THE TAX INSTITUTE

Proficient/Advanced

50TH WESTERN AUSTRALIA STATE CONVENTION

17–18 August 2017
Crown Perth

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WELCOME

50th Western Australia *State* Convention

On behalf of the Western Australian State Convention Steering Committee and The Tax Institute, it is our pleasure to invite you to the 50th Western Australia State Convention on 17–18 August 2017. It will be held in the award-winning Crown Perth, just minutes from Perth's CBD.

In keeping with the rich history and tradition as Western Australia's premier event for tax professionals, the WA State Convention offers a great forum to stay up to date, maintain technical knowledge and, importantly, earn valuable CPD hours.

Why you should attend

The 2017 program includes:

- An outstanding line-up of **local and interstate speakers**
- **Practical workshop and technical sessions for tax professionals** with an emphasis on "real-world" application
- **Concurrent sessions** for both **SME and corporate tax** professionals
- Opportunities to **network and exchange ideas with peers and tax experts**, including a gala dinner on Thursday night where delegates and speakers alike can celebrate the momentous milestone of 50 state conventions!

Thank you

The State Convention Steering Committee wishes to take this opportunity to thank all our speakers, all of whom have generously agreed to volunteer their time to share with you their knowledge and insight.

We would like to personally acknowledge the efforts of the Convention Steering Committee. We look forward to seeing you at the conference.

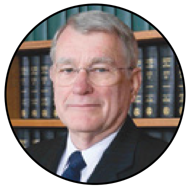
Annette Morgan, CTA
Chair, WA State Convention Steering Committee

Rick Hopkins, CTA
Chair, WA State Council

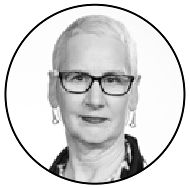
Corey Beat, CTA
Chair, WA Professional Development Committee

CONVENTION HIGHLIGHTS

The Tax Administration Continuum – "The Law Was Made for Man, Not Man for the Law"
Andrew Mills, CTA-Life, Australian Taxation Office



Appointors and Guardians – Getting Deeds Right
Grahame Young, FTI, Francis Burt Chambers



When is Expenditure Incurred Too Soon or Too Late?
Helen Symon QC, FTI, Victorian Bar

Keynote Address - Recent Tax Cases
Justice Pagone, Federal Court

TECHNICAL PROGRAM

Day one – Thursday 17 August 2017

Time	Session/Speaker	
8.00am–9.00am	Registration	
9.00am–9.15am	Welcome and Opening Address Speaker: Matthew Pawson, CTA, President, The Tax Institute	
9.15am–9.30am	**Session 1: Tax Policy and Advocacy Update** **Speaker: Prof. Robert (Bob) Deutsch, CTA, Senior Tax Counsel, The Tax Institute**	
9.30am–10.15am	**Session 2: The Tax Administration Continuum – "The Law Was Made for Man, Not Man for the Law"** **Speaker: Andrew Mills, CTA-Life, Second Commissioner, Australian Taxation Office** In this session, Andrew Mills will outline the Commissioner's approach to tax administration in a changing environment including a discussion of: ▪ Achieving certainty – early engagement and non-binding advice ▪ General Powers of Administration, Rulings and the Commissioner's Remedial Powers ▪ Behavioural insights to achieving greater compliance ▪ Transparency – voluntary regime, credit agencies, CbC reporting	
10.15am–10.45am	Morning tea	
Time	SME stream	Corporate stream
10.45am–12.15pm	**Session 3A: Superannuation – Current State of Affairs Post 1 July 2017** **Speakers: Jemma Sanderson, CTA, Cooper Partners; Hoa Wood, Australian Taxation Office** On 1 July 2017, the majority of the superannuation reforms announced in the 2016 Budget will have taken effect. The focus of this session is to examine practical issues arising from the implementation of those legislative amendments from both a practitioner and an ATO perspective.	**Session 3B: Companies: Residency and the Corporate Tax Rate** **Speaker: Prof. Robert (Bob) Deutsch, CTA, The Tax Institute** In this session, Professor Bob Deutsch will review the decision of *Bywater Investments Limited v Commissioner of Taxation* and the ATO's response to it. The session will consist of both a presentation and case study and will consider the following: ▪ What are the implications of this case? ▪ Has anything really changed? ▪ The change to the company tax rate and its implications.

Welcome reception and gala dinner

This will be a night to remember as we toast this momentous professional milestone! Join us as we celebrate 50 years of the Western Australia convention. Delegates can close off the full day of technical toil with canapés and drinks followed by a delicious three-course meal and free-flowing drinks as we dance the night away! BYO dancing shoes.

Time: 5.30pm–10.30pm **Price:** Inclusive for all full registration delegates **Additional tickets:** $175 | Table of 10 $1,750

TECHNICAL PROGRAM

Day one – Thursday 17 August 2017 (cont)

Time	SME stream	Corporate stream
12.15pm - 1.15pm	Lunch	
1.15pm - 3.00pm	**Session 4A: Workshop – The New Small Business Restructure Rollover: The Opportunities** **Speakers: Alan Krawitz, CTA, EY Law; Daniel Taborsky, CTA, EY Law** The most appropriate structure for a small business may change over time, or a new business may choose an initial legal structure that it later finds to be outdated or inappropriate. The new rollover enables restructuring into a more appropriate legal structure without triggering tax liabilities. This case-study workshop will provide a practical application of how the provisions work in practice. The session will cover: ▪ An overview of the provisions ▪ An in-depth dive into certain aspects of the provisions ▪ A practical application of the provisions ▪ The ATO views that have been released and the implications of those views in applying the rollover ▪ The proposed increase in the turnover threshold to less than $10 million ▪ When the restructure rollover might be used instead of the small business CGT concessions.	**Session 4B: Workshop – Cross-Border Debt: The State of Play** **Speakers: Niv Tadmore, CTA, Clayton Utz, Ockie Oliver, Deloitte; Shahzeb Panhwar, Australian Taxation Office** This session is designed to bring you up to speed with all the latest developments in this highly topical area. Taking the format of a combined presentation and panel session, topics covered will include: ▪ *Chevron* – key transfer pricing legal and economic points – how do they apply in practice? ▪ ATO Practical Compliance Guideline on pricing cross-border debt ▪ What do I need to be doing now? ▪ Interest-free loans and Subdiv 815-B.
3.00pm - 3.30pm	Afternoon tea	
3.30pm - 4.30pm	**Session 5A: Appointors and Guardians – Getting Deeds Right** **Speaker: Grahame Young, FTI, Francis Burt Chambers** As control of trusts passes or is contested between generations, the rights, duties and identity of appointors and guardians have become critical. Cases, including *Mercanti* and *Blenkinsop*, demonstrate the shortcomings of traditional deeds. This session will outline the issues and suggest innovative approaches for new deeds and to amend existing deeds.	**Session 5B: Panel Discussion – Managing Tax Risk** **Panel: Marc Lewis, Woodside; Andrew Mills, CTA-Life, ATO; Brian Purdy, CTA, South32** Managing tax risk is a key part of the modern in-house tax manager's role. Our expert panel will provide practical insights into tax risk management (relevant for both in-house and external advisers alike). The panel discussion will include: ▪ Internal tax risk policies ▪ Risk of legislative changes ▪ Managing internal and external stakeholders ▪ Reportable tax positions.
4.30pm–5.30pm	**Session 6: When is Expenditure Incurred Too Soon or Too Late?** **Speaker: Helen Symon QC, FTI, Victorian Bar** This session explores the inability to get a s 8-1 deduction where a nexus with an income-earning activity or business cannot be established. In particular, it will examine whether some expenditure is incurred too soon to satisfy the requirements (i.e. before the income-earning activity or business has commenced) or too late (i.e. after the income-earning activity or business has ceased). It will also touch on feasibility-type expenditure that might be incurred in considering new opportunities for an existing business and whether such expenditure is too soon or otherwise capital in nature.	
5.45pm–6.15pm	**Welcome Reception – Session 7:** **Presentation by Honourable Ben Wyatt MLA, Treasurer; Minister for Finance; Energy; Aboriginal Affairs**	

TECHNICAL PROGRAM

Day two – Friday 18 August 2017

Time	SME stream	Corporate stream
9.00am–11.00am	**Session 8A: Division 7A, Dealing with the "Here and Now"** **Speaker: Richard Friend, CTA, Balena Tassa Pty Ltd** While purported changes to Div 7A come and go, practitioners (and the ATO) have to deal with the existing law as it is. This session will use case-study type examples to focus on several practical issues confronting practitioners in dealing with the complexities of the current regime, and some of the common mistakes, including: ▪ Who or what is an associate of a shareholder? Just as importantly, who is not an associate of a shareholder? This will include issues with lending to unit trusts and partnerships ▪ The traps in the various interposed entity anti-avoidance rules, including companies acquiring units in unit trusts and the application of these rules to the private use of asset provisions ▪ Loans from trusts with UPEs: Which ones count and which do not? And what to do about it? ▪ Dealing with sub-trusts and Div 7A loans created from UPEs since 2010.	**Session 8B: All the Things I Forgot I Knew About Consolidations** **Speaker: Tracey Rens, CTA, Deloitte** It has been quite the journey for the tax consolidation regime with significant amendments made and still proposed. The key rationale for consolidation of corporate groups was a reduction in complexity and compliance costs. In this session, we will look at the core aspects of tax consolidation provisions and its key rationale and evaluate this through a case study approach. The aim is to highlight the practical issues faced by practitioners in understanding the impact of these rules on their corporate groups. In particular, we will look at examples that deal with: ▪ Interpreting the single entity rule and its consequences ▪ Dealing with asset and share transactions. Should asset and share transactions achieve the same tax outcomes? Are the tax and accounting outcomes aligned? ▪ The Cost setting rules and the treatment of liabilities. What is the mischief that the deductible liability measures and the deferred tax changes are seeking to address?
11.00am–11.30am	Morning tea	
11.30am–12.30pm	**Session 9: Wealth Management, Part IVA and Related Issues – Cold Truths and Hot Topics** **Speaker: Peter Walmsley, Australian Taxation Office** This session will focus on current wealth extraction strategies that are attracting the Commissioner's attention. Find out what the Commissioner thinks is okay and what is not okay and gain valuable insights into the ATO's thinking for wealth extraction for private groups, including issues relating to: ▪ Use of self-managed superfunds ▪ Tax-driven restructures ▪ Dividend stripping ▪ Part IVA	
12.30pm–1.30pm	Lunch	
1.30pm–2.15pm	**Session 10: Keynote Address – Recent Tax Cases** **Speaker: Justice Pagone, Federal Court**	

> *"The WA State Convention provides insight into undercurrents that drive the tax profession and is an opportunity to find out what you don't know you don't know."*
>
> Sean Neary, CTA, Neary Consulting

TECHNICAL PROGRAM

Day two – Friday 18 August 2017 (cont)

Time	SME stream	Corporate stream
2.15pm–3.15pm	**Session 11A: Emerging Issues for Private Businesses Conducted via Trusts** **Speaker: Mark Pollock, CTA, BDO** While trusts remain the vehicle of choice for private business, there continues to be an evolution on the issues affecting their use in practice. We have seen new or refreshed interpretations of provisions significantly affect private trusts. The session will reflect on the history of this and will look ahead to other trust provisions and areas of practice currently in play and what is around the corner, including: ▪ Issues identified by the ATO Trust Taskforce ▪ Appropriate treatment of seven-year sub-trusts coming to an end ▪ Life cycle planning with the small business restructure rollover relief ▪ New strategies for succession planning and the single discretionary trust ▪ Family trust distribution tax – meaning of “distributes” ▪ Fixed trusts and the *Practical Compliance Guideline*.	**Session 11B: The Potential Income Tax Costs of Forgiven Debt** **Speaker: Tristan Boyd, FTI, Greenwoods & Herbert Smith Freehills** This session will provide a refresher and an update on the income tax issues to consider when forgiving or restructuring debts, focusing on the consequences for debtors under the commercial debt forgiveness provisions. This session will include a discussion of: ▪ Relevant types of debts and liabilities, and potential carve-outs ▪ The extended statutory concept of ‘forgiveness’, and how it can apply to debt restructuring transactions ▪ Valuation rules, and how other tax benefits are reduced ▪ Interaction with other rules and the potential tainting of share capital accounts ▪ Intra-group debts – application to tax consolidated groups and commonly owned entities.
3.15pm–3.45pm	Afternoon tea	
3.45pm–4.45pm	**Session 12A: Bob the Builder – But is He Also a Property Developer?** **Speaker: Corey Beat, CTA, RSM Australia** This session will aim to provide practical considerations for advisers when dealing with clients undertaking property transactions ranging from simple property subdivisions through to larger scale developments. Tax issues covered will include: ▪ Profit-making undertakings vs ordinary income vs capital gains tax considerations ▪ Tax issues and opportunities where land held on capital account is entered into a property development activity ▪ GST considerations, including whether registration is necessary ▪ GST margin scheme issues.	**Session 12B: Tax Dispute Resolution in the Modern Era** **Speaker: Jonathon Leek, CTA, Deloitte Legal** Tax law is complex and open to interpretation. Disputes are inevitable. Achieving the best possible resolution of disputes is key. This session will cover the life cycle of a tax dispute with practical insights from a lawyer experienced in all the various phases. This session will address: ▪ Tax risk management ▪ Risk review and audit management ▪ The Commissioner’s information-gathering powers ▪ Alternative dispute resolution and settlement ▪ Objection and appeal preparation ▪ Debt management pending resolution.
4.45pm	Close	

“The WA State Convention is a great opportunity to maintain my tax knowledge. The topics and discussions are always relevant with the best tax minds in Perth and around Australia taking part. It is also a great opportunity to be able to network with colleagues and to meet new professionals.”

Iggy Moro, CTA, Walker Wayland

PRESENTER PROFILES

An overview of our *experts*

Corey Beat, CTA, is a Principal in the Perth Tax Services division of RSM Australia. Corey has 15 years' experience in providing taxation advice and specialist tax consulting services, covering a diverse array of issues, including domestic and cross-border income tax issues, capital gains tax, goods and services tax and employment tax issues. Corey also provides specialist tax assistance to RSM Australia's Business Services and Reconstruction & Recovery divisions and was previously a presenter with one of Perth's largest tax training networks. Corey has completed his Masters of Taxation, and is chair of The Tax Institute's WA Professional Development Committee.

Tristan Boyd, FTI, is a Senior Associate in the Perth office of Greenwoods & Herbert Smith Freehills. Tristan provides clients with advice in relation to income tax, stamp duty and GST, with a particular focus on the energy & resources and real estate sectors. Prior to joining Greenwoods & Herbert Smith Freehills in 2012, Tristan worked at a national law firm for four years in the tax advisory and corporate transaction groups. He holds a Bachelor of Laws and a Bachelor of Commerce (with first class honours) from the University of Western Australia, and a Masters of Tax from the University of New South Wales. He is admitted as a solicitor of the Supreme Court of Western Australia and the High Court of Australia. Tristan was named as a "Tax Rising Star" in Doyles Guide to the Australian Legal Profession for 2016.

Prof. Robert (Bob) Deutsch, CTA, is the Senior Tax Counsel at The Tax Institute. In addition to this role, Bob is currently a Deputy President of the Administrative Appeals Tribunal (AAT), and for over 20 years he was a Professor in Taxation Law with the University of New South Wales. Bob specialises in taxation matters, with a special emphasis on international tax, and his time with the AAT has required extensive involvement in corporate law, social security and immigration matters. He also has experience as a solicitor with a major national law firm, as an independent barrister and as a director with a major accounting firm. He has written widely in his fields of specialisation as well as in the area of financial statements, and is an ongoing contributor to the highly successful Thomson Reuters *Australian Tax Handbook*. He is also a regular conference presenter for a number of organisations, including The Tax Institute and the University of New South Wales. Bob has deep expertise in both tax practice and tax education, developed over many years at the highest levels. This gives him a unique perspective that enables him to represent The Tax Institute with authority and integrity.

Richard Friend, CTA, spent most of the first 23 years of his professional career in Brisbane in the tax practice of Andersen and then Ernst & Young. He now operates a tax consulting business through Balena Tassa Pty Ltd. Richard has particular expertise in tax and related structuring issues for the private client market. Most of his work is done by way of consulting to, and providing training for, accountants and lawyers around Australia who operate in these areas.

Alan Krawitz, CTA, is a Director at EY Law (formerly Norton & Smailes). He is admitted as a lawyer of the Supreme Court of Western Australia and practises in the Federal Court of Australia and the Administrative Appeals Tribunal. Alan's principal areas of practice include income tax, CGT, tax disputes, tax litigation, superannuation, trusts, wills and estates.

Jonathon Leek, CTA, is a Partner at Deloitte Legal and leads the Perth practice. He is a Barrister and Solicitor with more than 20 years of experience in Sydney and Perth, including 17 years as a partner in leading law firms and as a barrister at the independent Bar. Jonathon has extensive knowledge and experience of obtaining tax rulings, managing tax audits and risk reviews, objecting against assessments, alternative dispute resolution, negotiating settlements, and appealing to courts and tribunals. He is an Honorary Fellow of the University of Western Australia where he lectures in postgraduate tax law and coordinates the units on Advanced Corporate Tax and Tax Dispute Resolution. Jonathon is a member of The Tax Institute's WA State Council and Chair of its WA Technical Committee. He has been recognised as one of Australia's leading tax lawyers in a number of client and peer surveys over many years, including Best Lawyers, Chambers Guide and the International Tax Review.

Marc Lewis is Global Head of Tax for Woodside. Prior to his current role, Marc was Vice President: Global Tax at AngloGold Ashanti Ltd. He has gained more than 15 years of experience from varied roles both in commerce and the profession. Marc holds a Master of Commerce (Taxation) degree from the University of the Witwatersrand, Johannesburg and is a member of the South African Institute of Chartered Accountants.

Andrew Mills, CTA-Life, has overall responsibility for the ATO's law practice, including law interpretation, dispute resolution and the ATO's role in policy and law design. Andrew has more than 30 years of experience in taxation, including periods in the ATO, commerce and the tax profession. Andrew was a Director at Greenwoods & Freehills for more than 20 years and managing director of the firm from 2006–11. Andrew was President of The Tax Institute in 2006–07, is a former Governor of the Taxation Research Foundation and also represented industry bodies across a number of sectors. He holds a Bachelor of Business, a Master of Laws and a Graduate Diploma in Tax Law. Andrew is a Chartered Taxation Adviser (Life) of The Tax Institute, a member of the International Fiscal Association and a graduate of the Australian Institute of Company Directors.

Ockie Olivier is a Partner in the Deloitte's transfer pricing team in Perth. Ockie advises multinationals on all aspects of transfer pricing, including negotiating Advance Pricing Agreements and Mutual Agreement Procedures with the ATO and foreign tax authorities in various jurisdictions, including the USA, the UK, Japan and Indonesia. Ockie specialises in the transfer pricing aspects of financing arrangements and has extensive experience in advising clients in the energy and resources industry on financing arrangements and the application of the arm's-length debt test.

Justice Tony Pagone was appointed to the Federal Court of Australia in June 2013. Prior to this appointment, he was a judge of the trial division of the Supreme Court of Victoria and had been the judge in charge of the Commercial Court of that court. During his career at the Bar, Justice Pagone practised widely in taxation law, commercial law, administrative law, constitution law, public and human rights law. He is a professorial fellow of the Melbourne Law School and lectures in several postgraduate courses at the Melbourne Law School and from time to time in the Law Faculty at Monash University.

Shahzeb Panhwar joined the ATO in 2014 after eight years with one of the Big 4 accounting firms. There, Shahzeb specialised in assisting clients in relation to their transfer pricing matters. Shahzeb was recently promoted to Assistant Commissioner in the Law, Advice and Resolution area of Public Groups & International (PG&I) and has responsibility for issues relating to related party financing. Previously, Shahzeb spent two years as a Director in the ATO's International Structuring and Profit Shifting area. Shahzeb has a Bachelor of Commerce / Bachelor of Laws and a Master of Laws from the University of Melbourne.

Matthew Pawson, CTA, is a Consultant Lawyer and previous Managing Director at Rae & Partners in Launceston, Tasmania and formerly the Managing Partner of Peter Worrall Lawyers. He has been practising as a commercial lawyer for 17 years. Matthew specialises in complex commercial and property transactions, business structuring, corporations law, succession planning, estate planning and tax advice, and has advised many businesses and community organisations on corporate governance issues.

PRESENTER PROFILES

An overview of our *experts*

After being appointed to the Tasmanian State Council of The Tax Institute, Matthew served as State Chair in 2012–13 and has contributed to the organisation and running of numerous CPD events offered by The Tax Institute in Tasmania. During the period 2010–15, Matthew completed six years' service as a National Councillor for Tasmania, where he held the various positions of National Treasurer, Chair of the Information Products Working Group and member of the Investment and Audit Committees of The Tax Institute. Matthew served as National Vice-President in 2016 and is now President. Matthew is also a regular presenter and author for the Law Society of Tasmania on GST and other commercial law and practice management topics, and a guest lecturer for the University of Tasmania Postgraduate Legal Practice Training program.

Mark Pollock, CTA, is a Tax Partner with BDO Perth. He has over 30 years of experience providing tax and business advice to a wide range of industries. Mark specialises in adding value to growing private companies and families by working with them to maximise after-tax returns while optimising their financial affairs. Previously, Mark was a Partner at PKF Perth and Chairman of PKF's National and International Taxation Committees.

Brian Purdy, CTA, is Global Head of Tax for South32 Ltd. He joined South32 from BHP Billiton, where he was Vice-President Tax – Asia Pacific before moving into finance roles in the iron ore business. Brian is a graduate of University of Western Australia and is a member of Chartered Accountants Australia & New Zealand, The Tax Institute and the Australian Institute of Company Directors.

Tracey Rens, CTA, is a partner in Deloitte Sydney's Business Tax Advisory Practice. She has over 20 years' experience in providing advice on all major areas of Australian tax including capital gains tax issues relating to acquisitions, divestments and restructures, loss management and integrity issues, capital allowance provisions, repatriation matters, tax consolidation and IFRS. Tracey is a Chartered Tax Advisor of The Tax Institute and Affiliate of the Institute of Chartered Accountants. She is currently the Vice President of The Tax Institute as well as serving on a number of national and NSW committees and has made numerous presentations on corporate and international tax issues over the years. Tracey was also recognized in 2016 by the International Tax Review as one of Australia's women in tax leaders.

Jemma Sanderson, CTA, is a Director at Cooper Partners Financial Services, heading up their SMSF specialist services. Jemma provides strategic advice on SMSFs, estate planning and wealth management to clients, as well as technical support to accounting, legal and financial planning groups. Jemma has over 17 years experience in developing complex strategies for high net worth clients. Jemma is a regular presenter on superannuation and SMSFs for The Tax Institute and other professional bodies across Australia. Jemma is the author of the popular *SMSF Guide* published by The Tax Institute, currently in its 8th edition, and is the author and convenor of The Tax Institute's Graduate Diploma of Applied Tax Law Advanced Superannuation unit.

Helen Symon QC, is one of the most experienced taxation silks in Australia, practising in both an advisory and a disputes context across the full range of tax law. She appears regularly in the High Court of Australia, the Federal Court of Australia and the Supreme Court of Victoria, representing both taxpayers and revenue authorities alike. In addition to her extensive taxation practice, Helen has significant commercial litigation, administrative and public law experience. Helen was named in Best Lawyers 2015 and 2016 • Litigation.

Daniel Taborsky, CTA, is a senior associate with EY Law and is admitted as a Lawyer of the Supreme Court of Western Australia. Daniel has nine years experience advising corporate clients with taxation and duty matters. Daniel has significant experience in dealing with disputes with the Australian Taxation Office and State Revenue Offices.

Dr Niv Tadmore, CTA, is a Tax Partner at Clayton Utz. His key focus areas of practice are dispute resolution, international tax and transfer pricing. He has particular expertise in the energy & resources, high-tech, digital and manufacturing sectors. He represents The Tax Institute on the ATO's Dispute Resolution Working Group, and is a member of the ATO's Large Business Advisory Group and the Treasury BEPS Advisory Group. He was recently appointed to the global Executive Committee of the International Fiscal Association.

Peter Walmsley started his career with the ATO back in 1977 and he is currently one of three Deputy Chief Tax Counsels. In Peter's current role, he provides technical and strategic guidance on many of the ATO's highest profile and most complex technical issues, legislative amendments and Federal and High Court litigation matters. Peter also chairs the ATO's Sydney General Anti-Avoidance Rules Panel and has previously chaired the Public Rulings Panel.

Hoa Wood is an Assistant Commissioner with the ATO and works in the Tax Counsel Network. She has worked in a range of tax technical areas across direct and indirect taxes, including developing draft legislation and explanatory materials (both in the ATO and at the Treasury), providing advice and direction on strategic litigation, complex rulings, audits and objections. More recently, Hoa was part of the ATO team working on the recent changes to the superannuation legislation and the associated law companion and practical compliance guidelines.

Grahame Young, FTI, practises as commercial counsel at Francis Burt Chambers in Perth. Prior to commencing practice as a Barrister in 2001, he had broad experience as a solicitor and company director. Grahame's principal areas of practice include transactional taxes; equity, trusts and succession; corporate law; and property law. He has a particular interest in structuring and restructuring corporate and family groups. He has spoken and written extensively on a wide range of legal and taxation topics for The Tax Institute and other professional bodies. He is editor of *Duties Legislation Western Australia*. Grahame has served as State Chair and National Councillor of The Tax Institute and received its Meritorious Service Award.

“*I find it the perfect meeting ground for lawyers and accountants to network and discuss the tax profession's most pressing tax topics. Importantly, one always learns new ideas and hears other views – there is nothing like the grindstone of one mind on another to get the best outcome in the work we do.*”

Rob Sceales, CTA, Sceales & Co

THE TAX INSTITUTE

EVENT REGISTRATION FORM

Date of issue: July 2017 6170820 | WD

TAX INVOICE: This document will be a tax invoice for GST on completion and payment. Please retain original copy for your records. All prices quoted are in Australian dollars and include GST where applicable. If payment exceeds $5,000, a separate tax invoice will be issued. ABN 45 008 392 372.

1 Registration

Full conference

See page 13 for registration inclusions.

	Member	New member*	Non-member
Early bird registration Received on or before 7 July 2017	☐ $1,595	☐ $1,895	☐ $1,845
Standard registration Received on or after 8 July 2017	☐ $1,695	☐ $1,995	☐ $1,945

Full convention registration: In 2017, this registration option includes electronic access to the convention CPD app that contains available presentations and papers. A hard-copy folder of the available technical presentations and papers can be purchased for $100 in addition to the registration fee.

- ☐ I acknowledge that I will receive electronic access to the available papers and presentations through The Tax Institute CPD app.
- ☐ I would like to purchase a hard copy of the available technical papers and PowerPoints – add $100 (refer to "Printed materials" on page 14)
- ☐ I would like to purchase a USB including technical papers and PowerPoints – add $50 (refer "Printed materials" on page 14)

Flexible registration options

	Member	New member*	Non-member
Thursday only – 6.75 CPD hours	☐ $895	☐ $1,195	☐ $1,095
Friday only – 5.75 CPD hours	☐ $795	☐ $1,095	☐ $995

Single-day registration does not include tickets to the gala dinner. Tickets can be purchased separately for the gala dinner.

SPECIAL NEW MEMBER OFFER

For an additional $300 on the member rate, become a member of The Tax Institute.

New member introductory rate will run to 30 June 2018 at the Affiliate level. Please read and sign below to take up membership.

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

For more information on membership, visit www.taxinstitute.com.au.

Signature:

Date of signature: DD/MM/YYYY

2 Delegate contact details

Member no.:

Title: ☐ Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other (please specify)

Date of birth: DD/MM/YYYY

First name:

Last name:

Position:

Company:

Address:

Suburb:

State: Postcode: Telephone:

Fax: Mobile:

Email:

Dietary requirements:

Promotional code:

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

3 Accommodation

Delegates can access special delegate accommodation rates at Crown Perth hotels from Wednesday 16 August– Saturday 19 August 2017 (subject to availability). To view the room rates or book your accommodation, go to the accommodation link on the event webpage: www.taxinstitute.com.au/waconvention

Continued

4 Technical sessions options

Thursday 17 August 2017

Session 3: 10.45am–12.15pm
- ☐ Session 3/A: Superannuation – Current State of Affairs Post-1 July 2017
- ☐ Session 3/B: Companies: Residency and the Corporate Tax Rate

Session 4: 1.00pm–2.45pm
- ☐ Session 4/A: The New Small Business Restructure Rollover: The Opportunities
- ☐ Session 4/B: Workshop – Cross-border Debt: The State of Play

Session 5: 3.00pm–4.00pm
- ☐ Session 5/A: Appointors and Guardians – Getting Deeds Right
- ☐ Session 5/B: Panel Discussion – Managing Tax Risk

Friday 18 August 2017

Session 8: 9.00am–11.00am
- ☐ Session 8/A: Division 7A: Dealing With The "Here and Now"
- ☐ Session 8/B: All the Things I Forgot I Knew About Consolidations

Session 11: 2.15pm–3.15pm
- ☐ Session 11/A: Emerging Issues for Private Businesses Conducted Via Trusts
- ☐ Session 11/B: The Potential Income Tax Costs of Forgiven Debt

Session 12: 3.45pm–4.45pm
- ☐ Session 12/A: Bob the Builder – But is He Also a Property Developer?
- ☐ Session 12/B: Tax Dispute Resolution in the Modern Era

5 Social activities options

DAY ONE – THURSDAY 17 AUGUST 2017

The gala dinner is INCLUDED in the registration fee for delegates attending the full convention program.
Day delegates and guests can book tickets at an additional cost below.

☐ YES, **I WILL** be attending the gala dinner **OR**

☐ No, **I WILL NOT** be attending the gala dinner

☐ Yes, I require ____ additional tickets for the gala dinner at $175 per ticket | Table of 10 $1,750

Names:

Special dietary requiements:

6 Payment summary

Delegate registration fee	$
Printed delegate folders (add $100)	$
USB (add $50)	$
Additional gala dinner ticket(s) (add $175 per person)	$
Total payable	$

7 Payment method

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

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

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

Name on card:

Card no.: Expiry date: MM YY

Cardholder's signature:

Replacements
Please note: Registrations for the event are not interchangeable but replacements are acceptable. Please notify us at least two days prior if you intend on sending a replacement. CPD hours will be allocated to the designated attendee. If the replacement is not a member, the non-member registration fee will apply.

Cancellations
The Tax Institute must receive cancellations in writing five working days prior to the conference. No refund will be given for cancellations received within five working days of the event. A replacement may be nominated. Further details on The Tax Institute's cancellation policy can be found at taxinstitute.com.au.

For event enquiries, please contact the WA Team on 08 6165 6600 or wa@taxinstitute.com.au
For registration enquiries, please contact eventregistrations@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. TTI collects, uses, holds and discloses your personal information (including sensitive information, such as health information) for a range of purposes, such as administrative purposes relating to membership of TTI and TTI's courses (including assessment of eligibility and providing courses), compliance with Government and statutory requirements, provision of information relating to TTI's services and member benefits and to conduct market research. If you do not provide the personal information requested by TTI, it may not be able to provide its services to you, such as assessment of your course enrolment application. TTI does not disclose criminal record information to third parties. TTI usually discloses your personal information to entities such as your sponsoring employer (with respect to your course records and results), The Tax Practitioners Board, TTI's business partners for marketing purposes, IT companies and other companies who provide administrative and other services to TTI and government bodies, such as the Tertiary Education and Quality Standards Agency. TTI may disclose personal information to overseas recipients in countries such as the United States of America and India. For further information on how TTI collects, uses, holds and discloses personal information, please see its privacy policy at www.taxinstitute.com.au. The Privacy Policy also contains information on how to request access to or correction of your personal information and how to make a complaint about a breach of privacy. 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 as set out in this notice and in accordance with TTI's Privacy Policy. If you do not want your personal information to be used by TTI or disclosed to third parties, for the purpose of direct marketing, please contact us in writing at membership@taxinstitute.com.au.

TO REGISTER

Online
taxinstitute.com.au/waconvention

Mail
GPO Box 1694 Sydney, NSW 2001

Email
eventregistrations@taxinstitute.com.au

Fax
02 8223 0077

THE TAX INSTITUTE

EMPLOYER TICKET REGISTRATION FORM

Date of issue: July 2017

6170820 | WD

TAX INVOICE: This document will be a tax invoice for GST on completion and payment. Please retain original copy for your records. All prices quoted are in Australian dollars and include GST where applicable. If payment exceeds $5,000, a separate tax invoice will be issued. ABN 45 008 392 372.

Employer registration

- Multi-user registration (register up to 12 delegates from the same organisation)
- Attendance at any session of your choice (total 12 sessions)
- Electronic access to download available technical papers and presentations
- Morning and afternoon refreshments

Session selection

Please complete the form overleaf indicating the sessions that each person is attending. Please note that sessions will be allocated on a first-come, first-served basis, so please make your selections as soon as possible to avoid disappointment. Please ensure the form is correct as CPD hours will be allocated accordingly.

Note: Employer tickets do not include attendance at the networking lunches.
Employer ticket registrations will not receive printed papers. Access to materials will be electronic.

Once you have registered

You will receive a tax invoice and confirmation letter including details of your session selections.
Please check your session details and contact The Tax Institute on 08 6165 6600 if any details are incorrect.

Early bird offer

Register on or before Friday 7 July 2017 to save.

1 Registration options

Early bird registration Received on or before 7 July 2017	☐ $2,095
Standard registration Received after 8 July 2017	☐ $2,295

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

☐ I would like to purchase a hard copy of the available presentations and technical papers. Please add $100.

Convention meals

Convention lunch – Thursday 17 August 2017

No. ____ x tickets at $50 each: $ ____

Convention lunch – Friday 18 August 2017

No. ____ x tickets at $50 each: $ ____

Social Activities

Gala Dinner – Thursday 17 August 2017

No. ____ x tickets at $175 each: $ ____

Total payable $ ____

2 Employer ticket co-ordinator details

Member no.: ____

Title: ☐ Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other (please specify) ____

Date of birth: DD/MM/YYYY

First name: ____

Last name: ____

Position: ____

Company: ____

Address: ____

Suburb: ____

State: ____ Postcode: ____

Telephone: ____ Fax ____

Mobile: ____

Email: ____

3 Payment method

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

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

Name on card: ____

Card no.: ____ Expiry date: MM/YY

Cardholder's signature: ____

4 Session selection

Please note sessions are subject to availability.

	Session number	Attendees' preferred full name (for name badge)	Tax Institute member/ non-member number (if known)	Attendee's email address (required)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				

“The WA State Convention is a must-attend event for me. The combination of high-profile speakers and practical relevant sessions keep me coming back … and of course the networking opportunities!”

Josh Sacino, CTA, Equitas Accounting Services

TO REGISTER

Mail
GPO Box 1694 Sydney, NSW 2001

Email
eventregistrations@taxinstitute.com.au

Fax
02 8223 0077

FURTHER INFORMATION

What, when and *how to*

How to register

Online: taxinstitute.com.au/waconvention

Fax: 02 8223 0077

Mail: The Tax Institute
GPO Box 1694
Sydney NSW 2001

Registration options

Full convention registration

Registration includes:

- Participation in the full technical program
- Online access to technical papers prior to the convention through The Tax Institute app
- Lunch and refreshment breaks during the convention on both Thursday and Friday
- Welcome reception and gala dinner on Thursday night, including a three-course meal and beverages.

Please note: The registration fee does not include accommodation, hotel incidentals, transfers or delegate folders (see "Printed materials" below).

Day registration

This registration option entitles one delegate to attend a full day of technical sessions and electronic access to all materials via The Tax Institute CPD app. Meals and refreshments during the convention are included. Single-day registration on Thursday does not include tickets to the welcome reception or gala dinner on Thursday. Tickets can be purchased separately for this event.

Early bird registration

All full convention registrations received and paid on or before **Friday 7 July 2017** will be entitled to an early bird discount.

Group discounts

Purchase four full registrations (advanced, early bird or standard) and receive a fifth full registration for **FREE**. This offer cannot be redeemed in conjunction with any other offer, promotional code or discount. All attendees must be from the same firm and all registration forms must be submitted together.

Employer tickets

This registration option allows one registration to be shared between multiple attendees (maximum 12) from the same firm. Attend 12 technical sessions and receive electronic access to The Tax Institute CPD app which contains all available presentations and papers. Please note that convention lunches and the gala dinner are not included in this price. Lunch may be purchased separately at a cost of $50 per person. To register for the employer ticket, please complete the employer ticket registration form on page 11.

Enquiries

For further information, please contact Destelle Taylor on:
Tel: 08 6165 6600
Email: destelletaylor@taxinstitute.com.au

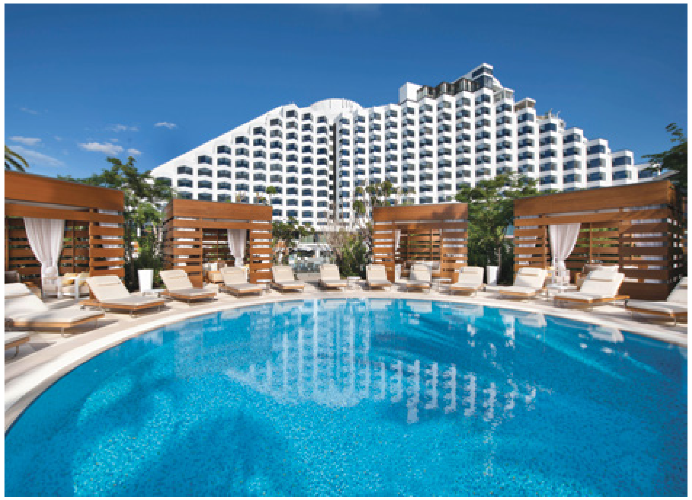
Employer ticket administration

For employer tickets, the names of all attendees and the sessions they will be attending must be submitted on the employer ticket registration form. A confirmation letter for each attendee will be emailed to the employer ticket coordinator. If any amendments need to be made, please call 08 6165 6600.

Special dietary requirements

Please indicate any special dietary requirements on the registration form.

> *"We find the WA State Convention brilliant for a number of reasons. Firstly, the technical content is right on target, as accountants involved in advice and structure, we need to be hearing what the leading tax lawyers are talking about. Secondly, we have the chance to meet like-minded professionals and contacts we can refer work to in areas we don't specialise in."*
>
> Muriel and Alan Olivier, Primarius Financial Solutions



FURTHER INFORMATION

What, when and *how to*

The 50th WA State Convention CPD App
The WA State Convention CPD app will be available for download one week prior to the event. The app will contain session and speaker information, the delegate list and available technical materials. You will receive instructions via email detailing how to download the app.

Printed materials
Printed materials are not included in your registration.
A delegate folder with printed materials (technical papers and slides) can be purchased at a cost of $100 or for an additional $50 receive the materials on a USB. These must be purchased and paid for in conjunction with your registration. Please note there will be no additional folders available for purchase at the event.

Dress code
Business casual attire is suitable for the duration of the convention program. For Thursday evening's gala dinner, the dress code is cocktail.

Wi-Fi
Internet access will be available for convention delegates using a dedicated access code, provided to delegates on registration. Wi-Fi is accessible in the function foyer and conference rooms from 8.00am Thursday 17 August to 5.30pm on Friday 18 August 2017.

Venue and accommodation
Crown Perth
Great Eastern Highway
Burswood, Western Australia

Crown Perth is a fully integrated entertainment precinct renowned for its world-class facilities and luxury accommodation. Situated on the eastern banks of the Swan River, it is only minutes from the Perth CBD and both domestic and international airports.

Crown Perth is home to many premium restaurants, including Rockpool Bar & Grill, Nobu, Bistro Guillaume, Silks and Modo Mio.

Parking
Free parking is available at Crown Perth in allocated carparks. For more information, visit https://www.crownperth.com.au/.

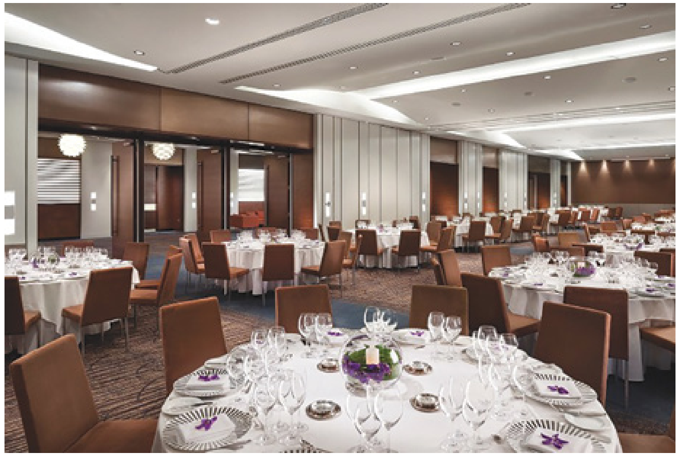
Accommodation
Crown Towers ★★★★★★
The pinnacle of luxury in Perth's hotel offerings, the six-star Crown Towers Perth's guest rooms and suites boast unparalleled city views.

Crown Metropol ★★★★★
Crown Metropol offers distinctive, modern and stylish accommodation within the Crown complex.

Crown Promenade ★★★★
Crown Promenade is adjacent to the Crown complex and offers modern, stylish and affordable accommodation a short walk from the conference facilities.

Room rates
Accommodation has been reserved for delegates at favourable room rates at Crown Towers, Crown Metropol and Crown Promenade. Conference room rates are available to delegates from Wednesday 16 August–Saturday 19 August 2017 (subject to availability).

To view the room rates or book your accommodation, go to the accommodation link on the event webpage www.taxinstitute.com.au/waconvention.



> *"MKT Taxation Advisors has been a longstanding supporter of The Tax Institute's WA State Convention, regularly sending directors and senior staff to learn from and network with the best in tax locally and from around Australia. There is no other conference or event in WA that offers the depth and degree of tax-specific content as the WA State Convention. If you aspire to be or are a leader in tax, you simply must attend."*

Sean Pearce, CTA, MKT Taxation

FURTHER INFORMATION

What, when and *how to*

Convention social activities

Gala dinner
The gala dinner, included in the full convention registration fee, follows the welcome reception in the Botanical foyer. This will be an evening of celebration as we mark the 50th WA Convention in style. Guests will enjoy a three-course meal and free-flowing beverages as they dance the night away.

Additional tickets
Individual tickets $175 each | Table of 10 $1,750

Dress code: Cocktail

Delegate list
To assist with networking, a delegate list will be included electronically on the event app and in the delegate folder (if purchased). Please indicate on the registration form if you do not want your name included on the list.

Confirmation of registration
Confirmation of your registration will be emailed to you upon receipt of your registration fee.

CPD accreditation
Attendance at the full convention counts for 12.5 hours of Professional Development Accreditation with The Tax Institute. Single-day attendance on Thursday counts for 6.75 hours and on Friday counts for 5.75 hours. Employer ticket attendance will be allocated accordingly to each attendee.

This event is accredited with the Legal Practice Board of Western Australia for CPD points.

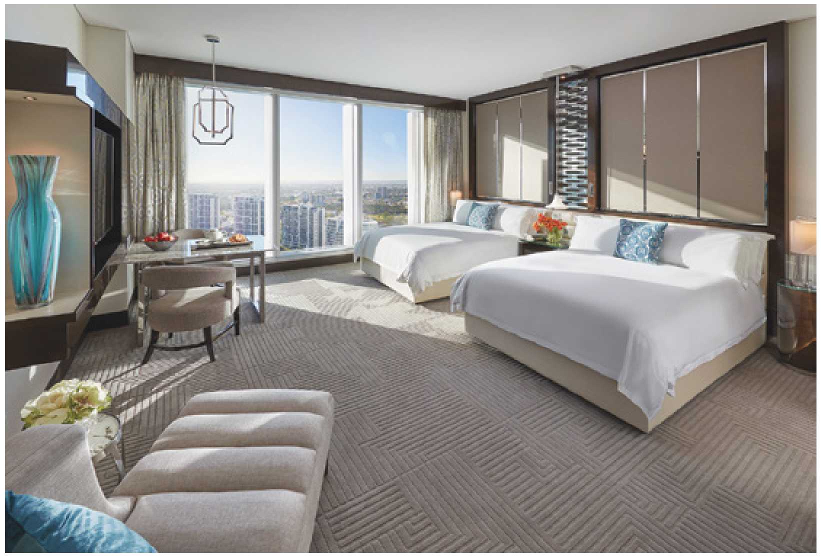
Group discount
Purchase four full registrations and receive the fifth one complimentary. All attendees must be from the same firm and all registration forms must be submitted together.

Privacy
We take your privacy seriously, and our policy can be viewed at: www.taxinstitute.com.au/go/footer/privacy.

Alteration and cancellation policy
The Tax Institute reserves the right to alter, amend or cancel all or any of the arrangements contained in the program. It is a condition of acceptance of registration that an administration fee of 20% of the registration fee will be charged for cancellation. No refund will be given for cancellations received within five working days of the convention. 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.

Become a member
There is no time like the present to join Australia's premier tax body and take advantage of the special new Affiliate member introductory offer of only an additional $300 on the member registration fee. Member benefits include:

- Taxation in Australia journal
- TaxVine e-newsletter
- TaxLine Research Service – free to members
- CPD event discounts
- Publications and tax product discounts
- Business Alliance Partner discounts.



THE TAX INSTITUTE

Level 10, 175 Pitt Street
Sydney NSW 2000
Tel: 02 8223 0000
Fax: 02 8223 0077

For information, please contact
the WA Team on 08 6165 6600 or
email: wa@taxinstitute.com.au

THANK YOU

The Tax Institute gratefully acknowledges the generous assistance of members of the 50th Western Australia State Convention Steering Committee:

Annette Morgan, CTA, Curtin University (Chair, Convention Steering Committee)
Corey Beat, CTA, RSM Australia
Rupert Cheong, CTA, Alpha Accountancy Services
Walter Gianotti, CTA, Australian Taxation Office
Nick Heggart, CTA, Greenwoods & Herbert Smith Freehills
Rick Hopkins, CTA, PKF Lawler
Bill Keays, CTA, Keays & Associates

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