



State Taxes Convention

 30-31 Jul 2026

 CPD 12

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

Paul Broderick, CEO & Commissioner, State Revenue Office Victoria, Co-chair, State Taxes Convention Organising Committee

Jodie Fogale, EY, Co-chair, State Taxes Convention Organising Committee

Duncan Bedford, ATI, McCullough Robertson

Rosalie Cattermole, CTA, State Revenue Office Victoria

Kathryn Bertram, FTI, Johnson Winter Slattery

Kim Easton, Queensland Revenue Office, Queensland Treasury

Rosemarie Gastaldello, Queensland Revenue Office, Queensland Treasury

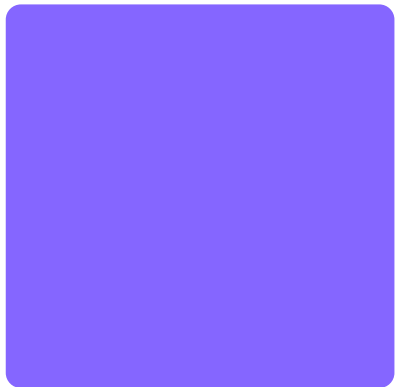
Greg Kent, CTA, PwC

Jenny Lee, ATI, KPMG

Katie Lin, CTA, Nexia Australia

Rachel O'Donnell, CTA, O'Donnell Tax Law

James Petterson, ATI, Deloitte





Welcome

On behalf of the Convention Organising Committee, we are pleased to present the State Taxes Convention program, now in its 26th year, brought to you by The Tax Institute in conjunction with the Revenue Office in each state and territory.

The State Taxes Convention remains the only national convention covering all state and territory taxes in one technical program, with this year's convention taking place in Melbourne.

As in previous years, all state and territory Revenue Commissioners will be in attendance, together with representatives from their respective offices. With strong attendance from both the private and government sectors, the convention has always been a popular forum for interaction and networking among participants in the state taxes community. It is particularly valuable for those with practices operating across multiple jurisdictions.

This excellent technical program has been pitched at a level that provides the general practitioner with a good understanding of current issues, although more technical topics are covered in depth for the tax specialists.

The program once again features the dual 'duties' and 'payroll tax' streams, with an increased focus on land tax within the duties stream. From a duties and land tax perspective topics include navigating the complex world of Build-to-Rent concessions, the holding of property by unit trusts, and the always intriguing question of what comprises "consideration", and from a payroll tax perspective, issues relating to cross border employment, grouping (with a focus on trust and service entities) and wage remediation.

We have also included sessions dealing with the Commercial and Industrial Property Tax, Due Diligences, Interest and Penalty Tax and Practical Issues arising in Litigation. As always, the convention materials will be a valuable research resource for years to come.

The Convention Organising Committee looks forward to welcoming you to Melbourne this July!



Paul Broderick, CEO and Commissioner, State Revenue Office Victoria
Co-chair, State Taxes Convention Organising Committee



Jodie Fogale, EY
Co-chair, State Taxes Convention Organising Committee

Early bird pricing offer
Register on or before Friday, 3 July 2026 to save!

Technical program

Day 1 Thursday, 30 July 2026

| Time *AEST | Session |
|-------------------|---|
| From 8:30am | Registration |
| 9:15 – 9:30am | Welcome and President’s Address Speakers: Jodie Fogale, Co-Chair, State Taxes Convention Organising Committee, Tim Sandow, CTA, President, The Tax Institute |
| 9:30 – 10:00am | Session 1: Commissioner’s Address Speaker: Paul Broderick, CEO and Commissioner, State Revenue Office Victoria |
| 10:00 – 10:30am | Morning tea |
| 10:30 – 11:30am | Session 2: Interest and Penalty Tax Speaker: Kim Easton, Queensland Revenue Office, Queensland Treasury This presentation will examine similarities and differences between revenue offices’ current practice in administering interest and penalties given the stricter rules observed by the taxpayers and practitioners, including the new rules introduced in NSW. The session will also cover some of the recent cases involving remission of interest and penalties and how the Commissioners’ discretion could be exercised in objections. Finally, the session will explore the steps taken by revenue offices to recover outstanding taxes. |
| 11:30am – 12:30pm | Session 3: Practical Issues in Litigation Speaker: Kateena O’Gorman SC, Victorian Bar, Andrew Healer, Victorian Bar With a focus on VCAT and the Victorian Supreme Court, this session will look at: <ul style="list-style-type: none">• What is normally expected at call overs and direction hearings• Representation – what is expected/permitted• The role of mediation• Choice of forum – VCAT v Supreme Court, powers and implications• Costs, time limits and appeals• Evidentiary matters and burden of proof. |

Technical program

Day 1 Thursday, 30 July 2026 *continued*

| Time *AEST | Duties Stream | Payroll Tax Stream |
|--------------|---|---|
| 12:30-1:30pm | Lunch | |
| 1:30-2:30pm | <p>Session 4A: Reconsidering Consideration – Evaluating Recent Cases and Rulings on Determining Consideration for Duty Purposes Speaker: Kathryn Bertram, FTI, Johnson Winter Slattery</p> <p>Determining the consideration for a dutiable transaction is essential when calculating duty, however, this can be a complex task if taxpayers need to factor in contingent consideration, non-monetary consideration and the assumption of liabilities. Given there have been a number of recent developments impacting consideration, this session will:</p> <ul style="list-style-type: none"> • Provide a background overview of the key authorities on consideration including <i>Dick Smith</i>, <i>Lend Lease</i> and <i>Melton Highway</i> • Evaluate the recent High Court decision in <i>PepsiCo</i> and the Supreme Court of Victoria decision in <i>Alphington Developments</i> in respect of consideration • Discuss the implications of an assumption of liabilities on consideration, including the impact of the recent Victorian draft ruling DA-070 – Consideration – Assumption of tax liabilities • Consider non-monetary consideration, including the obligation to construct improvements under Victoria’s sub-sale rules • Review perspectives on contingent consideration, including views contained in: <ul style="list-style-type: none"> – NSW Revenue Ruling DUT033v2 – Consideration – WA Duties Fact Sheet – Contingent Consideration – Queensland Supreme Court decision of <i>Resolute Mining</i>. | <p>Session 4B: Payroll Tax Grouping – Cases Update and Application to Differing Legal Structures Speaker: Rhys Cormick, CTA, Deloitte, Nicholas Bradica, FTI, Deloitte</p> <p>The payroll tax grouping provisions represent anti-avoidance mechanisms by treating different legal structures as if they were one taxpayer. With multiple points of entry into the grouping provisions, taxpayers are tasked with considering each provision in relation to their unique and often dynamic structures.</p> <p>This session will examine the application of the grouping provisions to particular business structures, particularly rarer structures where payroll tax may not be a principal consideration upon creation or consolidation. In this session, we will focus on practical considerations around grouping, and implications of both Tribunal and Court decisions.</p> |

Technical program

Day 1 Thursday, 30 July 2026 *continued*

Time *AEST

Duties Stream

Payroll Tax Stream

2:30 – 3:30pm

Session 5A: Build-to-Rent (BTR) Duty and Land Tax Concessions

Session 5B: Cross Border Employment and Payroll Tax

Speaker: Steven Paterson, Deloitte

Speaker: Nicole Bortignon, PwC

This session will provide a practical and technical examination of the Build-to-Rent (BTR) duty and land tax concessions available across the states and the ACT, drawing on practical experiences from the provisions having now been in operation for several years.

As workplaces and employment models continuously evolve, accommodating personal preferences and bridging skill shortages, this session will examine the impact on cross-border payroll tax compliance.

It will explore issues such as entity ownership requirements, restrictions on subdivision, the integration of affordable housing components and look at key differences and commercial considerations between the various jurisdictions.

Is it time the payroll tax rules are simplified and what could this look like?

The session will also provide an overview of the interaction between state-based concessions and relevant federal measures, including MIT structures, and discuss social and affordable housing projects, including the role of Community Housing Providers and land tax ownership requirements. The session will provide a practical overview of available concessions, exemptions and common implementation challenges.



Technical program

Day 1 Thursday, 30 July 2026 continued

| Time *AEST | Session |
|---------------|---|
| 3:30 – 4:00pm | Afternoon tea |
| 4:00 – 5:00pm | <p>Session 6: Due Diligence and State Taxes Speakers: Matthew Cridland, CTA, K&L Gates, Joe Yakoub, EY</p> <p>When conducting due diligence on a proposed target entity, historical State tax issues need to be identified so that appropriate steps can be taken to mitigate any ongoing liability risks, or those risks can be factored into the negotiations.</p> <p>This session is a bit different to most – looking back in time and identifying the key risks across duty, land tax and payroll tax. These will include circumstances where:</p> <ul style="list-style-type: none">• Previous State tax liabilities have not been paid (due to non-lodgement or otherwise), including non-payment by a third party, for which the target entity may face a residual liability• A clawback of the relevant state tax may be triggered because the conditions imposed on a previous exemption may cease to be satisfied• A future exemption is conditional on certain historical facts. <p>This session will cover a number of the more common State tax risks identified through due diligence investigations.</p> |
| From 7:00pm | <p>Convention dinner Speaker: Daryl Williams AM KC</p> |



Convention Drinks and Dinner

Enjoy an evening of drinks and dinner alongside your colleagues, convention speakers, and state revenue officers

Date: Thursday, 30 July 2026

Time: From 7:00pm

Venue: W Melbourne

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

Dress: Business or business casual

Technical program

Day 2 Friday, 31 July 2026 continued

| Time *AEST | Duties Stream | Payroll Tax Stream |
|---------------|--|--|
| 1:00 – 2:00pm | <p>Session 9A: CIPT Revisited – Practitioner and SRO Insights Two Years On Speakers: Rosalie Cattermole, CTA, State Revenue Office Victoria, Craig Gibson, Mills Oakley</p> <p>In the second reading speech, the commercial and industrial property tax was described as ‘a transformational reform’ replacing stamp duty on commercial and industrial properties in Victoria with a broad-based, more efficient tax. In the two years since CIPT commenced, thousands of Victorian properties have entered the CIPT reform, and duty exemptions have been provided for subsequent transactions involving these properties. This is a combined SRO and practitioner update beginning with a refresher on the CIPT reform and covering:</p> <ul style="list-style-type: none">• The unique challenges arising from the structure of the CIPT reform• The legislative amendments to CIPT since commencement on 1 July 2024, including consultation undertaken with TTI and other stakeholders• The administrative challenges the SRO has considered and resolved• Worked examples of some of the more complex CIPT issues that have arisen for practitioners. <p>The insights in this session will be of interest to revenue officers across the country and practitioners whether operating in Victoria or elsewhere.</p> | <p>Session 9B: Exploring the Payroll Tax Complexities with Respect to Wage and Superannuation Remediation Speakers: Stefanie Merlino, BDO</p> <p>To complement prior year presentations on this broad topic, we will do a deep dive into some specific areas of contention or complexity to raise awareness and provide interpretative clarity, to the extent possible:</p> <ul style="list-style-type: none">• The concept of “paid” or “payable” for wage versus super remediation, including for SG Charge vs Award/EA/Contract vs Policy• Examining the basis of the concept of earlier of “paid” or “payable”• Consideration of the impact of re-assessment period limitations• Examining the concept of “all the facts and circumstances ... were not fully and truly disclosed” and consideration of the overlay of Victoria’s legislative change• Whether the legislative change (in Vic) limits reassessments solely to the wage remediation• Practical considerations for amounts that fall outside the reassessment period for “payable”• Practical considerations for instances where there are multiple tranches of remediation and how to manage multiple reassessments and the associated limitations regarding re-assessment periods. |



Technical program

Day 2 Friday, 31 July 2026 continued

| Time *AEST | Duties Stream | Payroll Tax Stream |
|-------------|---|---|
| 2:00–3:00pm | <p>Session 10A: Duty and Land Tax Implications of Unit Trusts Holding Real Property Speaker: Rachel O'Donnell, CTA, O'Donnell Tax Law</p> <p>Trusts are frequently used to hold assets – especially real property – for various reasons. Unit trusts are often the preferred 'special purpose vehicle' for investors, rather than SPV companies. However, using (or misusing) a unit trust can have significant duty and land tax implications. This session will consider the duty and land tax treatment of unit trusts (with reference to some interesting cases), including:</p> <ul style="list-style-type: none"> • The different 'significant interest' thresholds (which vary between jurisdictions) for landholder duty purposes • Trust acquisition duty and trust creation duty • Classifications of, and differential treatment between, 'public unit trust schemes', 'whole unit trust schemes', 'private unit trust schemes', etc • The impact of unit trusts within a 'corporate group' structure for corporate consolidation / corporate reconstruction purposes • Whether a discretionary trust can be converted to a unit trust (or vice versa) • Trust 'cloning' • Land tax treatment of different types of trusts in different jurisdictions. | <p>Session 10B: Payroll Tax Disputes – Practitioner and Revenue Office insights on Payroll Tax litigation and the objection process Speakers: Liam McCrae, State Revenue Office Victoria, David Morgan, Victorian Bar</p> <p>This presentation by an experienced state taxes barrister and a senior SRO solicitor will discuss a number of key issues for practitioners involved in payroll tax disputes. It will focus on the employment agency provisions and consider:</p> <ul style="list-style-type: none"> • Common areas where payroll tax disputes arise (grouping, contractors and employment agents) • Making objections and other submissions to the revenue offices • Litigation involving the employment agent provisions, including discussion of the key cases • Evidentiary and proof issues <p>The insights in this session will be of interest to revenue officers and payroll tax practitioners across the country.</p> |
| 3:00–3:30pm | Afternoon tea | |
| 3:30–4:30pm | <p>Session 11: Closing Panel – A New Future Panel: Paul Broderick, CEO and Commissioner, State Revenue Office Victoria, Geoff Mann, CTA, Deloitte, Rachel O'Donnell, CTA, O'Donnell Tax Law</p> <p>It is the year 2050, Elon Musk has been successful in establishing a colony on Mars. A meteor is approaching Earth which will be uninhabitable within a further 20 years. The Mars colony is running out of funds and needs to be self-supporting and growing.</p> <p>How will this happen and what sort of tax system will need to be implemented to support this new colony. So many questions?</p> <p>Join our panel in a light-hearted hypothetical discussion of a tax system for the Red Planet.</p> | |
| 4:30pm | <p>Convention Closing Address Speaker: Paul Broderick, Co-Chair, State Taxes Convention Organising Committee, CEO and Commissioner, State Revenue Office Victoria</p> | |

Presenters

Kathryn Bertram, FTI, is a Partner in the tax team at Johnson Winter Slattery where she practises in tax controversy (advising clients on all aspects of tax disputes including reviews, audits, ADR and litigation) and state taxes (including transfer duty, landholder duty and land tax). She is chair of The Tax Institute's Victorian Women in Tax committee and a member of the Tax Institute's Tax Disputes Masterclass and State Taxes Convention committees, the Law Institute of Victoria's State Taxes Committee, the LIV/SRO Liaison Committee and the Property Council of Australia's Victorian Tax and Economic Trends Committee.

Stefan Balafoutis SC advises and appears for corporations, government agencies and individuals in complex commercial disputes. He is recognised in Doyles 2025 as a leading tax law senior counsel. Stefan is regularly briefed by the taxpayers and the Chief Commissioner of State Revenue. He has appeared in leading cases about payroll tax, stamp duty and land tax in the High Court, NSW Court of Appeal and the Tasmanian Full Court. Recent matters in which he has appeared have considered whether payroll tax should be imposed under

the "relevant contract" provisions on payments made by medical centres, loan aggregators and Uber to their contractors. He has also appeared in many of the leading employment agency provision cases in NSW, including decisions concerning the cleaning industry, security guards and trolley collectors.

Michelle Bennett, CTA, is an Indirect Tax partner at BDO. Michelle has more than 25 years of experience in both legal and accounting firms, developing extensive expertise in relation to the application of state taxes and GST across all commercial transactions. Prior to BDO, Michelle was a Partner at one of the big four firms, providing solutions and managing GST and state tax risks. Before that she spent 9 years with a leading national law firm. Long-term secondments to two of Australia's largest banks has also provided Michelle with a genuine understanding of the practical issues of tax compliance in a complex commercial environment. With her extensive experience in legal and accounting firms, Michelle works across a broad range of commercial and property transactions, mergers, acquisitions, restructures and inbound investments as well as with HNW family groups.

Nicole Bortignon is a Director in the PwC Employment Tax practise, with over 11 years' experience. Her technical expertise spans Fringe Benefits Tax, Payroll Tax, Superannuation Guarantee, Employment Termination Payments, Workers' Compensation and Pay-As-You-Go Withholding, including their complex interactions with contractor arrangements. Nicole works closely with organisations across a broad range of industries to help navigate the increasingly complex employment tax landscape. In recent years, as authorities have intensified their focus on employer compliance and governance, Nicole has led large-scale review and remediation projects from both a retrospective and forward-looking perspective. She supports clients in identifying and managing employment tax risks, embedding sustainable governance frameworks, and responding proactively to regulatory change.

Nicholas Bradica, FTI, is a Manager in the Deloitte Employment Taxes team, with over 5 years of experience across both professional services and in-house tax roles. He specialises in advising clients on complex employment benefits and obligations, including contractor engagement tax risks and transaction

due diligence matters. Nicholas is passionate about tax policy, reform and governance.

Paul Broderick was appointed Chief Executive Officer and Commissioner of State Revenue in June 2002. He joined the SRO as Executive Director of Operations after holding senior positions with ASIC. Under Paul's leadership the SRO has won numerous awards for technology, customer services and leadership including the 2020 Victorian Public Sector Leading Employer Award. Paul has an MBA from the University of New England, is a Fellow of Institute of Public Administration, is a CEDA Trustee and was recognised with a Public Service Medal for outstanding services to tax administration.

Rhys Cormick, CTA, is a Partner with Deloitte. He is an employment taxes specialist, providing advice on reducing the tax costs of employment, and providing incentives for employees through employee share schemes and tax effective remuneration structuring. Rhys is a tax lawyer and Chartered Tax Advisor, passionate about helping clients deal with their tax issues and embracing technology to streamline the operation of their tax functions.

Presenters

Rosalie Cattermole, CTA, is a legislation and policy specialist at the Victorian State Revenue Office. She is currently on secondment to the SRO's Tax Advisory and Review Branch in the role of Principal Tax Specialist. Prior to joining the SRO, Rosalie was a tax specialist in the private sector for over 20 years with experience in direct and indirect taxes. During her time in Queensland, Rosalie was the founding Chair of The Tax Institute's Queensland's State Taxes Committee and a Queensland State Councillor for The Tax Institute. Rosalie holds a Bachelor of Laws and a Master of Taxation from Monash University.

Matthew Cridland, CTA, is a Partner in the Tax Team at K&L Gates and based in Sydney. He focuses on matters relating to GST and all State Taxes. Matthew has been in practice for more than 25 years and he advises clients across a broad range of industry sectors. In addition to assisting clients with deals advice and revenue office reviews, he also has experience advising on litigation matters. Matthew is involved with the indirect tax committees of industry groups including the Property Council of Australia and the Financial Services Council. He is also a Contributor to the Australian Financial Review and The Australian. He is a Chartered Tax Adviser.

Kim Easton is the Director, Duties and Grants Division at the Queensland Revenue Office, where he leads teams responsible for the administration and compliance of state taxes and grant programs. He has extensive experience in investigations and risk based decision making within revenue and enforcement environments. Kim has held a range of senior leadership and operational roles across the Queensland Revenue Office, including responsibility for overseeing complex investigations, sensitive assessments and major enforcement programs.

Sam Gathercole is a Senior Manager in the Workforce Advisory team at KPMG specialising in employment taxes, with deep experience supporting organisations to manage complex employment tax obligations through smarter use of data and analytics. Sam advises clients across the full spectrum of employment taxation, including FBT, PAYG withholding and reporting, payroll tax, Superannuation Guarantee and workers compensation. He works closely with employers to transform FBT preparation from a largely manual line-by-line analysis into an automated data driven process, improving accuracy, insight and reviewability of the process.

Craig Gibson is a Partner at Mills Oakley and Chair of The Tax Institute's Victorian State Taxes Committee. He specialises in state taxation, with particular expertise in stamp duty, land tax and the taxation of property transactions and developments. Craig advises developers, investors and large private groups on managing state tax risks and on the strategic structuring of acquisitions, developments and corporate restructures. He also provides advice on income tax, GST, FIRB requirements and trust law issues. His clients include international and domestic property groups, large not-for-profits (particularly independent schools) and high-net-worth family groups.

Andrew Healer practises in commercial litigation, public law, and tax. Prior to the Bar, Andrew was a senior solicitor at the State Revenue Office and, before that, a solicitor at Herbert Smith Freehills. Andrew graduated from the University of Tasmania with first class honours in both arts and law. He read with Kateena O'Gorman SC and his senior mentor was Justice Horan of the Federal Court of Australia.

Philip Magoffin is a founding Director of PPM Tax & Legal Australia Pty Ltd, a boutique indirect tax firm based in

Brisbane. Philip has almost 30 years of specialist experience in payroll tax, land tax and stamp duties (for all states and territories). With regard to payroll tax, he advises clients on audits, grouping, exclusion orders and employment agent provisions especially with regard to professional arrangements. He has acted as instructing solicitor in many state tax litigation matters. Formerly from the Queensland Revenue Office and some of the Big 4 global firms, Philip also specialises in mergers and acquisitions and operations taxes such as long service leave levies for multinational corporate groups, regional businesses and other professional practices.

Roshan LaBrooy is a Director in KPMG's Workforce Advisory Employment Taxes practice, with over a decade of experience advising clients on employment-related tax matters. He specialises in Payroll Tax and supports organisations across all Australian jurisdictions on compliance, risk management, and dispute matters. Roshan has extensive experience assisting clients with Payroll Tax audits and reviews, including contractor engagement assessments, grouping analysis, and the application of exemptions. He also advises on the employment tax aspects of payroll

Presenters

transformation and business change initiatives, with a focus on managing Payroll Tax risk arising from evolving workforce models and payroll systems. In addition to Payroll Tax, Roshan advises on other employment tax issues, including Superannuation obligations, Fringe Benefits Tax, leave entitlements and Pay As You Go Withholding, working closely with tax, payroll, HR and finance teams to ensure compliance and deliver practical outcomes.

Tim McIntosh is Director, Policy and Legislation, State Revenue Office Victoria. Tim's responsibilities include overseeing the delivery of policy advice and legislative services to support the Victorian government's state taxes legislation program. Tim has considerable state taxation experience, having worked in a range of policy, advisory and tax reform roles for over 15 years.

Stefanie Merlino is a Partner in BDO's Global Expatriate & Employment Tax practice and has over 19 years of experience specialising in all aspects of employment tax compliance and consulting. Over that time, she has built deep and longstanding relationships with clients as a trusted adviser with expertise in payroll tax, fringe benefits tax,

superannuation guarantee, WorkCover and workers' compensation, PAYG withholding, contractor management, due diligence transactions and employment tax governance, policies and procedures. Stefanie has a positive and focused approach to her interactions with clients and places an emphasis on the value of strong relationships built on clear communication, collaboration and integrity.

Geoff Mann, CTA, advises on indirect tax with particular emphasis on goods and services tax and state/territory taxes, including stamp duty and land tax. Geoff's tax experience spans over thirty-five years, and he has advised a wide range of clients, across a range of industries and transaction types and issues, across all Australian jurisdictions. Geoff deals regularly with and maintains a good relationship with all Australian revenue authorities. Geoff has represented clients in a range of tax litigation and dispute matters. Geoff's multi-skilling across tax areas and his dual legal and accounting qualifications, place him in a unique position to assist clients with complex tax issues relating to transaction structuring and implementation, including M&A, infrastructure projects, real estate

transactions, corporate restructures, prudential reviews, and liaison with and managing disputes with revenue authorities.

Liam McCrae, joined the Legal Services Branch of the State Revenue Office in 2013 and is currently a Principal Solicitor. Liam has been the instructing solicitor in many cases on behalf of the Victorian Commissioner of State Revenue in all major revenue lines (including Land Tax, Payroll Tax and Duties). In the Payroll Tax context, Liam was the instructing solicitor in the Optical Superstore matters at VCAT, Supreme Court, Court of Appeal, and special leave to the High Court.

Valerie Misa is a Director in the State Taxes practice at KPMG. She is a qualified lawyer with over 15 years of experience in assisting clients to navigate the constantly evolving State Taxes landscape in all Australian States and Territories. Valerie specialises in advising clients on the stamp duty and land tax implications of a broad range of commercial transactions, including M&A, restructures and inbound investments. She has a deep experience in acting for clients in real estate, funds management, energy/renewables and infrastructure, and routinely advises

on matters involving structuring, implementation, compliance and disputes with revenue authorities.

Rouein Momen is an indirect tax subject matter expert with extensive experience advising on stamp duty, land tax, GST and payroll tax matters. Rouein currently focuses on stamp duty and land tax advisory in the deals space at KPMG, mostly within the real estate, M&A, and infrastructure sectors. Rouein's career spans across both the public and private sectors, having previously worked at the Australian Taxation Office, PwC, and Ashurst. Rouein holds a Bachelor of Laws and Arts with first class honours obtained from the University of New South Wales and is currently undertaking his Master of Law studies at the University of Sydney. Rouein is an admitted solicitor of the New South Wales Supreme Court.

David Morgan, VicBar, signed the bar roll in 2009 and was a Senior Associate at Mallesons prior to then. He has a general commercial practice with a particular focus on state taxes. He regularly acts for the Victorian Commissioner of State Revenue as well as for taxpayers throughout the country. As well as appearing in courts and tribunals, he is regularly briefed to object to assessments.

Presenters

Rachel O'Donnell, CTA, of O'Donnell Tax Law, specialises in duties and land tax across all Australian states and territories, new state property taxes (such as the Victorian windfall gains tax and commercial and industrial property tax) and GST. Rachel has significant experience advising large listed and unlisted corporates, high net worth individuals and small to medium enterprises. With 20 years of experience advising on tax law, she has a broad range and depth of experiences and is very familiar with the operation and technicalities of the GST and various state and territory tax regimes, which are constantly evolving. Rachel's clients have included major international and national companies / trusts / groups in the property development, property funds management, infrastructure, superannuation, and retirement living / aged care industries, as well as high net wealth family groups.

Kateena O'Gorman SC has a broad practice, with a focus on commercial litigation and public law. Kateena appears regularly in class actions (having acted primarily for defendants but also for plaintiffs), Commonwealth regulatory proceedings (for either the regulator or interested persons), difficult administrative law cases and

large commercial and environmental litigation. Kateena has particular interest in artificial intelligence, and experience in litigation concerning technology, including cybersecurity incidents and crypto currencies. In addition to large trials, Kateena also has experience acting in appeals and arbitrations. Kateena has the security clearance of negative vetting level 2. Prior to coming to the bar, Kateena has a BCL from Oxford University, where she studied as a Rhodes Scholar, and was associate to Justice McHugh for his final year on the High Court of Australia. Kateena has appeared regularly in State tax matters for ten years, in both VCAT and the Supreme Court, and has advised both the Commissioner of State Revenue and the Federal Commissioner of Taxation on law reform proposals.

Steven Paterson is a partner in Deloitte's State Taxes team and has over 22 years' experience in advising on state taxes (particularly stamp duty, land tax and foreign surcharges) in every Australian jurisdiction. Over his career, Steven has been involved with numerous major transactions in Australia and gained a working knowledge of some of the most unique and complex business and transaction

structuring. He is able to use this knowledge in the ever changing tax and stamp duty landscape. Steven has published numerous bulletins and other publications on the changes to indirect tax legislation as well as interpretation and practice and have been called upon to provide expert comments in the general media. Steven sits on a number of professional liaison committees and also provides strategic guidance and direction for peak industry groups.

Alec Pettigrew is the Director of Royalty & Complex Assessments at the Queensland Revenue Office (QRO). In this role, he leads QRO's complex duties, serious non-compliance, foreign surcharge, royalty and charitable institution functions. A former solicitor, Alec has more than 15 years' experience with QRO and has held a range of senior leadership roles across operational delivery, compliance, policy, and internal and external review. He brings deep practical expertise in managing complex revenue matters and public sector administration.

Daryl Williams AM KC has an extensive practice in commercial litigation, corporate insolvency and restructuring, corporate governance, state revenue matters, wills and estates, and appellate advocacy. He has appeared in numerous

leading cases before the High Court of Australia and appellate courts across the country, and is regularly retained to advise on appeal prospects and strategy. Recognised in Doyles' Guide as a Recommended Victorian Insolvency & Restructuring Senior Counsel in 2023, Daryl is also an accredited mediator with a strong commercial mediation practice. He joined the Bar in 1991, took silk in 2010, and currently serves on the boards of Anglicare Victoria and Mental Health Foundation Australia.

Joe Yakoub is a Senior Manager in EY's Employment Taxes practice, based in Sydney. He has over 10 years' experience advising organisations on employment taxes issues, including payroll tax, superannuation guarantee, PAYG withholding, fringe benefits tax and employment tax risks associated with payments to contractors. Joe regularly assists clients with navigating payroll tax audits and investigations, wage remediation projects, voluntary disclosures, and the practical application of payroll tax grouping, relevant contract and employment agent provisions. He also has extensive experience in mergers and acquisitions, helping clients to identify and manage potential employment taxes risks in connection with transactions.

Venue and accommodation



W Melbourne

408 Flinders Lane, Melbourne, Victoria 3000

Melbourne's first luxury lifestyle hotel with its rebellious Flinders Lane address, W Melbourne takes its design cues from the streets of Australia's cultural capital. We hold the back-lane entrance keys to what's New/Next in the city, revealing a playground where the early risers to the late-night revellers can turn up the tracks in this dynamic city. The joy of discovery is what underpins the design narrative at W Melbourne. Each space exhibits its own personality as the rawness of industry gives way to elegance and an array of sensory triggers that reveal unexpected delights.

Getting there

W Melbourne is approximately 10 minutes' walk from both Flinders Street and Southern Cross railway station.

Parking

To guarantee your parking space ahead of arrival, a valet fee of \$100 per day applies. Guests who prefer to arrange parking on the day may do so, subject to availability, at \$80 per day*. Please note that choosing not to secure parking in advance means availability cannot be guaranteed.

Electric vehicle chargers are also available for \$45 per day.

*Subject to availability – same-day parking is limited and offered on a first-come, first-served basis. The maximum vehicle height allowed is 2.2 metres.

Secure parking

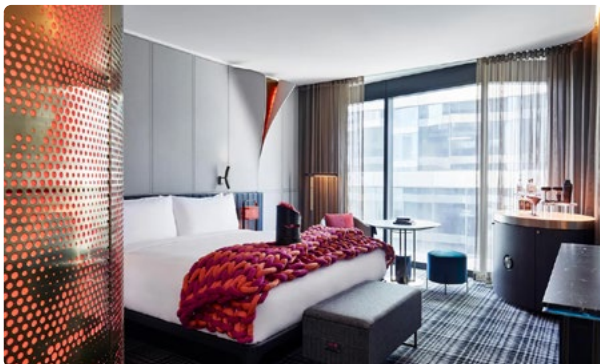
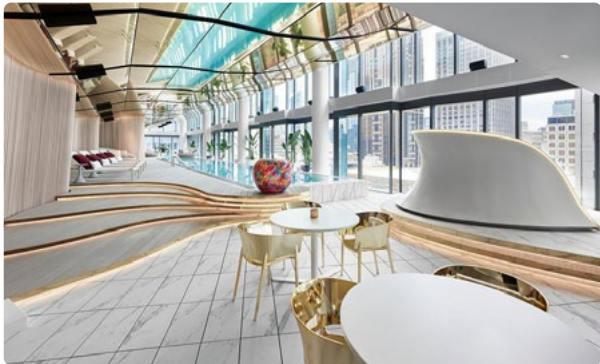
522 Flinders Lane – Open 7 days. For more information on availability and rates click [here](#).

300 Flinders Street – Open 7 days. For more information on availability and rates click [here](#).

Accommodation

Favourable room rates have been negotiated and secured at W Melbourne*. Accommodation bookings can be made by following the link [here](#).

Please refer to the hotel booking conditions when booking your accommodation. All 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

Convention dinner

A convention dinner will be held on Thursday from 7.00pm at the W Melbourne. The convention dinner is included in the full 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.

Continuing Professional Development (CPD)

Attendance at the convention counts for 12 hours of CPD with The Tax Institute.

The Tax Institute's Virtual Attendee Hub

This event will be accessible to all delegates via our dedicated Virtual Attendee Hub.

Program information, materials (including technical papers and presentations), survey forms, and more will be available on the platform. All delegates are encouraged to access it prior to the event.

Technical papers and PowerPoint presentations will be made available approximately five days before the event.

Delegates will receive instructions on how to access the Virtual Attendee Hub via email.

Delegate list

A delegate list will be included on the Virtual 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 convention.

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.

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.

If a registered delegate is unable to attend as a result of a diagnosis of COVID-19 or they are experiencing symptoms of COVID-19, a full refund will be offered with the provision that a medical certificate is produced explaining the diagnosis or a summary of the appropriate action to be taken i.e. a COVID-19 test and medical advice.

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/ convention lunches | Convention dinner* |
|--|---|--|--------------------|
| Full registration This registration option entitles one delegate to attend the entire event. | ✓✓ | ✓✓ | ✓✓ |

*Additional tickets to the convention dinner can be purchased on the registration form.

Discounts

Early bird registration

All registrations received and paid on or before Friday, 3 July 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.

Register now!

Register online
▶

Register via form
▶

included in this brochure



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

1 Registration

Please see page 17 for registration inclusions.

Full registration – 12 CPD hours

| | Member | New member* | Non-member |
|---|----------------------------------|----------------------------------|----------------------------------|
| Early bird registration Register on or before 3 July 2026 | <input type="checkbox"/> \$1,795 | <input type="checkbox"/> \$2,215 | <input type="checkbox"/> \$2,095 |
| Standard registration Register after 3 July 2026 | <input type="checkbox"/> \$1,995 | <input type="checkbox"/> \$2,415 | <input type="checkbox"/> \$2,295 |

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

Convention dinner

The Convention dinner at the W Melbourne is INCLUDED in the registration fee for delegates attending the full convention.

30 July 2026 at W Melbourne

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

No. x tickets at \$180 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 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 convention:

DAY 1 – Thursday, 30 July 2026

- Session 4: 1:30–2:30pm Session 4A Session 4B
- Session 5: 2:30–3:30pm Session 5A Session 5B

DAY 2 – Friday, 31 July 2026

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

4 Payment summary

Registration fees \$

Additional guest tickets – Convention dinner (\$180 each) \$

Total payable \$

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

5 Payment method

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

- Cheque payable to The Tax Institute** (in Australian dollars)
- Credit card** Card type: AMEX Visa MasterCard Diners

Name on card:

Card no.: Expiry date:

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's Privacy Policy. By submitting your application to TTI, you confirm that you have read TTI's Privacy Policy and you consent to your personal information being collected, used and held by TTI and disclosed to third parties in accordance with TTI's Privacy Policy.





To register

Email customeradmin@taxinstitute.com.au

Mail Level 21, 60 Margaret Street, Sydney NSW 2000

Online taxinstitute.com.au

Join the conversation

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

