

WA Tax Retreat

24–25 July 2025

Pullman Bunker Bay Resort

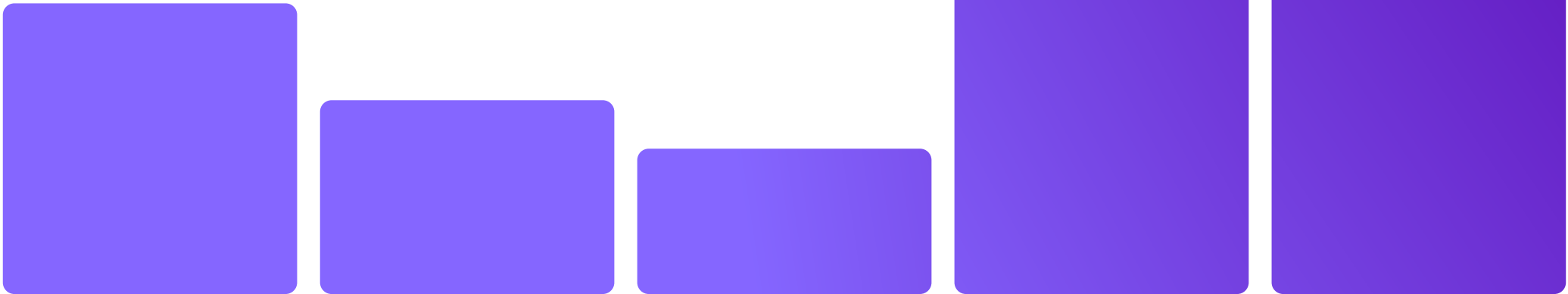
10 CPD hours



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

- Modiesha Stephens, CTA, MS Legal (Chair)
- Billy-Jo Famlonga, FTI, Famlonga Business Services
- Bill Keays, CTA, Keays Forrest Chartered Accountants
- Alan Krawitz, CTA, Smailes Krawitz
- Jemma Sanderson, CTA, Cooper Partners Financial Services

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Welcome

I invite you to join us at the WA Tax Retreat, a unique forum designed to deep dive into topical tax issues whilst networking with esteemed colleagues and presenters alike at the picturesque Pullman Resort at Bunker Bay.

Running over 1.5 days (and with discounted accommodation available if you wish), this event will provide delegates with high-level technical and practical content and unrivalled networking opportunities. This year's event features an all-star cast of both local and interstate favourites including Neil Brydges, CTA, Sladen Legal and Mark Robertson KC, CTA, Queensland Bar who will be flying in from Melbourne and Brisbane to join us on our retreat.

As always, the program has been designed to encourage lively discussions with five in depth sessions on hot topics such as: Loans and UPEs in Estate Planning, ATO and Tax Governance and Super Tips, Traps and Disputes.

This top-class technical program is reason enough to attend but let's face it, a trip to Bunker Bay would be wasted without a chance to take in the salty air, breathtaking views and indulge in fine cuisine. Day one will close with an offsite dinner at Yarri Restaurant + Bar and we'll toast the conclusion of the retreat with a networking reception at Pullman Resort where delegates can continue the conversation with old and new connections over drinks.

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

I look forward to seeing you in Bunker Bay!



Modiesha Stephens, CTA
Chair, Retreat Organising Committee

Early bird pricing offer
Register on or before 27 June 2025 to save!

Technical program

Day 1 Thursday, 24 July 2025

Time *AWST	Session
From 11:30am	Registration
12:00–12:15pm	Welcome and opening address Speaker: Modiesha Stephens, CTA, Chair, Retreat Organising Committee
12:15–1:15pm	Session 1: How to give proper advice on Part IVA Keynote speaker: Mark Robertson KC, CTA, Queensland Bar
1:15–2:00pm	Lunch
2:00–3:30pm	Session 2: Trust distributions Speaker: David Montani, CTA, Grant Thornton Using a trust's power levers to secure intended commercial and tax outcomes Successfully managing commercial and tax outcomes for clients' trusts starts with understanding how trust income is defined, identifying key powers in the deed, and using them effectively to achieve the desired results. Using case studies and real-world scenarios this session will include the following: <ul style="list-style-type: none"> • Understanding trust income and how deeds define (or don't define) it • How case law shapes "distributable income" for section 97 taxation • Key powers in the deed: income recharacterisation, determination, and streaming • Using deed powers to align tax and commercial outcomes • Valid income appointments: resolution wording, proportionate approach, reverse-engineered method • Streaming capital gains and franked dividends – practical application • Corporate beneficiaries and the 45-day franking credit rule; and • Step-by-step guide to preparing and finalising income appointment resolutions.



Technical program

Day 1 Thursday, 24 July 2025 continued

Time *AWST	Session
3:30 – 4:00pm	Afternoon tea
4:00 – 5:30pm	Session 3: Tax governance for private groups Speakers: Liam Telford, RSM Australia, Jacob Young, RSM Australia The ATO continues to redefine its tax performance programs for private groups, particularly with respect to the ambit of those programs and its expectations in relation to tax governance. With private groups' tax governance frameworks and performance thereunder both key considerations in ATO reviews, it is imperative that tax practitioners acquire and maintain a contemporaneous understanding of the 'why', 'when', and 'how' of effective tax governance.
6:45pm	Bus transport departing for offsite dinner
7:00pm	Retreat dinner



Retreat dinner

After a full day of technical toil, join your colleagues and retreat speakers for an evening of drinks, dinner and networking.

Date: Thursday, 24 July 2025

Time: 7:00pm (bus departing from Pullman Bunker Bay Resort at 6:45pm sharp)

Venue: Yarri Restaurant | Dunsborough

Price: Inclusive for all full registration delegates
\$180 for additional tickets – see registration form for details

Dress: Smart Casual

Technical program

Day 2 Friday, 25 July 2025

Time *AWST	Session
9:00–10:30am	<p>Session 4: Super tips, traps and disputes Speaker: Gemma Sanderson, CTA, Cooper Partners Financial Services</p> <p>Changes to superannuation have become a certainty of life, and none more so than the proposed introduction of yet another large legislative change to superannuation – Division 296.</p> <p>There has also been a substantial increase in litigation in the superannuation area in the past few years that all practitioners need to be aware of, particularly given the ATO’s current areas of compliance focus. In this session, Gemma will delve into:</p> <ul style="list-style-type: none">• The latest on Division 296 given the election result and whether the Labour Government reintroduces this legislation and any changes that may be present• The outcome of recent cases that impact superannuation, including <i>Merchant</i>, <i>Gainer</i>, <i>Hill v Zuda</i> to name a few• What we as practitioners need to be aware of given the above outcomes, and the best way to advise our clients• SMSF compliance areas on the ATO radar to watch out for, and how best to manage any issues you may encounter• Tips and strategies in light of indexation of the Transfer Balance Cap and Total Superannuation Balance thresholds from 1 July 2025; and• Other exciting superannuation strategies to add value to your clients.
10:30–11:00am	Morning tea
11:00am–12:30pm	<p>Session 5: Loans and UPEs in estate planning Speaker: Neil Brydges, CTA, Sladen Legal</p> <p>Unpaid Present Entitlements (UPEs) and beneficiary loans are often overlooked in estate planning, but failing to address them can create significant tax and legal complications. This session explores how to identify, manage, and plan around these issues effectively before and after death and includes discussion on the following:</p> <ul style="list-style-type: none">• Ignorance – what happens if UPEs and loans are “forgotten” when dealing with the client’s estate planning• Identifying outstanding loans and UPEs (what if the accounts use different language “beneficiary loan” or “beneficiary account” etc)• Options for dealing with UPEs and loans during estate planning (gift/assign, forgive) and the tax issues and consequences which arise (including Div 7A, CGT, commercial debt forgiveness, s100A)• Are there non-tax issues to consider; and• Options for dealing with UPEs and loans before death – is it better to deal with these before death?
12:30–1:30pm	Lunch

Technical program

Day 2 Friday, 25 July 2025 continued

Time *AWST	Session
1:30 – 3:00pm	<p>Session 6: Your role in preparing your client for tax litigation</p> <p>Speaker: Clare Thompson SC, ATI, Deputy President, Administrative Review Tribunal</p> <p>Tax litigation is not just the realm of tax lawyers and barristers. In most scenarios the success or otherwise of a tax case will turn on the steps taken by the taxpayer and their tax adviser long before litigation became a reality. The onus of proof rests on the taxpayer and as tax advisors you play a crucial role in ensuring your client:</p> <ul style="list-style-type: none">• Understands what tax decisions can be challenged• Knows and appreciates the procedures and the practicalities involved in tax litigation; and• Is equipped with the necessary evidence to succeed against the Commissioner.
3:00 – 3:30pm	Afternoon tea
3:30 – 5:00pm	<p>Session 7: Tax year in review – What’s hot and what’s not</p> <p>Speakers: Neil Brydges, CTA, Sladen Legal, Billy-Jo Famlonga, FTI, Famlonga Business Services, David Montani, CTA, Grant Thornton, Mark Robertson KC, CTA, Queensland Bar</p> <p>This expert panel will unpack the hot topics shaping the tax landscape and spotlight the issues practitioners need to be across. Stay informed on what mattered this year – and what still does.</p>
5:00pm	Retreat close & Networking drinks



Closing networking function

Join fellow attendees and presenters in a warm and relaxed gathering to toast the successful conclusion of the retreat, with the serene beauty of Bunker Bay Beach as our setting.

Date: Friday, 25 July 2025

Time: from 5:00pm

Venue: Other Side of the Moon Restaurant, Pullman Bunker Bay Resort

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

Dress: Smart Casual

Presenters

Neil Brydges, CTA, is a Principal in Sladen Legal's tax group. Neil primarily practises in direct taxes and GST, with a focus on the taxation of trusts, deceased estates, property, corporate tax, M&A and Division 7A. Neil has also advised extensively on cross-border taxation issues. Neil is an Accredited Specialist in Taxation Law and a member of the Tax & Revenue Law Committee with the Law Institute of Victoria, Chair of the Tax Committee of the Law Council of Australia, and a Chartered Tax Adviser with The Tax Institute.

Billy-Jo Famlonga, FTI, is the founder and principal of Famlonga Business Services. With over 15 years' industry experience her practice focuses on taxation compliance, business structuring, succession planning, not-for-profits and providing a comprehensive suite of additional services to the SME market including specialising in business technology and process automation. Billy advises clients across a diverse range of industries, including primary production, freight and logistics, digital assets, retail and the NDIS sector. Billy holds a Graduate Diploma of Applied Tax Law and is a Fellow Member of The Tax Institute and the Institute of Public Accountants. Billy serves as the current Vice Chair of The Tax Institutes WA State Council and is actively involved in many

of WA's local working groups, including Women in Tax, Emerging Leaders and Local Engagement.

David Montani, CTA, is National Head of Technical Tax – Private Business Tax & Advisory at Grant Thornton. He has over 30 years' experience, with over 20 of those in specialist tax advisory. In his role with GT, David delivers practical tax training, mentors staff, provides tax technical support on significant client engagements, and assists with quality and excellence protocols. David's approach is to deliver solutions-based outcomes that assist clients in making important decisions concerning their businesses.

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.

Jemma Sanderson, CTA, is a Director of Cooper Partners Financial Services, heading up their SMSF specialist services. Jemma provides strategic advice on SMSFs, estate planning and

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

Liam Telford is currently RSM's National Tax Technical Director, based in Perth. Liam has more than 15 years' professional experience within and outside of Australia, including several years in Singapore. His experience encompasses roles within the Australian Taxation Office, industry (e.g., BHP and Transurban), as well as 'Big 4' firms Deloitte and KPMG.

Clare Thompson SC, ATI, was a barrister practicing at Francis Burt Chambers for 20 years from 2004. Prior to that she spent 10 years with major firm Freehills. She practiced in commercial

litigation with a focus on taxation, banking, property and equity. In 2020, 2021, 2022 and 2023 she was named in Doyle's Guide's list of leading tax barristers in Western Australia. She holds a first-class Honours degree in Laws from the University of Tasmania, a Masters of Laws from Melbourne University, a Bachelor of Business from the University of South Australia, and a Grad Dip in Management from Curtin University. She was appointed Senior Counsel in 2021. On 19 July 2024, Clare was appointed Deputy President of the Administrative Appeals Tribunal and on 14 October 2024, she commenced as Deputy President of the Administrative Review Tribunal, which replaced the AAT. Clare hears a range of matters in the ART, focusing on taxation and business regulation.

Jacob Young is a Senior Analyst in RSM Perth's Private Groups tax team. Jacob has 3 years' experience working with high net wealth individuals and family groups operating SMEs. Working at RSM, he has been involved in ATO review, particularly including the ATO's Top 500 program. Prior to working at RSM, he worked in the banking industry, also with private clients.

Venue and accommodation



Pullman Bunker Bay Resort Margaret River Region

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

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

Getting there

Driving from Perth

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

Parking at Resort

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

Bus transport

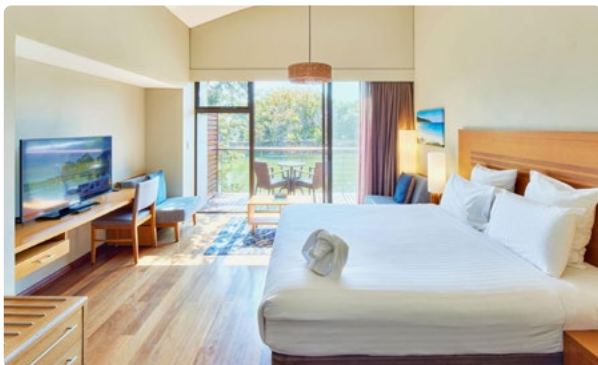
A comfortable express coach service runs between Perth Airport (Domestic and International terminals) and the Perth CBD to Dunsborough, with taxis available to transport you between Dunsborough and Pullman Resort. For the latest bus pricing and timetables visit Southwest Coachlines. For taxi bookings visit Dunsborough Taxis.

Coming from Interstate

Interstate travellers from across Australia can now fly with Jetstar's direct flights to Busselton Margaret River Airport. Pullman Bunker Bay Resort is approximately a 30-minute drive from Busselton airport.

Accommodation

Favourable room rates have been negotiated and secured at Pullman Resort Bunker Bay. Accommodation bookings can be made by following the link on the event web page or via this [link](#) here. Please book before 24 June 2025 to secure the discounted rate. Please note that as per hotel booking conditions, all accommodation booked is non-refundable. All additional hotel incidentals, including breakfast, remain the responsibility of delegates, and individuals will be responsible for payment of the balance of their account when checking out of the hotel. Please note that extra charges may be incurred for additional guests and will be charged to individual room accounts upon checkout.



Event information

Confirmation of registration

Please note you will receive two separate emails in the form of a tax invoice at the time of payment and a confirmation email at registration completion.

Continuing Professional Development (CPD)

Attendance at the retreat counts for 10 hours of CPD with The Tax Institute.

Legal Practitioners with the LPBWA

The WA Tax Forum is a recognised LPBWA CPD activity. Delegates can earn up to 10 hours of CPD activity for attendance. To ensure your CPD activities are uploaded on your behalf to the LPBWA, please contact The Tax Institute post-event with your practitioner ID at nationalevents@taxinstitute.com.au.

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 retreat.

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

Retreat dinner – Thursday 24 July

An offsite retreat dinner will be held on Thursday evening at Yarri Restaurant, featuring a three-course meal paired with a curated range of local beers and wines. The dinner is included in the retreat registration fee for delegates. Additional tickets are available to purchase for accompanying persons at a cost of \$180. Please indicate your requirements, including dietary requirements, at the time of registration.

Closing networking drinks – Friday 25 July

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

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	Morning, afternoon tea & retreat lunches	Retreat dinner and closing drinks*
Full registration This registration option entitles one delegate to attend the entire event.	✓✓✓	✓✓✓	✓✓✓

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

*The sessions presented at the WA Tax Retreat are not recorded

Discounts

Early bird registration

All registrations received and paid on or before Friday 27 June will be entitled to an early bird discount.

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

Group discounts

Purchase three full registrations (early bird or standard) and receive a fourth full registration for free. The free fourth registration must be of equal or of less value to the 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 – 10 CPD hours

	Member	New member*	Non-member
Early bird registration Register on or before 27 June 2025	<input type="checkbox"/> \$1,495	<input type="checkbox"/> \$1,890	<input type="checkbox"/> \$1,795
Standard registration Register after 27 June 2025	<input type="checkbox"/> \$1,695	<input type="checkbox"/> \$2,090	<input type="checkbox"/> \$1,995

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

Retreat dinner

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

24 July at Yarri Dunsborough

- ☐ Yes, I WILL be attending the retreat dinner OR
☐ No, I WILL NOT be attending the retreat dinner
☐ Yes, I require additional tickets for the networking function at \$180 per person

No. x tickets at \$180 each: \$

Dietary requirements:

Closing networking drinks

The closing drinks are INCLUDED in the registration fee for delegates attending the full retreat.

25 July at the Other Side of the Moon, Pullman Bunker Bay

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

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

Dietary requirements:

2 Delegate contact details

Member no.:

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

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

First name:

Last name:

Position:

Company:

Address:

Suburb: State: Postcode:

Telephone: Mobile:

Email:

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

Become a member and save!

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

- save over \$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

3 Payment summary

Registration fees	\$	<input type="text"/>
Additional guest tickets – Retreat dinner (\$180)	\$	<input type="text"/>
Additional guest tickets – Closing networking drinks (\$80)	\$	<input type="text"/>
Total payable	\$	<input type="text"/>

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

4 Payment method

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

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

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

Name on card:

Card no.: Expiry date:

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

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