

Property Intensive

6–7 November 2025

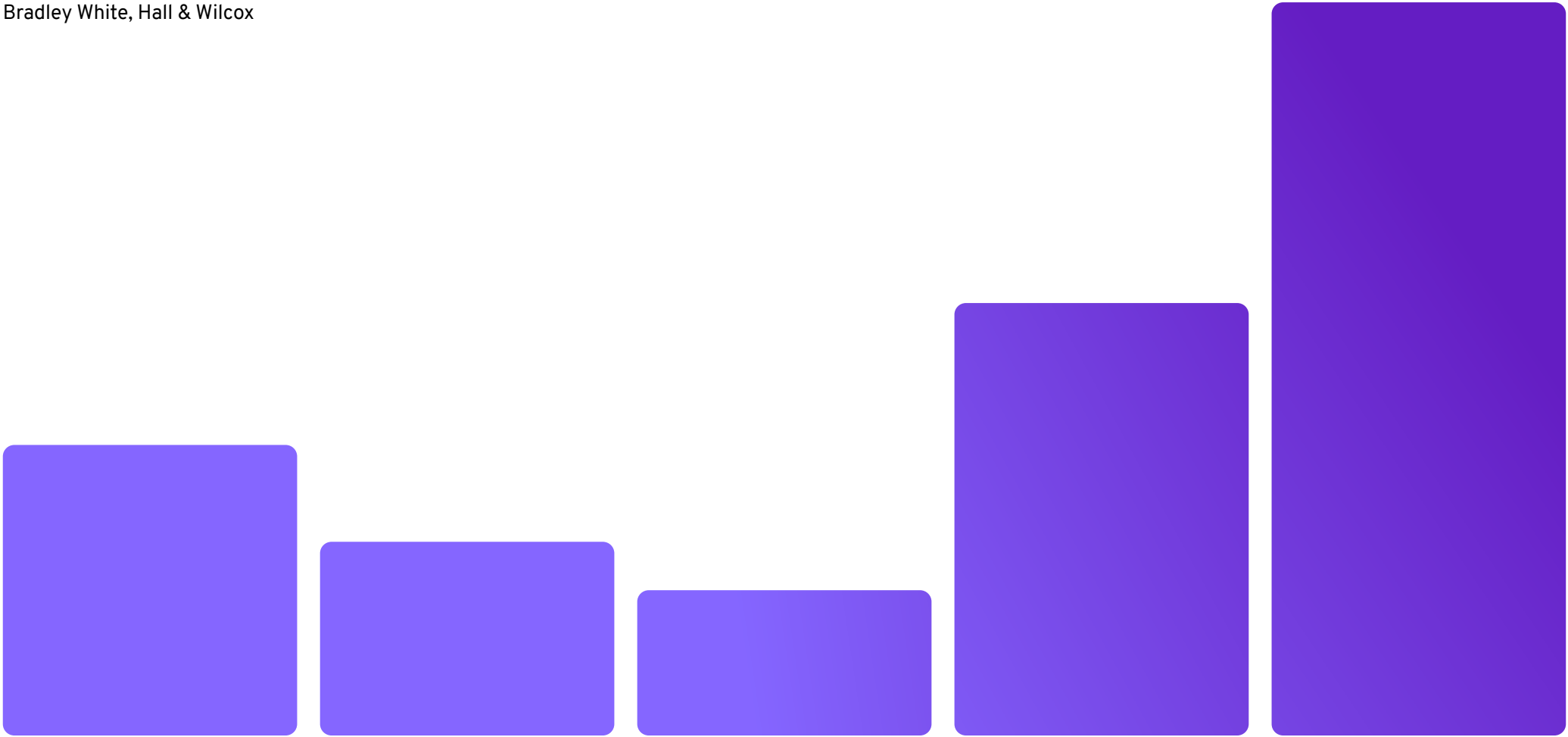
Online

8 CPD hours



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

- Scott McGill, CTA, Chair, Property Intensive Organising Committee
- Sam Ayoubi, AHS Legal
- Jim Koutsokostas, CTA, Hall & Wilcox
- Irina Tan, ATI, Pitcher Partners
- Rajan Verma, CTA, Velocity Legal
- Bradley White, Hall & Wilcox





Welcome

Property and tax.

These three simple words are enough to build a national program every year which is relevant to almost all practitioners.

This year's Property Intensive promises to be outstanding. With property being one of the key elements of the Australian economy and a constantly changing taxation landscape, the Organising Committee has had a tough job in narrowing down the sessions to the few that were chosen.

With speakers who are at the cutting edge of policy, technical skill and practicality, we believe the sessions will be very valuable to those who attend the two-day, online program.

Highlights are sure to be the keynote economic update; hearing from the ATO regarding property issues; and a forward-looking session at how tax reform may be used in a property context.

On behalf of The Tax Institute and the Organising Committee, I invite you to attend the Property Intensive; I also send a huge thanks to the Organising Committee and the speakers for their time and efforts in developing and delivering what will no doubt be a fantastic intensive program.



A handwritten signature in black ink, appearing to read 'Scott McGill'.

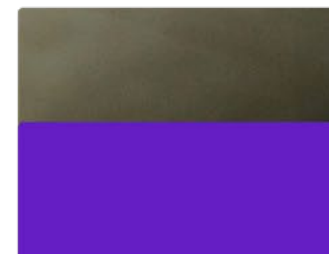
Scott McGill, CTA
Chair, Intensive Organising Committee

Early bird pricing offer
Register on or before Friday, 10 October to save!

Technical program

Day 1 Thursday, 6 November 2025

Time *AEDT	Session
10:25–10:30am	Welcome and opening address Speaker: Scott McGill, CTA, Chair, Property Intensive Organising Committee
10:30–11:00am	Session 1: The future of property in Australia Speaker: Pat Bustamente, Westpac
11:00am–12:00pm	Session 2: Foreign Investment – MIT and Thin-Cap Speakers: Jennifer Kwok, KPMG, Katheryne Baretas, KPMG This session will examine the role of Managed Investment Trusts (MITs) in foreign investment and the application of thin capitalisation rules, with a focus on recent developments and their impact on property investment structures.
12:00–12:30pm	Session 3: Bendel case – Issues with funding property investment from corporate investment Speaker: Mark Macrae, CTA, EY This session will provide an analysis of how trusts typically fund Property related ventures, and how the Bendel case has impacted the interpretation of some of the relevant tax rules. Case studies and scenarios will be used to illustrate the alternative applications of Division 7A, UPEs, and other tax issues surrounding how property ventures are funded in trusts.



Technical program

Day 1 Thursday, 6 November 2025 continued

Time *AEDT	Session
12:30–1:30pm	Delegate break
1:30pm–2:30pm	<p>Session 4: Pitfalls in practice – Is it really the best idea to undertake a development in my SMSF</p> <p>Speaker: Sharyn Frawley, PwC</p> <p>The benefits of utilising a SMSF are well known, in particular, the concessional tax rate that applies. Due to this, it has become common for SMSFs to be used as a vehicle to undertake property developments.</p> <p>This session will consider whether the benefits of undertaking the development in the SMSF outweigh the risks and identify some common practical issues that often arise.</p> <p>With the impending implementation of Division 296, is the added risk and administrative complexity that comes with undertaking a development in an SMSF outweighed by the benefit of the concessional tax rate?</p> <p>Join this session to find out!</p>
2:30–3:30pm	<p>Session 5: Duty dilemmas – Disposing property from a trust</p> <p>Speakers: Duncan Bedford, ATI, McCullough Robertson, Sam Dobbie-Smitham, ATI, McCullough Robertson</p> <p>Distributing property in-specie from a trust is not a straightforward issue. Although duty concessions are available for property disposals from a trust, one wrong move in the process of acquiring, holding and disposing of a property can deny the availability of a concession or exemption. And what may work in one jurisdiction, may give rise to duty in another jurisdiction, further adding to the complexity.</p> <p>This session will explore:</p> <ul style="list-style-type: none">• The duty concessions and exemptions available for properties being transferred out of a trust,• The differences between the jurisdictions in the availability of the concessions and exemptions; and• Some of the duty traps, quirks and pitfalls to keep in mind when dealing with property in trusts, including case studies.

Technical program

Day 2 Friday, 7 November 2025

Time *AEDT	Session
10:30–11:30am	<p>Session 6: GST & Property Speaker: Elisha Herbert, Pitcher Partners</p> <p>The growing focus on Build to Rent (BTR) has highlighted the gulf between industry practitioners and the ATO on GST treatment – particularly the lack of concessions for both BTR and Independent Living Units (ILUs) in retirement villages. This session will discuss:</p> <ul style="list-style-type: none">• ATO’s position (GSTR 2012/6 and the 8 factors)• Alternate arguments under current law• The mischief in pushing further (BTR & ILUs)• Social and affordable housing; and• Alternative and exotic structures.
11:30–12:30pm	<p>Session 7: ATO hot topics Speakers: Amy James-Velagic, FTI, Australian Taxation Office, Adrian Zuccarini, Australian Taxation Office</p> <p>The ATO’s key areas of focus are based on the risks and issues identified through intelligence collection, risk detection and analysis and case work. This hot topics session will provide:</p> <ul style="list-style-type: none">• Key updates on the property and construction issue(s) that are attracting ATO attention• Why its attracting attention; and• What we are doing to ensure a level playing field and to help taxpayers get it right.



Technical program

Day 2 Friday, 7 November 2025 continued

Time *AEDT	Session
12:30–1:30pm	Delegate break
1:30pm–2:30pm	<p>Session 8: State taxes and property Speaker: Mira Brewster, CTA, RSM Australia</p> <p>As the property market evolves and state governments refine their revenue strategies, staying across the latest developments in state taxes is essential. This session will deliver an update on:</p> <ul style="list-style-type: none">• Key state tax changes impacting real property.• Recent legislative updates, cases and rulings around the country; and• Practical implications for property transactions, ownership and development in relation to foreign land tax and duty surcharges, build-to-rent state tax concessions, vacant residential land taxes, and economic entitlements.
2:30–3:30pm	<p>Session 9: Primary production land Speaker: Andrew Spierings, ATI, Victorian Bar</p> <p>Primary production land presents an interesting lifecycle of potential tax considerations and issues, from acquisition and start-up phases, through to active operation, to potential changes such as intergenerational succession, redevelopment and subdivision.</p> <p>This session explores the complex tax landscape at each stage, covering income tax, land tax, GST, duty and Windfall Gains Tax considerations.</p> <p>With a focus on real-world scenarios, this session offers practical insights for advisers navigating the tax treatment of primary production land in relation to evolving as well as evergreen considerations such as the capital vs revenue distinction and the recent case of <i>Morton v Commissioner of Taxation</i>, the small business CGT concessions, land tax primary production and other exemptions, GST treatments and adjustment events, duty relief relating to primary production, and rezoning tax implications.</p>

Presenters

Katheryne Baretas is a Director in KPMG Sydney's Deals Tax team, with over 10 years' experience advising domestic and international clients predominantly in the real estate and infrastructure sectors. Her previous experience includes commercial roles in finance and tax for a multinational fund manager, a medical services business, and a real estate advisory practice. She has extensive expertise in investment structuring, due diligence, reorganisations, project implementation, and ongoing tax advisory and compliance support. Katheryne works directly with investors and fund managers, pension and superannuation funds, and a range of private and public groups.

Duncan Bedford, ATI, is a partner in the McCullough Robertson tax team with a focus on State taxes, transaction structuring and implementation. Duncan has a background in general commercial law and brings a practical approach to the advice he provides to clients. Duncan also specialises in foreign investment into Australia.

Pat Bustamante joined Westpac Group as a Senior Economist in August 2022. He covers a range of topics with a focus on the Australian economy and macroeconomic policy. He has also worked across several

business lines, including Westpac Business Bank, St.George Bank, BankSA, Bank of Melbourne and BT. Prior to this, Pat was an economic adviser to the Federal Treasurer, the Hon Josh Frydenberg, during the COVID-19 pandemic. This involved advising the Federal Treasurer on the economy and appropriate macroeconomic policy settings, with a focus on taxation policy.

Sammuel Dobbie-Smitham, ATI, is a taxation lawyer with 7 years' experience, specialising in indirect taxes, primarily including stamp duty, GST, land tax and payroll tax. His experience is supported by a general tax knowledge base, and exposure to a broad range of transactions, businesses and corporate structures. Sammuel has acted for a range of Australian and international clients, including high net worth families, businesses of all sizes, and investment and retirement funds. He has worked closely with clients in key industries, including property development and management, finance, insurance, mining and resources, defence, and retail.

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.

Elisha Herbert brings 18 years of experience as a tax advisor, including 13 years with Pitcher Partners' Tax Advisory Group. She specialises in GST, advising on a range of compliance matters, business and asset sales and acquisitions, private ruling applications and objections, and reviews of accounting systems to ensure compliance with relevant legislation. Elisha also advises on GST governance and regularly supports clients through the Australian Taxation Office's comprehensive review and audit programs. Elisha works with clients across a range of industries, including property, retail, manufacturing and food. She has a particular interest in residential and commercial property development,

margin scheme opportunities and structuring property acquisitions and sales to achieve optimal tax outcomes.

Amy James-Velagic, FTI, started her career in a large advisory firm in corporate tax. She then joined the Australian Taxation Office and has worked across a range of areas including large business, GST, private wealth and objections and review. In her current role, Amy has national responsibility for the Tax Avoidance Taskforce – Trusts Risk and Strategy and Engagement and Assurance teams, and the delivery and implementation of Modernisation of Tax Administration Systems (MTAS) project across the ATO. In addition, she leads the property and construction risk and strategy team (both income tax and GST).

Jennifer Kwok is a tax partner at KPMG.

Mark Macrae, CTA, is a legal practitioner director in the Tax Controversy team at EY and advises a range of clients including multinationals, high-net-worth individuals, and large private groups. Mark's practice focuses on managing all stages of complex audits and litigation, as well as advising on federal and state taxes, and the foreign investment regime.

Presenters

Andrew Spierings, ATI, is a barrister at the Victorian Bar. He practises in federal and state taxes, equity and trusts, deceased estates and general commercial disputes. He also accepts briefs in family law matters with significant tax, trusts or commercial issues. Prior to the Bar, Andrew was a Senior Associate in the taxation practice at Arnold Bloch Leibler in Melbourne with experience in a range of income tax, GST and state taxes issues. At ABL, he had an extensive practice in tax advice and disputes, particularly for high-net-wealth families and their groups. He also oversaw day-to-day operation of the firm's national state taxes practice with a particular focus on stamp duties and land tax. Coming from a beef property in West Gippsland, Andrew also has a particular interest in matters with agricultural or related issues. Andrew holds a Bachelor of Laws (with First Class Honours) and a Bachelor of Commerce from Monash University.

Adrian Zuccarini is Law Interpretation Director within Tax Counsel Network with 15 years' experience at the ATO. He provides technical advice and guidance on complex technical issues arising within the Private Groups, High Wealth Individuals and Public Group and International areas. Prior to working in Tax Counsel Network Adrian has worked in the Private Wealth business line, with a focus on issues affecting professional firms. Adrian holds a Bachelor of Business with Honours in Taxation and a Master of Laws (Juris Doctor) from Monash University and is admitted to legal practice.



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 8 hours of CPD with The Tax Institute.

The Tax Institute's attendee hub

As an online event, 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.

Cancellation policy

The Tax Institute reserves the right to alter, amend or cancel all or any of the arrangements contained in the program. Should a face-to-face event be cancelled due to an event beyond The Tax Institute's reasonable control including 'an act of god', 'pandemic', 'health-related event' or 'government requirements', we will endeavour to transition to an online format to deliver the event. If there is a difference in price, a credit will be provided to delegates to be used at a future event.

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

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

Privacy

We take your privacy seriously, and our policy can be viewed at:
<https://www.taxinstitute.com.au/about-us/privacy-copyright-disclaimer>.

Enquiries

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

For registration enquiries, please contact customeradmin@taxinstitute.com.au.

Registration

Registration inclusions

Online access to presentations
and technical papers

Full registration

This registration option entitles one delegate to attend the entire event.



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

Discounts

Early bird registration

All registrations received and paid on or before Friday, 10 October 2025 will be entitled to an early bird discount.

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 four paid registrations.

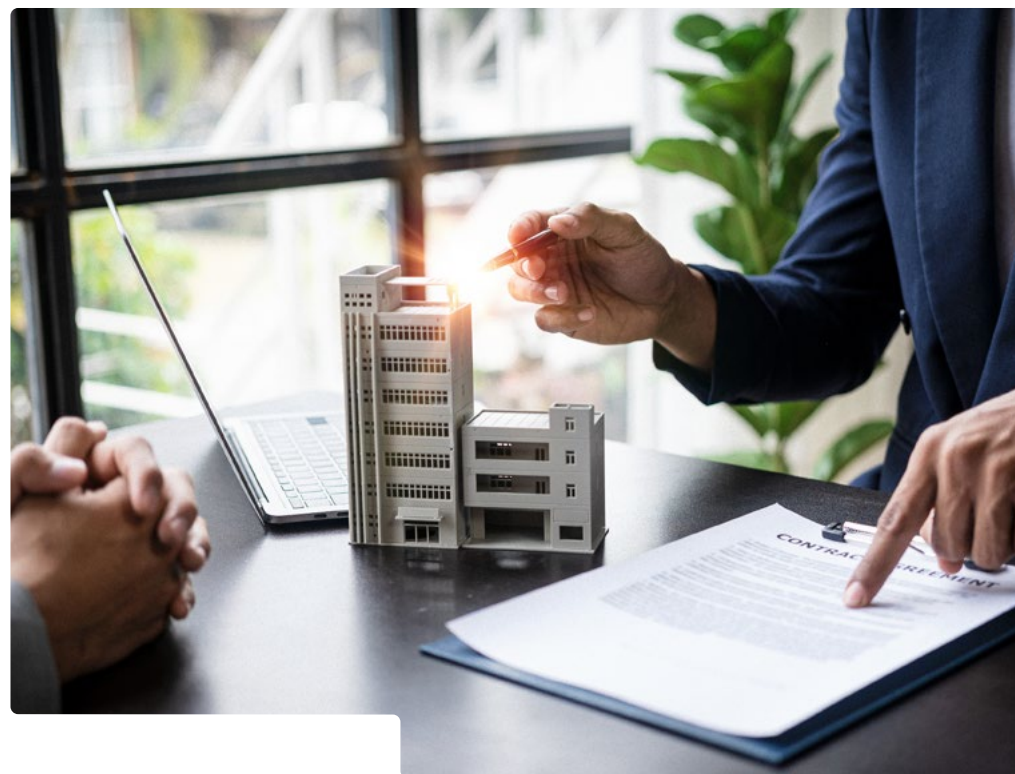
This offer cannot be redeemed in conjunction with any other promotional offer or code. All attendees must be from the same firm and all registration forms must be submitted together. For further information please contact the national events team on 1300 829 338 or nationalevents@taxinstitute.com.au.

Register now!



Register online ►

Register via form ►
included in this brochure



A tax invoice and confirmation letter will be sent on receipt of your registration. Please photocopy for additional delegates and retain original copy for your records. All prices quoted are in Australian dollars and include GST where applicable. ABN 45 008 392 372.

1 Registration

Please see page 11 for registration inclusions.

Full registration – 8 CPD hours

	Member	New member*	Non-member
Early bird registration Register on or before Friday, 10 October 2025	<input type="checkbox"/> \$845	<input type="checkbox"/> \$1,240	<input type="checkbox"/> \$1,145
Standard registration Register after Friday, 10 October 2025	<input type="checkbox"/> \$1,045	<input type="checkbox"/> \$1,440	<input type="checkbox"/> \$1,345

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

*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.

Signature:

Date of signature:

JOIN TODAY

3 Payment summary

Registration fees

\$

Total payable

\$

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

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 TTI's 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.

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

4 Payment method

Please note: all registration payments must be made prior to the event, unless other arrangements have been made with The Tax Institute.

☐ Cheque payable to The Tax Institute (in Australian dollars)

☐ Credit card Card type: ☐ AMEX ☐ Visa ☐ MasterCard ☐ Diners

Name on card:

Card no.:

Expiry date:

Cardholder's
signature:

For our refund, cancellation and replacement policy visit taxinstitute.com.au/professional-development/event-policy.


To register


Email customeradmin@taxinstitute.com.au


Mail Level 21, 60 Margaret Street, Sydney NSW 2000


Online taxinstitute.com.au

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