

# National Superannuation Conference

**30 – 31 October 2025**

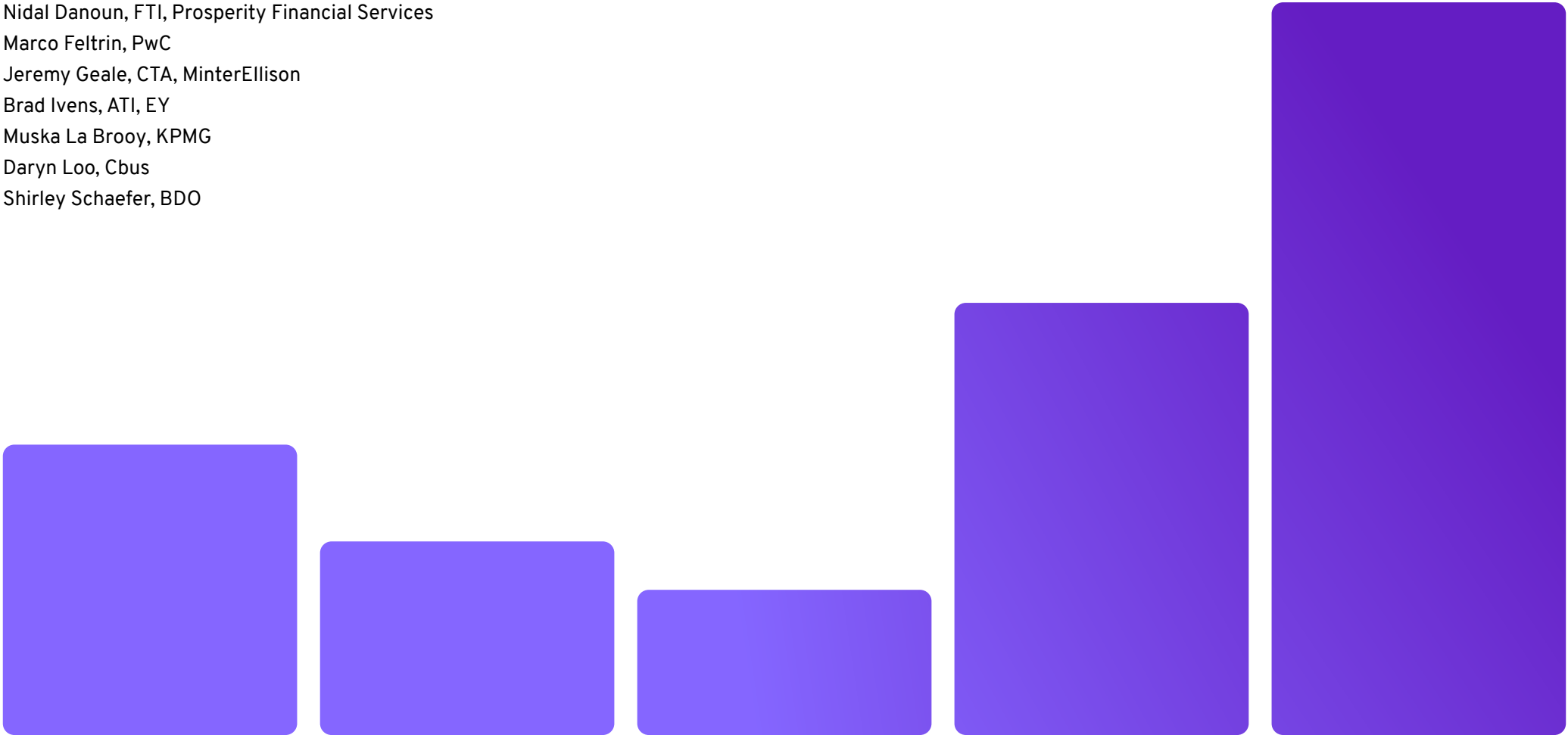
**Crown Sydney**

**12 CPD hours**



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

- Jemma Sanderson, CTA, Cooper Partners Financial Services & Chair, Conference Organising Committee
- Phil Broderick, CTA, Sladen Legal
- Daniel Butler, CTA, DBA Lawyers
- Michele Carmody, Colonial First State
- Dinh Dinh Dang, Deloitte
- Nidal Danoun, FTI, Prosperity Financial Services
- Marco Feltrin, PwC
- Jeremy Geale, CTA, MinterEllison
- Brad Ivens, ATI, EY
- Muska La Brooy, KPMG
- Daryn Loo, Cbus
- Shirley Schaefer, BDO





# Welcome

On behalf of The Tax Institute and the Organising Committee, it is my pleasure to invite you to attend the 2025 National Superannuation Conference.

This year sees the conference remaining in Sydney and it will be held as an in-person event at the Crown Sydney on 30-31 October 2025.

Now in its 13th year the conference has long been recognised as the premier event for tax specialists in the superannuation industry, uniquely dealing with the tax issues impacting both the large fund and self-managed superannuation fund sectors.

It's been another eventful year with numerous changes to digest. Some of these are superannuation tax specific whereas others are broader taxation or superannuation regulatory and industry developments. All of this in an environment of ongoing economic and geopolitical uncertainty.

Our National Superannuation Conference has always been at the cutting edge of the issues facing the industry today and into the future, providing insights and diverse perspectives, to ensure our attendees stay on top of all the latest developments in superannuation, particularly where they relate to tax.

This year's program will again bring together regulators and leading practitioners from the legal, accounting, audit and financial advisory services fields of the superannuation industry. Over two full days they will explore a myriad of tax related challenges impacting the superannuation system, and the opportunities that these might present. The line up of speakers includes leading superannuation and tax experts with the essential blend of knowledge and experience in the practical application of the laws. A mixture of plenary sessions and two streams of breakout sessions between the large fund sector and SMSF sector are offered. Delegates can pick and choose breakout sessions from either stream, including the newly introduced workshop session for the SMSF stream.

In addition to the outstanding technical content, the program has been designed to also enable you to network and relax with colleagues and peers, and conference registration includes attendance at the networking function being held at CIRQ rooftop bar on Thursday 30 October.

I encourage you to register your attendance on or before Friday 3 October to receive the early bird discount and ensure your place.

Finally, I would like to take the opportunity to thank the organising committee for their hard work in putting this exceptional program together.

I look forward to seeing you there.



A handwritten signature in black ink, appearing to read 'Gemma Sanderson'.

**Jemma Sanderson, CTA, Cooper Partners Financial Services**  
Chair, Conference Organising Committee

**Early bird pricing offer**  
**Register on or before Friday 3 October to save!**

# Technical program

## Day 1 Thursday, 30 October 2025

| Time              | Presenter(s)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 8:00 – 8:45am     | Registration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 8:45 – 9:00am     | <b>Welcome and President's address</b><br>Speaker: Jemma Sanderson, CTA, Conference Organising Committee Chair, Tim Sandow, CTA, President, The Tax Institute                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 9:00 – 10:00am    | <b>Session 1: Economic update</b><br>Speaker: Besa Deda, William Buck                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 10:00 – 10:30am   | Morning tea                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|                   | <div> <div> <b>Large Fund Stream</b> </div> <div> <b>SMSF Stream</b> </div> </div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 10:30 – 11:30am   | <div> <b>Session 2A: Emerging issues for large funds</b><br/>           Speakers: David De Aquino, Aware Super, Paul McLean, CTA, EY<br/><br/>           This session will examine a series of developing and anticipated issues impacting the large superannuation fund sector.         </div> <div> <b>Session 2B: New Division 296 provisions</b><br/>           Speaker: Jemma Sanderson, CTA, Cooper Partners Financial Services<br/><br/>           This session will outline the announced changes and how they will impact your clients, including the comparison of them to the previous draft measures. This will be supported by examples of the calculations and their impact.<br/><br/> <i>Please note this session is scheduled for 45-minutes and will conclude at 11:15am.</i> </div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 11:30am – 12:30pm | <div> <b>Session 3A: The evolution of Tax Governance</b><br/>           Speakers: Vivienne Collins, Northern Trust, Bevan Grace, KPMG, Peter Zorbas, CTA, CSC, Julie Cutbush, Rest<br/><br/>           Ten years on since the first release of the ATO's Tax Risk Management and Governance Review Guide, this panel session explores the past, present and emerging future of what brings good governance to life in the context of the important roles that people, processes, data and technology play in superannuation fund organisation-wide tax governance, from the unique perspectives of superannuation funds, an advisor and custodian.         </div> <div> <b>Session 3B: Failing the Minimum Pension – What you need to know</b><br/>           Speaker: Craig Day, Colonial First State<br/><br/>           There are significant taxation and Transfer Balance Cap implications when a pension member fails to meet their minimum pension requirement. This area has also been the focus of recent guidance from the ATO.<br/><br/>           This session will provide an overview of the current landscape and highlight key pitfalls, with a particular focus on the practical implications for a Fund when the minimum pension is not paid.<br/><br/> <i>Please note this is a 75-minute session and will commence at 11:15am.</i> </div> |

# Technical program

**Day 1** Thursday, 30 October 2025 *continued*

| Time         | Presenter(s)                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 12:30–1:30pm | Lunch                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|              | Large Fund Stream                                                                                                                                                                                                                                                                                                                                                                                                                                                              | SMSF Stream                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 1:30–2:30pm  | <p><b>Session 4A: Tax law changes for state tax matters</b><br/> Speakers: Steve Paterson, Deloitte</p> <p>An update and look at current issues for duty, land tax and other property taxes, including the CIPT regime in Victoria and BTR concessions relevant to super funds:</p> <ul style="list-style-type: none"> <li>• In terms of investment; and</li> <li>• Super arrangements such as trustee/custodian changes, contributions, distributions and mergers.</li> </ul> | <p><b>Session 4B: SMSFs – An array of practical tax issues</b><br/> Speaker: Bryce Figot, CTA, DBA Lawyers</p> <p>SMSF advisers need to be on top of the wide range of tax developments that impact SMSFs. This session will cover a range of current and interesting tax topics providing practical tips, traps and strategies to ensure SMSF advisers are on top of these topics including:</p> <ul style="list-style-type: none"> <li>• When to use the segregated pension exemption</li> <li>• What the Merchant litigation means for selling assets to an SMSF and when does it trigger Part IVA</li> <li>• What the Bendel litigation means for SMSFs with unit trust investments</li> <li>• CGT reset – what to remember from 2017 (especially in light of potential restructuring due to Division 296 Tax)</li> <li>• LRBA tax issues – borrowing costs / deductibility and a reminder around look through tax issues and offset accounts; and</li> <li>• The impact of the <i>Collins</i> decision on SMSFs undertaking property development.</li> </ul> |



# Technical program

**Day 1** Thursday, 30 October 2025 *continued*

| Time          | Large Fund Stream                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | SMSF Stream                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2:30 – 3:30pm | <p><b>Session 5A: Member related tax matters impacting large funds</b><br/>Speakers: Marco Feltrin, PwC, Sharyn Frawley, PwC</p> <p>This session will explore the levels of complexity for APRA regulated funds and how this may significantly impact member taxation outcomes, including:</p> <ul style="list-style-type: none"><li>• TPD payments, what can go wrong and how to address this – including taxation impacts to members and recalculation of member benefit components</li><li>• The tax treatment for of member remediation payments and compensation for both the member personally and the relevant Fund</li><li>• Process /considerations for addressing historical tax errors affecting members, including engagement with the ATO and reporting requirements</li><li>• The tax implications to the super funds and their members on transfers from reserves to members; and</li><li>• Division 296 considerations for members – what does this mean for large super funds including how to engage with members that will be impacted by these proposed measures.</li></ul> | <p><b>Session 5B: SMSFs and ATO compliance activity – What’s on the radar</b><br/>Speakers: Kellie Grant, Australian Taxation Office, Shirley Schaefer, BDO</p> <p>In this session Shirley Schaefer will discuss with Kellie Grant from the ATO what the current issues are on the ATO’s compliance radar. With specific attention to what SMSF trustees, professional advisors and SMSF auditors should be focussing on in the next twelve months.</p> <p>Topics to address and unpack will include:</p> <ul style="list-style-type: none"><li>• Illegal early release of super benefits</li><li>• Top 500 and Next 5000 projects – are these impacting SMSFs?</li><li>• ACR program and Voluntary Disclosure by SMSF trustees</li><li>• Non-arm’s length income</li><li>• Non-arm’s length expenses; and</li><li>• Asset valuations – audit and Division 296 implications.</li></ul> |



# Technical program

**Day 1** Thursday, 30 October 2025 *continued*

| Time          | Presenter(s)                                                                                                                                                                                                                                                                                |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3:30 – 4:00pm | Afternoon tea                                                                                                                                                                                                                                                                               |
| 4:00 – 5:00pm | <b>Session 6: Cases update</b><br>Speakers: Holly Marchant, Ashurst, Jessica Walton, Ashurst<br><br>This session will look at a number of recent cases that are of importance to the superannuation industry and will identify matters that warrant consideration by trustees and advisers. |
| From 5:00pm   | Networking function                                                                                                                                                                                                                                                                         |



## Conference Networking Function

Join your colleagues and conference speakers to raise a glass to exquisite views of the Sydney Harbour, blended with the luxury of an open terrace at Crown Sydney's award-winning Rooftop Bar, CIRQ.

**Date:** Thursday, 30 October 2025

**Time:** From 5:00pm

**Venue:** CIRQ Rooftop Bar – Level 26, Crown Sydney

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

**Dress:** Business or business casual

# Technical program

**Day 2** Friday, 31 October 2025

| Time              | Presenter(s)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 8:45 – 9:30am     | <b>Session 7: Keynote address</b><br>Speaker: Hon Dr Daniel Mulino MP, Assistant Treasurer and Minister for Financial Services<br>Facilitator: Scott Treatt, CTA, CEO, The Tax Institute                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 9:30 – 10:30am    | <b>Session 8: Super ready and resilience in the face of disability</b><br>Speaker: Peter Bobbin, CTA, Coleman Greig Lawyers<br><br>Australian health statistics prove your need to be disability ready. Average SMSF member ages of 61/62 make it a certainty that you will need to manage and advise in a superannuation disability situation. Success lies in being disability ready, for clients, their loved ones, for you and your loved ones.<br>In this session you will learn both the need and benefits as well as what is being super disability ready.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 10:30 – 11:00am   | Morning tea                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                   | <div> <div> <b>Large Fund Stream</b> </div> <div> <b>SMSF Stream</b> </div> </div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 11:00am – 12:00pm | <div> <b>Session 9A: US tax considerations for public and private markets investments in the US</b><br/>           Speakers: Michael Doolan, EY, Jessika Heynen-Brookes, CTA, KPMG<br/>           The session will cover the principal US tax considerations for Australian superannuation funds investing in public and private markets investments in the US, including private equity, private credit, infrastructure and real estate.         </div> <div> <b>Session 9B: Tax issues for SMSFs holding real estate</b><br/>           Speaker: Matthew McKee, FTI, Brown Wright Stein Lawyers<br/>           This session will consider a range of tax issues relevant to an SMSF holding real estate, including the following:           <ul style="list-style-type: none"> <li>• The income tax/capital gains tax considerations, including the different outcomes where real estate is held directly by the fund as opposed to being held through a unit trust.</li> <li>• The GST traps that SMSF trustees need to be aware of in acquiring, holding and selling real estate.</li> <li>• The particular tax issues that are faced with property development.</li> <li>• The transfer duty considerations of acquiring real estate in an SMSF and transferring the real estate to a member or the dependants of the members; and</li> <li>• Land tax issues that arise for SMSFs – including how the foreign person surcharge rules are applied.</li> </ul> </div> |

# Technical program

## Day 2 Friday, 31 October 2025 continued

| Time         | Large Fund Stream                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | SMSF Stream                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 12:00–1:00pm | <p><b>Session 10A: Private and Public CbC reporting and other transfer pricing matters</b></p> <p>Speakers: Kristin Phang, Deloitte, Priscilla Ratilal, Deloitte</p> <p>This session will explore the evolving landscape of Country-by-Country (CbC) reporting and its intersection with transfer pricing. Providing practical insights into new reporting requirements and considerations for funds expanding offshore, this session will discuss:</p> <ul style="list-style-type: none"> <li>• Changes to public CbC reporting, with registration and exemption guidance expected by July 2025.</li> <li>• Overview of the public CbC submission and potential details of the approved form</li> <li>• Practical insights from experience with public disclosure requirements</li> <li>• Key updates to private CbC reporting, including the new Short Form Local File; and</li> <li>• Transfer pricing considerations when opening an offshore office.</li> </ul> | <p><b>Session 10B: Managing NALI/E and related party risks in an SMSF</b></p> <p>Speaker: Daniel Butler, CTA, DBA Lawyers</p> <p>This session will cover the latest status on non-arm's length income (NALI) and non-arm's length expenses (NALE) working through practical examples and outlining tips and traps and strategies to minimise NALI/E risks including:</p> <ul style="list-style-type: none"> <li>• The latest changes in the ATO rulings on NALI/E</li> <li>• The latest changes in the ATO rulings on the difference between NALI/E and a contribution</li> <li>• Dividend NALI</li> <li>• Fixed trust and non-fixed trust NALI</li> <li>• NALI and CGT; and</li> <li>• General versus specific expenses and much more ...</li> </ul> |
| 1:00–2:00pm  | Lunch                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 2:00–3:00pm  | <p><b>Session 11A: ATO update</b></p> <p>Speakers: Andrew Grace, Australian Taxation Office, David Lessells, Australian Taxation Office</p> <p>In this session, the ATO will provide an update on current industry focus areas. The presentation will be followed by a facilitated Q&amp;A.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <p><b>Session 11B: Tax effective death benefit planning</b></p> <p>Speaker: Phil Broderick, CTA, Sladen Legal</p> <p>This session will examine potential strategies and planning in relation to dealing with death benefits from a tax perspective, including:</p> <ul style="list-style-type: none"> <li>• Recontribution strategies</li> <li>• Withdrawing benefits prior to death</li> <li>• Issues with death benefit lump sums of in-specie transfers of specific assets</li> <li>• Disclaiming death benefits</li> <li>• Deeds of family arrangements</li> <li>• Death benefits direct to beneficiaries versus testamentary trusts; and</li> <li>• When to use a superannuation proceeds trusts.</li> </ul>                                     |

# Technical program

**Day 2** Friday, 31 October 2025 *continued*

| Time          | Presenter(s)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3:00 – 3:30pm | Afternoon tea                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 3:30 – 4:30pm | <p><b>Session 12: The Future of AI in Superannuation</b></p> <p><b>Speaker:</b> Brad Culbert, National Lead Partner – AI &amp; Data Platforms Market Offering, Deloitte</p> <p>This session will explore how AI is reshaping superannuation now and will explore the following:</p> <ul style="list-style-type: none"><li>• AI in Context – separating hype from reality, clarifying what enterprise AI at scale means for superannuation, and addressing the risks, trust, and governance challenges.</li><li>• Closing Confidence Gaps – applying targeted prompts and AI-powered guidance to help members navigate tax changes and regulatory complexity with confidence; and</li><li>• Personalised Value at Scale – enabling life-stage-based engagement while driving improvements in member experience, operations, and investments through AI copilots.</li></ul> |



# Presenters

**Peter Bobbin, CTA**, is a leading legal veteran in trusts, taxation, superannuation and estate planning. In his 40 year-plus advising career he has not only seen and advised on all issues in superannuation, he was there when modern superannuation first happened and at every change, he is that old! In 2015, Peter was honoured by the Tax Institute as the Tax Advisor of the Year (SME) and recently was the Australian Chair of the Society of Trust and Estate Practitioners. As a former university lecturer and accountant, Peter claims that he can speak both accountant's ease and legal ease. Outside of work, Peter is an enthusiastic cyclist with three great loves; good food, good wine and one other.

**Phil Broderick, CTA**, is a principal of Sladen Legal and heads its superannuation team. He is a member of a number of superannuation related committees. This includes being a member, and former chair, of The Tax Institute's superannuation committee and the chair of IFPA's superannuation technical and policy committee. He is also a member of a number of the ATO's superannuation liaison groups including the Superannuation Industry Relationship Network (SIRN) and the Superannuation Industry Stewardship

Group (SISG). Phil is also heavily involved in liaising with Treasury and ATO in relation to the implementation of new super laws and administrative practices. Phil's areas of practice include superannuation, duties and state taxes, estate planning and succession, trusts, federal tax and business structuring. Phil was listed in 2020 to 2024 editions of Best Lawyers Australia for superannuation law. Phil was also listed as recommended for tax law in the 2021 Doyles guide and was the winner of the SMSF Association's SMSF Specialist Advisor (SSA) Top Achiever Award in 2019.

**Brad Culbert** is the National Lead Partner in Deloitte's AI & Data Platforms Market Offering, with an accomplished career as a practice leader, business owner, vendor partner, capability specialist and practitioner. Working extensively in the Superannuation and Investment Management sector for more than 20 years, Brad has guided organisations across Australia and the UK to deliver fit-for-purpose AI and data platforms, business intelligence and AI solutions that generate tangible business value. Brad believes that technology alone does not guarantee success; the most transformative and effective AI and data initiatives

are those with a relentless focus on business outcomes, strong stakeholder alignment, engineering excellence, and clear governance—delivered through a pragmatic approach. Inherently curious about all things technology, AI and data, Brad is passionate about the transformative role they can play in society. He is committed to bringing genuine leadership and substance to everything he does.

**Daniel Butler, CTA**, is one of Australia's leading SMSF lawyers and has worked predominantly in the SMSF, tax and related fields for over 40 years. He is a regular presenter on SMSF topics and has published extensively in professional journals including contributing a monthly article on SMSFs to the Taxation in Australia and other media. Dan is a member of the Tax Institute's National Superannuation Committee and is involved with a number of other tax and SMSF committees and discussion groups. Dan also presents on the subject Taxation of Superannuation at the University of Melbourne's Master of Laws/Tax program. Dan is also a Specialist SMSF Advisor.

**Vivienne Collins** is a tax professional with 20+ years in the financial services industry including positions with the Big 4, asset managers and custodians.

Viv qualified as a chartered accountant before pursuing roles in financial services in Asia, Europe, the UK and Australia. She is currently Senior Product Manager of Tax at Northern Trust where she has implemented the company's response to 3rd Party Data Governance. She is committed to facilitating communications about tax product directions and developments with a fervent interest in tax governance.

**Julie Cutbush** is currently a Senior Tax Manager at Rest, one of Australia's largest profit to member superannuation funds with more than 2 million members and \$93 billion in funds under management. Julie has extensive experience as an in-house financial services tax advisor. Her governance experience started in income tax when the first guidelines were released. At Rest, she manages governance for GST, Custodian and Administrator data and employment taxes.

**Besa Deda** has built a career translating complexity into clarity. Curious by nature and driven by a passion for making economics accessible Known for her people-first leadership and engaging communication style, Besa's strength lies in her ability to bring macroeconomic trends down to a human level; always with relevance, clarity

# Presenters

and impact. Her career spans more than two decades in the banking and finance sector. It includes her historic appointment at St. George Bank in 2008 as the first female Chief Economist of an Australian bank. Following Westpac's merger, she was appointed Chief Economist across several brands in the Westpac Group. She's earned a reputation as a respected thought leader and trusted advisor to businesses of all sizes; from small enterprises to national institutions. Today, Besa brings that leadership and insight to William Buck, delivering context-rich analysis that helps clients make smarter, more confident decisions. She also serves as Chair of the not-for-profit organisation Australian Business Economists, where she has championed diversity, modernised operations, and expanded its reach in informing, connecting and influencing economic and policy debate in Australia. And while many know Besa for her articulate commentary, fewer realise she's a lover of obscure facts and trivia, always ready with a surprising insight to spark conversation.

**Craig Day** is the Head of Technical Services for Colonial First State and has over 25 years experience in the financial

services industry. In his role, Craig is responsible for providing specialist technical support to financial advisers. Craig holds a Masters of Taxation (financial planning) and is a Fellow Member of the SMSF Association.

**David De Aquino** is a Senior Tax Manager in the group tax team at Aware Super. Aware Super is one of Australia's largest superannuation funds; committed to earning strong long-term returns and being a force for good for its members. David leads the group tax team, which is responsible for Aware Super's tax compliance, tax governance, tax operations, and member taxes. David brings 20 years of experience to his role at Aware Super. He joined in 2020, and in the years prior he worked in the financial services tax practice at EY providing tax compliance and advisory services to superannuation and asset management clients, as well as in-house roles at a multinational corporate and private investment firm.

**Michael Doolan, FTI**, is a tax partner in EY Australia's infrastructure and renewables team. He recently returned to Sydney, having been 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.

**Marco Feltrin** is a Partner and leads the national superannuation tax practice for PwC. He has over 20 years experience and specialises in providing tax services to large superannuation funds and the funds management industry. Marco has advised many clients on numerous tax matters including domestic and cross border investments, tax authority reviews and disputes, and tax governance matters. Marco frequently presents to Boards and Audit Committees of large superannuation

funds and is heavily involved with government in relation to tax reforms impacting the industry.

**Sharyn Frawley** has worked in the general business services, superannuation and estate planning for the past 23 years and have a passion for advising clients in all areas of superannuation, including both self-managed superannuation funds and on member issues within APRA regulated funds. Sharyn specialises in retirement and superannuation planning and have strong capabilities on the technical application of superannuation and associated tax laws. This includes advising on accumulating, investing and accessing retirement benefits and managing the taxation and other regulatory issues this involves. She is also involved in superannuation policy development and advocacy.

**Bevan Grace** is a Partner in KPMG's Tax & Legal team. With over 25 years global financial services tax experience, Bevan specialises in the taxation of large Australian superannuation and managed funds and brings significant technical and practical experience in tax governance and strategy, global tax compliance, and tax regulator advocacy and engagement. Bevan re-joined KPMG in 2023 after 9 years

# Presenters

at AustralianSuper where he established and led the in-house Group Tax function, and prior to that, was a Director with KPMG where he provided complete tax advisory and compliance services to large financial services organisations for 14 years (including two based in KPMG Dublin's Financial Service Tax practice).

**Kellie Grant** is a Director in the SMSF Regulatory Branch in the Australian Taxation Office. With over 26 years of experience at the ATO, including the past 13 years in the superannuation space, Kellie has spent several years in the ATO Superannuation Complex Technical Unit, providing specialist advice on a range of technical issues, including those impacting self-managed super funds. Currently Kellie leads the SMSF Approved Auditors portfolio and has been a driving force in ensuring that auditors are able to meet their regulatory obligations in an ever-changing environment. She has a strong industry presence having presented key SMSF Regulator messages at industry events and her enthusiasm for embracing constructive engagement has seen her develop positive stakeholder relationships.

**Jessika Heynen-Brookes, CTA**, is a Partner in KPMG's Financial Services tax practice in Sydney. Jessika has over

14 years' experience advising a wide range of clients in the financial services sector on issues including investments and related tax compliance, ATO interactions, and the tax aspects of asset management products. Jessika's experience includes a number of years in-house experience at Australian financial institutions, including leading the investment tax function at a large superannuation fund.

**Holly Marchant** is a Senior Associate in the Investment Funds (Superannuation) team at Ashurst. She has been extensively involved in advisory work for the trustees of APRA-regulated superannuation funds, with a particular focus on regulatory investigations and litigation, general regulatory inquiries, governance and administration matters, remediation projects, transformation initiatives, and successor fund transfer (SFT) transactions. Holly also has experience in litigated claims work for large APRA-regulated funds, including Federal Court appeals, as well as handling SCT and AFCA complaints and mediations. Holly holds a Bachelor of Commerce in Professional Accounting alongside a Bachelor of Laws with First Class Honours.

**Matthew McKee, FTI**, is a Partner of the Sydney law firm Brown Wright Stein Lawyers. Matthew assists accountants

and lawyers in advising their clients on all aspects of tax and superannuation for SMEs and high net wealth individuals and family groups.

**Hon Dr Daniel Mulino MP** is the Assistant Treasurer and Minister for Financial Services. He has been the Member for Fraser since 2019. Born in Italy, Daniel is passionate about Fraser's harmonious multicultural community and is honoured to represent this wonderful part of Melbourne's west in the Australian Parliament. Between 2022 and 2025, Daniel chaired the House of Representatives Standing Committee on Economics. Daniel is an economist by training, with a PhD from Yale University and he has lectured at Monash University. Before entering the Australian Parliament, Daniel served the Victorian community as a member of the Victorian Parliament. He was Parliamentary Secretary to the Victorian Treasurer between 2014 and the 2018. Daniel is the author of *Safety Net: The Future of Welfare in Australia*, published in 2022.

**Steven Paterson** is a partner in Deloitte's State Taxes team and has over 22 years' experience in advising on state taxes (particularly stamp duty, land tax and foreign surcharges)

in every Australian jurisdiction. Over his career, Steven has been involved with numerous major transactions in Australia and gained a working knowledge of some of the most unique and complex business and transaction structuring. He is able to use this knowledge in the ever changing tax and stamp duty landscape. Steven has published numerous bulletins and other publications on the changes to indirect tax legislation as well as interpretation and practice and have been called upon to provide expert comments in the general media. Steven sits on a number of professional liaison committees and also provides strategic guidance and direction for peak industry groups.

**Kristin Phang** is a Director in the Transfer Pricing team in Deloitte Australia. She has 9+ years of transfer pricing experience and services clients in the financial services (investment management) and professional services industries. Kristin has worked on a broad range of transfer pricing engagements, including advance pricing arrangements, transfer pricing documentation, country-by-country reporting, risk reviews, transfer pricing policy design and implementation, business restructures and bespoke advice.

# Presenters

She has technical experience across a variety of transactions including intragroup services, intellectual property, related party financial transactions and domestic issues for partnerships and trusts. Kristin is a qualified Chartered Accountant and is a member of Chartered Accountants of Australia and New Zealand. She holds a Bachelor's degree in Accounting and Finance from the University of Melbourne and a Masters of Business Law from the University of New South Wales.

**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.

**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 and 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 received a TTI Community Service Award in 2024 for her contribution to the industry.

**Shirley Schaefer** is one of the Superannuation leaders at BDO, an auditor by training and a SMSF expert by choice. Shirley's passion for all things super is well known. She has been working in the super space for over 25 years and is an expert in all things SMSF. Shirley is a regular speaker at superannuation, SMSF and Audit conferences. She

provides SMSF competency training for accountants and auditors and is the co-author of the Thomson Reuters SMSF Audit Guide.

**Scott Treatt, CTA**, brings a wealth of experience in tax practice, tax administration, and leadership to the role of Chief Executive Officer of The Tax Institute. Scott's career as a Chartered Tax Advisor has spanned large and mid-tier professional firms and Government in technical and leadership roles. A dedicated member of The Tax Institute for over 20 years, Scott has contributed significantly to the knowledge of members and the betterment of Australia's taxation and superannuation system overall. Scott was previously the General Manager, Tax Policy and Advocacy, at The Tax Institute, leading its tax technical team for three years. During this time, he proactively enhanced the team's capabilities, orchestrated a successful overhaul of the various committees and councils to improve the representation of our members, built strong relationships with key stakeholders across the industry, academia, and all levels of Government, and drove the Institute's growing influence in policy and advocacy circles. He is a passionate advocate for holistic tax policy reform

and is a visionary business leader known for his forward-thinking approach.

**Jessica Walton** is an Associate in Ashurst's Investment Funds (Superannuation) team. Jessica's experience has focused on advisory work for trustees of medium to large APRA-regulated superannuation funds. This work has primarily focused on large regulatory investigations and litigation, general regulatory inquiries, governance (in particular, relating to fitness and propriety and conflicts management), administration matters, remediation projects, and issues pertaining to SFT/mergers. Jessica holds a Bachelor of Science alongside a Bachelor of Laws.

**Peter Zorbas, CTA**, is the Head of Tax at the Commonwealth Superannuation Corporation. Peter is a commercially focused and experienced tax professional with over 20 years' tax experience. Peter is a Chartered Accountant, Chartered Tax Adviser and is admitted as an Australian lawyer. Peter is experienced in Australian and international tax, tax risk governance, process automation and technology implementation. Prior to joining CSC in 2012, Peter was an Executive Director in EY's financial services tax practice.

# Venue and accommodation



## Crown Sydney

1 Barangaroo Ave, Barangaroo NSW 2000

Crown Sydney offers uncompromising design that captures the essence of its harbour side setting, highly intuitive personalised service, and the finest dining and facilities unlike anything Sydney has seen before. Located in the bustling precinct of Barangaroo, connected to sprawling parklands, laneway bars, beautiful public artworks and bay views of Sydney redefining bespoke luxury in the heart of the harbour.

## Getting there

Crown Sydney is centrally located along the Barangaroo waterfront, yet still close to the heart of Sydney. Sydney Airport is located just 15 kilometres from the hotel. The closest train station is the Wynyard stop, a 9-minute walk to Crown Sydney. The closest light rail stop is the Bridge Street stop, where the L2 and L3 run. This stop is an 11-minute walk to Crown Sydney. The closest stop is Barangaroo South on Hickson Rd, which is a 3-minute walk to Crown Sydney.

## Parking

Valet Parking is available through the hotel's Bell Desk team at the rate of \$80.00 per 24 hours. Alternatively, The Barangaroo Reserve car park is a 10-minute walk to Crown Sydney. We invite you to visit the website to view the most current rates and book in advance <https://www.carepark.com.au/find-a-care-park/barangaroo-reserve>. The closest Wilsons public car park is located at Barangaroo Reserve, however, please kindly be aware this parking lot does not operate 24 hours. For more information you can also visit <https://www.crownsydney.com.au/general/getting-here>.

## Accommodation

Favourable room rates have been negotiated and secured at Crown Sydney. Accommodation bookings can be made by following the link on the event web page or by clicking [here](#). *This offer is not combinable with other offers and non-commissionable.*

Please refer to the hotel refund policies when booking your accommodation. 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 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

A networking function will be held directly following the last session on Thursday at CirQ, the rooftop bar at Crown Sydney. The networking function is included in the conference 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', 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<br>to presentations<br>and technical<br>papers | Morning/<br>afternoon tea/<br>conference<br>lunches | Conference<br>networking<br>reception at<br>CIRQ rooftop<br>bar* |
|--------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|-----------------------------------------------------|------------------------------------------------------------------|
| <b>Full registration</b><br>This registration option entitles<br>one delegate to attend the entire<br>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 Friday 3 October 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 17 for registration inclusions.

#### Full registration – 12 CPD hours

|                                                                        | Member                           | New member*                      | Non-member                       |
|------------------------------------------------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <b>Early bird registration</b><br>Register on or before 3 October 2025 | <input type="checkbox"/> \$1,795 | <input type="checkbox"/> \$2,190 | <input type="checkbox"/> \$2,095 |
| <b>Standard registration</b><br>Register after 3 October 2025          | <input type="checkbox"/> \$1,995 | <input type="checkbox"/> \$2,390 | <input type="checkbox"/> \$2,295 |

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

#### Networking function

The networking reception is INCLUDED in the registration fee for delegates attending the full conference.

#### Thursday, 30 October 2025 | CirQ Rooftop Bar – Crown Sydney

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

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

Dietary requirements:

#### \*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](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

### 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

### 3 Breakout session options

Please tick the breakout sessions you would like to attend during the conference:

#### Thursday, 30 October 2025

11:00am–1:00pm

☐ Session 2A & Session 3A

☐ Session 2B & Session 3B

2:00–3:00pm

☐ Session 4A ☐ Session 4B

3:30–4:30pm

☐ Session 5A ☐ Session 5B

#### Friday, 31 October 2025

11:00am–12:00pm

☐ Session 9A ☐ Session 9B

12:00–1:00pm

☐ Session 10A ☐ Session 10B

2:00–3:00pm

☐ Session 11A ☐ Session 11B

## 4 Payment summary

## Registration fees

\$ 

Additional guest tickets – Networking reception (\$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.

## 5 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

**Mail** Level 21, 60 Margaret Street, Sydney NSW 2000

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

Join the conversation

-  [linkedin.com/school/the-tax-institute](https://www.linkedin.com/school/the-tax-institute)
-  [facebook.com/thetaxinstitute](https://www.facebook.com/thetaxinstitute)
-  [twitter.com/taxinstituteoz](https://twitter.com/taxinstituteoz)
-  [instagram.com/thetaxinstitute\\_](https://www.instagram.com/thetaxinstitute_)

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

