

# State Taxes Convention

**25–26 July 2024**

**Sofitel Sydney Darling Harbour**

**11 CPD hours**



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

Paul Broderick, CEO & Commissioner of State Revenue  
(Co-Chair, State Taxes Convention Organising Committee)

Jodie Fogale, EY  
(Co-Chair, State Taxes Convention Organising Committee)

Duncan Bedford, ATI, McCullough Robertson

Adrian Chek, CTA, Allens

Jade DeBono, State Revenue Office Victoria

Rosemarie Gastaldello, Queensland Revenue Office

Richard Jolly, Queensland Revenue Office

Greg Kent, CTA, PwC

Jenny Lee, ATI, KPMG

Katie Lin, CTA, Nexia Australia

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

Robert Parker, SW Accountants & Advisors

James Petterson, ATI, Deloitte

Cullen Smythe, CTA, Revenue NSW



# Welcome

On behalf of the Convention Organising Committee, we are pleased to present the State Taxes Convention program, now in its 24th 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 event taking place in Sydney at the stunning Sofitel Sydney Darling Harbour.

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 including, from a duties perspective, a look at the Commercial and Industrial Property Tax (CIPT) being introduced by the Victorian Government in July and duty implications of options, and from a payroll tax perspective, issues relating to key payroll tax implications related to wage underpayments and the practical considerations when applying the relevant contractor provisions.

We have also included sessions looking at the implications of the *Vanderstock* case for state taxes and how a taxpayer might go about recovering overpaid taxes (including remedies that may be available outside of the Taxation Administration Acts). 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 Sydney this July!



A handwritten signature in black ink that reads "Paul Broderick".

**Paul Broderick**  
Co-chair, State Taxes Convention  
Organising Committee



A handwritten signature in black ink that reads "Jodie Fogale".

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

**Early bird pricing offer**  
**Register on or before Friday 28 June to save!**

# Technical program

**Day 1** Thursday, 25 July 2024

Time AEST	Session
From 8:45am	Registration
9:30 – 9:40am	Welcome and President’s address Speakers: Jodie Fogale, EY, Co-chair, State Taxes Convention Organising Committee, Todd Want, CTA, President, The Tax Institute
9:40 – 10:00am	Session 1: Commissioner’s address Speaker: Scott Johnston, Chief Commissioner of State Revenue, Revenue NSW
10:00 – 11:00am	Session 2: Implications of the Vanderstock case for state taxes Speaker: Ron Merkel SC, Victorian Bar  In the High Court decision in Vanderstock, the Victorian electric vehicle levy was held to be unconstitutional as an excise. This session will: <ul style="list-style-type: none"><li>• Summarise the facts and decision</li><li>• Identify the principles laid down by the court</li><li>• Discuss the opposing views of the dissenting justices</li><li>• Consider the impact of the decision on a range of state taxes; and</li><li>• Discuss possible federal or state legislative responses seeking to limit refunds of taxes struck down as invalid.</li></ul>
11:00 – 11:30am	Morning tea
11:30am – 12:30pm	Session 3: Not-for-profits and charities Speakers: Michelle Bennett, CTA, BDO, Ben Watkinson, BDO  This session will look at the exemption requirements for charities and not-for-profits under the Duties Acts, Land Tax Acts and Payroll Tax Acts of the various jurisdictions, including: <ul style="list-style-type: none"><li>• Requirements for claiming an exemption (registration with revenue authorities, ad hoc claim, ACNC registration)</li><li>• Usage requirements and commercial or ancillary activities (fund raising, membership and administrative activities – Word Investments, Law Institute of Victoria); and</li><li>• Charities in support of commercial activities (Salvation Army, YWCA, Uniting Church Property Trust (Qld), South Australian Chamber of Commerce).</li></ul>
12:30 – 1:30pm	Lunch

# Technical program

**Day 1** Thursday, 25 July 2024 continued

Time AEST	Duties stream	Payroll stream
1:30 – 2:30pm	<p><b>Session 4A: Commercial &amp; Industrial Property Tax</b>  <b>Speakers:</b> Chris Mouratidis, Victorian Department of Treasury and Finance, Sarah Shaw, FTI, KPMG, Michael Woods, Victorian Department of Treasury and Finance</p> <p>The Commercial and Industrial Property Tax Reform (CIPT Reform) being introduced by the Victorian Government from 1 July 2024 is a major reform that will progressively abolish land transfer duty on commercial and industrial properties and replace it with a commercial and industrial property tax, which will apply annually.</p> <p>In this session the Victorian Department of Treasury will provide an overview of the CIPT Reform provisions and their intended application, followed by an adviser’s perspective on the practical implications of the application of the provisions to the many complex and varied transactions undertaken by taxpayers.</p>	<p><b>Session 4B: Key payroll tax implications with respect to the occurrence and remediation of wage underpayments</b>  <b>Speakers:</b> Stefanie Merlino, BDO, Isaac Vozzo, RevenueSA</p> <p>This session will provide both a practitioner and State Revenue Office perspective and will cover:</p> <ul style="list-style-type: none"> <li>• How wage and superannuation remediation payments are treated for PRT purposes across the jurisdictions; and</li> <li>• The role the State Revenue Offices have in enforcing employer compliance around wage and superannuation underpayments.</li> </ul>
2:30 – 3:30pm	<p><b>Session 5A: Duty implications of options</b>  <b>Speaker:</b> Matthew Cridland, CTA, K&amp;L Gates</p> <p>There are many commercial reasons why parties to a transaction may want to use an option to secure their rights ahead of executing a contract.</p> <p>This session will focus on the duty risks that can arise from the use of options with a focus on common scenarios that frequently arise in practice.</p>	<p><b>Session 5B: Payroll tax relevant contracts – Practical guidance in an uncertain landscape</b>  <b>Speakers:</b> Nathan Hamilton, CTA, Darren Nicholls, Revenue NSW</p> <p>This session will discuss the ongoing interpretational issues and practical challenges associated with the relevant contract provisions, including:</p> <ul style="list-style-type: none"> <li>• The policy intent of the provisions</li> <li>• Current interpretations and administrative practices of the State Revenue Offices</li> <li>• Specific challenges for health, broking, financial services and the gig/sharing economy; and</li> <li>• Recommendations for both taxpayers and State Revenue to enhance the effectiveness of the provisions.</li> </ul>



# Technical program

**Day 1** Thursday, 25 July 2024 continued

Time AEST	Session
3:30–4:00pm	Afternoon tea
4:00–5:00pm	<p><b>Session 6: Recovery of overpaid taxes and remedies outside the Taxation Administration Act</b> Speaker: Chris Sievers, Victorian Bar</p> <p>All revenue laws in each jurisdiction are administered together with its relevant Taxation Administration Act. Given the differences between the jurisdictions, this session will examine:</p> <ul style="list-style-type: none"><li>• How a taxpayer may seek to recover any overpaid tax in each state and territory if they are well within the Commissioner’s reassessment period of five years, including the objection and review/appeal process</li><li>• What other remedies and actions are available to a taxpayer to recover any overpaid tax outside the Taxation Administration Act; and</li><li>• When the taxpayer is obligated to inform the Commissioner of underpaid taxes.</li></ul>



## Convention dinner

Take in the views and twinkling lights of Darling Harbour and join your colleagues, convention speakers and State Revenue Officers for an evening of drinks and dinner.

**Date:** Thursday, 25 July 2024

**Time:** 7:00–10:30pm

**Venue:** Sofitel Sydney Darling Harbour

**Price:** Inclusive for all full registration delegates  
\$175 for additional tickets – see registration form for details

**Dress:** Business-Casual

# Technical program

**Day 2**      Friday, 26 July 2024

Time AEST	Session	
8:45 – 10:00am	<b>Session 7: Case and legislative update</b> Speaker: Cherie Mulyono, CTA, PwC, Rhonda Kable, Revenue NSW, Candice Wong, PwC  This session provides the perennial round-up and review of the year’s duties, payroll tax and land tax cases. A representative from the State Revenue office will also outline some of the most important legislative changes and developments over the past 12 months across the eight states and territories.	
10:00 – 10:30am	Morning tea	
Time AEST	Duties stream	Payroll stream
10:30am – 12:00pm	<b>Session 8A: Duties – The big ones</b> Speakers: Matthew Sealey, FTI, PwC, Joanne Seve, Cullen Smythe, CTA, Revenue NSW  A panel comprised of leaders in tax practice and administration will discuss and analyse the most significant duties cases, the issues they bring to light and implications for practice and administration.	<b>Session 8B: Payroll tax – The big ones</b> Speakers: Sarah Klarich, PwC, Philip Magoffin, PPM Tax & Legal, Scott Pease, Tax & Legal Services  A panel comprised of leaders in tax practice and administration will discuss and analyse the most significant payroll cases, the issues they bring to light and implications for practice and administration.
12:00 – 1:00pm	Lunch	
1:00 – 2:00pm	<b>Session 9A: Trust distributions and transfers – A duty perspective</b> Speaker: Dung Lam, CTA, West Garbutt  While simple in theory, making in specie trust distributions can be complex in practice. Some initial considerations involve the trustee’s power and ability to make such distributions.  Associated duty exemptions and concessions are known to give rise to professional indemnity insurance claims by advisers when they get it wrong. This is further complicated by the fact that the treatment can vary between jurisdictions, and that private rulings are not always available to provide certainty.  The in specie distribution provisions are just the tip of the iceberg for duty concessions relevant for trusts. Advisers also need to know the idiosyncrasies associated with exemptions/concessions for transfers to and from a nominee, trust resettlements and the specific treatment for superannuation funds.	<b>Session 9B: The Nexus provisions</b> Speakers: Rhys Cormick, CTA, Deloitte, Sam White, Deloitte  With organisations returning to a ‘new normal’ for workers in the workplace, are the Nexus provisions in their existing form the most appropriate way to allocate taxable wages for payroll tax purposes?  This session will explore the current Nexus provisions for payroll tax across the jurisdictions and consider the practical challenges organisations face and potential options for reform.

# Technical program

**Day 2** Friday, 26 July 2024 continued

Time AEST	Duties stream	Payroll stream
2:00 – 3:00pm	<p><b>Session 10A: Foreign entities and landholder duty</b>  <b>Speaker: Nicholas Clifton, Sladen Legal</b></p> <p>Landholder duty generally applies to the acquisition of a significant interest (when aggregated with interests held by associated persons) in an entity that holds land (either directly or via its linked entities) valued in excess of the relevant threshold. This session will provide a summary of how those rules apply when the entities involved are foreign entities, the characteristics of which are not familiar to Australian law. The following concepts will be considered:</p> <ul style="list-style-type: none"> <li>• What entities can be landholders?</li> <li>• What is an ‘interest’ – for example in Qld it refers to ‘interest as a shareholder’ – what if it is a company with no shares?</li> <li>• How do the linked entities rules apply to different types of foreign entities?</li> <li>• How do the associates rules apply to different types of foreign entities (including concepts such as who is a ‘director’)?</li> <li>• How do foreign entities interact with the wholesale trust/public unit trust provisions?; and</li> <li>• How do foreign entities interact with the corporate reconstruction relief provisions?</li> </ul>	<p><b>Session 10B: “STP 3.0” – Enabling payroll tax compliance from federal reporting</b>  <b>Speaker: Heidi Debrincat, PwC</b></p> <p>This session will discuss how “STP 3.0” could be designed to facilitate payroll tax compliance, and what complementary payroll tax reforms would be required to enable efficiency gains while ensuring accuracy.</p> <p>This session will cover:</p> <ul style="list-style-type: none"> <li>• What are the current challenges taxpayers may face in preparing payroll tax returns from STP data?</li> <li>• What could utopia look like in terms of data exchange between federal and state agencies?; and</li> <li>• What payroll tax reforms would be required to facilitate utopia?</li> </ul>
3:00 – 3:30pm	<b>Afternoon tea</b>	
3:30 – 4:30pm	<p><b>Session 11: Closing panel</b>  <b>Speakers: Melinda Kross, Queensland Revenue Office, Harry Lakis, CTA, Queensland Bar, Cullen Smythe, CTA, Revenue NSW</b></p> <p>This panel of state revenue leaders and practitioners will discuss the topical issues that arose through the course of the convention, as well as questions “on notice” as contributed by delegates.</p>	
4:30pm	<p><b>Conference Close</b>  <b>Speaker: Paul Broderick, CEO and Commissioner of State Revenue, Co-chair, State Taxes Convention Organising Committee</b></p>	



# Presenters

**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 nine years with a leading national law firm. Long-term secondments to two of Australia's largest banks have 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 and acquisitions, corporate restructures and inbound investments.

**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 the Institute of Public Administration, is a CEDA Trustee and was recognised with a Public Service Medal for outstanding services to tax administration.

**Nicholas Clifton** is a principal lawyer with Sladen Legal's state taxes team and is based in Melbourne. He specialises in stamp duty, land tax, payroll tax and various other state and territory imposts, including foreign owner surcharges across all Australian jurisdictions. Nicholas has 25 years experience in consulting on state taxes. During that time he has helped many large Australian and foreign groups deal with complex state tax issues. His focus is on achieving optimal state tax outcomes for his clients.

**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 Adviser, passionate about helping clients deal with their tax issues and embracing technology to streamline the operation of their tax functions.

**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 24 years and 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 often comments on indirect tax-related issues. He is a Chartered Tax Adviser.

**Heidi Debrincat** is a Director within PwC Employment Taxes practice, based in Sydney. Heidi is a passionate employment taxes specialist with over 15 years experience assisting clients navigate the complicated employment taxes landscape, including matters in relation to payroll tax, fringe benefits tax, superannuation guarantee, PAYG withholding, contractor management, due diligence transactions, employment taxes policies and procedures, and salary packaging. Heidi has had considerable experience in advising clients on the transition to Single Touch Payroll, and

the various employment tax compliance implications.

**Jodie Fogale** is a Partner in EY's Indirect Tax practice and has over 26 years' experience in stamp duty transactions and advisory work. Prior to joining EY in 1999, Jodie was an assessor and investigations officer at the Queensland Office of State Revenue. Jodie has extensive experience in advising clients on the Australia-wide stamp duty aspects of mergers and acquisitions, corporate reconstructions, IPOs, business acquisitions, inbound and outbound investments, due diligences, structuring and infrastructure transactions.

**Nathan Hamilton, CTA**, has served as a taxation adviser in large professional services firms for over 16 years, specialising in workforce-related matters and GST. Most recently, Nathan has served as a partner leading KPMG's Sydney employment taxes practice. He is a Chartered Tax Adviser and a Solicitor of the Supreme Court of Queensland. He has advised a broad range of clients on all matters concerning payroll tax and has considerable experience assisting both taxpayers and regulators to navigate complex issues and reach just and equitable tax outcomes.

# Presenters

**Scott Johnston** is the Deputy Secretary of Revenue NSW and has legislative responsibilities as the Chief Commissioner of State Revenue and Commissioner of Fines Administration. Scott has led Revenue NSW since April 2020. Prior to joining Revenue NSW, Scott was Acting Commissioner at the NSW Public Service Commission.

**Rhonda Kable** holds the position of Director, Advisory and Review and has 20 years' experience with Revenue NSW, over 10 of which was spent specialising in Payroll Tax. Rhonda leads a number of specialist teams within Technical Advisory Services, including Review, Litigation, Education, and Ministerial and Parliamentary services. Rhonda's experience in these areas as well as across business taxes, fines, land tax, and debt, allows her to play a key role in Revenue's ongoing relationships with numerous Revenue liaison groups and external stakeholders.

**Sarah Klarich** is a Director in the Employment Taxes Team at PwC. Sarah has over 12 years of experience in advising her clients in relation to employment tax matters including FBT, payroll taxes, superannuation

guarantee, PAYG withholding obligations, and contractor management policies and procedures. Sarah has had extensive experience in employment tax due diligence reviews and the associated employment taxes that arise as well as post-deal projects. In addition, Sarah frequently assists her clients in relation to the employment tax obligations that arise in relation to contractor and consulting arrangements, including providing extensive assistance during audits. Sarah is also admitted as a lawyer with the NSW Supreme Court.

**Melinda Kross** has more than 30 years experience in both the private and public sector. Melinda joined the Queensland Revenue Office (QRO) in 1997 and during that time has held a wide range of positions. Melinda has specialist expertise in providing policy and legislative advice on the revenue laws administered by the QRO. In her current role as Chief Revenue Counsel, Melinda has responsibility for policy and legislation development; litigation and dispute management; and provision of advice and rulings on the practice and operation of the laws administered by the OSR and development of broad staff capability across those laws. Melinda

graduated with a Bachelor of Laws (Hons) from Queensland University of Technology in 1992.

**Harry Lakis, CTA**, after 21 years experience as a solicitor and tax partner in national law firms, Harry was admitted to the Queensland Bar in 2005. He enters his 40th year specialising in revenue law, with a particular the focus on the transactional taxes – state and territory duties, payroll tax, land tax and levies across all Australian state jurisdictions, as well as federal GST and CGT. Harry is briefed by taxpayers and revenue authorities, and has acted in mediated and contested disputes, and advises on transaction planning, business structures, trusts and finance.

**Dung Lam, CTA**, is a Principal at West Garbutt and is based in Sydney. Dung has more than two decades of experience in advising on a wide variety of taxes, including income tax, capital gains tax, GST and state taxes such as duty, payroll tax and land tax. Dung also has extensive experience advising on taxation trusts, superannuation issues in the self-managed superannuation funds arena and tax issues related to estate planning. is a Chartered Tax Adviser, full member of the Society

of Trusts and Estate Practitioners, an accredited Specialist in Taxation with the NSW Law Society, a member of the Business Law Section Taxation Committee of the Law Council of Australia and a member of the NSW Law Society Liaison Committee with Revenue NSW. Dung advises a broad range of clients, ranging from corporates, small to medium enterprises, high net worth individuals, professional firms, accountants, financial planners and their clients.

**Philip Magoffin** is a founding Director of PPM Tax & Legal Australia Pty Ltd, a boutique indirect tax firm based in Brisbane. He has almost 30 years of specialist experience in payroll tax and stamp duties (for all states and territories). With regard to payroll tax, Philip advises clients on audits, grouping, exclusion orders and employment agent provisions especially with regard to professional arrangements. He acts as instructing solicitor in 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 for multinational corporate groups, regional businesses and other professional practices.

# Presenters

**Ron Merkel SC** was first admitted to practice as a legal practitioner more than 50 years ago. He signed the Victorian Bar Role in 1971 and was appointed a Queen's Counsel in 1982. From 1996 to 2006, Ron was a judge of the Federal Court of Australia. He frequently sat as a member of appeal courts of the Federal Court of Australia. Ron was a founding member of the Victorian Aboriginal Legal Service and the Koori Aboriginal Heritage Trust, President of the Victorian and Australian Councils of Civil Liberties, Founding President of the Victorian Immigration Advice and Rights Centre, part-time Commissioner of the Commonwealth Human Rights and Equal Opportunity Commission, Chairperson of the Victorian Government Independent Review Panel, Founding Chairperson of the Indigenous Art Code and has been a member of the Australian Taxation Office's General Anti-Avoidance Rules Panel and the Public Advice and Guidance Panel. In December 2011, the Australian Human Rights Commission awarded Ron the 2011 Human Rights Medal for his extensive human rights advocacy. In 2017, he was awarded the International Commission of Jurists Victoria John A Gibson AM Memorial Award 2017 for Distinguished Human Rights and Refugee Advocacy.

**Stefanie Merlino** is a Partner in BDO's Tax practice and has over 17 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.

**Chris Mouratidis** is a Director in the Victorian Department of Treasury and Finance and has over 19 years of experience providing public policy advice to the Victorian Government on a range of economic and budgetary matters, including State tax policy. In his most recent role, Chris led the policy development of the Commercial and Industrial Property Tax Reform, advising on the public policy parameters to achieve the reform's objective of supporting further business growth and jobs in Victoria. With a broader background as an economist with diverse

public policy expertise, Chris is attuned to the multi-dimensional considerations when designing reforms.

**Cherie Mulyono, CTA**, is a Partner at PwC providing stamp duty and land tax services to clients across various industry sectors including real estate and alternative assets, agriculture, resources, renewables, and infrastructure. Cherie has worked in Brisbane, Sydney, and on secondment to New York on the Australian Tax Desk, which involved providing advice on inbound investments and global restructures. Cherie has Bachelor degrees in Law and Commerce from the University of Queensland in Australia, as well as a Graduate Diploma in Legal Practice and Masters of Law from the Queensland University of Technology in Australia. She is admitted to practice law as an Australian solicitor and is a Chartered Tax Advisor.

**Darren Nicholls** has been with Revenue NSW (OSR) for in excess of 40 years, working across a variety of state taxes. He has worked at all levels of assessing, was part of the Duties Rewrite project and has worked in the Technical Advice Branch. Darren has managed the Revenue NSW Training and Education team, the Litigation Branch and currently manages the Review Branch, a position he has held for 10 years. For a number of years, Darren

was the NSW representative on the interjurisdictional Training and Customer Education Committee and has served on numerous Revenue Liaison groups.

**Scott Pease** has over 19 years experience in providing indirect taxation and litigation services with a specific focus on the areas of payroll tax, stamp duty and workers' compensation insurance. Prior to founding Tax & Legal Services, Scott worked at PricewaterhouseCoopers and Deloitte.

**Matthew Sealey, FTI**, is a Partner at PwC Australia focusing on State tax advice and disputes. He has over 20 years' experience in this area, including nearly a decade at the NSW Bar, where he appeared as counsel in many significant State tax cases.

**Joanne Seve** is a sole practitioner solicitor and state taxes consultant specialising in Australian state taxes. Joanne was formerly a partner of Freehill Hollingdale & Page and of PricewaterhouseCoopers, and a part-time Judicial Member of the NSW Administrative Decisions Tribunal assigned to the Revenue Division and Appeal Panel. She is a member of the PCA NSW/Revenue NSW Tax Committee. Joanne established and administers four state taxes websites including [www.stampduty.com.au](http://www.stampduty.com.au).

# Presenters

**Sarah Shaw, FTI**, is a Partner at KPMG specialising in stamp duty and land tax, and has also advised on tax controversy and GST matters. Sarah has over 18 years experience and has previously worked at Ashurst and Minter Ellison. With in-depth specialist knowledge of stamp duty and land tax, Sarah is able to provide her clients with commercial, tax-effective structuring advice. Outside of KPMG, Sarah is the Deputy Chair of the Property Council of Australia's (PCA) Victorian Taxation Committee. Sarah provides assistance on policy development across all areas of Victoria's tax system, and provides technical advice on Victorian revenue legislation, including stamp duty, land tax and tax design.

**Chris Sievers** practises primarily in revenue law, with a particular focus on GST and state taxes. Since being called to the Bar in 2001, Chris has developed a substantial advice practice and has appeared on behalf of taxpayers and the Revenue in numerous matters, including the Victorian Court of Appeal in *The Optical Superstore* and most recently in *Oliver Hume*.

**Cullen Smythe, CTA**, is the New South Wales Commissioner of State Revenue, a position he has held since 2016. Prior to joining Revenue NSW,

Cullen worked for almost 20 years as an adviser specialising in state taxation matters across all Australian jurisdictions.

**Isaac Vozzo** joined the SA Department of Treasury and Finance in 2020 and has held various roles, including working as a Quantitative Analyst responsible for risk management of the state's debt portfolio. Currently a Data Scientist with RevenueSA, he specialises in using advanced analytics to identify and flag potential areas of tax obligation non-compliance. Isaac holds a Bachelor of Finance with Honours in Economics and is currently undertaking further studies in Maths and Computer Science. He had considerable exposure to the use of data for statistical analysis while undertaking research roles in international trade and health economics.

**Ben Watkinson** is a Director in Tax with BDO in Sydney. He has more than 18 years experience in providing specialist tax advice to both public and private companies as well as government organisations in respect of personal and employment taxes. With a background working in global accounting firms, Ben brings with him extensive experience in providing tax advice and compliance to clients in all areas of personal income

and employment tax as well as actively assisting clients with revenue authorities' audit and compliance programs. Ben's aim is to provide advice that is not only technically accurate but commercial in nature.

**Sam White** is an employment tax specialist in Deloitte's Global Employer Services practice. He is an admitted lawyer in the Australian Capital Territory and has advised some of the largest taxpayers in Australia on fringe benefits tax, payroll tax, superannuation guarantee and PAYG withholding matters. Sam regularly advises clients on buy and sell-side due diligence transactions and with the integration of emerging technology into their tax operations.

**Candice Wong** is a Director at PwC and has almost 20 years of experience providing Australian stamp duty and land based tax services. Her clients span a range of industries/sectors including but not limited to property, infrastructure, private equity, inbound investments and global restructures, mining, retail, financial services, manufacturing, private/high net worth clients etc. She practices and advises across all states and territories. Candice has Bachelor degrees in Law and

Commerce from the University of New South Wales and is admitted to practice law as an Australian solicitor.

**Michael Woods** is the manager of the Property Taxation Reform team in the Revenue Group of Victoria's Department of Treasury and Finance. He has been working on property taxation policy at Victorian Treasury for over three years, primarily focussing on stamp duty. Prior to this role he worked as a Research Fellow at the London School of Economics, and before that role worked at the Commonwealth Treasury. During his time at Commonwealth Treasury he worked on tax policy, budget policy, and Commonwealth-state arrangements.

# Venue and accommodation



## Sofitel Sydney Darling Harbour

12 Darling Drive, Sydney 2000

Escape to a world of ultimate relaxation, romance and waterfront sophistication, nestled in the heart of Darling Harbour.

### Getting there

Sofitel Sydney Darling Harbour is 30-minute drive from Sydney KingsfordSmith Airport and Sydney's CBD is a short walk across historic Pyrmont Bridge.

Ferries from Darling Harbour take you under iconic Sydney Harbour Bridge to Circular Quay and Sydney Opera House.

Airport Link Trains are available between Sydney Airport and Central Station, approximately every 10 minutes. To use this service, you will need to purchase an Opal Card from the station. From Central Station transfer onto the light rail – L1 line and stop at Convention Centre light rail – the station is located 100 metres away from the hotel.

### Parking

Valet parking is offered at a rate of AU\$89 per car per day with an entry height of 2 metres. Alternatively, two adjacent parking lots are available for self-parking – Wilson Darling Harbour Car Park or ICC Car Park.

### Accommodation

Favourable room rates have been negotiated and secured at Sofitel Sydney Darling Harbour. Accommodation bookings can be made by following the link on the event web page or via this link [here](#).

In addition, we have sourced alternative accommodation to suit all budgets through our accommodation and travel provider, ConferenceNational. Accommodation bookings can be made by following the link on the event web page or via this link [here](#).

Please note that as per hotel booking conditions, accommodation may be 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 convention counts for 11 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 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](mailto:nationalevents@taxinstitute.com.au)

## Convention dinner

A convention dinner will be held on Thursday from 7:00pm at the Sofitel Sydney Darling Harbour. The dinner is included in the convention registration fee for

delegates. Additional tickets are available to purchase for accompanying persons at a cost of \$175. 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](mailto:nationalevents@taxinstitute.com.au).

For registration enquiries, please contact [customeradmin@taxinstitute.com.au](mailto:customeradmin@taxinstitute.com.au).

# Registration

## Registration inclusions

	Online access to presentations and technical papers	Morning/ afternoon tea/ convention lunches	Convention dinner*
<b>Full registration</b> This registration option entitles one delegate to attend the entire event.	✓✓	✓✓	✓✓

\*Additional tickets to the networking functions can be purchased on the registration form.

## Discounts

### Early bird registration

All registrations received and paid on or before Friday, 28 June 2024 will be entitled to an early bird discount.

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

### Group discount

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


This offer cannot be redeemed in conjunction with any other promotional offer or code. All attendees must be from the same firm and all registration forms must be submitted together. For further information, please contact the national Events Team on 1300 829 338 or [nationalevents@taxinstitute.com.au](mailto: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 15 for registration inclusions.

### Full registration – 11 CPD hours

	Member	New member*	Non-member
<b>Early bird registration</b> Register on or before 28 June 2024	<input type="checkbox"/> \$1,700	<input type="checkbox"/> \$2,090	<input type="checkbox"/> \$2,000
<b>Standard registration</b> Register after 28 June 2024	<input type="checkbox"/> \$1,900	<input type="checkbox"/> \$2,290	<input type="checkbox"/> \$2,200

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

### Convention dinner – Thursday 25 July at Sofitel Sydney Darling Harbour

The Convention dinner at the Sofitel Sydney Darling Harbour is INCLUDED in the registration fee for delegates attending the full convention.

- 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 \$175 per person

No.  x tickets at \$175 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 \$220 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](http://taxinstitute.com.au/membership)

I hereby apply for membership of The Tax Institute and declare that I am a person of good fame, integrity and character. I agree to be bound by the Constitution of The Tax Institute.

Signature:

Date of signature:

**JOIN TODAY**

## 2 Delegate contact details

Member no.:

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

Title:  Mr  Mrs  Miss  Ms Date of birth:

First name:

Last name:

Position:

Company:

Address:

Suburb:  State:  Postcode:

Telephone:  Mobile:

Email:

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

## 3 Breakout session options

Please tick the breakout sessions you would like to attend during the forum:

### Thursday 25 July

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

### Friday 26 July

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



## 4 Payment summary

Registration fees \$

Additional guest tickets – Convention dinner – Thursday 25 July (\$175) 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](http://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](mailto:nationalevents@taxinstitute.com.au)

For registration enquiries, please contact [customeradmin@taxinstitute.com.au](mailto:customeradmin@taxinstitute.com.au)

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**To register**

Email [customeradmin@taxinstitute.com.au](mailto:customeradmin@taxinstitute.com.au)

Mail L37, 100 Miller Street North Sydney NSW 2060

Online [taxinstitute.com.au](http://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](https://twitter.com/taxinstituteoz)
-  [instagram.com/thetaxinstitute\\_](https://www.instagram.com/thetaxinstitute_)

