The Tax Summit

11–13 September 2024

ICC Sydney

20 CPD hours

Frame the future

Event brochure

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Contents

Welcome

Frame the future at **The Tax Summit**

The future is what we make it. From policy to professional standards, AI technology, to how we stay connected in the workplace, the face of the future is up to us. This September we will be returning to the International Convention Centre as host venue of our must-attend annual event, The Tax Summit. This multi-day experience is a unique opportunity to explore perspectives from around the world of tax. With sessions on corporate, ethics, property, trusts and domestic and international topics, the program identifies and considers all the latest issues in tax with a practical lens, but also contemplates what might be next in this constantly shifting environment in which today's practitioners operate. Over three days we will analyse recent developments, impacts and issues with clear eyes and forward thinking, so make sure you are part of this annual gathering of the best minds in tax as we work together to shape tomorrow.

Join the profession's best and brightest at The Tax Summit, where the future of tax begins.

The brightest minds in tax

Take this unique opportunity to connect in-person with experts and peers from across the tax profession. Explore different perspectives, investigate recent developments and unpack the impact of ideas new and old, in the company of Australia's most talented practitioners.

Thought-provoking technical program

The Tax Summit encompasses the wide and varied experiences and constantly shifting environment of tax professionals and is designed for all those working in the profession. There's always something new to learn and as we set out to forge the future of tax, the technical program provides the insights, tips and ideas you'll need in your tax toolkit. Tailor your experience during the event to suit your areas of interest with nine specialised streams to choose from.

See you at the Summit

Some things are just better in person. Connecting and collaborating with colleagues old and new is one of them. Network with practitioners from all corners of the tax profession during the event. Bring the team along via one of our flexible employer ticket options or reward them with a great night out amongst peers at our Gala Dinner celebrating our community.

Destination Sydney

In the city of Sydney, the future is now. A wide array of major projects are underway in and around the CBD planned to enhance the harbour foreshores and set the scene for a sustainable and innovative future. Take some time out to explore the sights and scenes of this ever evolving city and its surrounds or bring your family and extend your stay for a few days over the weekend.

Committee Chairs

Todd Want CTA

Organising Committee Chair
President,
The Tax Institute

Sandra Farhat

Program Committee Co-Chair
EY

Daniel Smedley CTA

Program Committee Co-Chair
Sladen Legal

Loreena Gillon CTA

SME Stream Chair
Arithmos Chartered Accountants

Chris Wallis CTA

Special Topics Stream Chair
Victorian Bar

Leo Efthivoulou CTA

Hot Topics Stream Chair
ENA Law

Annemarie Wilmore

Corporate Stream Chair
Johnson Winter Slattery

For those who want to be inspired by the brightest minds in tax

Who should attend?

Taxation specialists
across all sectors (public, private, NFP)

Accountants and Lawyers
working for or advising SMEs or corporates

Business leaders, owners, directors and consultants
with an interest in tax

Newcomers to the profession
who are wanting to learn and grow their networks

Anyone with an interest in the latest issues impacting businesses locally and globally

Why attend?

Learn up to 20 CPD hours on offer

Discover hear from the latest thought leaders in tax

Network three dedicated functions form part of the Summit

Relax take a break and enjoy a pre – or post-Summit tour in Sydney


Frame the future

Program

Day 1 ▪ Wed, 11 Sept 2024

Technical program – At a glance

8:00–8:30am	**Registration**			
8:30–9:00am	**Session 1:** Official Welcome and opening address – Todd Want, CTA, President, The Tax Institute			
9:00– 10:00am	**Session 2:** Justice Hill Memorial Lecture – Prof. Miranda Stewart, CTA, University of Melbourne			
10:00–10:30am	**Morning tea**			
	SME	**Unknown Unknowns**	**Emerging Leaders**	**Corporate**
10:30–11:30am	**Session 3.1** Legacy or evolution – Managing structures across generations	**Session 3.2** Balancing client support amid ATO debt collection surge	**Session 3.3** International tax issues	**Session 3.4** ATO update
11:30am–12:30pm	**Session 4.1** Capacity – A practical guide	**Session 4.2** Family trust elections – A deep dive into five regularly overlooked issues	**Session 4.3** Demystifying family discretionary trusts – What a modern-day practitioner should know	**Session 4.4** BEPS – The latest perspectives
12:30–1:30pm	**Lunch**			
	SME	**Tax Disputes**	**Emerging Leaders**	**Corporate**
1:30–2:30pm	**Session 5.1** Deciphering recent trust distribution cases	**Session 5.2** Handling ATO reviews – A roadmap for what lies ahead	**Session 5.3** Division 7A – An ATO perspective	**Session 5.4** Approaching Pillar 2 implementation – What you need to know
2:30–3:00pm	**Afternoon tea**			
3:00–4:00pm	**Session 6.1** What's on our radar – An SME adviser's perspective	**Session 6.2** Give me instructions that fit the facts – What will the issues be before the AAT	**Session 6.3** CGT and Timing – The devil is in the detail	**Session 6.4** The latest developments on the Thin Capitalisation legislation
4:00–5:30pm	**Session 7:** Q&A panel – Being future fit – What it means and what to prepare for			
5:30–7:30pm	**Welcome Reception**, Champagne Bar, Sofitel Darling Harbour			

Day 2 · Thu, 12 Sept 2024

Technical program – At a glance

8:30–9:15am	**Session 8:** Framing the future of tax and the tax profession			
9:15–10:00am	**Session 9:** Commissioner's address – Rob Heferen, Commissioner of Taxation, Australian Taxation Office			
10:00–10:30am	**Morning tea**			
	SME	**Property**	**Hot Topics**	**Corporate**
10:30–11:30am	**Session 10.1** Pre-CGT assets – Could you be facing a capital gain	**Session 10.2** Do you really have the right documentation to support your tax position	**Session 10.3** The evolution of corporate structures	**Session 10.4** Intangibles and software arrangements – What's in the ATO's sights and how to prepare
11:30am–12:30pm	**Session 11.1** Rollovers – Practical strategy and compliance insights	**Session 11.2** Generational wealth transfer and unravelling trust assets	**Session 11.3** Case update	**Session 11.4** Public CBCR – EU requirements and Australian legislative updates
12:30–2:00pm	**Lunch and Session 12:** Can ChatGPT replace accountants and lawyers (session will commence at 1:15pm)			
2:00–3:00pm	**Session 13.1** The cutting edge of small business CGT concessions – Planning and traps	**Session 13.2** In life or at death – When your client stops calling Australia home	**Session 13.3** The TPB and professional obligations	**Session 13.4** Heads of Tax panel
3:00–3:30pm	**Afternoon tea**			
3:30–4:30pm	**Session 14.1** PSI vs PSB and the PCG – Where do you fit	**Session 14.2** Examining five regularly encountered but less common CGT events	**Session 14.3** Debt deduction creation rules	**Session 14.4** Intangibles – Transfer Pricing and Anti-Avoidance
	SME	**Ethics**	**Hot Topics**	**Corporate**
4:30–5:30pm	**Session 15.1** The accidental SGE advisor	**Session 15.2** Different tax advisers working together on a matter – What could possibly go wrong	**Session 15.3** Are you ATO audit ready	**Session 15.4** The future of franking credits
5.30pm	**Delegate free time**			
7.00pm	**Tax Summit Gala Dinner**			

Day 3 · Fri, 13 Sept 2024

Technical program – At a glance

8:30–9:30am	**Session 16:** VIP presentation			
	SME	**Ethics**	**Hot Topics**	**Corporate**
9:30–10:30am	**Session 17.1** Employee equity incentive arrangements – Getting them right	**Session 17.2** What is the risk of taking on a new client – Dealing with blunders in earlier years	**Session 17.3** ATO rulings in 2024 – Do they give the certainty you are looking for	**Session 17.4** Treaties – Recent developments and their application
10:30–11:00am	**Morning tea**			
	SME	**Cyber**	**Hot Topics**	**Corporate**
11:00–12:00pm	**Session 18.1** Is super still a good investment fit for retirement	**Session 18.2** Crypto issues – They lost money but there is assessable income to report	**Session 18.3** Providing definitive tax advice when the technical views are uncertain	**Session 18.4** Deep dive into the derivation of income
12:00–1:00pm	**Session 19.1** Demystifying Division 7A – Common misunderstanding and challenges	**Session 19.2** Are you being hacked – Will you even know	**Session 19.3** Part IVA and evidence	**Session 19.4** Reportable tax positions – Where are we now
1:00–2:30pm	**Session 20:** Closing keynote – Seated lunch			

Frame the future at **The Tax Summit**

Technical streams

Keynotes

Session 1: Opening Address and President's Welcome

Speaker: Todd Want, CTA, President, The Tax Institute

Session 2: Justice Hill Lecture

Speaker: Prof Miranda Stewart, CTA, University of Melbourne

Session 7: Q&A panel – Being future fit – What it means and what to prepare for

Panel: The Hon. Bruce Billson, The Australian Small Business and Family Enterprise Ombudsman, Cherelle Murphy, EY, Innes Willox AM, Australian Industry Group

Facilitator: Ellen Fanning, Journalist

The cost of living remains a key talking point, and while inflation has eased from its high, there remains pressure on business, wages and productivity. How is balance achieved? There remains a delicate balance between meeting employees' needs and commercial objectives. Businesses continue to address issues of remote work, productivity, performance, and employee rights as laws and regulations continue to change and evolve. Technology too brings new opportunities and challenges leaving businesses and professionals dealing with the present, but needing to be ready for the future. This interactive Q&A session will explore our futures regarding:

- What is changing in business practices, and what opportunities and challenges exist
- The evolving economy and what is on the horizon
- What risks and opportunities arise through continued changes in technology – how to manage this and be ready for the future; and
- With 2025 being an election year, what may be on the cards from a policy perspective?

Session 8: Framing the future of tax and the tax profession

Panel: Dr Ann Kayis-Kumar, University of NSW, Todd Want, CTA, President, The Tax Institute, David Watkins, Deloitte

Facilitator: Julie Abdalla, FTI, The Tax Institute

With the latest possible date for a simultaneous election being Saturday 17 May 2025, our politicians will be ramping up their messaging on various policies and promises they will take into an election year. Tax will no doubt be a hotly debated issue. Join our panel of experts as they review the key tax issues presently in development and under consultation, and explore how policies may evolve and impact you and your clients as it pertains to:

- Housing and housing supply
- The continued cost of living
- Unlocking productivity; and
- The environment.

Session 9: Commissioner's address

Speaker: Rob Heferen, Commissioner of Taxation, Registrar of the Australian Business Register, Australian Business Registry Services, and Register of Foreign Ownership of Australian Assets

In this annual address, Commissioner Heferen will share his early observations since taking on the role, his view of the tax landscape and what's on his radar.

Session 12: Can ChatGPT replace accountants and lawyers?

Speaker: Adrian Cartland, Cartland Law

Artificial Intelligence is increasingly in the news. Several major tech players are very busy in this space with their particular takes on our future, and now politicians and their advisors are starting to consider the ramifications – think about education, legal advice, song writing. With the very rapid "acceptance" of ChatGPT it is now probably too late to put the genie back in the bottle.

So what might AI mean for the professional advisors?

In this session we will unpack exactly that question. Expect to have your assumptions challenged.

Session 16: VIP Presentation

Hear first-hand from a key and influential decision maker.

Session 20: Closing keynote

Relax, sit back and enjoy a plated lunch and some inspiration thoughts from our closing presenter.

SME

Session 3.1: Legacy or evolution – Managing structures across generations

Speaker: Vanessa Priest, FTI, SW Accountants & Advisors

This session delves into the critical juncture at which many structures stand today, caught between the preservation of established legacies and the necessity for evolution to meet changing generational needs. Participants will explore the strategic considerations involved in managing structures, examining how to honour the original intent and values, while also adapting to the legal, financial, and relational shifts of a new era.

This session will consider:

- What is the distinction between vesting dates, perpetuity periods and termination dates for trust structures
- Can a "vested" trust still achieve family inter-generational objectives
- Planning to unwind the structure if it is no longer appropriate to meet family needs
- Is it possible to demerge corporate groups to separate next generation interests; and
- How do practitioners assist clients in ensuring that their structures remain relevant, resilient, and responsive across generations.

Session 4.1: Capacity – A practical guide

Speaker: Susan Fielding

As advisers we act on the instructions of our clients and often oversee the execution of legal documents. How do we know if our client has legal capacity to provide those instructions or execute the documents in question?

This session will discuss:

- Accountants and lawyers are not doctors
- When a client's capacity is in doubt
- Red flags – Who is the client? What does the client have capacity to do?
- Capacity to give instructions and execute enduring documents and other documents
- Enduring powers of attorney do not endure beyond death and other furphies
- Trustees and the SIS Act – legislative confusion
- Medical reports, remote witnessing and keeping notes; and
- Lack of capacity – all is not lost.

Session 5.1: Deciphering recent trust distribution cases

Speaker: John Ioannou, CTA, Macpherson Kelley

For trustees making distributions from a discretionary trust, there is more to consider than the application of section 100A and section 99B. Trustees are under a fiduciary duty to administer a trust in accordance with the terms of the trust imposed upon them as well as trusts generally having more complexity than what was previously assumed.

This session covers a range of areas that trustees should be considering including:

- Myth busting – asset protection, family law and other "publican" views
- Does the trustee genuinely have unfettered discretion (*Owies*); and
- Can the Commissioner apply Part IVA to family trust distribution decisions (*Minerva*).

Session 6.1: What's on our radar – An SME adviser's view

Panel: Jake Berger, ATI, Pitcher Partners, Andrew Noolan, CTA, Brown Wright Stein Lawyers, Linda Tapiolas, CTA, Cooper Grace Ward Lawyers

Facilitator: Loreena Gillon, CTA, Arithmos Chartered Accountants

In our ever-changing SME landscape, being aware of and anticipating potential problems before they arise is the key to "best practice". In this insightful session, our three experienced practitioners will discuss the issues that are starting to surface in the SME space, including:

- What common or emerging issues they see in the SME market
- What could go wrong if the issues are not properly anticipated or addressed; and
- What can be done in relation to the issues if they can be identified in advance.

Session 10.1: Pre-CGT assets – Could you be facing a capital gain

Speaker: Danielle Constantine, William Buck

When dealing with CGT assets including shares and trust interests, the mere fact that they were acquired before 20 September 1985 does not mean that CGT can be ignored. Using case studies, this session will highlight the issues that need to be considered when dealing with "pre-CGT" assets including a detailed (and practical) consideration of:

- CGT Event K6
  - The reality of performing the 75% calculation for modern day (multi-tier) ownership structures and balance sheets
  - Situations where CGT Event K6 does not apply; and
  - Issues which arise when calculating the capital gain
- Division 149
  - How to manage share restructures
  - Impact of discretionary and other trusts within ownership structures; and
  - How to manage share restructures.

Session 11.1: Rollovers – Practical strategy and compliance insights

Speaker: Neil Brydges, CTA, Sladen Legal

Roll-overs are a key tool in Australian taxation, allowing entities to restructure and defer capital gains tax (CGT) until assets are ultimately realised. These issues are quite complex as highlighted by the Federal Court's decision in February this year in AusNet Services Ltd. This seminar delves into the practical aspects of using roll-overs effectively, with a focus on compliance, strategic planning, and common challenges.

This session will cover:

- Technical Compliance: We'll break down the eligibility and procedural requirements for roll-overs, highlighting the essential steps for successful application and tax-efficient restructuring.
- Back-to-Back Roll-Overs: Discussing how multiple roll-overs impact the CGT discount and sharing strategies to manage these effects for better tax outcomes.
- The "Nothing Else" Condition: Exploring this important requirement, which ensures no additional benefits are derived from the roll-over, and providing tips on how to comply in various transaction scenarios.

This session aims to provide clear insights and practical advice on using roll-overs as part of tax planning and restructuring strategies. By focusing on the key areas of compliance and strategic application, attendees will gain valuable knowledge to navigate the complexities of roll-overs, enhancing their ability to use these provisions for tax-effective outcomes.

Session 13.1: The cutting edge of small business CGT concessions – Planning and traps

Speaker: Joshua Pascale, ATI, Cowell Clarke

Where available, the small business CGT concessions remain some of the most powerful concessions available under the Australian tax law.

This session will delve into the tricky issues, traps and planning opportunities arising from the presenter's experience in advising on the concessions in practice.

Topics covered will include:

- Connected entities and affiliates – strategies and timing issues
- $2M turnover test – what's in, what's out?
- Maximum net asset value test – issues with intragroup loan accounts and forward planning
- Companies with different classes of shares – can the concessions ever be accessed?
- 15-year exemption – what is retirement and can it span across multiple CGT events?
- Using the replacement asset roll-over in conjunction with other concessions; and
- Active assets becoming passive – use it or lose it.

This session will not be an introduction to the small business CGT concessions and a reasonable understanding of the concessions will be assumed.

Session 14.1: PSI vs PSB and the PCG – Where do you fit

Speakers: Mark Molesworth, CTA, BDO, Pavlina Zdraveski, CTA, BDO

With the ATO's increased focus on Personal Services Income (PSI), Personal Services Business (PSB) and Allocation of professional firm profits, SME practitioners need to be mindful of where clients and their entities fit within the overall matrix.

This practical session will consider:

- PSI vs PSB vs Allocation of Professional Firm Profits
- Business entities evolving over time
- Professional vs "blue collar" industries
- Inequities for dual income vs single income families

- Tips and traps depending upon where your client entities sit
- How to ensure clients and their entities fit within the guidelines
- ATO concerns over excessive income splitting; and
- Application of Part IVA.

Session 15.1: The accidental SGE adviser

Speakers: Christine Cornish, ATI, Grant Thornton, Arani Ganendren, Grant Thornton

There are number of ways in which a "small" client can suddenly become "big" resulting in the long-term advisor and tax agent needing to grapple with issues ordinarily only faced at the big end of town. This practical session aims to arm SME advisors with the knowledge to identify issues when a small client becomes big.

The session will cover:

- The key issues to be aware of with the Significant Global Entity (SGE) regime
- What does being an SGE mean
- Will the ATO be as forgiving if an SGE makes a mistake with its affairs
- Common scenarios in which a taxpayer may unknowingly be or become an SGE; and
- How is the ATO likely to use data to identify transfer pricing risk.

Session 17.1: Employee equity incentive arrangements – Getting them right

Speaker: Matthew McKee, FTI, Brown Wright Stein Lawyers

Employee equity incentive arrangements remain popular as employee remuneration arrangements, but they can go badly wrong, especially where the particular arrangement used is not fit for purpose. Additionally, often the payroll tax implications are not considered.

This practical session will cover:

- Some recent horror stories for employee incentive arrangements
- The common models used and the tax treatment of such model
- Advising employees on the arrangement
- Getting the payroll tax right; and
- Commercial and other legal considerations.

Session 18.1: Is super still a good investment fit for retirement

Speaker: Graeme Colley, Auditors Institute

The introduction of the Division 296 changes to super from 1 July 2025 will have a significant impact on the tax efficiency of investing through super.

The questions that this session will answer include:

- Is it now time to consider alternative structures for retirement and succession planning? What are the options? How do they compare?
- How do you have discussions with clients around such a step, given interplay between financial advice and tax; and
- Are there anti-avoidance risks.

Session 19.1: Demystifying Division 7A – Common misunderstanding and challenges

Speaker: Peter Bembrick, CTA, HLB Mann Judd

This session will look at remedying Div 7A errors in light of s109RB not being exercised so willingly and will cover:

- A refresh on what exactly honest mistake or inadvertent omission is
- Why the change of heart and how your client's problem might become your problem; and
- Alternatives to dealing with historical problems.

Unknown unknowns

Session 3.2: Balancing client support amid ATO debt collection surge

Speaker: Andy Milidoni, CTA, Johnson Winter Slattery

This session will delve into the complexities of navigating a client's financial crisis while addressing the Commissioner's increased debt collection activity and the 20% increase in Commissioner initiated insolvencies.

The session will provide:

- The Commissioner's powers to collect debts, including initiating liquidation, and issuing statutory demands, freezing orders and garnishee notices
- Some common options and the various tax implications, such as restructures and liquidating assets
- Voluntary administration options
- Director's duties and the director penalty regime; and
- Discuss some of the implications of Part IVA, phoenixing and insolvencies.

Session 4.2: Family trust elections – a deep dive into five regularly overlooked issues

Speakers: Micaela Bernfield, ATI, Arnold Bloch Leibler, Jonathan Ortner, FTI, Arnold Bloch Leibler

There are some things in the Family Trust Election space that regularly cause issues for accountants – this session will work through problems that create issues regularly for practitioners including:

- When there is a death or break up in a family
- When there is a need to consider either the admission of a new business partner or the sale of the business (or an interposed entity)
- When there is a testamentary trust with an FTE or IEE
- When an entity has made both an FTE in respect of one specified individual and an IEE in respect of another specified individual; and
- When there is a dispute as to the validity of an FTE.

Tax Disputes

Session 5.2: Handling ATO reviews – A road map for what lies ahead

Speaker: Angelina Lagana, CTA

At some stage every taxpayer and tax advisor should expect to encounter an ATO Assurance based or Risk based reviews and/or Audit. There are common challenges experienced throughout this process for taxpayers and their representatives.

During this session the presenter will discuss the key challenges faced by taxpayers and their representatives during the ATO review and audit process and how to navigate the process including:

- Managing your internal non tax stakeholders
- Navigating your way through the complex fact and evidence gathering process (including responding to ATO formal and informal information requests)
- Ensuring the opportunity for Voluntary disclosures is not missed or wasted
- Period of Review extensions during lengthy Audits
- Managing and mitigating penalties
- Preparing for ATO position papers and the objection process; and
- Practical tips on navigating the challenges most often faced by agents/advisors during an ATO review or audit process.

Session 6.2: Give me instructions that fit the facts – What will the issues be before the AAT

Speakers: Michael Bearman, CTA, Victorian Bar

This session will identify the materials the Commissioner will use if the matter proceeds to the AAT, and will cover:

- The Commissioner's tools to obtain evidence your client has not volunteered to you
- Documents are almost always determinative – do you have them?
- Managing the Commissioner's reliance upon your client's documents for cross examination
- How does your client prove positive propositions (e.g. that an expense was in the course or furtherance of an enterprise, or in the form of a business) and negative propositions (e.g. a receipt was not income); and
- The risks of unflattering AAT observations (or worse) about your client.

Property

Session 10.2: Do you really have the right documentation to support your tax position

Speaker: Scott McGill, CTA, Pitcher Partners

This session will provide tips and traps in relation to assembling the revenue law related documentation required for land transactions including valuations, Tax Certificates, withholding and non-resident transactions including:

- A refresher of provisions dealing with the margin scheme and new residential premises
- What happens when there is a failure to obtain or adjust the certificate
- GST and CGT withholding
- Build to rent, retirement villages; and
- Distressed sale situations and a court appointed statutory trustees that have no automatic relief from obtaining certificates.

Session 11.2: Generational wealth transfer and unravelling trust assets

Speaker: Ron Jorgensen, CTA, Tasmanian Bar

As a founder of a trust ages (perhaps with a new spouse) they recognise and understand their descendants may not be willing or able to share control of the trust, so they arrive at a decision to unravel what was originally envisaged to ensure its intention is achieved:

- When the number of properties matches the number of children
- When the number of properties doesn't match the number of children
- When there is an active asset or unequal capital gains
- Dealing with the second spouse and conflicts generally; and
- There is still a trust to deal with.

Session 13.2: In life or at death – When your client stops calling Australia home

Speaker: Todd Bromwich, Hall & Wilcox

The tax consequences for clients when they stop being residents can be challenging and unexpected. This can have significant tax implications during their lifetime and upon their death.

This session will consider the immediate and ongoing tax implications for your clients (and their related entities) who decide to relocate overseas… and possibly later return to Australia. This includes CGT events I1 and I2, the impacts for the CGT main residence exemption, Division 855 cost base-setting rules, and common tax residency issues.

This session will also consider the common issues you might face when advising executors and beneficiaries of deceased estates with multi-jurisdictional and cross boarder issues, including CGT event K3 and challenges with the Commissioner's ever-evolving view on foreign trusts.

Session 14.2: Examining five regularly encountered but less common CGT events

Speaker: Dr Nick Gangemi, CTA, William Buck

This session will deal with the following CGT events:

- Compulsory acquisitions including of land for road reservations in property developments
- Destruction/demolition of a dwelling on land including as a main residence
- Tips and traps about disposing of part of a site to downsize
- Other CGT events associated with property and property developments; and
- When an Australian tax resident disposes of a dwelling in another jurisdiction.

Ethics

Session 15.2: Different tax advisers working together on a matter – What could possibly go wrong

Speakers: Stuart Glasgow, CTA, HID Accountants, Marg Marshall, CTA, WLF Accounting & Advisory

Through the use of case studies focusing on Len and Lani, this session will consider some of the ethical challenges that tax practitioners may encounter when working with other tax practitioners.

Consider when Len & Lani (each with their own tax agent) venture their separately owned holdings into a single development they *may* encounter some hotspots that require consideration of many ethical issues, such as:

- Do the agents and clients have a matched appetite for risk?
- Will there be a driving agent and a passenger (puppet) agent?
- How will you resist becoming a puppet agent?
- How will they resolve the different interpretations that may arise around tax issues including for example, margin schemes, taxable supply, partitions
- What are the implications for partnerships, joint ventures, virgin entities and business; and
- Reporting obligations with ITR and BAS GST.

Session 17.2: What is the risk of taking on a new client – Dealing with blunders in earlier years

Speakers: Paul Banister, CTA, Grant Thornton, John Middleton, CTA, Australian Taxation Office

When you take on a new client you are taking on their past. Are your predecessor's conclusions that underpin your proposed return reasonably arguable?

A panel will discuss the issues and respond to practitioner questions while maintaining a focus on identifying a pathway to safe ground for you and your client by identifying and considering issues including:

- When you take on a new client you are taking on their past
- Common errors in previously lodged returns
- Strategies to review and rectify previous returns to enable future compliance
- Building (or rebuilding) trust and credibility with your clients; and
- Outlining when it is necessary to communicate with the ATO and how to go about that communication in an efficient way to ensure transparency and cooperation.

Cyber

Session 18.2: Crypto issues – They lost money but there is assessable income to report

Speaker: Paul Hockridge, CTA, Hockridge Advisory

Awareness and use of crypto has broadened in recent years so that in 2024 practitioners are facing real crypto issues involving both vested and unvested crypto. This session will discuss:

- Use of crypto as remuneration
- Crypto can create exposures under the FBT, PAYG and SGC regimes
- When crypto vests after an employee becomes a resident – what are the FBT exposures?
- Might a non-resident company become a tax resident or have a PE in Australia in view of services provided here?
- Crypto volatility and the $3m SMSF threshold
- Common tax issues – how do you prove lost crypto, lost wallet keys, multi transactions, accessible gains
- ATO Guidance has evolved over time – ATO websites are updated but there are no updating records; and
- Should the ATO provide guidance on constantly evolving technology?

Session 19.2: Are you being hacked – Will you even know

Speaker: Daniel Farthing, Grant Thornton

While the hacking of large businesses makes headlines, the unreported but increasingly regular hacks of smaller businesses create misery for those affected. This session will explore cyber security issues that are relevant for smaller firms including issues such as:

- Whether your firm's profile, clients, employees or practices make it a hacking target?
- Who can identify, prevent or rectify hacking attempts?
- Will you know if you've been hacked?
- Who must be told If you're hacked?
- What of the risk attaching to legacy systems
- Proof of identity issues; and
- What are your vulnerabilities including financial and reputational risk?

Emerging Leaders

Session 3.3: International tax issues

Speakers: Jeremy Nash, EY, Eleonora Strandh, EY

This back to basics session will look at the following topics and will act for a feeder session for those delegates wanting to explore more complex international tax sessions through the the Summit including:

- Individual residency
- Why are we seeing so many transfer pricing issues?
- Country by country reporting
- Intangibles – Why are we talking about these topics?
- What is a royalty? ; and
- How do they go through the process of which state – DTAs.

Session 4.3: Demystifying family discretionary trusts – What a modern-day practitioner should know

Speaker: King Tan, FTI, Keypoint Law

Family discretionary trusts are one of the most popular vehicles used in Australia to hold and protect wealth. Yet, their nature is commonly misconstrued. Trust issues can also be complex, often involving an interaction of trusts law, taxation law, estate planning/estate litigation and/or family law. In this session, we will examine the family discretionary trust and consider current issues that a modern-day tax practitioner should be aware of, including the following:

- What is a family discretionary trust?
- An overview of the current trust and taxation landscape
- Common pitfalls, and current trust and taxation issues, including:
  - The trust deed and its importance
  - Common anatomy of a trust deed
  - Key considerations in designing the trust
  - The trustee's fiduciary duty and exercising the trustee discretion
  - Dealing with beneficiary entitlements
  - Resettlement of trusts and amending trusts
  - Vesting of a trust; and
  - An overview of ATO expectations, including on annual trust distributions and section 100A of the *Income Tax Assessment Act 1936* (Cth).

Session 5.3: Division 7A – An ATO perspective

Speakers: Kasey Macfarlane, Australian Taxation Office, Anthony Marvello, Australian Taxation Office

Division 7A has been an integral part of Australian tax law for the past 25 years. It serves as a safeguard to prevent private companies from distributing profits tax-free to shareholders or their associates.

Despite Division 7A's long-standing presence, it remains a prevalent compliance issue when shareholders and their associates access payments, loans and benefits from their private companies.

This session will provide practical insights from an ATO perspective about Division 7A compliance issues for all private businesses, including some practical steps that tax practitioners and their clients can take to avoid some of the common Division 7A pitfalls, as well as answers to frequently asked Division 7A questions.

The session will also cover the ATO's approach to requests for exercise of the Commissioner's discretion under section 109RB, and what the ATO expects of tax practitioners who advise private company clients.

Session 6.3: CGT and timing – The devil is in the detail

Speaker: Amanda Kazacos, King & Wood Mallesons

Timing of CGT events is a relatively simple concept, right?

This session will debunk this conclusion and consider how fact patterns can change what is theoretically a simple concept into a more complicated and nuanced one.

Hot Topics

Session 10.3: The evolution of corporate structures

Speakers: Adrian Varrasso, ATI, MinterEllison, Tim Lynch, ATI, MinterEllison

The choice of investment vehicle to structure a business or acquisition will result in different commercial and tax outcomes. While traditional company structures remain popular, the prevalence of different types of entities, such as trusts, foreign limited liability companies and limited partnerships may provide commercial benefits compared with traditional companies. However, such vehicles also bring some complexity and varied tax outcomes, particularly in cross border instances.

This session will delve into the Australian tax classification of, for example, foreign formed limited liability companies and limited partnerships and highlight some of the advantages and risks associated with those structures. The session will also consider some of the challenges in seeking to obtain roll-over relief where there is a restructure of involving those vehicles.

Session 11.3: Case update

Speaker: Thomas Arnold, CTA, Wentworth Chambers

This session will discuss the key implications flowing from recent judgments handed down by the Federal Court of Australia.

Session 13.3: The TPB and professional obligations

Panel: Peter de Cure AM, Tax Practitioners Board, Tim Sandow, CTA, BDO

Facilitator: Robyn Jacobson, CTA, The Tax Institute

Professional obligations are at the forefront of mind for the tax profession, and they have become critically important for clients, the community, and the profession. In this session, the panel will discuss the recent changes to the Code of Professional Conduct and the Tax Practitioner Board's expectations for professional behaviour.

Session 14.3: Debt deduction creation rules

Speakers: Hamish Wallace, MinterEllison, Robert Yunan, FTI, MinterEllison

The Treasury Laws Amendment (Making Multinationals Pay Their Fair Share – Integrity and Transparency) Bill 2023 (the Bill) delivered us new law relating to the Debt Deduction Creation Rules (DDCR) in addition to the thin capitalisation amendments. After several rounds of industry consultation, Senate Economics Legislation Committee reviews and amendments, the Bill passed both houses on 8 April. Whilst the thin capitalisation amendments received top billing and drew most of the industry focus, the DDCR are expected to have a significant impact both inbound and outbound multinational groups.

This session will explore following:

- Overview of the new debt deduction creation rules – who it applies to, when does it apply from to, and how does it apply?
- The cross over/ interaction with the new thin capitalisation rules
- Implications for corporate/ public groups
- Implications for private groups and special consideration of:
  - The interaction with Division 7A (ordinary, UPEs & Bendel) and
  - s100A in the context of PCG 2022/2
- The anti-avoidance rule and restructuring; and
- Case studies.

Session 15.3: Are you audit ready

Speaker: Jane Harris, CTA, Brown Wright Stein Lawyers

This session will provide essential strategies to ensure your client is well-prepared for an ATO review or audit. Key topics include:

- Common ATO requests and how to be prepared
- Managing clients with disorganised or limited records during an audit
- Persuading clients to invest in obtaining necessary valuations; and
- Evidence and documentation for specific regimes such as Research & Development (R&D) or tax consolidation.

Session 17.3: ATO rulings in 2024 – Do they give the certainty you are looking for

Speaker: Fiona Dillon, CTA, Australian Taxation Office, Andrew Mills, CTA (Life)

The ATO's ruling system has been in place for many years, with nearly twenty years since the ROSA amendments, including the new rules for rulings and private binding rulings. Private rulings provide certainty for taxpayers and public rulings provide an opportunity for the ATO to publish its view.

In this session, you will hear about recent trends in the rulings system, limitations on the certainty to be obtained and practical tips and traps when engaging with the ATO in a ruling process.

Session 18.3: Providing definitive tax advice when the technical views are uncertain

Speaker: Edward Hennebry, FTI, Sladen Legal

A tax professional's task of providing clients with definitive tax advice has never been so challenging in a world where legislative reform is unclear (e.g. individual and corporate tax residency) and long-standing ATO views are under scrutiny (e.g. Bendel and Commissioner of Taxation [2023] AATA 3074).

This session will:

- Highlight areas of the income tax law which continue to generate uncertainty despite repeated calls for clarity
- Explore actual and perceived changes to the ATO's interpretation of the income tax law, including administrative penalties and discretions; and
- Identify practical strategies which advisors can adopt to manage ambiguity and navigate shifting sands.

Session 19.3: Part IVA and evidence

Speaker: Nathan Li, 7 Wentworth Selborne

With a recent flurry of court cases on Part IVA, and more likely on the horizon, what is clear from these cases is the importance of evidence.

This session will explore expert advice as to what the courts are looking for in the context of evidence and Part IVA and the impact of the strength (or otherwise) of the evidence on a Part IVA position.

Corporate

Session 3.4: ATO update

Speaker: Fiona Knight, CTA, Australian Taxation Office

With a number of recent decisions relating to Part IVA of the Income Tax Assessment Act 1936 being handed down by the courts it is timely to discuss the views of the Commissioner of Taxation in relation to the application of the anti-avoidance provisions.

This session will cover recent decisions involving the consideration of Part IVA including:

- PepsiCo Inc. v Commissioner of Taxation
- Mylan Australia Holding Pty Limited v Commissioner of Taxation and
- Minerva Financial Group Pty Limited v Commissioner of Taxation; and
- Merchant v Commissioner of Taxation

Session 4.4: BEPS – The latest perspectives

Speaker: Louise Andolfatto, Australian Taxation Office

The OECD's Base Erosion and Profit Shifting project continues to dominate the global international tax landscape. While significant developments have occurred in relation to Pillar Two, there remains questions as to how globally consistent the implementation of Pillar Two will be and cracks are starting to emerge in the consensus surrounding Pillar One.

In this session you will hear about the global state of play and issues which are arising as the BEPS policies move towards implementation.

Session 5.4: Approaching Pillar 2 implementation – What you need to know

Speakers: Melissa Gile, Deloitte, Amelia Teng, Deloitte

The OECD's Pillar 2 journey continues, and as Australia's approach is in full swing, this session will provide a global context on Australia's journey of Pillar 2 implementation. The session will also provide practical insights on:

- Measures for readiness
- Exemptions and what is a complying CBC report for this purpose
- Data requirements; and
- The ATO and Treasury implementation and who holds responsibility for legislation of Pillar 2.

Session 6.4: The latest developments on the Thin Capitalisation legislation

Speaker: Cameron Blackwood, ATI, Corrs

This session will consider Australia's new thin capitalisation rules, focusing on the new methods available. The session will explore worked examples and practical issues with the application of the three tests including their interaction with the broader transfer pricing provisions.

Session 10.4: Intangibles and software arrangements – What's in the ATO's sights and how to prepare

Speakers: Tim McCarthy, Australian Taxation Office, Elliott Wilson, Australian Taxation Office

Facilitator: Annemarie Wilmore, Johnson Winter Slattery

2024 commenced with the ATO publishing its views on Intangibles and Software arrangements:

- Practical Compliance Guideline PCG 2024/1 "Intangibles migration arrangements"; and
- Draft Taxation Ruling TR 2024/D1 "Income tax: royalties – character of payments in respect of software and intellectual property rights".

This session will cover how the principles and reasoning in the draft Ruling apply to determine whether a payment or credit is a royalty. It will also cover the key matters that the ATO will focus on, how organisations should be thinking about managing their risk and disclosure obligations in relation to captured arrangements and practical steps to prepare for ATO engagement.

Session 11.4: Public CBCR – EU requirements and how the Australian legislation is looking

Speaker: Sarah Saville, ATI, PwC

With the introduction of the Public Country-by-Country Reporting bill into Parliament on 5 June 2024, understand what implications this will have on your reporting obligations. This session will cover:

- Key aspects of the draft legislation
- Areas of alignment with the EU public CbC regime
- Material differences between the Australian approach and overseas requirements; and
- Recommended steps to prepare your organisation for these changes.

Session 13.4: Heads of Tax panel

Panel: Maya Daniel, Novartis, Irene Filippone, Bluescope Steel

Facilitator: Andy Hung, Wolters Kluwer

This annual in-house session facilitated by tax leaders provides a fascinating window into matters facing corporate Australia from a tax leadership perspective. Our panellists will share experiences on a variety of topics ranging from career reflections to challenges and opportunities they face on a day-to-day basis, including the impact of current topical issues on their roles.

Session 14.4: Intangibles – Transfer Pricing and Anti-Avoidance

Speakers: Sophie Lewis, KPMG, Peter Oliver, CTA, KPMG

With the ATO's focus on intangibles continuing into 2024, the vexing issue of the taxation implications associated with cross border intangibles has never been more relevant or complex. In a dynamic environment where businesses are constantly changing and intangibles have become more and more valuable and important to organisations, it is critical that the tax consequences of any intangible migration, use, development, acquisition and divestment are considered in detail.

This session will explore the substantive issues associated with the current ATO focus on intangibles, including recent developments and how the transfer pricing rules and anti-avoidance rules might apply to common scenarios.

Session 15.4: The future of franking credits

Speakers: Victoria Lanyon, King & Wood Mallesons, Tim Sherman, CTA, King & Wood Mallesons

This session considers the changes to the rules covering franking credits funded by capital raising and reforms to off-market share buy-backs.
In particular, the session will consider these new rules in the context of the history of the imputation system in Australia, its original purpose, and reforms along the way.

Session 17.4: Treaties – Recent developments and their application

Speaker: Paul McNab, CTA, McNab Tax Lawyers

Recent ATO activity, cases in the Federal Court and legislative change has seen an increased focus on Australia's double taxation agreements (DTAs).

This session will cover:

- Key principles of treaty interpretation, current themes and issues to consider in practice
- Australia's program of DTAs re-negotiations and expansions, including emerging themes and key areas of focus
- The ability for Australia to unilaterally and retrospectively amend its DTA terms (post ratification) and potential implications; and
- The status of DTA obligations and Australia's proposed BEPS Pillar 2 implementation.

18.4: A deep dive into derivation of income

Speakers: Ermelinda Kovacs, Ground Floor Wentworth Chambers, Fiona Moore, CTA, EY

When is income derived? Derivation of income is one of the most fundamental concepts underpinning the tax legislation. We see it in a variety of different applications (such as s 6-5 of the ITAA 1997 and s128B of the TAA 1953), yet the question of when and whether income is derived frequently causes considerable difficulty. The concept has been recently considered by the Federal Court.

This topic will explore key aspects relevant to the assessment of whether income is derived including:

- The different methods of tax accounting (receipts vs accruals basis) and how to determine which method to use
- Judicial statements regarding the meaning of the word “derived” for domestic Tax Act purposes
- Constructive receipts
- The concept of beneficial entitlement to income for treaty purposes and its implications for the meaning of derived; and
- The evidence required to establish whether an amount of income is derived and how a Court might consider the evidence.

19:4: Reportable Tax Positions – Where are we now

Speakers: Jong Lee, EY, Remali Vilathgamuwa, CTA, EY

The Reportable Tax Position Schedule is turning 13! The RTP is a detailed reporting mechanism requiring not just disclosure of uncertain tax positions but also painting your tax risk profile based on the ATO’s kaleidoscope of risk rating guidance.

In addition to the large market, it has been expanded into the private market and the ATO has published its 2023 RTP Findings Report. In this session you will hear about the key elements of the RTP, practical tips when completing the schedule and the key outcomes of the findings report.

Venue

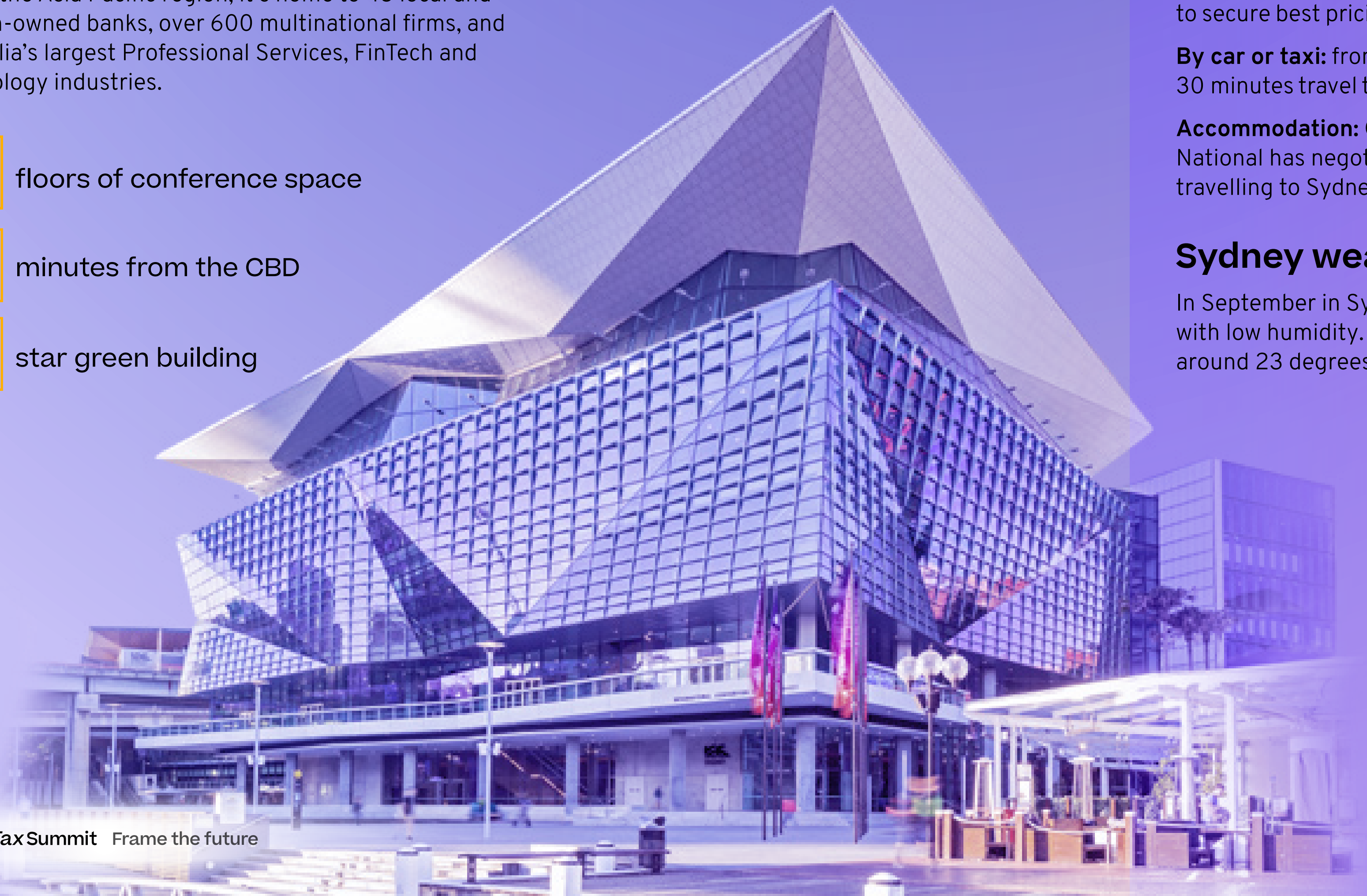
International Convention Centre, Sydney

Situated in Sydney's academic, cultural and technology precincts, ICC Sydney offers convenient access to Australia's most cosmopolitan city. A major financial hub in the Asia Pacific region, it's home to 43 local and foreign-owned banks, over 600 multinational firms, and Australia's largest Professional Services, FinTech and Technology industries.

3 floors of conference space

5 minutes from the CBD

6 star green building



Getting there

By air or road

Flights: Qantas, Virgin Australia and Jetstar operate services to Sydney. Delegates are advised to book early to secure best pricing.

By car or taxi: from Sydney Airport, it is approximately 30 minutes travel time.

Accommodation: Our travel provider, Conference National has negotiated accommodation for delegates travelling to Sydney.

Sydney weather

In September in Sydney, the spring days are warmer with low humidity. Average daily temperature sits around 23 degrees celsius.

Places to stay

Our accommodation partner Conference National has negotiated discounted accommodation for delegates travelling to Sydney.

Book your accommodation today by visiting: https://www.conferencenational.com.au/the-tax-summit-2024

2 min walk to ICC ★★★★★

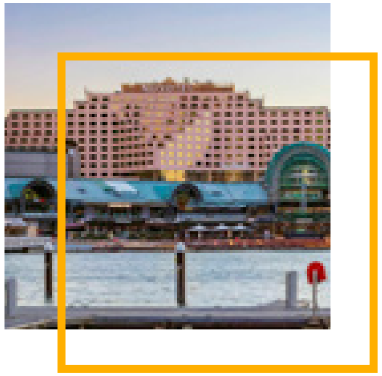
Darling Harbour Sofitel Sydney

Rate $385 per night

5 min walk to ICC ★★★★★

W Sydney

Rate $406 per night



12 min walk to ICC ★★★★½

Novotel Darling Harbour

Rate $330 per night

Activities

Included networking activities

Our biggest networking opportunities are included in your registration

With a nod to the Olympic year and our international program, our 2024 events have a distinct French flavour designed to celebrate some of the finer things in life – great food, great wine and great company.

Welcome Reception

Champagne Bar

Our 'Reception de bienvenue' will be held in the Champagne Bar at Sofitel Darling Harbour. With an atmosphere of chic sophistication inspired by the elegance and finesse of the champagne bubble, attendees will enjoy innovative French-inspired morsels, vintage cuvees and more.

Date	Wednesday, 11 September 2024
Time	5.30 – 7.30pm
Price	Included in the full registration fee. Additional tickets $80 per person.
Dress	Business or business casual

The Tax Summit Gala Dinner

International Convention Centre

Join us for an unforgettable evening of glamour, entertainment and enchantment at our much-loved, once year occasion: The Tax Summit Gala Dinner.

This year's event promises to be a grand affair, filled with delectable cuisine, dazzling entertainment and captivating company.

Date	Thursday, 12 September 2024
Time	7.00pm onwards
Price	Included in the full registration fee. Additional tickets $175 per person
Theme	Moulin Rouge
Dress	Black tie / Cocktail

Recommendations

Whether you're attending alone, with your team, or find yourself searching for a dinner spot with a new connection you've made at the Summit, here are our top recommendations close to ICC and beyond.

There's so much to see and do while in Sydney.

French fare

Who doesn't love fine French fare? Francophiles can get their fix at one of Sydney's many excellent French restaurants including Felix, Hubert and Le Foote plus many others to tempt your tastebuds.

Fashion finds

There's a lot to see and uncover in Sydney when it comes to fashion. From the high-end stores along King and George Streets, to the hidden gems found within The Galleries and QVB, there are some great buys and vintage finds to be found around every corner.

Flowers and fauna

Many native animals and plants can be found in and around Sydney. Take a stroll around Darling Harbour and visit Wild Lifeor venture further to the Botanic Gardens, with camera in tow and explore the 'Love your Nature Exhibition'.

Fast ferry

Hop on board one of Sydney's fast ferries and head over to Manly and visit the iconic tree-lined beach, see breathtaking views from North Head or enjoy delicious waterside places to eat and lots of fun family activities.

If you have a day to spare

Back to nature

Blue Mountains

Not only can you get your steps up on one of the region's forest walks through ancient trees and ferns, the Blue Mountains are also home to some incredibly picturesque places where you can rest your feet and stay for the night.

Find out more ▸

A walk in the park

Royal National Park

The Royal National Park offers plenty of opportunities for fishing, bushwalking, birdwatching and whale watching. There are many places of historic significance throughout including 1,000 year old engravings carved into the rocks by the traditional owners of the land, the Dharawal people.

Find out more ▸

Historic hideaways

Southern highlands

A one-hour drive south-west of the city, the Southern Highlands is a region of historical rural townships set amongst rolling hills and state forest. Home to several wineries, take the time to enjoy a flight of cool-climate wines over a long lunch amongst the vineyards.

Find out more ▸

Summer bay

Palm Beach

Just an hour's drive from the city centre you will find Sydney's stunning Palm Beach. There are plenty of places to relax and unwind or head up to the Barrenjoey Lighthouse and take in the glorious views of Pittwater.

Find out more ▸

Event Info

Discounts

Advance pricing

All registrations received and paid for on or before Friday, 5 July 2024 will be entitled to an advance registration discount.

Early bird registration

All registrations received and paid on or before Friday, 9 August 2024 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.

Employer Ticket

Flexible ticket options ideal for firms wanting to send multiple employees to sessions of their choice. See page 39 for more 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.

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. For the gala dinner, the dress code is Black Tie/Cocktail, Theme: Moulin Rouge.

Continuing Professional Development (CPD)

Attendance at the conference counts for 20 hours of CPD with The Tax Institute.

The Tax Institute's attendee hub

Following registration, delegates will receive access to The Tax Summit's virtual attendee hub. Delegates can select, swap and change sessions, view event information, download materials (technical papers and presentations), complete survey forms, view sponsors and more. Delegates will receive instructions on accessing the virtual attendee hub by email.

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 delegates approximately five days before the event. These materials, along with all on-demand session recordings, will be available for delegates to view and download for 6 months post event.

Networking activities

Welcome reception

This year, the Welcome Reception will be held at the Champagne Bar, Darling Harbour Sofitel. It is a short walk from the International Convention Centre and The Tax Institute team will be on hand to provide you with directions.

Tax Summit Gala Dinner

This year, The Tax Summit Gala Dinner will be held at the Tax Summit venue, the International Convention Centre.

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.

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.

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.

Register now

Individual ticket

This full registration ticket gives you access to the full Summit experience.

Inclusions

√ Participation in the full program
√ Online access to presentations and technical papers via The Tax Institute CPD app
√ Welcome reception and gala dinner
√ Catering and refreshments during Summit hours

Register via form
included in this brochure

Group Booking

Purchase 4 x Full Registrations, get the fifth free.^

^ The free fifth registration must be of equal or of less value to the four paid registrations

Employer ticket

Flexible ticket options ideal for firms wanting to send multiple employees to sessions of their choice.

Options*

- Classic – Up to 6 attendees and 12 sessions
- Plus – Up to 18 attendees and 36 sessions
- Premium – Up to 30 attendees and 60 sessions

Inclusions

√ Attendees will receive access to all plenary sessions*

* Does not include attendance at the Seated Lunch (Session 20) on Day 3. However, this session can be selected as part of the employees session choices. Terms and Conditions apply.

Register via form
included in this brochure

Save $400
Advanced registration before 05. 07. 2024

Save $200
Early bird registration before 08. 08. 2024

Register online ▶

Phone	1300 829 338
Post	The Tax Institute GPO Box 1694, Sydney NSW 2001

The Tax Institute

The Tax Summit
Individual Registration Form

44022 | WD

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 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

2 Full conference registration

	Member	New member*	Non-member
Advanced registration Received on or before 5 July 2024	☐ $1600	☐ $1970	☐ $1900
Early bird registration Received on or before 8 August 2024	☐ $1800	☐ $2170	☐ $2100
Standard registration Received after 8 August 2024	☐ $2000	☐ $2370	☐ $2300

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

To book accommodation, please visit our dedicated website courtesy of our travel provider, ConferenceNational: conferencenational.com.au/the-tax-summit-2024

3 Technical session selections

SME | Unknown Unknowns | Tax Disputes | Emerging Leaders | Hot Topics | Property | Ethics | Cyber | Corporate

Wednesday 11 September 2024

10.30am – 11.30am	☐ Session 3.1	☐ Session 3.2	☐ Session 3.3	☐ Session 3.4
11:30am – 12:30pm	☐ Session 4.1	☐ Session 4.2	☐ Session 4.3	☐ Session 4.4
1:30pm – 2:30pm	☐ Session 5.1	☐ Session 5.2	☐ Session 5.3	☐ Session 5.4
3:00pm – 4:00pm	☐ Session 6.1	☐ Session 6.2	☐ Session 6.3	☐ Session 6.4

Thursday 12 September 2024

10:30am – 11:30am	☐ Session 10.1	☐ Session 10.2	☐ Session 10.3	☐ Session 10.4
11:30am – 12:30am	☐ Session 11.1	☐ Session 11.2	☐ Session 11.3	☐ Session 11.4
2:00pm – 3:00pm	☐ Session 13.1	☐ Session 13.2	☐ Session 13.3	☐ Session 13.4
3:30pm – 4:30pm	☐ Session 14.1	☐ Session 14.2	☐ Session 14.3	☐ Session 14.4
4:30pm – 5:30pm	☐ Session 15.1	☐ Session 15.2	☐ Session 15.3	☐ Session 15.4

Friday 13 September 2024

9:30am – 10:30am	☐ Session 17.1	☐ Session 17.2	☐ Session 17.3	☐ Session 17.4
11:00am – 12:00pm	☐ Session 18.1	☐ Session 18.2	☐ Session 18.3	☐ Session 18.4
12:00pm – 1:00pm	☐ Session 19.1	☐ Session 19.2	☐ Session 19.3	☐ Session 19.4

***Become a member and save!**

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

- save **$215 off Affiliate membership**
- access member-only prices to this and future events
- unlock member-only technical content and 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

4 Social Function selections

DAY ONE – WEDNESDAY 11 SEPTEMBER 2024

Welcome reception

The Summit welcome reception on Wednesday 11 September 2024 is included in the full Summit registration fee.

☐ I confirm I WILL attend the welcome reception OR

☐ I WILL NOT attend

Additional tickets to Welcome reception	Cost	No.of tickets	Name/s and dietary requirements
☐ YES, I require additional tickets	$80		

DAY TWO –THURSDAY 12 SEPTEMBER 2024

Gala dinner and Tax Adviser of the Year Awards ceremony

The Tax Summit gala dinner on Thursday 12 September 2024 is included in the full Summit registration fee. For catering purposes, please indicate whether you will attend the dinner.

☐ I confirm I WILL attend the gala dinner OR

☐ I WILL NOT attend

Additional tickets to Gala dinner	Cost	No.of tickets	Name/s and dietary requirements
☐ YES, I require additional tickets	$175		
☐ Table of 10: YES, I require additional tickets to complete my table of 10 Guest names must be advised in writing no later than Friday 6 September 2024	$1750		

4 Payment summary

Summit registration	$
Welcome reception– additional guest tickets ($80 each)	$
Gala dinner – additional guest tickets ($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

Name on card:

Card no.: Expiry date: MM/YY

Cardholder's signature:

For our refund, cancellation and replacement policy visit taxinstitute.com.au/professional-development/event-policy.

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

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

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

To register **Email** customeradmin@taxinstitute.com.au **Mail** GPO Box 1694, Sydney NSW 2001 **Online** taxinstitute.com.au/tax-summit

The Tax Summit
Employer Ticket Registration Form

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.

Registration options

	Group booking	Classic	Plus	Premium	Tailored
Best for	Full Registrations	SME	Mid-Tier	Corporate	Large/National
Early bird registration Received on or before 8 August 2024	Purchase 4 x full registrations and receive the 5th full registration free*	$3,500	$4,750	$7,500	Please contact BRM Team to tailor a quote today for you and your team to attend multiple events.
Standard registration Received after 8 August 2024	-	$3,700	$4,950	$7,700	
Flexibility*	-	Your choice of 12 sessions	Your choice of 36 sessions	Your choice of 60 sessions	
Team attendance	5 attendees	Up to 6 attendees	Up to 18 attendees	Up to 30 attendees	
Networking Welcome Reception tickets	-	x2 free passes	x5 free passes	x10 free passes	
To register	Please contact BRM Team	Complete the form overleaf	Complete the form overleaf	Complete the form overleaf	

*5th registration must be of equal or lesser value to the other registrations. No other discounts can be applied.

All Employer Ticket attendees receive:
- Access to Plenary sessions 1, 2, 7, 8, 9, 12 and 16 **plus individual session selections.**
- Electronic access to download available technical papers and presentations
- Morning tea, lunch and afternoon refreshments
- CPD hours allocated according to attendee (1 session = 1 CPD hour per attendee)

Please note all sessions are face-to-face only.

Frame the future

Session selection
- Coordinators will be contacted with a session selection form to complete on behalf of attendees, based on the Employer Ticket type selected.
- The session selection form must be completed in full to ensure proper allocation of CPD hours post-event.
- Once each individual's session selections are registered, they will receive a confirmation email.

Once you have registered

You will receive a tax invoice and registration confirmation email.

For event enquiries, please contact us at BRMTeam@taxinstitute.com.au **or call direct on +61 8 6165 6606.**

Terms & Conditions Apply

The Tax Summit
Employer Ticket Registration Form

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

1 Employer Ticket types

Ticket type	Early bird*	Standard	No. of tickets	Sub-total
Classic	☐ $3,500	☐ $3,700		
Plus	☐ $4,750	☐ $4,950		
Premium	☐ $7,500	☐ $7,700		
☐ Welcome Reception – Additional Ticket		$80		
☐ Gala Dinner Ticket		$175		
			Total payable $	

*Received on or before 11 August 2023

2 Co-ordinator contact details

Title: ☐ Mr ☐ Mrs ☐ Miss ☐ Ms

First name:

Last name:

Position:

2 Co-ordinator contact details (cont)

Company:

Address:

Suburb: State: Postcode:

Telephone: Mobile:

Email:

3 Payment method

Please note: all registration payments must be made prior to the event

Credit card: ☐ AMEX ☐ Visa ☐ MasterCard

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.

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

To register **Email** BRMTeam@taxinstitute.com.au **Mail** GPO Box 1694, Sydney NSW 2001

The Tax Summit

Thank you

The Tax Institute gratefully acknowledges the generous assistance of members of The Tax Summit Organising Committee and The Tax Summit Program Committee.

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The Tax Institute, Chair, Organising Committee

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Sandra Farhat, EY

Marg Marshall, CTA, WLF Accounting Advisory

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