlighted claims of efficiency; and</li><li>• Case studies working through an acquisition and a disposal.</li></ul>
2:30-3:30pm	<p><b>Session 5: Capital Raising and Capital Management for SMEs</b> Speakers: Georgina Ling, Deloitte, Richard Wheeler, CTA, Deloitte</p> <p>Your client's business is on the journey to growth, from the early start-up phase, they are ready for expansion. You have already advised them of the right structure for growth or looking to restructure for the next phase of their business lifecycle. They are now looking to attract capital to fund the next phase.</p> <p>This session will provide key tax considerations for capital raising and capital management for the private business sector, including the following:</p> <ul style="list-style-type: none"><li>• Capital raising and value shift rules</li><li>• Share buy backs</li><li>• Distributions from capital raising</li><li>• Convertible notes and Debt/Equity considerations; and</li><li>• Use of redeemable preference shares.</li></ul>
3:30-4:00pm	Afternoon tea





# Technical program

**Day 1** Thursday, 15 February 2024 continued

Time (AEST)	Session
4:00 – 5:00pm	<p><b>Session 6: Part IVA – A cause for concern</b> Speaker: Joanne Casburn, FTI, Hamilton Locke</p> <p>General anti-avoidance rules, such as those contained within Part IVA of the <i>Income Tax Assessment Act 1936</i> are an integral part to any tax system. The integrity measures contained within Part IVA are designed to protect the Australian tax system from blatant, artificial, or contrived arrangements. However, the recent decisions in <i>Guardian</i> and <i>Minervia</i> have given many practitioners and taxpayers reason for concern about the types of “schemes” Part IVA will apply to.</p> <p>This session will discuss the following:</p> <ul style="list-style-type: none"><li>• They key outcomes in <i>Guardian</i> and <i>Minervia</i> cases with respect of Part IVA</li><li>• How the “alternative postulate” can have adverse implications for taxpayers</li><li>• Practical steps practitioners can take to help clients manage Part IVA risks; and</li><li>• Promoter penalty reforms and what practitioners need to be aware of.</li></ul>
5:00 – 6:30pm	<b>Delegate free time</b>
6:30pm	<b>Retreat dinner</b>



## Retreat dinner

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

The official retreat dinner will be held at the Misono Restaurant on-site at the JW Marriot Gold Coast Resort & Spa.

**Date:** Thursday, 15 February 2024

**Time:** 6:30–10:00pm

**Venue:** Misono Restaurant, JW Marriott Gold Coast Resort & Spa

**Price:** Inclusive for all full registration delegates  
Additional tickets are \$150 per person, see registration form for details

**Dress:** Business casual

# Technical program

**Day 2**      Friday, 16 February 2024

Time (AEST)	Session
8:30 – 9:00am	<p><b>Tax Policy &amp; Advocacy update</b> Speaker: Robyn Jacobson, CTA, The Tax Institute</p> <p>A discussion on the key issues presently impacting the profession and the work The Tax Institute is undertaking in this regard. The session will also include an update on the activities of our technical committees and our current engagement with government and other key stakeholders</p>
9:00 – 10:30am	<p><b>Session 7: Hot topics Round-Up – ESG, UPEs and Corporate Tax Residency</b> <i>This 1.5-hour session will discuss all of the latest topics practitioners need to be on top of in practice.</i></p> <p><b>Part 1: Unlocking value via ESG</b> Speaker: Louise Horrocks, McCullough Robertson</p> <p>ESG is certainly a buzz word. More and more, ESG considerations are beginning to have an impact and on clients (and advisors) in the SME space are looking at ways to embrace these principles both strategically and as a matter of compliance. This session will focus on providing useful information that can be used as a talking point and is 'fit for purpose' for advisors in liaising with SME clients in this space – many of whom are either considering how to incorporate an ESG policy into their business or are beginning to see ESG emerge as part of their tendering requirements and are tackling how to manage this.</p> <p><b>Part 2: Division 7A and UPEs – the current state of play</b> Speaker: Dominic Moon, ATI, Macpherson Kelley</p> <p>The tax profession is abuzz with the AAT decision in Bendel v Commissioner of Tax, and subsequent confirmation that the ATO will appeal the AAT decision. This short sharp session will cover an overview of the key outcomes in the Bendel decision, where it leaves practitioners in advising clients in respect of UPEs to corporate beneficiaries? And where it enlivens Subdivision EA considerations?</p> <p><b>Part 3: Corporate Tax Residency</b> Speaker: Anna Berryman, BDO</p> <p>Subsequent to the decision in Bywater, the ATO issued Taxation Ruling 2018/5, which expressed the Commissioners view on how to apply the central management and control test for company residency. While there have been announcements by former governments to provide clarity on the position of when a foreign incorporated company would be an Australian tax resident, we have not seen significant movement in this area. This session will provide an overview on the considerations for corporate tax residency, including when central management and control will be considered in Australia for foreign incorporated companies.</p>

# Technical program

**Day 2**      Friday, 16 February 2024 continued

Time (AEST)	Session
10:30–11:00am	Morning tea
11:00am–12:00pm	<p><b>Session 8: 99B and the Temple of Doom</b> Speakers: Kaitilin Lowdon, ATI, Sladen Legal, Jonathan Ortner, FTI, Arnold Bloch Leibler</p> <p>Deep in the mountainous abyss of the taxation of trusts lives a provision, which until recently, was rarely disturbed. The ATO has resurrected section 99B from its slumber. It is ugly and mean-spirited, frightening even to the most seasoned adviser in its potential breadth. This session will:</p> <ul style="list-style-type: none"><li>• Provide an overview of the history and purpose of section 99B</li><li>• Provide practical examples of when section 99B can apply, including the application of section 99C</li><li>• Explain why proving the corpus exception is like finding the mystical stone; and</li><li>• Explain how managing a section 99B audit can feel like being ambushed while crossing a rope bridge.</li></ul>
12:00–1:00pm	<p><b>Session 9: International tax – Singapore (family office)</b> Speakers: Michelle Hartman, CTA, PwC, Benjamin Tan, PwC Singapore</p> <p>Increased trading and investment between Australia and Singapore have required advisors to familiarize themselves across the myriad of taxation issues involved. This session addresses many, in the form of a family business group, domiciled in either country, expanding into the other:</p> <ul style="list-style-type: none"><li>• Differences between the taxation landscape of these two countries</li><li>• How the family business establishes itself, in the other country</li><li>• Cross-border transactions and issues</li><li>• Tax concessions in Singapore for establishing a family office;</li><li>• Residency implications, of family member who emigrates, to manage the ‘foreign office’; and</li><li>• Repatriation of foreign after-tax profits, to family members in their resident country.</li></ul>
1:00–2:00pm	Lunch
2:00–3:00pm	<p><b>Session 10: Transfer pricing and thin capitalisation – not just the big end of town</b> Speaker: Natalya Marenina, BDO</p> <p>An urban myth is that the transfer pricing and thin capitalisation rules only apply to the big of town. Another is that they do not apply to trusts. The ATO is increasingly looking at the transfer pricing provisions when reviewing private groups. Further, the thin capitalization rules are going through a fundamental change from an asset based to earnings based safe harbour.</p> <p>This session will give an overview of the transfer pricing and thin capitalization rules in the context of private groups:</p> <ul style="list-style-type: none"><li>• How the rules operate</li><li>• The types of transactions that typically are a focus during audit activity; and</li><li>• The evidence needed to support positions taken.</li></ul>



# Technical program

**Day 2** Friday, 16 February 2024 continued

Time (AEST)	Session
3:00 – 4:00pm	<p><b>Session 11: International aspects of ATO reviews – uncovering international tax matters arising from ATO reviews – everything’s not always about Division 7A</b></p> <p>Panelists: Michelle Hartman, CTA, PwC, Kaitilin Lowdon, ATI, Sladen Legal, Karen Price, Australian Taxation Office</p> <p>Facilitator: Neil Brydges, CTA, Sladen Legal</p> <p>By now private business groups are well versed with the ATO Top 500, Next 5000, and Medium and Emerging Private Groups streamlined assurance reviews. With private and family-owned business groups having an increased appetite for to expand operations offshore, and the control of some family groups being more widely dispersed amongst in other tax jurisdictions, we are seeing more international tax risks included in these reviews.</p> <p>In this session you will hear from practitioners and the ATO who will give an overview of the types of tax matters arising from the streamlined assurance reviews to give you an overview of the key considerations taxpayers and their advisors should be aware of when dealing with international tax issues for private business groups. This panel session will cover the following:</p> <ul style="list-style-type: none"><li>• Key international matters to consider when dealing with an ATO review, including:<ul style="list-style-type: none"><li>• Transfer pricing</li><li>• Related party financing, service arrangements and offshore expansion</li><li>• Thin Capitalisation; and</li><li>• Corporate Tax Residency.</li></ul></li></ul>
4:00pm	<b>Closing address and networking drinks</b>



# Presenters

**Neil Brydges, CTA**, is a Principal Lawyer in Sladen Legal's Tax group. Neil practises in all areas of direct and indirect tax, with a particular focus on the taxation of trusts, corporate tax, M&A and Div 7A. Neil has also advised extensively on cross-border taxation issues. Using his technical tax knowledge, Neil works with clients to obtain commercial and practical outcomes and Neil has particular experience in dealing with the ATO on complex tax issues in a dispute resolution context. Neil is an Accredited Specialist in Taxation Law and Chair of the Tax & Revenue Law Committee with the Law Institute of Victoria, a member of the Tax Committee of the Law Council of Australia, and a Chartered Tax Adviser and member of Dispute Resolution Technical Committee with The Tax Institute.

**Joanne Casburn, FTI**, is Special Counsel at Hamilton Locke, 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.

**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.

**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.

**Louise Horrocks** is Partner and Head of McCullough Robertson's new diversified business, McR ESG. Louise brings her strong leadership, commercial expertise and legal background to McR ESG, where

she provides legal and non-legal advisory services in the areas of ESG strategy, decarbonisation, investment, corporate governance and sustainability initiatives. With 15 years of deep industry experience and knowledge, and recognised as an ESG and energy transition subject matter specialist, Louise provides clients with strategic advice and practical implementation support and solutions, helping them to comprehensively shape their response to and create value out of evolving ESG pressures and opportunities.

**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.

**Georgina Ling** is a tax manager in the Deloitte Private Business, with 5 years of experience in tax compliance and advisory. Georgina has extensive experience in working with a number of different entities and structures including high net wealth family groups, ASX listed entities and consolidated groups. Georgina works across a broad range of sectors and markets, including, property, transportation and logistics and consumer products.

**Kaitilin Lowdon, ATI**, is a Senior Associate at Sladen Legal. 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.

# Presenters

**Natalya Marenina** is a transfer pricing specialist with more than 15 years of experience in Australia and the UK, assisting both Australian multinationals and Australian subsidiaries of the global groups who seek compliant and commercial transfer pricing solutions. Natalya is consistently recognised as one of the leading Australian transfer pricing experts by Expert Guides published by Euromoney magazine. During her career Natalya assisted a number of the Australian outbound groups to design, implement and defend their global transfer pricing policies. She also assisted her clients in managing numerous transfer pricing disputes with the tax authorities, in a practical manner.

**Dominic Moon, ATI**, is a Principal Lawyer with a particular focus on providing practical solutions to contemporary taxation issues facing small to medium enterprises. His legal expertise traverses goods and services tax, income and capital gains tax, corporate tax including Division 7A, the consolidations regime, taxation of trusts and partnerships and state taxes and duties in all jurisdictions. With over 19 years of experience in legal practice, he also brings to his clients a broad experience in commercial transactions

and contracts, estate and succession planning and business structuring and restructuring.

**Jonathan Ortner, FTI**, is a partner in Arnold Bloch Leibler's Sydney taxation group and practices in all areas of direct and indirect tax with a particular focus on the taxation of trusts and corporate income tax and mergers and acquisitions. Jonathan has also advised extensively on cross-border taxation issues; employment taxes, including the tax treatment of employee share schemes, termination payments and fringe benefits; and the GST implications of transactions and dealings in the development of property. Using his technical tax knowledge, Jonathan works with clients to obtain commercial and practical outcomes. He has particular experience in dealing with the Australian Taxation Office on complex tax issues in a dispute resolution context. Jonathan is a keen and active member of the tax community. As well as presenting on tax topics at various sessions and authoring a number of published articles, papers and bulletins, Jonathan is the Deputy Chair of the Tax Institute's SME committee and is recognised as a key tax lawyer in the Legal 500 Asia Pacific.

**Karen Price** is an Assistant Commissioner in Private Wealth (PW) with responsibility for PW's engagement and assurance teams across Sydney, Gosford, Newcastle and Wollongong. She also leads the PW's International risk program. She previously led and developed various aspects of PGI's Top 1000 Program in the Public Groups and International business line including the incorporation of GST assurance reviews.

Karen spent the first half of her career at KPMG working mostly in the banking and financial services tax business line. She then pursued an in-house career as a corporate tax manager/head of tax in a number of large business organisations in retail, energy and e-commerce industries. These roles also provided an opportunity to undertake broader commercial roles in those organisation's finance and legal departments. Karen's experience as an adviser and tax manager has meant she is well acquainted with the issues surrounding practical tax compliance and strategy.

**Catherine Rich** is the Executive Director of Goldman Sachs. Catherine works within the Asset and Wealth Management Division of Goldman Sachs, as a Private Wealth Advisor based in Sydney, Australia. Cath spent the previous 9 years at

Goldman within the Global Markets Division, covering Fixed Income, Currency, and Commodity (FICC) product, based in Sydney. In that role she was responsible for the Foreign Exchange sales business across Corporates, Sovereign Wealth Funds, Banks/Central Banks, Superannuation Funds & Hedge Funds. Cath joined Goldman Sachs in Sydney in 2013 from Deutsche Bank where she worked across Foreign Exchange and Fixed Income sales in Sydney and Singapore. Cath began her career as a graduate at Commonwealth Bank of Australia and has also lived and worked in London & New York. Cath earned a BCom (Accounting) at UWS, Australia.

**Benjamin Tan** is a Tax Director with PwC Singapore with more than 10 years of experience in providing tax compliance and advisory services for a portfolio of clients across a wide range of industry sectors – including energy and utilities, commodity trading, retail and consumer, hospitality etc.

**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,

# Presenters

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.

**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.

**Richard Wheeler, CTA**, is a Tax Partner at Deloitte and Private Market Leader in Queensland, working in the Deloitte Private Business. Richard has over twenty years of experience in tax advisory. Richard has extensive experience in providing cross-border tax advice to corporates and individuals across a number of sectors including technology, transport & tourism, agriculture and property.





# Venue and accommodation



## JW Marriott Gold Coast Resort & Spa

158 Ferny Ave, Surfers Paradise QLD, 4217

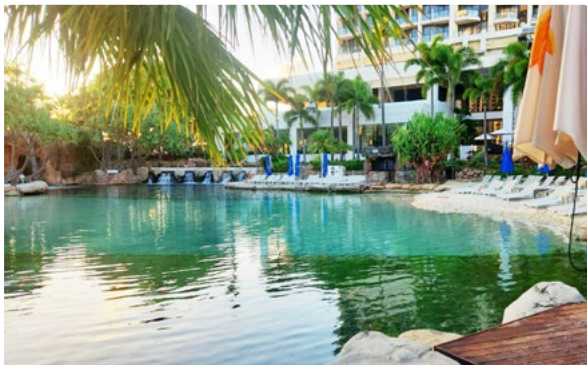
JW Marriott Gold Coast Resort & Spa boasts brand-new guest rooms, award-winning service and a covetable location on Australia's Gold Coast. Our redesigned hotel rooms and suites offer an ideal setting to relax after a busy day, complete with high-speed Wi-Fi, plush bedding and pristine marble bathrooms. Wake up feeling refreshed and take advantage of our superb resort facilities, from peaceful saltwater lagoons and an outdoor freshwater pool with a slide to a modern fitness centre and Sport Court®.

### Getting there

The JW Marriott Gold Coast Resort & Spa is approximately a 40-minute drive from Gold Coast Airport or an one-and-a-half hour drive from Brisbane Airport.

### Parking

Car parking is \$24 per day for self-parking or \$35 per day for valet parking





# Event information

## Confirmation of registration

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

## Continuing Professional Development (CPD)

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

## The Tax Institute's attendee hub

This event will be accessible to all delegates via our dedicated attendee hub. Program information, materials (technical papers and presentations), survey forms and more will be available via The Tax Institute's virtual attendee hub. All delegates are encouraged to access the platform prior to the event. Technical papers and PowerPoint presentations will be available on the attendee hub to all participating delegates approximately five days before the event. Delegates will receive instructions on accessing the virtual attendee hub by email.

## Delegate list

A delegate list will be included on the attendee hub to assist with networking. Please indicate at the time of registration if you do not want your name to be included. Alternatively, you can edit your profile visibility settings in the virtual attendee hub at any time during the event.

## Dress code

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

## Networking function

### Retreat Dinner – Thursday, 15 February 2024

The retreat dinner will be held on-site at Misono Restaurant for a live teppanyaki cooking experience.

The retreat dinner is included in the event registration fee for delegates, and additional tickets can be purchased for accompanying persons and guests at a cost of \$150.

## Special dietary and accessibility requirements

Please indicate any special dietary requirements at the time of registration. Please email us with any accessibility requirements at [nationalevents@taxinstitute.com.au](mailto:nationalevents@taxinstitute.com.au).

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

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

# Registration

## Registration inclusions

	Online access to presentations and technical papers	Morning/afternoon tea/ lunches	Retreat dinner networking function*
<b>Full registration</b> This registration option entitles one delegate to attend the entire event.	✓✓✓	✓✓✓	✓✓✓
<b>Online full registration</b> This registration option entitles one delegate to attend the entire event virtually.	✓✓✓		

\*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, 19 January 2024 will be entitled to an early bird discount.

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

### Group discounts

Purchase four full registrations (early bird or standard) and receive a fifth full registration for free. The free fifth registration must be of equal or of less value to the four paid registrations.

This offer cannot be redeemed in conjunction with any other promotional offer or code. All attendees must be from the same firm and all registration forms must be submitted together. For further information please contact the national events team on 1300 829 338 or [nationalevents@taxinstitute.com.au](mailto:nationalevents@taxinstitute.com.au).

## 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 15 for registration inclusions.

### Full registration – 12 CPD hours

	Member	New member*	Non-member
<b>Early bird registration</b> Register on or before Friday, 19 January 2024	<input type="checkbox"/> \$1,600	<input type="checkbox"/> \$1,970	<input type="checkbox"/> \$1,900
<b>Standard registration</b> Register after Friday, 19 January 2024	<input type="checkbox"/> \$1,800	<input type="checkbox"/> \$2,170	<input type="checkbox"/> \$2,100

### Online registration – 12 CPD hours

	Member	New member*	Non-member
<b>Early bird registration</b> Received on or before Friday, 19 January 2024	<input type="checkbox"/> \$1,600	<input type="checkbox"/> \$1,970	<input type="checkbox"/> \$1,900
<b>Standard registration</b> Received after Friday, 19 January 2024	<input type="checkbox"/> \$1,800	<input type="checkbox"/> \$2,170	<input type="checkbox"/> \$2,100

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

### Retreat dinner

The Retreat dinner is INCLUDED in the registration fee for delegates attending the full retreat

#### Thursday, 15 February 2024 at the Misono Restaurant

- Yes, I WILL be attending the Retreat dinner OR  
 No, I WILL NOT be attending the Retreat dinner  
 Yes, I require additional tickets for the Retreat dinner at \$150 per person

No.  x tickets at \$150x 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:

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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:



### 3 Payment summary

Registration fees \$

Additional guest tickets – retreat dinner (\$150 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:

Cardholder's signature:

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





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

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

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<b>To register</b>	Email <a href="mailto:customeradmin@taxinstitute.com.au">customeradmin@taxinstitute.com.au</a>	Mail L37, 100 Miller Street North Sydney NSW 2060	Online <a href="http://taxinstitute.com.au">taxinstitute.com.au</a>
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