

# WA Tax Retreat

**1–2 August 2024**

**Pullman Bunker Bay Resort**

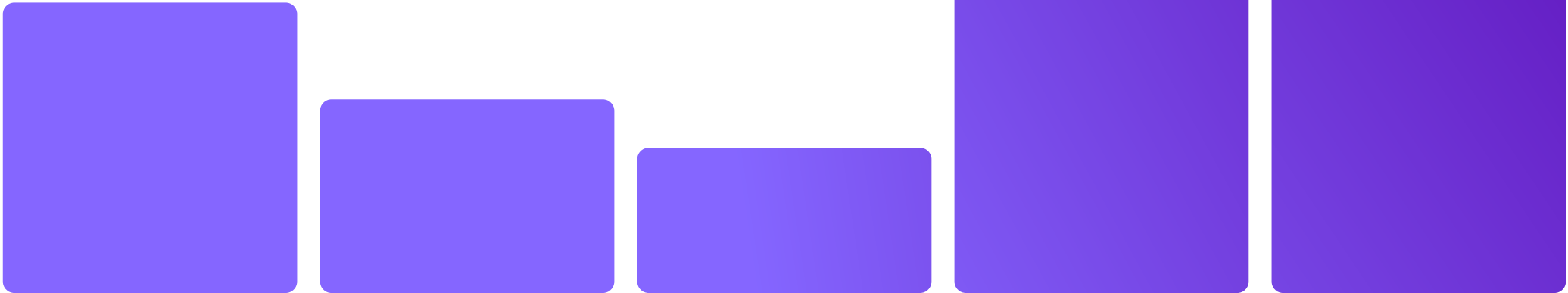
**10 CPD hours**



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

- Modiesha Stephens, CTA, MS Legal (Chair, WA Tax Retreat Organising Committee)
- Mike Cooper, CTA, Australian Taxation Office
- Billy-Jo Famlonga, FTI, Famlonga Business Services
- Bill Keays, CTA, Keays Forrest
- Alan Krawitz, CTA, Smailes Krawitz
- Jemma Sanderson, CTA, Cooper Partners Financial Services

**Proudly supported by:**





# Welcome

I invite you to join us at this year's WA Tax Retreat, a unique forum to engage with esteemed colleagues and presenters alike, at WA's favourite holiday destination.

This year we've relocated to the picturesque Pullman Resort at Bunker Bay in the heart of WA wine country. Running over 1.5 days (discounted accommodation is available), this event will provide delegates with high-level technical and practical content and unrivalled networking opportunities.

This year's WA Tax Retreat features an all-star cast of both local and interstate favourites, including Daniel Smedley, CTA, Sladen Legal and Linda Tapiolas, CTA, Cooper Grace Ward Lawyers who will be flying in from Melbourne and Brisbane.

As always, the program has been designed to encourage lively discussions with five workshops on hot topics: The Small Business CGT Concessions, Family Trusts Elections, The \$3m cap and Div 296, Extraction of Wealth and Ethics, Professional Codes & Your PI Insurance!

This top-class technical program is reason enough to attend but let's face it, a trip to Bunker Bay would be wasted without a chance to take in the salty air, the breathtaking views and indulge in the finest food and drink the region has to offer. The program has been planned with this in mind. Day one will close with an offsite dinner at the award-winning Rustico at Hay Shed Hill and we'll toast the conclusion of the Retreat at the Pullman Resort with a networking reception, where delegates can continue their conversation with old and new connections over drinks.

I'd like to extend a huge thank you to the organising committee and our presenters for their efforts in curating this program and ensuring that this event continues to be a high calibre event of relevance for all attendees.

I look forward to seeing you in Bunker Bay!



A handwritten signature in black ink, appearing to read 'M. SS'.

**Modiesha Stephens, CTA**  
Chair, WA Tax Retreat Organising Committee

**Early bird pricing offer**  
**Register on or before 5 July 2024!**

# Technical program

## Day 1 Thursday, 1 August 2024

Time AWST	Session
From 11:30am	Registration
11:55am–12:00pm	<b>Welcome and opening</b> Speaker: Modiesha Stephens, CTA, Chair, Retreat Organising Committee
12:00–1:00pm	<b>Session 1: Setting the scene – Hot tax issues in our sights</b> Speaker: Robyn Jacobson, CTA, The Tax Institute  The tax space continues to be dynamic and proposed measures often have long lead times ahead of implementation. A new financial year heralds further significant tax announcements and policy developments. The session will cover the hot topics affecting tax practitioners today, including: <ul style="list-style-type: none"><li>• Key measures announced in the Federal Budget 2024–25</li><li>• Redesigned Stage 3 personal income tax cuts</li><li>• Small business incentives</li><li>• Appeal to the Full Federal Court of the Tribunal’s decision in <i>Bendel and Commissioner of Taxation</i> [2023] AATA 3074 relating to Division 7A and UPEs</li><li>• Latest corporate tax measures</li><li>• Latest superannuation measures, including Division 296 and Payday super</li><li>• Client-agent linking; and</li><li>• New TASA obligations.</li></ul>
1:00-1:45pm	Lunch
1:45–3:45pm	<b>Session 2: What do you mean my client doesn’t get a small business concession?</b> Speaker: Linda Tapiolas, CTA, Cooper Grace Ward Lawyers  Navigating the complexities of the small business CGT concessions remains a challenge. Although the provisions can be tricky to apply in practice, the upside of successful application can be significant, potentially legitimately saving taxpayers very large amounts in tax. This session will explore real-life scenarios focused on the uncertainties in applying the concessions in practice including: <ul style="list-style-type: none"><li>• Tips and traps in applying the maximum net asset value test and aggregated turnover tests</li><li>• Application of the ‘active asset test’</li><li>• Additional tests to be satisfied where the CGT events in relation to shares in a company or units in a trust</li><li>• Common errors in applying the small business retirement exemption and small business roll-over</li><li>• Extracting the proceeds of sale from unit trusts and companies tax effectively; and</li><li>• (Re)structuring into trouble...Part IVA.</li></ul>



# Technical program

## Day 1 Thursday, 1 August 2024 continued

Time AWST	Session
3:45 – 4:00pm	Afternoon tea
4:00pm – 5:30pm	<p><b>Session 3: The \$3M Cap &amp; Div 296</b></p> <p>Speaker: Jemma Sanderson, CTA, Cooper Partners</p> <p>The biggest announcement regarding super in the last 12 months is the \$3 million threshold applying to the tax concessions on superannuation benefits. With the release of draft legislation in October 2023 for this new Division 296 tax, this session will provide an update on the progress of the draft legislation, as well as a focus on:</p> <ul style="list-style-type: none"><li>• The Division 296 legislation – how the new tax will operate</li><li>• Tips and traps between now and the commencement of the new provisions at 1 July 2025; and</li><li>• Strategies and opportunities to consider for clients, including addressing some common questions such as:<ul style="list-style-type: none"><li>– Do we benchmark down to \$3 million (where eligible)?</li><li>– Are additional super contributions worthwhile?</li><li>– Should I invest differently in my super fund now?; and</li><li>– What other actions should be taken to manage any tax impost.</li></ul></li></ul>
6:00pm sharp	Bus transport departing for offsite dinner
From 6:45pm	Welcome dinner – Rustico Hay Shed Hill



### Welcome dinner

Join us for a memorable welcome dinner at the award-winning Rustico at Hay Shed Hill. Indulge in five delectable courses paired with premium Hay Shed Hill wines, creating the perfect ambiance for an unforgettable experience.

**Date:** Thursday, 1 August 2024

**Time:** 6:45pm-10:00pm (Bus departing from Pullman Bunker Bay Resort at 6:00pm sharp)

**Venue:** Rustico Hay Shed Hill

**Price:** Inclusive for all full registration delegates  
\$175 for additional tickets – see registration form for details

**Dress:** Smart-Casual

# Technical program

## Day 2 Friday, 2 August 2024

Time AWST	Session
8:30 – 9:00am	<b>Registration</b>
9:00 – 11:00am	<b>Session 4: Unlocking wealth in family structures</b> <b>Speaker: Daniel Smedley, CTA, Sladen Legal</b>  Recognising that no two families are alike, we will address the multitude of different issues that often arise when providing solutions to family groups looking to extract wealth from family structures. This session will explore taxation, structuring, succession, and trust law concepts all within the context of various family dynamics. Throughout the session, practical examples will illustrate common challenges and provide actionable solutions.  Among other issues we will address: <ul style="list-style-type: none"><li>• Analysis of taxation issues related to wealth extraction</li><li>• Examination of entity structuring for asset protection and growth</li><li>• Discussion on succession planning within family groups; and</li><li>• Exploration of trust law and its impact on wealth management.</li></ul>
11:00 – 11:30am	<b>Morning tea</b>
11:30am – 1:30pm	<b>Session 5: Family Trust Elections</b> <b>Speaker: Linda Tapiolas, CTA, Cooper Grace Ward Lawyers</b>  The rules about family trust elections, in particular who is part of the ‘family group’ and what are ‘distributions’, are quite complex and commonly misunderstood. A proper understanding of these rules is critical because distributions outside of the ‘family group’ could result in the family trust distribution tax being triggered. Family trust distribution tax, if triggered, is a debt that is not subject to a review period and for which the entity (which makes the distribution), together with the individuals who are directors or trustees, can be jointly liable. Therefore, it is important that advisers understand the concepts of ‘family group’ and ‘distributions’.  Following the success of the Family Trust Elections session at this year’s WA Tax Forum, this workshop will further explore real-life scenarios delving into common issues encountered by practitioners including: <ul style="list-style-type: none"><li>• What are the implications of making a FTE or IEE</li><li>• When is a FTE or IEE required</li><li>• Requirement to make a valid FTE or IEE (including issues for testamentary trusts in meeting the ‘family control’ test)</li><li>• What are ‘distributions’</li><li>• Which individuals and entities are part of the ‘family group’</li><li>• Who is liable for FTDT</li><li>• What should the trust deed say to help with these issues; and</li><li>• Passing control of trusts to the next generation.</li></ul>

# Technical program

## Day 2 Friday, 2 August 2024 continued

Time AWST	Session
1:30 – 2:30pm	Lunch
2:30 – 4:30pm	<p><b>Session 6: Ethics, Professional Codes and your PI Insurance – Beware the murky waters!</b></p> <p>Panel: Fiona Halsey, Halsey Legal Services, Robyn Jacobson, CTA, The Tax Institute</p> <p>Facilitator: Dudley Elliott, CTA, Trove Advisory</p> <p>No matter your professional background, we all face challenging situations which make us pause and consider our professional obligations – to our clients, professional bodies and possibly, the court.</p> <p>In this session, our expert panellists will use a series of case studies to discuss some of the challenging scenarios faced by tax practitioners and consider strategies to ensure you comply with your ethical obligations, your obligations under your Professional Codes and the expectations of your Professional Indemnity insurers.</p>
From 4:30pm	Close and networking function



### Closing Networking function

Unwind with your colleagues, peers, and esteemed presenters as we raise a toast to conclude the retreat, amidst the scenic backdrop of Bunker Bay beach.

**Date:** Friday, 2 August 2024

**Time:** 4:30–6:30pm

**Venue:** Sugar Loaf Rock Deck, Pullman Bunker Bay Resort

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

# Presenters

**Dudley Elliott, CTA**, is a Director with Trove Advisory Group. He has over 30 years' experience in advising businesses on taxation issues, structuring, financing and exit strategies. Dudley commenced his career in the early 1980's in banking, before moving into public accounting in 1988 firstly with BDO and then later with Deloitte where he became a partner in 1999. In 2007, Dudley left Deloitte to establish his own practice advising clients and other practices. This has evolved into Trove Advisory Group which operates from Subiaco. Dudley is a recognised taxation specialist, he holds a Masters of Taxation and is a Chartered Accountant. He is a Chartered Tax Advisor and a Senior Fellow of FINSIA.

**Fiona Halsey** after completing her law degree, worked as a solicitor at Clayton Utz and then Freehills (now Herbert Smith Freehills). She was subsequently a director and in-house counsel at Ernst & Young. In 2001, Fiona and her husband established Halsey Legal Services. Fiona is also a director of Licensee Solutions Pty Ltd, which specialises in Australian financial services compliance. She has been a State Chairperson, State Councillor, National Councillor and Head of the WA Technical Committee for The Tax Institute. Fiona acts in

many professional negligence matters, including disputes about professional indemnity insurance. She acts for complainants and defendants in tribunals and courts.

**Robyn Jacobson, CTA**, is the Senior Advocate at The Tax Institute. She is an avid advocate, social media commentator, columnist, blogger, webcaster, presenter and the host of The Tax Institute's TaxVibe podcast. She is also frequently quoted in the media. In her role as Senior Advocate, Robyn champions improvements to our tax system, with a focus on SMEs and supporting practitioners. Robyn 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 more than three decades in the profession, including a public practice background and more than 20 years guiding the profession in her various roles as a professional tax trainer. Robyn is a Chartered Tax Adviser of The Tax Institute, and a Fellow of both CA ANZ and CPA Australia.

**Jemma Sanderson, CTA**, is a Director of Cooper Partners Financial Services, heading up their SMSF specialist

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

**Daniel Smedley, CTA**, enjoys solving complex taxation and trust law issues for private enterprise clients. He is also a trusted confidant in planning then succession of his client's personal and business affairs. Daniel is a Chartered Tax Advisor with The Tax Institute, accredited as a specialist in Taxation Law with the Law Institute of Victoria and is recognised by his peers in DoYLES Guide as a leading lawyer in Taxation. He is also recognised in respect of

Tax Law, Trusts and Estates, and Wealth Management / Succession Planning in the current edition of Best Lawyers in Australia. Daniel is a regular presenter at state and national industry conventions, conferences and workshops.

**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.



# Venue and accommodation



## Pullman Bunker Bay Resort Margaret River Region

42 Bunker Bay Road Off, Cape Naturaliste Rd, Naturaliste WA 6281

Pullman Bunker Bay Resort is in the superb Southwest of Western Australia, nestled alongside the crystal-clear waters of beautiful Bunker Bay in the Margaret River Wine Region. The resort sets the environmental benchmark in Luxury accommodation. Contemporary in style and unmatched in attentive service where you can check in and chill out with a sense of calm and serenity.

### Getting there

#### Driving from Perth

Just over three hour's drive south of Perth, Pullman Bunker Bay Resort offers the ultimate getaway.

#### Parking at Resort

Complimentary on-site car parking as well as transportation for guests and luggage to villas is available for guests and delegates.

#### Bus transport

A comfortable express coach service runs between Perth Airport (Domestic and International terminals) and the Perth CBD to Dunsborough, with taxis available to transport you between Dunsborough and Pullman Resort.

For the latest bus pricing and timetables visit [South West Coachlines](#). For taxi bookings visit [Dunsborough Taxis](#).

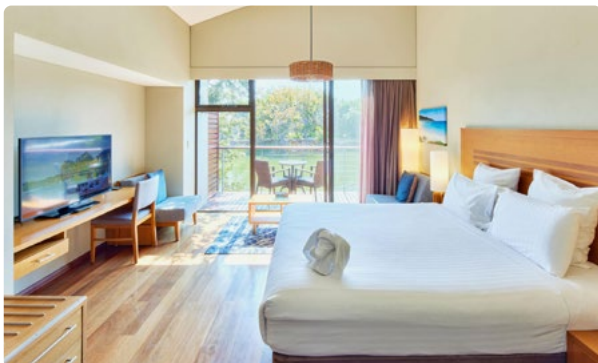
#### Coming from Interstate

Interstate travellers from Melbourne and Sydney can now fly with one of Jetstar's three-times-weekly direct flights direct to Busselton Margaret River Airport. Pullman Bunker Bay Resort is approximately a 30-minute drive from Busselton airport.

### Accommodation

Favourable room rates have been negotiated and secured at Pullman Resort Bunker Bay. Accommodation bookings can be made by following the link on the event web page or via this link [here](#).

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

## 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

Attendance at the retreat counts for 10 hours of Continuing Professional Development with The Tax Institute.

## The Tax Institute's Attendee Hub

The registration fee includes electronic access for delegates to download all available presenter materials and event information prior to the event. The 2024 WA Tax Retreat Attendee hub will contain session and presenter information, event materials, sponsor offers and other relevant event information. Email notifications will be sent to all registrants in the weeks prior to the convention.

## 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 event.

## Networking functions

### Welcome Dinner – Thursday 1 August

An offsite retreat dinner will be held on Thursday evening at Rustico Hay Shed Hill and includes a 5-course degustation with matching premium Hay Shed Hill wines. The dinner is included in the retreat registration fee for delegates. Additional tickets are available to purchase for accompanying persons at a cost of \$175. Please indicate your requirements, including dietary requirements, at the time of registration.

### Closing networking drinks – Friday 2 August

The networking function is included in the retreat registration fee for delegates. Additional tickets are available to purchase for accompanying persons at a cost of \$80. Please indicate your requirements, including dietary requirements, at the time of registration.

## Special dietary and accessibility requirements

Please indicate any special dietary requirements at the time of registration. Please email us with any accessibility requirements at [nationalevents@taxinstitute.com.au](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', where possible, 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.

If a registered delegate is unable to attend as a result of a diagnosis of COVID-19 or they are experiencing symptoms of COVID-19, a full refund will be offered with the provision that a medical certificate is produced explaining the diagnosis or a summary of the appropriate action to be taken i.e. a COVID-19 test and medical advice.

It is a condition of acceptance of registration that an administration fee of 20% of the registration fee be charged for cancellation if you can no longer attend the event. Cancellations must be received in writing by The Tax Institute five working days prior to the event. No refund will be given for cancellations received within five working days of the event. A replacement may be nominated. If the replacement is not a member, the non-member registration fee will apply. CPD hours will be allocated to the designated attendee.

The Tax Institute cannot accept responsibility for delegates' late transport arrivals or non-arrivals due to delays.

## Privacy

We take your privacy seriously, and our policy can be viewed at: [www.taxinstitute.com.au/privacypolicy](http://www.taxinstitute.com.au/privacypolicy).

## Enquiries

For further information regarding this event, please contact the Events Team on 1300 829 338 or [nationalevents@taxinstitute.com.au](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/ retreat lunches	Retreat welcome reception and networking*
<b>Full registration</b> This registration option entitles one delegate to attend the entire event.	✓✓	✓✓	✓✓

\*Additional tickets to the networking functions can be purchased on the registration form.

## Discounts

### Early bird registration

All registrations received and paid on or before 5 July 2024 will be entitled to an early bird discount.

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

### Group discount

Purchase four full registrations (early bird or standard) and receive a fifth full registration for free. The free fifth registration must be of equal or of less value 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 11 for registration inclusions.

### Full registration – 10 CPD hours

	Member	New member*	Non-member
<b>Early bird registration</b> Register on or before 5 July 2024	<input type="checkbox"/> \$1,400	<input type="checkbox"/> \$1,400	<input type="checkbox"/> \$1,700
<b>Standard registration</b> Register on or before 5 July 2024	<input type="checkbox"/> \$1,600	<input type="checkbox"/> \$1,600	<input type="checkbox"/> \$1,900

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

### Retreat Dinner

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

#### 1 August at Rustico Hay Shed Hill

- ☐ 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 networking function at \$175 per person

No.  x tickets at \$175 each: \$

Dietary requirements:

### Closing networking function

The networking function is INCLUDED in the registration fee for delegates attending the full retreat.

#### 2 August 2024 at the Sugarloaf Rock Room at Pullman Resort.

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

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

Dietary requirements:

## 2 Delegate contact details

Member no.:

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

Title: ☐ Mr ☐ Mrs ☐ Miss ☐ Ms Date of birth:

First name:

Last name:

Position:

Company:

Address:

Suburb:  State:  Postcode:

Telephone:  Mobile:

Email:

☐ Please tick this box if you do not wish your name to be included on the delegate list provided to all attendees for networking

### \*Become a member and save!

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

- save over \$220 on Affiliate membership for the first 12 months
- access member-only prices to this and future events
- access all member-only technical resources.

Find out more about membership at  
[taxinstitute.com.au/membership](http://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:

JOIN TODAY

### 3 Payment summary

## Registration fees

\$

Additional guest tickets – Retreat dinner (\$175)

\$

Additional guest tickets – Closing networking function (\$80 each)

\$ 

**Total payable**

\$ 

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

#### 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](https://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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## To register


**Email** [customeradmin@taxinstitute.com.au](mailto:customeradmin@taxinstitute.com.au)


**Mail** L37, 100 Miller Street North Sydney NSW 2060

**Online** [taxinstitute.com.au](http://taxinstitute.com.au)




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 [instagram.com/thetaxinstitute\\_](https://instagram.com/thetaxinstitute_)

[taxinstitute.com.au](https://taxinstitute.com.au)

