

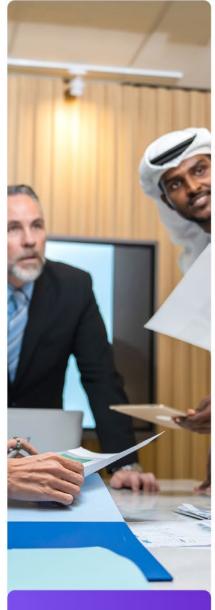
# International Masterclass

19 June 2025

The Establishment Sydney & Online

7 CPD hours







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

Stefan Hempelmann, EY, Chair, Masterclass Organising Committee Mathew Chamberlain, CTA, EY Brett Curtis, ATI, Grant Thornton Kai-Chen Lamb, King & Wood Mallesons Peter Oliver, CTA, KPMG Shahzeb Panhwar, ATI, Alvarez & Marsal Zubin Sadri, CTA, Deloitte Lorena Sosa, ATI, PwC Joey Wang, HLB Mann Judd







## Welcome

It is with great pleasure that I welcome you to the 2025 International Masterclass. Building on the success of last year's event, we are excited to bring together a diverse group of professionals, experts, and enthusiasts from around the country to share knowledge and insights on the latest developments in international tax.

The international tax landscape is rapidly evolving, influenced by geopolitical shifts, technological advancements, and economic transformations. Recent developments are reshaping how governments establish and enforce tax regulations worldwide. Key initiatives including BEPS 2.0, tax transparency, thin capitalisation and the taxation of the digital economy are currently being actively implemented.

The 2024 Masterclass set a high standard with its engaging sessions and insightful discussions. This year, we aim to surpass those expectations by presenting a range of new topics. Our carefully curated agenda includes practical insights and policy updates on BEPS 2.0 and recent US tax developments and will provide you with the latest insights on cross-border financing, M&A, IP taxation and public CbCR.

The sessions will provide in-depth technical views and much needed practical insights and deliver a variety of perspectives. We will end the program with closing drinks which is a opportunity to network and build connections.

I'd like to extend a huge thank you to the organising committee and our presenters for their efforts in designing and delivering this program. As international taxation grows in significance, the International Masterclass is becoming the premier event for providing attendees with essential, immersive knowledge and insights in this field. I look forward to seeing you in Sydney in person or virtually.



**Stefan Hempelmann** Chair, Masterclass Organising Committee

Early bird pricing offer Register on or before 23 May 2025 to save!

## **Technical program**

Thursday, 19 June 2025

Time *AEST	Session
8:00-8:25am	Registration
8:25-8:30am	Welcome and opening address Speaker: Stefan Hempelmann , Chair, Masterclass Organising Committee
8:30-9:30am	Session 1: Pillar 2 practical insights Speaker: Jayde Thompson, Alvarez & Marsal
	With the enactment of Pillar 2 in effect from 1 January 2024, tax practitioners across the country are delving into the specifics of the new legislation. This session will present a range of practical case studies highlighting some of the key issues emerging from the Australian Pillar legislation, including application of the transitional safe harbour rules, Australia's Domestic Minimum Tax and the interactions with Australia's tax consolidation regime and trust structures.
9:30-10:30am	Session 2: The BEPS 2.0 outlook – A roadblock or a bump in the road? Speaker: Chris Miller, EY
	President Trump has taken aim at Pillar Two of the BEPS 2.0 solution developed by the Inclusive Framework (IF) on BEPS and in doing so raises questions about the viability of Pillar Two as a global solution. Meanwhile, the IF remains at an impasse in negotiating Pillar One with destabilising unilateral measures threatening to emerge in its place. Former OECD official, Chris Miller, will discuss the current status of BEPS 2.0 and potential developments that could be observed in this space.



## **Technical program**

### Thursday, 19 June 2025 continued

Time *AEST	Session			
10:30-11:00am	Morning tea			
11:00-12:00pm	Session 3: U.S. tax developments – Potential impact of the Trump administration tax policies on investment and trade opportunities Panel: Michael Doolan, FTI, EY, Stuart Landsberg, PwC, John Walker, CTA, Jones Day			
	The Trump administration has moved quickly, announcing new tariffs and other tax policy reforms, including an intention to extend expiring tax concessions from President Trump's signature 2017 tax reforms. These changes bring significant uncertainty for investment in the U.S. and the global trade landscape. It is also unclear how other countries may respond and whether the US could invoke existing tax rules to increase U.S. rates of tax on foreign nationals, residents or corporations of foreign countries where it perceives burdensome, discriminatory or extraterritorial taxes apply to US citizens or corporations. This panel discussion will reflect on tax policy announcements from the early months of the second Trump administration, what may lie ahead and how these announcements may impact bilateral trade, investment and tax settings between Australia and the U.S.			
12:00pm-1:00pm	Session 4: Taxing foreign residents on exit from Australian investments in a M&A context Speakers: Eugene Chan, Sixth Floor Selborne Wentworth Chambers, Tamara Phillips, Sixth Floor Selborne & Wentworth Chambers			
	This session will cover some of the issues that arise when determining whether a foreign resident is subject to tax on exit from Australian investments, and particularly infrastructure investments. It will be based around a hypothetical case study that will be used to illustrate how, in an M&A context, capital proceeds may be distinguished from revenue, how the source of any income may be identified and how Div 855 may operate in relation to a disposal of capital assets. The session will also discuss practical issues around the management of ATO interventions in M&A exits.			
1:00-2:00pm	Lunch			
2:00pm-3:00pm	Session 5: Cross-border financing – Is it practically viable anymore? Speakers: Peter Radlovacki, ATI, Deloitte, Priscilla Ratilal, Deloitte			
	This session will focus on cross-border financing in the context of the recent changes to the thin capitalisation rules and the introduction of new debt deduction creation rules. Beyond the technical issues that taxpayers need to deal with, there are significant practical hurdles to overcome and burden of proof issues for new and historical debt arrangements. Add to that Australia's hybrid mismatch rules and Part IVA cases like Mylan, the question taxpayers are left asking – is related party debt funding a viable option anymore?			
3:00-3:30pm	Afternoon tea			

## **Technical program**

### Thursday, 19 June 2025 continued

Time *AEST	Session
3:30-4:30pm	Session 6: Public country by country reporting – Tax Transparency Panel Panel: Danielle Donovan, EY, Michael Ingersoll, Australian Taxation Office, Alia Lum, CTA, KPMG, Sarah Stevens, PwC
	Facilitator: Lorena Sosa, ATI, PwC
	This session will explore the implications of public country-by-country reporting (CbCR) on corporate transparency, compliance, and global tax strategies. A panel of experts will address the challenges and opportunities presented by the Common Reporting Standard (CRS) and its role in enhancing tax transparency. The session will cover a range of practical issues associated with public reporting, including traditional matters such as the determination of corporate residency and private reporting, as well as contemporary issues like Intangible Property and cryptocurrency taxation. Discussions will encompass regulatory developments, compliance requirements, and the unique challenges posed by digital assets in the context of international tax reporting and transparency.
4:30-5:30pm	Session 7: Intangibles and royalties – The journey so far and what to expect next? Speakers: Denis Larkin, KPMG, Jennifer Ta, KPMG
	With the ATO's ongoing focus on intangibles and royalties, this continues to be a hot topic. This session will explore the current state of play, ATO developments and practical scenarios that multinational groups need to consider relating to IP risks and characterising outbound payments.
5:30pm	Masterclass close and networking function



### **Networking function**

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

Date: Thursday, 19 June 2025

Time: 5:30pm

Venue: Establishment Ballroom, Sydney

**Price:** Inclusive for all full registration delegates Additional tickets are \$80 per person, see registration form for details

Dress: Business or Business Casual

## **Presenters**

Eugene Chan is a barrister at the New South Wales Bar, practising predominantly in taxation and administrative law. He acts for both taxpavers and revenue authorities in a broad range of tax disputes and compliance activities. Eugene also practises in bankruptcy/insolvency and commercial litigation. He previously worked as a solicitor in disputes at the Australian Taxation Office, international commercial arbitration at Freshfields Bruckhaus Deringer (in Germany), and disputes at King & Wood Mallesons. Eugene holds a Bachelor of Science, Bachelor of Laws and Master of Laws from the University of Sydney, and a Bachelor of Civil Law from the University of Oxford.

Michael Doolan, FTI, is a tax partner in EY Australia's infrastructure and renewables team. He recently returned to Sydney, having being based in New York City for many years as EY's Americas Infrastructure Tax Leader. Prior to EY, Michael was an Executive Director at Macquarie and led the Americas tax and structuring team for Macquarie Infrastructure and Real Assets. Earlier in his career, Michael was an international tax partner in the Sydney office of another Big 4 firm. Expertise Michael has extensive experience leading tax structuring and due diligence projects and overseeing related tax compliance work for infrastructure and renewables transactions. This experience spans all infrastructure related asset classes including toll roads, airports, ports, regulated utilities, waste, energy, renewables and telecommunications infrastructure such as towers, DAS and data centres. His clients include infrastructure, pension and sovereign wealth funds and other institutional investors.

Danielle Donovan is a Partner in Financial Services at EY and leads the Financial Services Transfer Pricing (TP) practice across Oceania. Danielle has worked in TP for over 18 years in a number of countries, including Australia, Hong Kong, Malaysia, the UK and Denmark. She regularly advises clients in banking, insurance and asset management across all areas of TP. She has successfully led TP negotiations with seven tax authorities across the Asia-Pacific region, including Australia, Japan, China and India. Danielle was the founding chair of the TP Capital Markets Tax Committee (CMTC) in Hong Kongand led the Asia-Pacific TP function for a European investment bank.

Michael Ingersoll joined the ATO in 1991 and became an Assistant Commissioner in 2012. His duties have included providing leadership on tax law interpretation for individuals and small business, and in 2016 joined Public Groups and International, where he has led teams responsible for international relations and the Tax Avoidance Taskforce. more recently,. Currently he is Assistant Commissioner Large Market Strategy and New Measures, Public Groups where his responsibilities include providing advice on implementing new laws relevant to large business.

Stuart Landsberg is an international tax partner with over 19 years of experience advising clients on a range of issues relating to their cross-border investments and holdings. He has recently returned to Australia after a five year assignment to PwC US, where he led PwC's Australian Tax Desk and where he counselled US and Australian taxpayers in respect of their investments in the respective countries. Notwithstanding his specialisation in international tax. Stuart has a broad-based practice with a deep specialisation in the taxation of M&A and assisting clients to favourably resolve tax controversies too. He has a similarly broad-based industry focus,

starting his career with a focus on energy and resources, but more recently advising clients in the technology sector and also advising financial sponsors and alternative asset managers in relation to their investments across the economy.

Denis Larkin, FTI, is a Partner in KPMG's International Tax team and has over 20 years' experience in providing tax advisory services to foreign and domestic clients. Denis' experience covers advising multinational corporations in relation to their Australian businesses, including their inbound and outbound investment structures and funding requirements. Denis has extensive experience advising clients on all stages of the tax cycle, from due diligence and structuring of an acquisition, to implementation, entity reorganisations and on-going tax compliance processes.

Alia Lum, CTA, is a tax partner at KPMG with more than 20 years of experience in corporate tax, specializing in international tax (with a focus on BEPS 2.0), financial services, and tax transformation. She is KPMG Australia's Tax Policy Lead. Alia has previously undertaken secondments to London, Singapore, Australian Federal Treasury Revenue Group and the Board of Tax Secretariat.

### **Presenters**

Chris Miller is an Associate Partner in EY's Asia Pacific Tax Policy Centre focused on assisting clients to navigate the rapidly evolving international tax policy landscape. Having recently worked in the OECD's Centre for Tax Policy and Administration, Chris's areas of specific focus include taxation of the digital economy and all aspects related to BEPS 2.0. This extends to tax policies matters relating to adoption of the Globe Model Rules and alternative means beyond Amount A that target source taxation of the digital economy. Chris was also responsible for the development of critical provisions within the OECD **Transfer Pricing Guidelines and OECD** Model Tax Convention. Prior to working with the OECD, Chris worked at the ATO and with another big 4 firm in Australia and the United States.

Tamara Phillips is briefed in a wide range of commercial and public law matters, with a focus on revenue law including international tax, local government/ environmental law and judicial review. She regularly acts for and against major corporations, Commonwealth and State agencies and regulatory bodies. She has appeared in the High Court, Federal Court, NSW Court of Appeal, NSW Supreme Court and in tribunals and inquiries. Peter Radlovacki, ATI, is an M&A and International Tax partner at Deloitte with over 20 years of experience. Peter advises corporate, private equity and financial services clients. Peter specialises in advising on domestic and cross-border M&A activity, financing arrangements, restructures and on international tax matters. Peter also has in-house experience having worked for diversified financial services groups. Peter is a chartered accountant and registered tax agent and is completing legal studies.

Priscilla Ratilal is a Partner in the Deloitte Australia Transfer Pricing team. Priscilla has over 18 years of transfer pricing experience across Sydney, New York and London. Priscilla specialises in advising on intra-group financing activities and serving clients in the financial services industry across the asset management, insurance, banking and fintech sectors. Priscilla's client experience includes transfer pricing policy development and implementation, preparation of documentation, Country-by-Country reporting, mergers and acquisitions (due diligence and structuring) and engagement with tax authorities in the context of Advance Pricing Agreements (APAs), audits and reviews. Priscilla also has in-house

experience in a diversified financial services group, managing transfer pricing for the Americas region.

Sarah Stevens is a transfer pricing specialist in PwC's International Tax team in Sydney. Sarah has specialised in transfer pricing since joining PwC in 1999 and has deep transfer pricing experience across a wide range of issues and industries, and has also supported clients to review their cross-border arrangements in light of other international tax rules such as the diverted profits tax and hybrid mismatch rules. Sarah has assisted clients with confidential CbC reporting since it was introduced and is assisting clients to prepare for their upcoming public CbC reporting obligations.

Jennifer Ta is a corporate and international tax partner at KPMG with a focus on assisting multinational groups it the technology and life science sectors. Jennifer has a particular interest in advising on the Australian tax implications of transactions involving intellectual property, helping clients manage their tax affairs from planning through to compliance and revenue authority engagement. Jayde Thompson is a Managing Director with Alvarez & Marsal Tax in Australia. With over 16 years of experience in corporate international taxation, Ms. Thompson is a trusted advisor to foreign investors structuring their Australian investments and Australian corporates expanding offshore. Ms. Thompson works closely with clients to navigate the complexities of the global tax landscape, providing expert guidance on structuring, compliance, and risk management in an ever-evolving international tax environment. Throughout her career, Ms. Thompson has served as the lead international tax advisor for numerous high-profile Australian and global accounts across diverse industries including mining, technology, retail, consumer products, private equity, financial services, infrastructure and manufacturing amongst others. For the past decade, Ms. Thompson has focused on assisting clients around the globe in navigating the complex tax modeling, structuring and compliance issues arising from the OECD BEPS Action Plan (BEPS 1.0), including associated Australian measures such as the Diverted Profits Tax and Multinational Anti-Avoidance Law, as well as the most recent Pillar Two initiative to

### **Presenters**

implement a global minimum tax (BEPS 2.0). Prior to joining A&M, Ms. Thompson spent 13.5 years at PwC, where she most recently served as a Partner in the Global Tax team. During her time, Ms. Thompson lead the Pillar Two roll-out across Australia and Asia-Pacific, the Australian hybrid mismatch implementation and ESG Tax.

John Walker, CTA, focuses on the tax aspects of M&A, funds, JVs, corporate and debt restructurings, and capital raising transactions for Australian companies and U.S. multinationals conducting business in Australia.

John's client base is focused on financial services, technology and consumer goods. John also deals with the Australian Tax Office on a regular basis in the context of private and class rulings, settling outstanding tax liabilities, industry risk reviews, and tax policy initiatives. John is a lecturer in the Sydney University LL.M. program, co-chair of the American Chamber of Commerce Tax Committee, and author of the Bloomberg Tax publication, Business Operations in Australia. He is a chartered tax advisor with the Taxation Institute of Australia and a member of the Law Society of New South Wales.



## Venue and accommodation







### The Establishment Ballroom, Sydney

### 252 George Street, Sydney, New South Wales

Nestled in the heart of the city, this iconic venue exudes sophistication and charm, offering the perfect backdrop for our Tax Disputes 2025 event. With its grand chandeliers, high ceilings, and luxurious décor, the Establishment Ballroom provides a setting that inspires thought leadership and meaningful connections. This exclusive space, renowned for hosting Sydney's most prominent events, will elevate your experience as we delve into the latest developments, strategies, and solutions in Tax Disputes.

#### **Getting there**

- By Car: The Establishment Ballroom is located on Level 3, 252 George Street, Sydney.
- By Train: The nearest station is Wynyard Station, just 250m away on George Street.
- By Ferry: Circular Quay Wharf is conveniently located 600m from the venue.

#### Parking

- Wilson Parking Australia Square Car Park: Situated at 264 George Street, this facility is just a short walk from the venue. Merivale offers a 10% discount on night and weekend rates for pre-paid parking at selected Wilson car parks.
- Secure Parking 60 Margaret Street Car Park: Located at 60 Margaret Street, this car park is approximately a 5-minute walk from the Establishment Ballroom.

Please note that reservations may be required for these parking facilities. It's advisable to book in advance to ensure availability.

#### Accommodation

Make your experience truly exceptional by staying at the **Establishment Hotel**, located within the same iconic precinct as the Ballroom. This boutique hotel blends modern luxury with heritage charm, offering stylish and spacious rooms, impeccable service, and an unparalleled location in the heart of Sydney.

Whether you're traveling for business or leisure, the Establishment Hotel provides the perfect retreat after a day of engaging discussions and networking at the *Tax Disputes 2025* event. Enjoy the convenience of being steps away from the event venue, as well as Sydney's top dining, shopping, and cultural attractions.

Favourable room rates have been negotiated and secured Establishment Hotel. Accommodation bookings can be made by calling the Guest Services at the Establishment Hotel directly on (02) 9240 3100

\*Subject to availability and will need to pay in full over the phone with a credit card.

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 (CPD)**

Attendance at the conference counts for 7 hours of CPD with The Tax Institute.

#### The Tax Institute's attendee hub

As a hybrid event, both in person and online, 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**

The networking function will be held directly following the last session on Thursday from 5.30pm in the foyer of the Ballroom. The networking function is included in the event registration fee for delegates.

#### Special dietary and accessibility requirements

Please indicate any special dietary requirements at the time of registration. Please email us with any accessibility requirements at <u>nationalevents@taxinstitute.com.au</u>.

#### **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: <u>https://www.taxinstitute.com.au/about-us/privacy-copyright-disclaimer</u>.

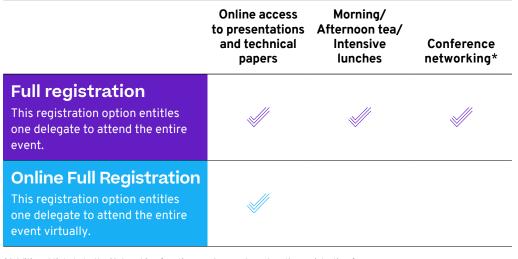
#### Enquiries

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

For registration enquiries, please contact <u>customeradmin@taxinstitute.com.au</u>.

# Registration

### **Registration inclusions**



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

### Discounts

#### Early bird registration

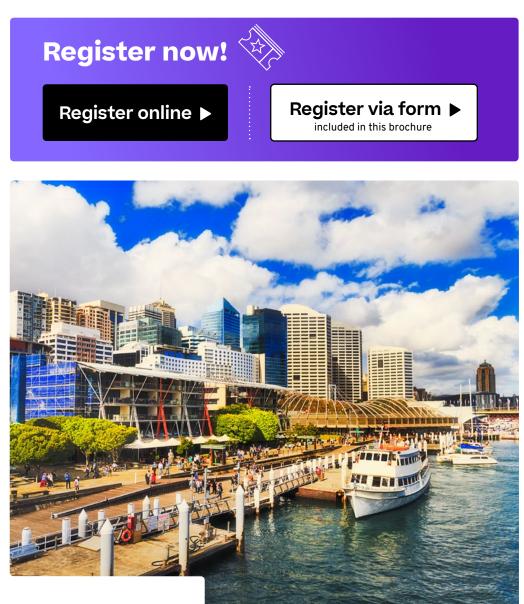
All registrations received and paid on or before 23 May 2025 will be entitled to an early bird discount.

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

#### **Group discounts**

Purchase three full registrations (early bird or standard) and receive a fourth full registration for free. The free fourth registration must be of equal or of less value to the three 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 <u>nationalevents@taxinstitute.com.au</u>.



### The Tax Institute

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 12 for registration inclusions.

#### Full registration – 7 CPD hours

	Member	New member*	Non-member
Face to face Early bird registration Register on or before 23 May 2025	\$1,045	\$1,045	\$1,345
Face to face Standard registration Register after 23 May 2025	\$1,245	\$1,245	\$1,545
Online Early bird registration Register on or before 23 May 2025	\$1,045	\$1,045	\$1,345
Online Standard registration Register after 23 May 2025	\$1,245	\$1,245	\$1,545

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

#### **Networking function**

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

#### 19 June 2025 at the Establishment Ballroom, Sydney

Yes, I WILL be attending the networking function OR

□ No, I WILL NOT be attending the networking function

x tickets at \$80 each:

☐ Yes, I require additional tickets for the networking function at \$80 per person

No.

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: 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

#### \*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 \$230 on Affiliate membership on 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

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.



Date of signature:

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#### **3 Payment summary**

**4 Payment method** 

Registration fees	\$	Please note: all registration payments must be made prior to the event, unless other arrangements have been made with The Tax Institute.			
Additional guest tickets – Networking function (\$80)	\$	Cheque payable to The Tax Institute (in Australian dollars) Credit card Card type: AMEX Visa MasterCard Diners			
Total payable	\$				
Please note: The Tax Institute cannot accept responsibility for delegates' late flight arrivals. Transfer costs are non-refundable and non-transferable.		Name on card:		Expiry date:	
		Cardholder's signature:			
		For our refund, cancellation and replacement policy visit taxinstitute.com.au/professional-development/event-			

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 Level 21, 60 Margaret Street, Sydney NSW 2000

### The Tax Institute

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