

QLD Tax Forum

29–30 May 2025

The Westin Brisbane

12 CPD hours



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

Kim Reynolds, CTA, Vincents (QLD Tax Forum Committee Chair)

SME

John Ioannou, CTA, Macpherson Kelley (Co-Chair, SME Stream Sub-Committee)

John Elliott, CTA, Strategic Edge Business Services

John Middleton, CTA, Australian Taxation Office

Sally Preston, CTA, Smart Solutions Tax and Business Advisory

Jodie Robinson, CTA, McCullough Robertson

Scott Ward, CTA, Hoffman Kelly

Tom Walrut, CTA, Cooper Grace Ward Lawyers

Corporate

Tim O'Reilly, Anglo American (Chair, Corporate Stream Sub-Committee)

Amy Borrett, Deloitte

Michael Charslund, Alvarez & Marsal

Rhiain Garrihy, Resolution Life

Paul Mills, CTA (Life), PBM Tax

Thanasi Mourginos, EY

Katrina Piva, KPMG

Greg Singh, Whitehaven Coal

Karen Young, Flight Centre





Welcome

Corporate and SME tax advisors are increasingly operating in similar environments, despite the size difference between their clients. Both groups of advisors must stay well-versed in the same core tax principles. A growing need for strategic tax planning has led advisors to focus on more than just traditional tax returns; they now also navigate complex areas such as international tax laws, transfer pricing, and digital taxation. This trend demands that both corporate and SME advisors possess a broader skill set that goes beyond basic tax knowledge, requiring expertise in business operations and financial structures.

The evolving tax landscape, particularly driven by changes in tax legislation, is reshaping the profession. Governments worldwide are implementing new tax rules to address global challenges, including digital services taxation, climate change-related taxes, and greater transparency in cross-border transactions. For tax advisors, this means continuously adapting to a rapidly changing environment. Legislative shifts like these are pushing tax professionals to be more agile and proactive, adopting technology, data analytics, and even artificial intelligence to help manage the increasing complexity. As a result, tax advisors—whether serving large corporations or SMEs—are expected to be not only technical experts but also strategic advisors capable of helping businesses navigate an increasingly dynamic and interconnected global tax system.

Anticipate an abundance of technical and practical insights tailored for both tax advisors of all levels, advising in the SME and corporate space as well as those in between. Empowering you and your clients to navigate this new era effectively, this year's forum will also feature topical plenary sessions.

On behalf of the stream chairs, John Ioannou, CTA, from Macpherson Kelley and Tim O'Reilly from Anglo American, along with the entire 2025 Organising Committee, we wholeheartedly endorse this program and eagerly anticipate your participation in May at the Queensland Tax Forum.



Kim Reynolds, CTA
Chair, Forum Organising Committee



John Ioannou, CTA
Chair, SME stream sub-committee



Tim O'Reilly
Chair, Corporate stream sub-committee

Early bird pricing offer
Register on or before Friday, 2 May to save!

Program at a glance

KEYNOTES

Keynote address – The walking tour or the motorcycle ride through the terrain

What regulators want

Tax insights & community engagements – Leadership & technical update

Key takeaways from corporate tax practices – Shaping the future of SME's

SME

Family Trust Elections – The complexities in making and managing an FTE

What is a reasonably arguable position?

Don't do this at home – Review, audits and disputes with the ATO

Part IVA state of play analysis

Small business CGT concessions – When you think you're eligible and why are you not

Market value in tax cases – Where evidence, opinions and expertise intersect

Filling the gaps – Information required to raise an assessment

Stamp Duty and Payroll Tax cases

ATO hot topics

CORPORATE

Navigating the new Thin Capitalisation rules and DDCR

Legislative update

Payroll and superannuation war stories – How tax and finance can help avert payroll catastrophes

GST update

Challenging issues in-house tax functions may need to deal with

Hot topics in M&A

Staying ahead – Transfer Pricing and the latest ATO guidance

Case update

Pillar Two implementation



Technical program

Day 1 Thursday, 29 May 2025

Time *AEST	Session	
8:00–8:45am	Registration	
8:45–9:00 am	Welcome and President’s address Speakers: Kim Reynolds, CTA, Chair, QLD Tax Forum Organising Committee, Tim Sandow, CTA, President, The Tax Institute	
9:00–10:00am	Keynote address – The walking tour or the motorcycle ride through the terrain Speaker: Mark Robertson KC, CTA, QLD Bar In a time of significant change and reform, the landscape of trusts is evolving rapidly. This address will explore the forces shaping today’s trust environment, the challenges driving reform, and the opportunities ahead. Focusing on the future, we’ll encourage you to rethink your approach, whether moving carefully or forging ahead into new territory.	
10:00–10:30am	Morning tea	
	SME Stream	Corporate Stream
10:30–11:30am	Session 2A: Family Trust Elections – The complexities in making and managing an FTE Speaker: Linda Tapiolas, CTA, Cooper Grace Ward Lawyers The rules about family trust elections, in particular who is part of the ‘family group’ and what are ‘distributions’, are quite complex and commonly misunderstood. A proper understanding of these rules is critical because distributions outside of the ‘family group’ could result in the family trust distribution tax being triggered. This session will cover: <ul style="list-style-type: none"> • What are the implications of making a FTE or IEE • When is a FTE or IEE required • Requirement to make a valid FTE or IEE (including issues for testamentary trusts in meeting the ‘family control’ test) • What are ‘distributions’ • Which individuals and entities are part of the ‘family group’ • Who is liable for FTDT; and • Passing control of trusts to the next generation. 	Session 2B: Navigating the new Thin Capitalisation rules and DDCR Speaker: James Bryan, KPMG This session will provide an in-depth exploration of the new thin capitalisation and debt deduction creation rule (DDCR), focusing on the practical implications of the updated law. We will also cover PCG 2024/D3, which outlines the ATO’s compliance approach to restructuring in light of the new thin capitalisation and deduction creation rules.

Technical program

Day 1 Thursday, 29 May 2025 continued

Time *AEST	SME Stream	Corporate Stream
11:30am–12:30pm	<p>Session 3A: What is a reasonably arguable position? Speakers: Madison Rose, BDO, Eileen Tsai, BDO</p> <p>This session will explore the concept of a reasonably arguable position (RAP) and its critical role in tax compliance. We'll discuss the necessity of having a robust RAP in place, what it entails, and the key documentation required to support your file. The session will also clarify the progression from a tax review to a full audit and learn practical strategies for responding effectively. Through engaging war stories and case studies, we'll illustrate real-world implications and highlight how RAP differs from simply demonstrating "reasonable care" in tax matters.</p>	<p>Session 3B: Legislative update Speakers: Greig Hubbard, ATI, Deloitte, Stephanie Zuvich, Deloitte</p> <p>This session will provide a critical update on recent legislative changes, covering key areas that impact businesses and tax functions. This session will outline:</p> <ul style="list-style-type: none"> • Strengthening the foreign resident capital gains tax regime • New consolidated entity disclosure statement requirements for public companies • Denial of ATO interest charges and SGE penalties for mischaracterised royalties • New production tax incentives related to critical minerals and hydrogen, and; • An update on relevant rulings, including TR2024/D1 and TD2024/D1
12:30–1:30pm	Lunch	
1:30–2:30pm	<p>Session 4A: Don't do this at home – Review, audits and disputes with the ATO Disputes with the tax office are not straight forward commercial disputes where money is the sole driving factor. It is important to understand the framework within which disputes are seen both by taxpayers and revenue authorities, the matters you need to consider and those bright lines for each party that affect obtaining a satisfactory outcome. This session will cover:</p> <ul style="list-style-type: none"> • What is the burden of proof and the 5 general propositions from <i>Cassaniti v Commissioner of Taxation</i> [2018] FCA 92 • How to get your house in order where record-keeping is not flawless before a review, audit or dispute arises • Dealing with the regulators, including experiences with: • Revenue officers' approach to the burden of proof • Understanding broader revenue authority rationale for running a dispute • Negotiation matters and tactics during a dispute with revenue authorities • Information requests, what the ATO can and cannot request and when; and • Whether it is ever a good idea, to go to a court or tribunal proceeding without legal representation. 	<p>Session 4B: Payroll and superannuation war stories – how tax and finance can help avert payroll catastrophes Speaker: Nathan Hamilton, CTA, Alvarez & Marsal</p> <p>This session will discuss topical employment tax and payroll compliance issues that all Queensland businesses should be aware of, and the role taxation and finance teams should play in the broader wage compliance framework to mitigate potential risk.</p> <p>Ongoing wage compliance relies on strong payroll governance, which in turn requires collaboration between internal tax, finance, legal and HR teams, and appropriate support from senior management and board members. This session will explore this shared responsibility by discussing:</p> <ul style="list-style-type: none"> • Recent updates in respect of superannuation, payroll tax and broader payroll compliance – including the 'closing loopholes' legislation, 'wage theft' laws, superannuation under the NES, and payday super • Current regulator activity – ATO, SRO and FWO • What 'good' payroll governance looks like, and the role tax/finance should play; and • War stories – how things can go 'belly up' and how such issues can be avoided.

Technical program

Day 1 Thursday, 29 May 2025 continued

Time *AEST	SME Stream	Corporate Stream
2:30 – 3:30pm	<p>Session 5A: Part IVA state of play analysis Speaker: Sarah Lancaster, HLS Tax Law</p> <p>To understand where the line between acceptable tax planning and unacceptable tax avoidance lies, it's important to consider recent cases. The High Court's decision in Automotive Invest Pty Limited considered the meaning of 'purpose' (in a Luxury Car Tax context), and decisions such as Minerva Financial Group Pty Ltd, Mylan and Merchant have considered the thresholds for identifying dominant purpose in commercial arrangements. Meanwhile, other decisions, such as those in Lerna and Merchant have addressed specific anti-avoidance provisions. These cases are examples of how courts consider and weigh evidence when considering the purpose of balance the intent behind transactions.</p>	<p>Session 5B: GST update Speaker: John Ryan, BHP</p> <p>After nearly 25 years of GST in Australia, this discussion will explore the horizon and how tax functions will need to manage the evolving landscape of e-invoicing, continuous transaction controls, and live reporting. Will look at lessons learned from other countries, changes in compliance profiles, and the necessary systems and touchpoints. Will discuss the skill sets and resource requirements for the future state tax function and how indirect tax data will play a part in ESG reporting.</p>
3:30 – 4:30pm	Afternoon tea	
4:00 – 5:30	<p>Session 6: What regulators want Panelists: David Stevenson, Australian Taxation Office Facilitator: John Ioannou, CTA, Macpherson Kelley</p> <p>Join a panel of experts for an in-depth discussion on regulatory expectations, featuring insights from the Australian Taxation Office. Advisers will gain a clearer understanding of compliance intricacies, common pitfalls, and best practices for guiding clients while mitigating regulatory risk.</p>	



Networking function

Join your colleagues and network with our esteemed speakers over cocktails and canapes by the pool during the forum's networking function.

Date: Thursday, 29 May 2025

Time: 5:30–7:30pm

Venue: Poolside, The Westin Brisbane

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

Dress: Business casual

Technical program

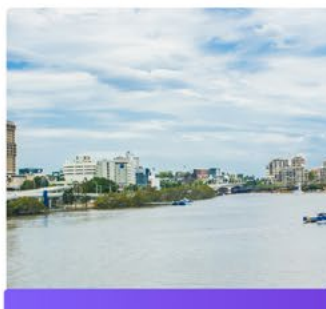
Day 2 Friday, 30 May 2025

Time *AEST	Session	
8:30 – 9:15am	Tax insights & community engagement – Leadership & technical update Speakers: Kim Reynolds, CTA, Chair, QLD State Council, Tim Sandow, CTA, President, The Tax Institute, Scott Treatt, CTA, CEO, The Tax Institute Stay informed on the latest tax technical issues affecting your State and get updates on key membership initiatives led by our State Council and committees on behalf of our members.	
9:15 – 10:00am	Session 7: Key takeaways from corporate tax practices – Shaping the future of SME's Speaker: Steve Healey, CTA (Life), RSM Corporate experience(s) in tax compliance and governance offer valuable lessons for SMEs navigating increasingly complex tax environments. Key insights include the importance of proactive tax governance, recognizing shared responsibilities beyond accountants and lawyers, and staying ahead of evolving ATO practices such as real-time audits. Among the complex areas SMEs are exposed to are the tax consolidation rules, thin capitalisation rules, transfer pricing rules and significant global entity compliance obligation. This session will look to cover specific elements of these rules as relevant to SME taxpayers and current ATO practice.	
10:00 – 10:30am	Morning tea	
	SME Stream	Corporate Stream
10:30 – 11:30am	Session 8A: Small business CGT concessions – When you think you're eligible and why are you not Speaker: Stephen Holmes, CTA, WMS The small business CGT concessions are commonly used, but applying the rules can be complicated and the consequences of getting them wrong are often significant. This session will cover specific details of the concessions to highlight the traps seen in real-life examples. The ATO are focused on these concessions, so some of the common errors will be discussed, including: <ul style="list-style-type: none"> • Connected entities & affiliates – Are you sure you got them all? • Rollovers gone wrong • Active asset – Risk areas • Significant individuals and stakeholder issues • Getting the payments and mechanics of the concessions wrong; and • Other risk areas. 	Session 8B: Challenging issues in-house tax functions may need to deal with Panelists: Charlene Baldock, Bechtel, Greg Bradford, Suncorp, Jasmine Leonard, ATI, RioTinto Facilitator: Tim Lynch, ATI, MinterEllison Building on last year's discussions, this session will focus on the key challenges faced by Queensland-based Tax Managers and Heads of Tax in their in-house tax functions. Topics will include the implementation of Pillar 2, navigating Justified Trust, addressing new integrity provisions, and the integration of technology and AI in tax functions. Hear from peers about the evolving issues within tax teams and explore practical strategies for managing these complexities in a rapidly changing regulatory and technological environment.

Technical program

Day 2 Friday, 30 May 2025 continued

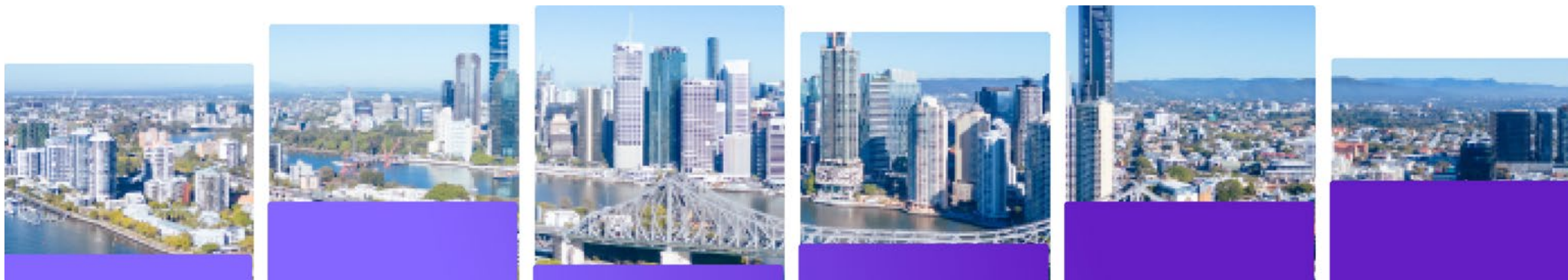
Time *AEST	SME Stream	Corporate Stream
11:30am–12:30pm	<p>Session 9A: Market value in tax cases – Where evidence, opinions and expertise intersect</p> <p>Speakers: Fletch Heineman, CTA, HLS Tax Law, Tom Walrut, FTI, Cooper Grace Ward Lawyers</p> <p>The concept of value and market value is scattered throughout federal and state tax legislation. It is notoriously hard to define in practice with varying meanings from an accounting, legal and formal valuation perspective. In this session, we will cover:</p> <ul style="list-style-type: none"> • Where market value concepts arise in both a state and federal tax context • Some recent cases on market value in a tax context – in particular where market value evidence differs from purchaser price paid and received • When the courts will accept valuation evidence and when they will not • How to instruct a valuer and how to “settle” any valuation provided; and • Getting your “market value” ducks in a row for audit and compliance activities. 	<p>Session 9B: Hot topics in M&A</p> <p>Speaker: Michael Chang, CTA, EY</p> <p>This session will explore the key tax issues that arise throughout a typical M&A deal timeline. Topics will include deal planning, structuring, and modelling, as well as the critical tax considerations during due diligence, SPA negotiations, and the separation and integration phases. Gain insights into how to navigate these complex issues to ensure tax efficiency and compliance, while also addressing potential risks and challenges at each stage of the transaction.</p>
12:30–1:30pm	Lunch	



Technical program

Day 2 Friday, 30 May 2025 continued

Time *AEST	SME Stream	Corporate Stream
1:30 – 2:30pm	<p>Session 10A: Filling the gaps – Information required to raise an assessment Speaker: Sally Preston, CTA, Smart Solutions</p> <p>This practical and interactive session will guide accountants through the evolving landscape of compliance and the information required to raise accurate tax assessments. We'll explore what information is necessary, the reasoning behind thresholds, and strategies for effective communication with regulators, emphasizing emotional intelligence (EQ). This session will also cover:</p> <ul style="list-style-type: none"> • Managing internal stress • Addressing added costs for clients • Leveraging technology; and • Creating efficient electronic file systems. <p>Attendees will gain actionable insights including, approaches to justify costs to clients, and a discussion on whether current practices are making accountants less efficient.</p>	<p>Session 10B: Staying ahead – Transfer Pricing and the latest ATO guidance Speaker: Dritton Jemmalay, TP Benchmark</p> <p>This session will provide an 'around the grounds' update on the latest ATO guidance and associated transfer pricing issues faced by taxpayers, including practical strategies for managing these issues by practitioners with real world in-house experience working in Australian MNEs.</p> <p>This session will address:</p> <ul style="list-style-type: none"> • The implications of PCG 2024/1: Intangibles Migration Arrangements on transfer pricing practices • Key cases, including PepsiCo and Oracle and their impact on businesses • The interaction of the transfer pricing & revised thin capitalisation laws (including why debt deductions could be limited to less than 30% under the fixed ratio test); and • Public country-by-country reporting requirements and governance considerations.
2:30 – 3:00pm	Afternoon tea	



Technical program

Day 2 Friday, 30 May 2025 continued

Time *AEST	SME Stream	Corporate Stream
3:00–4:00pm	<p>Session 11A: “Other” revenue law cases that tax advisers need to know about Speaker: Justin Byrne, CTA, QLD Bar</p> <p>With ever increasing demands of practice, it can be difficult to stay abreast of the constant developments in Federal tax laws let alone State tax laws and other areas of the law that impact clients and advisors. This session will provide key, practical updates on the non-mainstream tax cases that advisors need to know about.</p> <p>This session will discuss:</p> <ul style="list-style-type: none"> • <i>PepsiCo, Inc v Commissioner of Taxation</i> [2024] FCAFC 86 (royalty withholding tax) • <i>Uber Australia Pty Ltd v Chief Commissioner of State Revenue</i> [2024] NSWSC 1124 (payroll tax) • <i>CEO of AUSTRAC v SkyCity Adelaide Pty Ltd</i> [2024] FCA 664 (7 June 2024) (anti Money Laundering); and • <i>CUB Australia Holdings v FCT</i> [2021] FCA 43 and <i>FCT v PWC, JBS & Ors</i> [2022] FCA 278 (client legal privilege) 	<p>Session 11B: Case update Speaker: Paul Mills, PBM Tax</p> <p>Following a relatively stable period for general anti-avoidance cases, the first half of 2024 saw a surge in Federal Court judgments, with five significant cases reported: <i>Minerva</i>, <i>Mylan</i>, <i>Merchant</i>, <i>Michael John Hayes Trading</i>, and <i>Ierna</i>. This session will delve into the key issues emerging from these cases, providing an analysis of the relevant themes and their implications for tax planning and compliance.</p>
4:00–5:00pm	<p>Session 12A: ATO hot topics Speaker: Kasey Macfarlane, Australian Taxation Office</p> <p>Join Assistant Commissioner, Kasey Macfarlane as she addresses some of the significant tax issues facing SME’s and their advisers, including those raised throughout the duration of the program.</p>	<p>Session 12B: Pillar Two implementation Speaker: Chris Stewart, ATI, PwC</p> <p>Building on previous discussions of Pillar 2, this session will focus on the practical implementation challenges and key compliance considerations businesses face. Topics will include strategies for aligning with the new rules, addressing compliance risks, and ensuring smooth integration of Pillar 2 provisions into existing tax functions</p>

Presenters

Charlene Baldock is the International Tax Director for Asia Pacific at Bechtel, a global engineering, construction and project management company. Charlene has over 20 years professional experience in corporate, international and expatriate tax matters. She leads a team of in-house tax professionals responsible for managing tax risks in the region and advising the business on structuring its projects in Asia Pacific, as well as the Middle East and Chile. In her 10+ years at Bechtel, Charlene has also been responsible for tax policy and regulatory matters, negotiating APAs, mutual agreement procedures, private binding rulings, tax appeals, tax transformation and automation projects and the OECD Pillar 2 assessment and implementation project. Prior to joining Bechtel, Charlene worked as a corporate tax professional at EY for 8 years in both Brisbane and London.

Greg Bradford is a Tax Manager at Suncorp. He has over 18 years corporate tax experience, specialising in financial services taxation for insurance, banking and superannuation. In his 9 years at Suncorp, Greg has been responsible for numerous direct tax compliance reporting, risk management, governance and advisory obligations, and has developed a passion for partnering with the business to automate tax solutions.

Greg holds a Master of Laws through the University of Melbourne and previously worked in professional services for PwC.

James Bryan is a Director in KPMG's Deal Advisory Tax practice and has over 13 years' experience working at tax across a diverse range of industry sectors with a particular focus on property, infrastructure, managed funds and superannuation. Having previously worked at KPMG UK and now at KPMG Australia, James's expertise has seen him manage a large variety of tax engagements across numerous jurisdictions. James has been heavily involved in the treasury and ATO consultation process regarding the new thin capitalisation rules.

Justin Byrne, CTA, is a barrister at the Queensland Bar. Prior to joining the bar he was a solicitor for 20 years where he specialised in taxation and revenue law. He advises on a wide range of complex taxation issues, including income tax, CGT, GST, payroll tax and stamp duty. He has qualifications and extensive experience in both law and accounting and is uniquely placed to provide practical and commercial tax solutions for clients. He is also experienced in negotiating with the ATO in relation to tax disputes and has conducted tax

litigation in the Administrative Appeals Tribunal, Federal Court, High Court and State Courts.

Michael Chang, CTA, is a Partner in the International Tax and Transactions Services group at EY Brisbane with 25 years experience. During his career he has worked in various areas of corporate and international taxation in Australia. Michael works within the transaction tax group, focusing on inbound and domestic M&A transactions.

Nathan Hamilton, CTA, is Managing Director at Alvarez and Marsal (A&M), based in Brisbane. Nathan has been a specialist advisor for over 17 years, with a focus on indirect taxes and employment matters. He is a Chartered Tax Advisor and Solicitor of the Supreme Court of Queensland. Born and raised in South-East Queensland, Nathan commenced his career in 2007 with PwC in Brisbane, before relocating to Sydney in 2017. In 2019 he joined KPMG as a partner, leading and successfully growing its NSW Workforce Advisory practice. Nathan was delighted to permanently return to Brisbane in 2024, joining A&M to support the firm's expansion into the Australian market. Nathan is focused on growing A&M's Queensland practice and

continuing to service clients nationally. A&M's workforce advisory team brings together experienced tax, payroll and employment law specialists to support employers of all sizes with their many competing and constantly evolving employment obligations. Examples of Nathan's recent engagements include wage and superannuation review and remediation projects, buy-side and sell-side taxation and payroll due diligence, and supporting clients to manage ATO/SRO investigations and disputes in respect of complex employment tax issues. He looks forward to sharing his love of all things employment with you.

Steve Healey, CTA (life) is a Director and Partner with RSM Australia and leads the firm's tax business in Queensland. He has in excess of 27 years professional experience advising some of Queensland's largest listed and government-owned entities and transactions in addition to advising many privately owned enterprises. Steve has been involved with The Tax Institute for many years. He was National President of the Institute in 2015, is a past Queensland State Chairman and is a member of the Queensland State Council. Steve is also a member of the Advisory Panel to the Board of Taxation.

Presenters

Fletch Heinemann, CTA, is a principal at HLS Tax Law who specialises in helping clients and their advisers with tax and customs issues. Fletch has a particular interest in helping clients navigate ATO reviews and audits. Fletch and his team help clients with advice, private rulings, objections and litigation. Fletch has also presented sessions at The Tax Institute's Queensland seminars and national conferences and has published papers on topical tax and customs issues.

Stephen Holmes, CTA, is a Partner with WMS Chartered Accountants based on the Gold Coast. He has been practicing as an accountant since 1987 and has had a focus on tax since 1994. He specialises in all SME tax matters with a particular interest in the CGT small business concessions, tax effective restructures and Division 7A. Since 2011, Stephen has been a senior tax and superannuation trainer with CAANZ and has been instrumental in establishing dedicated tax training communities on both the Gold Coast and in Lismore for Northern NSW practitioners. He is passionate about tax education and assistance for regional accountants. He is also a regular speaker for other professional bodies including the Tax Institute. Stephen holds separate Masters

degrees in both Taxation and Economics as well as a Bachelor of Business. More recently, he was awarded a Juris Doctor degree with first class honours from Bond University.

Greig Hubbard, ATI, is a Partner in Deloitte's Business Tax Services practice with 18 years professional experience in providing taxation and legal advisory services. Greig has worked in Australia, the UK and South Africa managing tax functions for and providing tailored tax advice to clients, predominantly in the financial services, infrastructure and agribusiness sectors. Greig has advised clients on structuring and financing of large Australian infrastructure and capital projects and M&A transactions, including both inbound and outbound investments.

John Ioannou, CTA, was admitted as a Solicitor in 2002, is a Principal Lawyer at Macpherson Kelley and leads the national tax practice. He has experience in the areas of tax structuring, tax disputes and commercial transactions. John has a Bachelor of Arts, Bachelor of Laws and a Masters of Law.

Dritton Jemmalay is the Managing Partner of TP benchmark, a specialised full service transfer pricing advisory house founded in 2021, serving

multinationals, accounting and law firms across Australia and abroad. Dritton has specialised in transfer pricing for over 16 years, which has included over a decade advising for the Big 4 and a number of years as in-house counsel across a number of Australian listed companies.

Sarah Lancaster is a principal at HLS Tax Law, specialising in tax disputes and tax advice. She advises and acts for clients in a variety of disputes with Australian revenue authorities. Sarah's technical experience includes advising and representing taxpayers in disputes involving income tax (including international tax and residency issues), GST, payroll tax and duty.

Jasmine Leonard, ATI, is the General Manager Asia Pacific Tax at Rio Tinto, a global mining company. Jasmine has over 20 years' experience in corporate and international taxation and leads a team of in-house tax professionals based in Australia, Singapore, India, and Mongolia. In other senior tax roles at Rio Tinto, Jasmine had responsibility for cross border mergers and acquisitions, financing, tax policy and the OECD Pillar 2 implementation project.

Tim Lynch, ATI, is a tax partner at MinterEllison, specialising in corporate

tax advice concerning mergers, acquisitions, restructuring, financing and capital management for Australian and multinational clients across all sectors, but primarily in the resources and renewable sector.

Kasey Macfarlane is the ATO's Assistant Commissioner responsible for self-managed superannuation funds. Prior to joining the ATO in 1999 Kasey worked as a chartered accountant in both a 'big 4' and second tier accounting firm. During her time at the ATO Kasey has undertaken a number of technical leadership roles and her responsibilities across various tax products have included technical leadership and input into policy and law development, leading the development of ATO public rulings and guidance products and leading the management and resolution of tax related strategic litigation matters.

Paul Mills worked in the PwC corporate tax practice for 20 years, for the main part focusing on mining and energy clients. In his last seven years at PwC, Paul ran the national tax education program, which has allowed the development of technical expertise in a broad range of corporate tax matters. Paul is now operating a tax consulting business of his own, PBM Tax Pty Ltd.

Presenters

Sally Preston, CTA, is a partner of Smart Solutions Tax and Business Advisory. Sally has an extensive compliance and advisory background, specialising in tax consulting and transaction advisory. With a diverse career background, Sally has worked across various industries and offers a wide range of services to both small and large organisations. These services have included tax advisory, compliance, complex group structures including structuring for listed inbound and privately owned businesses, and assistance with ATO and Revenue office audits.

Kim Reynolds, CTA, is a Chartered Accountant, Chartered Tax Adviser and Director at Vincents. Kim has over 25 years' experience working with SME's, family groups and high net worth individuals helping them navigate tax issues impacting on their affairs. Kim's expertise includes complex income tax and CGT issues including Division 7A and CGT Small Business Concessions, taxation of trusts, succession and estate planning, and transaction advice and support. Kim is the Chair of The Tax Institute's Queensland State Council.

John Ryan, is the Group Indirect Tax Principal at BHP overseeing indirect tax compliance and advisory. John regularly deals with global indirect tax policy and

regulatory matters across a complex portfolio in APAC and EMIA including with respect to e-Invoicing and Continuous Transaction Control regimes. John also leads BHP's tax transformation initiatives and works closely with finance, ERP and technology stakeholders. Previously, John worked in professional practice for 16 years advising on indirect tax issues across a broad range of sectors including resources, infrastructure, government, private capital, retail, and financial services. During this time, John also led several large tax transformation projects and outsourced compliance engagements.

Mark Robertson KC, CTA, conducts an Australia-wide practice specialising in revenue and trust law. Mark is listed as a leading tax KC by Chambers & Partners Asia Pacific and as 'Preeminent' by Doyle's Guide. He has appeared for commonwealth and state revenue authorities, Australia's leading corporate groups, high net wealth individuals and SMEs, including in estate and family law contexts.

Tim Sandow, CTA, has over 30 years of experience as a tax professional, including 25 years in the Big 4. He provides income tax related advice to a variety of private and large public companies as well as multi-nationals. He

has advised on mergers & acquisitions, tax governance, corporate tax, international tax, and employment tax issues. Tim is also the Partner leading BDO's National Tax Risk & Ethics group. Tim is a CTA of The Tax Institute and a Chartered Accountant Fellow and the SA representative on the National Board of The Tax Institute. Tim is the current President of The Tax Institute and a regular presenter at numerous Tax Institute conferences and events.

Chris Stewart, ATI, is a Partner at PwC with over 19 years experience in providing corporate tax advice and compliance services to listed, private and foreign-owned multinational organisations across a variety of industries. Chris has extensive experience in advising on cross-border investment, corporate restructuring, mergers and acquisitions and income tax reporting, and currently leads PwC Australia's Pillar Two team. Chris is a member of Chartered Accountants Australia and New Zealand and is admitted as a Legal Practitioner in Queensland.

Linda Tapiolas, CTA, is a Partner in the Cooper Grace Ward Lawyers Commercial team. She provides a range of support services to accountants, financial planners, and other professional advisers. This includes technical advice

on complex tax, CGT and Div 7A issues, as well as acting on business sales and acquisitions to ensure clients achieve commercial and tax-effective outcomes. Prior to joining Cooper Grace Ward, Linda worked as an accountant for 18 years advising clients on capital gains, business acquisitions and restructuring. She also conducted seminars and training sessions on various topics including CGT small business concessions.

Scott Treatt, CTA, CEO, The Tax Institute 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

Presenters

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. A commitment to strategic cross-team collaboration, good governance, a strong dedication to member empowerment and development, and an unwavering pursuit of excellence in every aspect of the business characterises Scott's leadership style. Under Scott's guidance, The Tax Institute is poised to provide employees and members with clear guidance, adeptly turning challenges into opportunities and catalysing sustainable growth.

Eileen Tsai is a Director in BDO Brisbane's corporate and international tax division. She has worked in the industry for over 10 years and has expertise with the provision of technical taxation advice to ASX listed entities, multinational corporations and large privately owned corporate groups. Eileen works closely with a wide range of clients, across a range of industries, obtaining an in-depth understanding to ensure she can provide tailored taxation advice that meets their specific needs.

Tom Walrut, FTI, is a Special Counsel at Cooper Grace Ward Lawyers experienced in providing tax advice to clients on both State and Federal tax issues. Tom primarily works with SME clients in a broad range of industries advising on tax planning, transactional matters, structuring and general commercial matters. He also regularly acts for clients in taxation objections and disputes with both State and Federal Revenue Authorities.

Stephanie Zuvich is a Director in Deloitte Brisbane's M&A Tax team with over 10 years' experience specialising in tax transaction services, including tax due diligences, structuring, transaction documentation review, and post-completion tax integration services, for Australian and multi-national clients across a diverse range of markets and industries, including healthcare, distribution and wholesale, mining and natural resources, and consumer products.



Venue and accommodation



The Westin Brisbane

111 Mary St, Brisbane City QLD 4000

The Westin Brisbane is centrally located in the heart of the city, just a short walk from Queen Street Mall, Eagle Street Pier and Brisbane City Botanical Gardens. Enjoy a riverside stroll up to Howard Smith Wharves or across the Story Bridge to Kangaroo Point Cliffs. Southbank, Queensland Museum, QPAC and the Brisbane Convention & Exhibition Centre are an easy walk away.

Getting there

Ideally situated in the heart of central Brisbane's business and shopping districts, this hotel is conveniently located within a 30-minute drive of Brisbane Airport with the closest bus stop a two-minute walk to Charlotte Street.

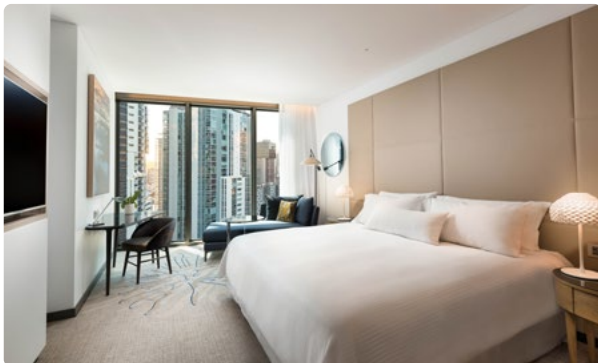
Parking

Valet and onsite parking is available from \$60 p/day.

Accommodation

Retreat to The Westin Brisbane and unwind with an extensive range of rooms and suites. Well-appointed suites complemented with luxurious amenities are designed with your comfort and convenience in mind. From the chic Renewal Suites, which include Westin Club access and impeccably appointed guest rooms, you'll find everything you need for a relaxing stay in Brisbane.

Please note the hotel booking and cancellation policies prior to booking in 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 event 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 event.

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

Networking function

A networking function will be held directly following the last session on Thursday from 5.30pm poolside at The Westin Brisbane. The networking function is included in

the event 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.

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 options and inclusions

	Online access to presentations and technical papers	Morning/afternoon tea/forum lunches	Networking function*
Face-to-face full registration This registration option entitles one delegate to attend the entire event.	✓✓✓	✓✓✓	✓✓✓
Day registration This registration option entitles one delegate to attend a full day of technical sessions.	✓✓✓	✓✓✓	
Employer registration This registration option allows one registration to be shared between multiple attendees from the same firm.	✓✓✓		

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

Register now!



Register online ►

Register via form ►
included in this brochure

Discounts

Early bird registration

All registrations received and paid on or before Friday, 2 May 2025 will be entitled to an early bird discount.

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

Group discount

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

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

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 18 for registration inclusions.

Full registration – 12 CPD hours

	Member	New member*	Non-member
Early bird registration Register on or before Friday, 2 May 2025	<input type="checkbox"/> \$1,695	<input type="checkbox"/> \$2,090	<input type="checkbox"/> \$1,995
Standard registration Register after Friday, 2 May 2025	<input type="checkbox"/> \$1,895	<input type="checkbox"/> \$2,290	<input type="checkbox"/> \$2,195

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

Networking function

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

Thursday, 29 May 2025 at the Westin Brisbane

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

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

Dietary requirements:

*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 for the first 12 months
- access member-only prices to this and future events
- access all member-only technical resources.

Find out more about membership at
taxinstitute.com.au/membership

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 forum:

Thursday, 29 May 2025

- 10:30–11:30am ☐ Session 2A ☐ Session 2B
- 11:30am–12:30pm ☐ Session 3A ☐ Session 3B
- 1:30–2:30pm ☐ Session 4A ☐ Session 4B
- 2:30–3:30pm ☐ Session 5A ☐ Session 5B

Friday, 30 May 2025

- 10:30–11:30am ☐ Session 8A ☐ Session 8B
- 11:30am–12:30pm ☐ Session 9A ☐ Session 9B
- 1:30–2:30pm ☐ Session 10A ☐ Session 10B
- 3:00–4:00pm ☐ Session 11A ☐ Session 11B
- 4:00–5:00pm ☐ Session 12A ☐ Session 12B

4 Payment summary

Registration fees

\$

Additional guest tickets – Networking function (\$80)

\$

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.

For event enquiries, please contact the National Events Team on 1300 829 338 or nationalevents@taxinstitute.com.au

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

Collection notice: The Tax Institute (TTI) complies with its obligations under the Privacy Act 1988 (Cth) with respect to how it handles personal information. For information on how TTI collects, uses, holds and discloses personal information, please see its privacy policy at www.taxinstitute.com.au. [You can also request TTI's consultants to provide you with a copy of TTI Privacy Policy.] By submitting your application to TTI, you confirm that you have read TTIs Privacy Policy and you consent to your personal information being collected, used and held by TTI and disclosed to third parties in accordance with TTI's Privacy Policy.

To register

Email customeradmin@taxinstitute.com.au

Mail Level 21, 60 Margaret Street, Sydney NSW 2000

Online taxinstitute.com.au

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 Employer Ticket types

Employer tickets offer a flexible option for employers to send multiple attendees to an event. We have different options to suit you and your team.

	Classic	Plus	Premium	Tailored
Early bird on or before 2 May	\$3,250	\$4,750	\$6,250	Contact us to tailor a quote today for you and your team to attend multiple events.
Standard after 2 May	\$3,450	\$4,950	\$6,450	
Best for	SME	Mid-Tier	Corporate	
Flexibility	Your choice of 20 sessions	Your choice of 40 sessions	Your choice of 60 sessions	
Team attendance	Up to 5 attendees	Up to 10 attendees	Up to 15 attendees	
Session formats	Face-to-face	Face-to-face	Face-to-face	
Networking	2 networking passes	5 networking passes	10 networking passes	

All Employer Ticket attendees receive:

- Electronic access to download available technical papers and presentations
- Morning tea, lunch and afternoon refreshments
- CPD hours allocated according to attendee

1 session = 1 CPD hour per attendee

Session selection

- Coordinators will be contacted with a session selection form to complete on behalf of attendees, based on the Employer Ticket type selected.
- The session selection form must be completed in full to ensure proper allocation of CPD hours post-event.

1 Employer Ticket types

Promotional code:

Ticket type	Cost	No. of tickets	Sub-total
<input type="checkbox"/> Classic			
<input type="checkbox"/> Plus			
<input type="checkbox"/> Premium			
Total payable \$			

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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 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

Join the conversation

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 twitter.com/taxinstituteoz

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