National Resources Tax Conference

The Tax Institute

12-13 Nov 2026 CPD 10

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

Lauren Jones, CTA, Deloitte (Chair, Conference Organising Committee)
Jason Barnes, CTA, Mallesons
Rosalind Burley, Shell
Nick Heggart, CTA, Herbert Smith Freehills Kramer
Susan Hinton, BDO
Melissa Mitchell, CTA, BDO
Lauren Moses, Jones Day
Robyn Murphy, Santos
Shilam Singh, Australian Taxation Office
Dr Niv Tadmore, CTA, Jones Day
Maria Taylor, Rio Tinto

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Welcome

It gives me great pleasure to invite you to attend the National Resources Tax Conference.

Recognised as Australia's leading tax event dedicated exclusively to the energy and resources sectors, this conference brings together industry leaders, regulators, advisers and tax professionals to discuss the issues shaping the future of the sector. Held biennially, it provides a unique forum for exploring emerging tax, regulatory and commercial developments across the industry.

This year's program focuses on some of the most significant developments affecting resource companies and their tax functions. Highlights include an Economic Update examining the global and domestic forces influencing investment decisions and commodity markets, a session on Tax Transparency, Governance and Compliance exploring the evolving expectations placed on Heads of Tax, and a practical update on Pillar Two, one of the most significant international tax reforms in recent years.

We will also delve into key areas of ongoing importance, including Transfer Pricing, Petroleum Resource Rent Tax, and ATO Perspectives and Disputes, providing delegates with valuable insights into regulatory developments and emerging areas of focus. As organisations continue to embrace new technologies, our session on AI in Practice will examine how artificial intelligence is reshaping tax functions and creating new opportunities for efficiency and innovation.

The conference remains committed to delivering practical and relevant content from leading experts who combine deep technical knowledge with extensive industry experience. Alongside the technical program, delegates will have numerous opportunities to connect with peers, build relationships and share experiences across the energy and resources community.

I would like to thank the organising committee, speakers and sponsors for their contribution to what promises to be another outstanding conference.

I look forward to welcoming you and sharing two days of insightful discussion, practical learning and valuable networking.

Lauren Jones, CTA, Deloitte
Chair, Conference Organising Committee

Early bird pricing offer
Register on or before 16 October to save!

Technical program

Day 1 Thursday, 12 November 2026

Time	Session
8:00–8:45am	**Registration**
8:45–9:00am	**Welcome and President's Address** **Speakers: Lauren Jones, CTA, Chair, National Resources Tax Conference Organising Committee, Tim Sandow, CTA, President, The Tax Institute**
9:00–10:00am	**Session 1: Economic Update** Speaker: Aaron Walker, CMEWA This session will provide an update on the economic outlook and key trends shaping the Australian resources sector and broader economy.
10:00–11:00am	**Session 2: Tax Transparency, Governance and Compliance – Evolving Expectations for Heads of Tax** Panellists: Janelle Keatley, South32, Peter Hyman, INPEX, Kristy Ripp, Monadelphous Facilitator: Coralie Trotter, Shell This session will explore how Heads of Tax are responding to heightened expectations around transparency, governance and compliance. Discussion will cover the growing importance of clear tax disclosures and stakeholder communication, the strengthening of tax governance frameworks and risk management practices, and the shift towards more proactive, continuous engagement with revenue authorities. The session will also examine the increasing complexity of tax compliance obligations and the need for technology-enabled, efficient operating models. Attendees will gain practical insights into how leading organisations are repositioning the tax function as a strategic, governance-driven contributor focused on risk management, trust and long-term value.
11:00–11:30am	**Morning tea**

Technical program

Day 1 Thursday, 12 November 2026 continued

Time	Session	
11:30am–12:15pm	**Session 3A: Pillar Two – first year reflections and the road ahead** **Speakers: Louis Hager, FTI, Woodside, Alia Lum, CTA, KPMG** The first round of Pillar Two compliance has been lodged but the landscape is still changing. This session provides a Pillar Two stocktake and status update to understand where we are now, and where to from here? Key topics will include: • The practical implications of the recent changes introduced through the Side-by-Side package; • Industry insights and learnings from the first Pillar Two compliance filings; • Practical examples and issues arising in M&A transactions; and • Consideration of the remaining technical issues for the industry that need consideration.	**Session 3B: Transfer Pricing – Quasi Equity** **Speaker: David Bond, CTA, BDO** Interest-free funding has long been a contested transfer pricing issue in the resources sector. This session will cover: • The transfer pricing challenges in advancing a quasi-equity argument, across both inbound and outbound funding; • Key related income tax issues, including withholding tax and Division 974; and • The practical issues arising in relation to the treatment of interest-free funding across different stages of the resources project lifecycle.
12:15–1:00pm	**Session 4A: PRRT** **Panellists: Matt Persse, Australian Taxation Office, Tim Wood, CTA, Shell** **Facilitator: Alice Robertson, Jones Day** The PRRT landscape continues to shift. Following the introduction of the deductions cap, a growing number of taxpayers – including first-time filers – are now coming within the PRRT regime, with further new entrants expected in coming years. This session offers a practical, hands-on update on the current state of the regime. This session will: • Discuss how the recent legislative reforms are playing out in practice – including the deductions cap, enhanced gas transfer pricing rules, and increased reporting and record-keeping obligations – and how taxpayers, particularly new taxpayers, are navigating these changes; • Outline the ATO's current focus areas and priorities in reviewing PRRT compliance, including emerging issues around decommissioning expenditure; and • Share industry and ATO perspectives on the assurance review and audit process, including practical lessons and governance and documentation expectations for taxpayers.	**Session 4B: Duty in E&R transactions – the essential toolkit** **Speakers: Nick Heggart, CTA, Herbert Smith Freehills Kramer, Mark Peters, Herbert Smith Freehills Kramer** This session will do a deep dive on the key issues arising in current energy and resources transactions and what you need to factor in when estimating duty impacts. Topics will include: • What's in the duty base and differences between transfer and landholder duty – analysed across the jurisdictions; • Rights to mine/produce; • Contingent consideration including the treatment of private royalties; • Earn-in arrangements.

Technical program

Day 1 Thursday, 12 November 2026 continued

Time	Session	
1:00 – 2:00pm	**Lunch**	
2:00 – 2:45pm	**Session 5A: Foreign Resident Capital Gains Tax** **Speakers: Luke Furness, Clayton Utz, Rimma Miller, ATI, Clayton Utz** This session will provide a practical update on the proposed changes to the foreign resident capital gains tax (FRCGT) regime alongside analysis of recent case law considering the scope of taxable Australian property (TAP). Drawing on recent litigation experience, the session will highlight how these developments are expected to impact inbound investment structures in the energy and resources sector. Key topics will include: • An overview of the proposed FRCGT reforms in the exposure draft legislation, including changes to the definition and scope of TAP and integrity measures targeting indirect interests; • Insights from recent case law on TAP, including key judicial findings and implications for resource transactions and asset structuring; • Practical implications for resource companies, including how the rules may apply across common ownership and investment scenarios (e.g. listed entities, farm-ins, joint ventures and multi-tier structures); • How the proposed changes may alter transaction structuring, due diligence, historical risk assessment and warranty/indemnity positions in inbound M&A and divestments; and • Areas of uncertainty in the exposure draft and potential compliance challenges if the reforms are enacted.	**Session 5B: AI in Practice – Ways of Working** **Speakers: Jason Barnes, CTA, Mallesons, Paul Mackay, Shell** This is a focused and practical session exploring where taxpayers and practitioners are using AI, to unpack whether AI in tax is changing everyday ways of working. This session will include: • A number of illustrative examples where tax professionals are using AI in their roles across advisory, compliance and disputes; • A discussion on what is working and what is not; and • How the ATO is using AI.
2:45 – 3:15pm	**Afternoon tea**	

Technical program

Day 1 Thursday, 12 November 2026 continued

Time	Session
3:15–4:15pm	**Session 6: ATO Disputes – Intel and Insights** Panellists: Suzie Emery, Australian Taxation Office, Coralie Trotter, Shell Facilitator: Dr. Niv Tadmore, CTA, Jones Day Large ATO disputes can place significant demands on in-house teams, requiring careful management of strategy, resources, stakeholders and risk over what can often be a multi-year process. Drawing on practical experience from major disputes, this session will explore the lifecycle and dynamics of a large dispute, including what works in practice when navigating high-stakes engagements with the ATO. The discussion will cover dispute leadership and strategic planning, effective collaboration between in-house functions and external advisers, project management of information gathering and ATO interactions, and managing internal stakeholders throughout the dispute lifecycle. Speakers will share practical insights and lessons learned, including experiences from some of Australia's largest tax disputes, with a focus on achieving the best possible outcomes while maintaining control of the process.

Technical program

Day 1 Thursday, 12 November 2026 continued

Time	Session
4:15–4:30pm	**Delegate break**
4:30–5:30pm	**Session 7: ATO Perspectives – Corporate Tax Transparency, Assurance and Reporting** Panellists: Suzie Emery, Australian Taxation Office, Bryan Ross, Australian Taxation Office Facilitator: Robyn Murphy, Santos This session will consist of a panel of senior ATO executives providing perspectives on the large business market, and will cover: • Insights from the corporate tax transparency report; • Early views on the implementation of the public country-by-country reporting requirements; and • Latest tax developments in the energy and resources sector.
From 5:30pm	**Conference networking function**

Conference networking function

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

Date: Thursday, 12 November 2026

Time: From 5:30pm

Venue: The Ritz-Carlton, Perth

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

Dress: Business or business casual

Technical program

Day 2 Friday, 13 November 2026

Time	Session
8:00 – 8:30am	**Registration**
8:30 – 9:30am	**Session 8: Reconstruction – Pt IVA, DPT and Transfer Pricing – Latest Developments** **Panellists: Helen Symon KC, Victorian Bar, Peter Walmsley, Australian Taxation Office** **Facilitator: Lauren Moses, Jones Day** Reconstruction powers contained in “ordinary” Part IVA, Diverted profits tax and transfer pricing regimes are some of the most powerful and contested tools in the ATO’s toolbox. Increasing global pressure to address perceived profit shifting, the growing sophistication of cross-border arrangements, and the inherent uncertainty of dealing in hypothetical counterfactuals has made reconstruction a central feature of large business tax disputes. Recent decisions have begun to shape but not fully resolve the boundaries of these powers. This practical session will explore the parameters of the ATO’s reconstruction powers, the interaction and tensions between the regimes, why reconstruction has become a central feature of ATO disputes, and key practical and strategic issues for taxpayers and their advisers to manage.
9:30 – 10:30am	**Session 9: Non-traditional Financing** **Speakers: Andrew Young, Deloitte, Tony Windle, Deloitte** This session will provide a high-level overview of the income tax and GST considerations of common alternative financing structures utilised by mine owners in the development phase, including offtake agreements, metal streaming arrangements and royalty-based financing. Given the capital-intensive nature of mining projects, these structures are frequently used as substitutes or complements to traditional debt and equity funding. While commercially flexible, they raise complex characterisation and timing issues for Australian income tax and GST purposes, often turning on the legal form and economic substance of the arrangement.
10:30 – 11:00am	**Morning tea**
11:00am – 12:00pm	**Session 10: Quantum of Debt** **Speaker: Ockie Olivier, Deloitte** This session explores the transfer pricing implications of Australia’s 2024 thin capitalisation reforms with a focus on quantum of debt assessment and the financing structures most affected under the new rules. It will outline the key change whereby transfer pricing now determines both the pricing and quantum of debt, prior to the application of the new limitation tests. The session will also cover relevant OECD and ATO guidance, practical challenges and approaches to determining and documenting arm’s length debt levels.

Technical program

Day 2 Friday, 13 November 2026 continued

Time	Session
12:00 – 1:00pm	**Session 11: Living with the Debt Deduction Creation Rules** **Speakers: Matthew Chamberlain, CTA, EY, Harjit Singh, FTI, Australian Taxation Office** This session will provide an update as to the state of play when considering and applying the new and untested Debt Deduction Creation Rules (DDCR) and will cover a range of matters, including: • Practical considerations in applying the DDCR (and the ATOs guidance) when tracking, tracing and apportioning; • Common issues that taxpayers are facing; • What assistance the guidance provides and the aspects of rules which still require guidance; and • Any insights that be provided as to the status of Board of Tax review into the implementation of the rules.
1:00 – 2:00pm	**Close and lunch**

Presenters

David Bond, CTA, is a senior tax professional with over 30 years of specialised expertise in income tax and transfer pricing. A Lawyer with a Western Australian practising certificate, and a Chartered Accountant, with a proven track record of delivering complex, high-value tax solutions across multinational and domestic clients. David has extensive experience in providing advice to clients in the Resources Industry on the application of Australia's income tax and transfer pricing laws to both inbound and outbound funding of Resources projects. David can provide insights into the interaction of income tax and transfer pricing rules.

Jason Barnes, CTA, is a Special Counsel at Mallesons with over 20 years' tax experience. He specialises in income tax and international tax, and his practice extends to other Federal and State taxes. Jason advises a diversified mix of Australian and overseas clients in the energy and resources, technology, financial services and insurance sectors on all aspects of income tax law, including the tax aspects of financing, cross-border, commercial and capital management related transactions.

Mathew Chamberlain, CTA, is a partner at EY and leads the Perth International Tax Services team. A legal practitioner admitted in WA and NSW, he has more than 33 years' experience in international tax, focusing on the large multinational and corporate environments across Australia, the US, Europe, Asia-Pacific and Africa. Mathew specialises in international tax reform, foreign investment into Australia and outbound investment from Australia. A long-time member of The Tax Institute, Mathew has presented at numerous national and state conventions on international tax issues and has also lectured on tax law at UWA and Curtin. Mathew has also led and participated in a number of government and ATO initiatives, working groups etc. on international tax law and policy issues affecting Australian inbound and outbound investment, including in respect of DDCR, corporate tax residency, the new thin capitalisation and the treatment of taxpayers in the oil and gas services and shipping industries.

Suzie Emery is an Assistant Commissioner at the ATO, where she leads Public Groups Engagement and Assurance – Perth. Suzie also works leads the ATO's Oil and Gas strategy and oversees compliance with the Petroleum Resource Rent Tax, a role she has held since 2024. Before her current role, Suzie led the ATO's Private Equity branch, guiding strategies within the private credit market. Suzie also played a key role in developing the ATO's adviser strategy which focuses on the role that intermediaries play in supporting large businesses. Suzie's experience extends beyond the public sector, drawing on private practice work focused on tax controversy and dispute resolution. At the ATO, Suzie has had a strong focus on compliance and assurance initiatives aimed at ensuring large businesses meet their tax obligations in Australia.

Luke Furness is a leading tax disputes lawyer at Clayton Utz, combining deep technical expertise with sharp strategic thinking for energy and resources clients. He ran the landmark Newmont non-resident capital gains tax proceedings in the Federal Court, involving complex treaty issues and valuation evidence over a three-week hearing, and represented Resource Capital Fund through the Federal Court, Full Federal Court and High Court. Luke regularly acts for major resources companies in high-stakes ATO disputes, cutting through complexity to identify outcome-determinative details. He was named Special Counsel of the Year at the 2024 Lawyers Weekly Law Awards and is one of Queensland's 40 Under 40.

Louis Hager, FTI, is a Senior Tax Adviser at Woodside Energy, specialising in international tax, transfer pricing, and strategic tax advisory matters. Based in Perth, he advises on Pillar Two implementation, cross-border transactions, transfer pricing governance, and multinational tax reporting. Louis works across a broad range of commercial and compliance projects supporting Woodside's global operations

Nick Heggart, CTA, is a Partner at Herbert Smith Freehills Kramer in Perth. He provides clients with advice in relation to income tax, stamp duty, petroleum resource rent tax and royalties, with a particular focus on clients in the energy and resources sector.

Peter Hyman is the Manager of Taxation within Australia for INPEX, Japan's largest E&P company and the operator of the Ichthys LNG project, the second largest resource project in Australia, as well as a 50% owner of Potentia Energy, one of Australia's largest renewable energy providers. As part of this role, he oversees two separate Top 100 groups. Previously, he worked in BHP Billiton Group Tax on the Australian Iron Ore, Aluminium and Stainless Steel Materials business lines, and started his career in Ernst Young in Private Client Services over twenty years ago.

Presenters

Janelle Keatley is the Australian Head of Tax at South32 responsible for tax compliance, revenue authority engagement, global tax transparency and reporting, and strategic tax advice to executive management, including on M&A transactions. Prior to joining South32, she was a Director at KPMG Perth advising multinational, listed and private groups on corporate tax matters. Janelle's experience extends to tax structuring, cross-border taxation and mining royalties. She also has significant experience engaging with revenue authorities, including within the ATO's Justified Trust framework. Janelle is a member of the Minerals Council of Australia Tax Committee.

Alia Lum, CTA, is a tax partner at KPMG with more than 25 years of experience in corporate tax, specialising in financial services, international tax and tax transformation. She is KPMG's ASPAC Tax Policy and Regulatory Lead. Alia has previously undertaken secondments to London and Singapore and had close to two years seconded to the Australian Federal Treasury Revenue Group and the Board of Tax Secretariat.

Paul Mackay is a Senior Tax Advisor with Shell Australia, specialising in international tax, transfer pricing and dispute resolution. With more than 20 years of experience across Australia, Switzerland and Singapore-facing businesses, Paul has led tax support for major LNG and energy projects, including Prelude FLNG, Crux and Shell Energy investments. He is passionate about leveraging technology and artificial intelligence to enhance tax capability, improve audit readiness and transform the way tax teams deliver value.

Lauren Moses is an Of Counsel in the Australian tax team of Jones Day, based in Melbourne. She has broad experience representing clients across the full life cycle of a tax dispute and advises on general and international tax issues. Prior to joining private practice, she worked at the ATO and as an associate to the Hon. Justice Pagone, giving her a unique perspective that she uses to help clients manage and resolve tax disputes as favourably and expeditiously as possible.

Robyn Murphy is the Acting Head of Tax at Santos Limited, a global energy company with operations across Australia, Papua New Guinea (PNG), Timor-Leste and the United States of America (USA). Robyn oversees the global tax strategy, compliance, reporting and risk management frameworks of the group. With over 24 years of experience in corporate taxation, Robyn has experience in a diverse range of Income Tax and Resource Tax areas and regularly interfaces with tax regulators across the regions that Santos operates. Prior to stepping in to the interim leadership role, Robyn was a Senior Tax Manager within the Santos tax team and was primarily responsible for the Group's tax compliance, financial reporting obligations and tax support for M&A activities of the Group. Prior to Santos, Robyn's experience included 10 years in the tax team at Clough Engineering as well as roles at EY and Deloitte.

Ockie Olivier is the national leader of Deloitte's transfer pricing team in Australia. Ockie advises multinationals on all aspects of transfer pricing, including negotiating advance pricing agreements and mutual agreement procedures with the ATO and foreign tax authorities in various jurisdictions on a broad range of cross-border transactions. Ockie specialises in the transfer pricing aspects of financing arrangements and has extensive experience in advising clients in the energy and resources industry on financial transactions.

Rimma Miller is a Tax Controversy and Disputes partner at Clayton Utz and has over 25 years' experience resolving taxation disputes, from audits and reviews through to litigation. She is an experienced advisor and tax litigator practising at federal and state levels across tax controversy, judicial review, administrative law, constitutional law and insolvency matters. Rimma's practice is founded on providing strategically sound advice and risk assessment, taking a balanced approach for public and private sector clients alike. In the energy and resources sector, she has represented major multinationals in ATO audits and disputes, including many taxpayers in energy and resources sector, consistently achieving successful resolutions. Most recently, she acted in Commissioner of Taxation v PepsiCo Inc [2025] HCA 30, named ITR Tax Awards 2025 Impact Case of the Year and in Geocon v Commissioner of Taxation [2025] FCAFC 172.

Matt Persse is a Program Director in the ATO's Public Groups business line, based in Perth. He leads compliance teams responsible for audits, risk reviews and assurance engagements across some of Australia's largest public groups and multinational enterprises, with a focus on Income Tax and Petroleum Resource Rent Tax (PRRT). Matthew also leads the ATO's oil and gas strategy, including its PRRT strategy. His work spans Top 100 and Top 1000 taxpayers in the energy and resources sector, and he is a strong advocate for early engagement and collaborative partnerships with industry to improve tax certainty, compliance outcomes and the client experience.

Presenters

Mark Peters, ATI, is a Senior Associate in the National State Taxes team at Herbert Smith Freehills Kramer. He has extensive experience advising on state taxes matters (with a particular focus on stamp duty and land tax) across a broad range of industries, including advising several leading participants in the resources and energy sectors. His practice spans the gamut of public and private M&A transactions, direct real estate acquisitions and disposals, corporate restructures, and property funds. He also regularly engages with Revenue Offices across Australia on behalf of clients, including in relation to initial lodgements and audit reviews. Mark is a member of The Tax Institute's NSW State Taxes Committee, which meets regularly with Revenue NSW to discuss law reform and revenue practice.

Kristy Ripp is the Group Tax Manager – Finance & Tax at Monadelphous, with responsibility for all tax matters relating to the Group's operations in Australia, China, Chile, Mongolia, New Zealand, Papua New Guinea, Philippines, and the United States. During her 10 years at Monadelphous, Kristy has implemented accounting and tax technology solutions and transformed the Group's Tax Function into an integrated tax advisory, compliance and risk management team. She currently leads the Group's financial and tax due diligence activities, as well as transition management. With more than 22 years of experience, Kristy provides commercially focussed, strategic and practical advice to the business. She also brings valuable insights from her previous role as a Corporate Tax Director at PwC.

Alice Robertson is an Associate at Jones Day based in Melbourne. She assists clients on high-stakes tax disputes across the full dispute lifecycle, from early engagement with tax authorities through to litigation. Alice has experience across a wide range of tax matters, including corporate tax, transfer pricing, diverted profits tax, withholding tax, Petroleum Resource Rent Tax, and the application of general anti-avoidance rules. Prior to joining Jones Day, Alice represented the Australian Taxation Office in tax disputes at all levels of the Australian courts and before the Administrative Review Tribunal (formerly the Administrative Appeals Tribunal), including in large and complex litigation matters.

Bryan Ross is an Assistant Commissioner with the Australian Taxation Office, where he leads Brisbane Engagement and Assurance and the Energy & Resources Strategy. In this role, he is responsible for engagement, assurance and compliance activities across some of Australia's largest and most complex corporate groups and provides strategic leadership on tax issues affecting the energy, resources and emerging government incentive regimes.

Harjit Singh is an Assistant Commissioner in the Tax Counsel Network at the Australian Taxation Office. In this role Harjit provides technical advice on some of the ATO's most complex and pressing tax matters. Harjit has experience working in various roles at the ATO including, leading case teams in Public Groups and International, leading, developing and implementing the ATO's Energy & Resources Strategy and the Top 1000 program. Harjit started his career in a large advisory firm advising on domestic and international tax matters.

Dr. Niv Tadmore leads the Global Tax Controversy team of Jones Day, a leading global law firm. He is widely regarded as one of the premier tax controversy lawyers in Australia, chiefly representing multinationals in disputes concerning energy and resources, intangibles, transfer pricing, and GAAR/DPT. Niv is recognised as a Band 1 lawyer and leads a highly experienced team that Chambers Asia-Pacific described as "an elite team" in the tax controversy space. He is the President of the Australian Branch of IFA and has served on key Australian Taxation Office and Federal Treasury committees, including Dispute Resolution, Large Business Stewardship, and BEPS. Niv is also a member of the Melbourne University Tax Advisory Board and the New York University International Tax Board. He is the Partner-in-Charge of the Jones Day Melbourne office.

Coralie Trotter has 29 years of experience as a qualified tax professional with most of those years in senior tax roles within the oil and gas industry. She is currently the Head of Tax Rest of World Asia Pacific, Middle East and Russia for Shell. Ms Trotter has been involved in managing and advising on taxation laws, compliance and dispute resolution across a number of countries, with a current focus on leading a community to support Shell's businesses across the Asia Pacific and Middle East regions. Ms Trotter has also been involved in tax issues and policy development in previous roles as part of the Australian Petroleum Production and Exploration Association's Fiscal Committee, the Business Council of Australia Tax Practitioners' Committee, as a member of the Advisory Panel to the Board of Taxation-Australia and a BIAC representative in OECD discussions.

Presenters

Aaron Walker is Head of Economics and a Policy Manager the Chamber of Minerals and Energy of Western Australia, with over a decade of experience across macroeconomic, financial and policy roles. He oversees the Industry Competitiveness and Economics portfolio which is responsible for advocating for policy settings that make WA an attractive and competitive jurisdiction for resources investment and operations. Prior to CME, Aaron was a Senior Economist at the Reserve Bank of Australia where he led the RBA's Perth Office for 5 years. He holds a double degree in Economics and Commerce from the University of Western Australia, along with First Class Honours in Economics.

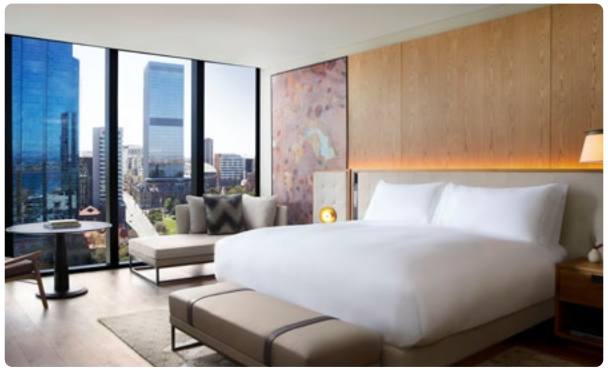
Peter Walmsley took an oath of secrecy under former s.16 of the Income Tax Assessment Act 1936 (Cth) (ITAA 1936) in April 1977 and, beginning as he meant to continue, commenced work in the ATO cancelling incorrect tax assessments. A year or two later, he began work as an assessor disallowing claims of $7 for home office expenses. By the early 1980s, he was working in Appeals happily defending the disallowance of claims of $7 for home office expenses before Board of Review No 1. By the late 1980s, the claims had acquired eight or nine zeros and he was involved for the first, but by no means the last, time in futile proposals for reform of entity taxation. By the early 1990s, he was working in the then legislative services group in Strategic Research and Analysis, which led to work on various proposals, some of which were enacted (for example the family trust distribution tax, the 45-day holding period rule for franking, the capital tainting rules, s.45B, and s.177EA in the ITAA 1936). By the mid-1990s, he was a member of the Tax Counsel Network, and by around the beginning of this century, Deputy Chief Tax Counsel. He has been a member or chair of the Part IVA Panel (subsequently renamed the GAAR Panel) on and off since 2003. He was responsible, among other cases, for the ATO's conduct of the Hart case and the Pepsi case in the High Court.

Tony Windle is a Partner in the Deloitte Indirect Tax team with over 26 years' experience specialising in Goods and Services Tax (GST). A well-known technical expert on GST, Tony has advised on major Energy and Resources projects across oil and gas; iron ore; coal and critical minerals. Tony also regularly advises on the complex GST implications for public infrastructure restructures, privatisations, and M&A. Tony has been subject matter expert to numerous capital transactions in the E&R space working with other taxation and financial advisors on complex financial arrangements for greenfield/brownfield projects.

Tim Wood, CTA, is a Senior Tax Advisor with Shell Australia whose role includes managing the group's Petroleum Resource Rent Tax (PRRT) obligations. Tim's experience spans resource taxation, transfer pricing, dispute resolution and ATO justified trust engagement. He has deep expertise in the PRRT, having advised on and managed its application to major LNG projects, as both Operator and a participant.

Andrew Young is a Partner in Deloitte Australia's Tax & Legal practice, based in Sydney. Having commenced his career in Brisbane, Andrew has more than 18 years' experience advising Australian and multinational groups on corporate and international tax matters, with a particular focus on the energy, resources and industrials sector. Andrew's experience includes advising clients on domestic and international tax reforms, capital management, financing, tax structuring, tax accounting and complex tax disputes. He brings a practical and commercial perspective to tax issues affecting Australia's resources sector.

Venue and accommodation



The Ritz-Carlton, Perth

1 Barrack St, Perth WA 6000

Cutting a striking silhouette along the Swan River, The Ritz-Carlton Perth evokes timeless luxury and the joy of discovery. Set within a stunning building on Elizabeth Quay, the guest rooms and suites at our luxury hotel in Perth overlook the river, skyline and urban parks, with floor-to-ceiling windows offering pristine views.

Getting there

The Ritz-Carlton, Perth is 20 minutes from Perth Airport and located in Elizabeth Quay, only a short walk from Perth's CBD.

Airport Trains from terminals 1 and 2 are available between Perth Airport and Perth Station, approximately every 15 minutes. To use this service, fares are capped at just $5. You can buy a ticket at the Airport Central Station.

Parking

Valet parking is priced at $80 per night with in–out privileges. If you prefer self-parking, the nearby Quay Car Park (18 The Esplanade) offers hourly and daily rates starting at $30.

Accommodation

Favourable room rates have been negotiated and secured at The Ritz-Carlton, Perth. Accommodation bookings can be made by following the link on the event web page or via this link here.

Guests seeking alternative accommodation arrangements, may wish to consider DoubleTree by Hilton Perth Waterfront walking distance to The Ritz-Carlton. Accommodation bookings can be made by following the link here.

Please note that as per hotel booking conditions, all accommodation booked is non-refundable. All additional hotel incidentals, including breakfast, remain the responsibility of delegates, and individuals will be responsible for payment of the balance of their account when checking out of the hotel. Please note that extra charges may be incurred for additional guests and will be charged to individual room accounts upon checkout.

Event information

Confirmation of registration

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

Continuing Professional Development (CPD)

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

The Tax Institute's attendee hub

This event will be accessible to all delegates via our dedicated attendee hub. Program information, materials (technical papers and presentations), survey forms and more will be available via The Tax Institute's virtual attendee hub. All delegates are encouraged to access the platform prior to the event. Technical papers and PowerPoint presentations will be available on the attendee hub to all participating delegates approximately five days before the event. Delegates will receive instructions on accessing the virtual attendee hub by email.

Delegate list

A delegate list will be included on the attendee hub to assist with networking. Please indicate at the time of registration if you do not want your name to be included. Alternatively, you can edit your profile visibility settings in the virtual attendee hub at any time during the event.

Dress code

Business or business casual attire is suitable for the duration of the conference.

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

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/ conference lunches	Conference welcome reception and networking*
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.

Register now!

Register online ▶

Register via form ▶ included in this brochure

Discounts

Early bird registration

All registrations received and paid on or before 16 October 2026 will be entitled to an early bird discount.

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

Group discounts

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

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

The Tax Institute

National Resources Tax Conference
Registration form

45210 | WD

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

1 Registration

Please see page 17 for registration inclusions.

Full registration – 10 CPD hours

	Member	New member*	Non-member
Early bird registration Register on or before 16 October 2026	☐ $1,895	☐ $2,315	☐ $2,195
Standard registration Register after 16 October 2026	☐ $2,095	☐ $2,515	☐ $2,395

☐ 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 12 November at The Ritz-Carlton

☐ 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 $215 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.

JOIN TODAY

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:

DD/MM/YYYY

2 Delegate contact details

Member no.: ______

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

Title: ☐ Mr ☐ Mrs ☐ Miss ☐ Ms Date of birth: DD/MM/YYYY

First name: ______

Last name: ______

Position: ______

Company: ______

Address: ______

Suburb: ______ State: ______ Postcode: ______

Telephone: ______ Mobile: ______

Email: ______

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

3 Breakout session options

Please advise below which sessions you would like to attend during the forum.

Day 1 – Thursday, 12 November 2026

11:30am–12:15pm
☐ Session 3A: Pillar Two
☐ Session 3B: Transfer Pricing – Quasi Equity

12:15–1:00pm
☐ Session 4A: PRRT
☐ Session 4B: Duty in E&R transactions – the essential toolkit

2:00–2:45pm
☐ Session 5A: Foreign Resident Capital Gains Tax
☐ Session 5B: AI in Practice – Ways of Working

4 Payment summary

Registration fees	$
Additional guest tickets – Networking function ($80 each)	$
Total payable	$

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.

To register **Email** customeradmin@taxinstitute.com.au **Mail** Level 21, 60 Margaret Street, Sydney NSW 2000 **Online** taxinstitute.com.au

26-039EVT_08/26

The Tax Institute

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