



THE TAX INSTITUTE



18th Annual States' Taxation Conference

26–27 July 2018 | Park Hyatt, Melbourne

12 CPD hours



Welcome

On behalf of the Conference Organising Committee, we are pleased to present the 18th Annual States' Taxation Conference program, brought to you by The Tax Institute in conjunction with the Revenue Office in each state and territory.

The States' Taxation Conference remains the only national conference covering all state and territory taxes in one technical program, with this year's conference taking place at the Park Hyatt, Melbourne.

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

The Organising Committee has responded to comments and feedback provided in previous years to ensure the technical program has been pitched at a level that provides the general practitioner with a good understanding of current issues, although more technical topics are covered in depth for the tax specialists.

Particular effort has been made to present topics of universal interest across all the state taxes. These include recent cases on valuations and briefing experts, the Commissioner's powers

of administration, current digital transformation projects and compliance initiatives in the Revenue Offices. There will also be the usual update on significant cases, followed by an expert panel discussion, which will again feature concurrent sessions, separately covering duties and payroll tax. The program once again features the dual 'duties' and 'payroll tax' streams, and as always, the conference materials will be a valuable research resource for years to come.

The Conference Organising Committee recommends this year's conference to you and we personally look forward to welcoming you to Melbourne this July.



A handwritten signature in black ink, appearing to read 'Paul Broderick'.

Paul Broderick
Commissioner, State Revenue Office
Victoria & Conference Co-Chair



A handwritten signature in black ink, appearing to read 'Harry Lakis'.

Harry Lakis, CTA
Barrister
Chair, Conference Organising Committee

Thank you

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

Harry Lakis, CTA, Barrister, Chair, Conference Organising Committee

Steven Batrouney, ATI, Deloitte

Paul Broderick, State Revenue Office Victoria

Adrian Chek, CTA, Allens

Greg Kent, CTA, PwC

Sarah Lan, State Revenue Office Victoria

Amrit MacIntyre, CTA, Baker McKenzie

Paul Maxwell, RevenueSA

Robert Parker, CTA, EY

Alec Pettigrew, Office of State Revenue
Queensland

Cullen Smythe, CTA, Revenue NSW

Early bird offer.
Register before Friday, 15 June 2018 to save!

Technical program

Day 1 – Thursday, 26 July 2018

Time	Session	Presenter
9.30–10.00am	Registration and morning tea	
10.00–10.10am	Welcome and opening address	Conference Chair: Harry Lakis, CTA
10.10–10.40am	Session 1: Commissioner's address	Paul Broderick State Revenue Office Victoria
10.40–11.40am	Session 2: Recent decisions on valuations and briefing experts The recent decisions in <i>AP Energy</i> , <i>Placer Dome</i> and <i>RCF IV</i> have cast a fresh light on the care to be taken when issuing instructions for expert evidence. These cases focused on valuation issues for mining projects, but there are implications for other items of dutiable property, and across all state taxes. This session will focus on the potential impact of those decisions, specifically looking at: <ul style="list-style-type: none"> — instructing a valuer/expert – the importance of assumptions — what is being valued – what is the requirement of the statute? — valuation methodology – is there ever one right way? 	John Middleton, CTA Clayton Utz
11.40–11.45am	Stretch break	
11.45–12.45pm	Session 3: Compliance across the jurisdictions All Revenue Offices across the world conduct compliance programs. The OECD estimates that approximately 32% of all Revenue Office staff's time is spent on compliance activities. This is a significant function for all revenue administrations across the world, and Australia is no different. In this session, two senior Revenue Office compliance officers will speak about modern compliance strategies across the jurisdictions. They will share information about how compliance programs are formulated, how targets for audits are chosen and how the use of data has progressed in assisting compliance activities both now and into the future.	Steven Polites State Revenue Office Victoria Rod Richardson Office of State Revenue WA
12.45–1.45pm	Lunch	
1.45–2.45pm	Session 4A: Lexicon of interests in property This session will consider the various descriptions used in relation to proprietary interests in land and other property, including: <ul style="list-style-type: none"> — an estate or interest in property — an equitable estate or interest in property — a beneficial interest in property — a “mere” equity — a present estate in possession — an interest in respect of property — a beneficial interest in trust property of a unit trust where the trustee has active duties and a right of indemnity/exoneration — a beneficial interest in the trust property of a fixed trust or bare trust (including custodial arrangements) — the interest of a beneficiary where the rule in <i>Saunders v Vautier</i> may apply — the contingent interest of a discretionary object — a vested interest in property — the <i>sui generis</i> interest of a partner in partnership property — a specifically enforceable right affecting property — a right that is protected by equitable remedies. 	John de Wijn, QC, CTA (Life) Victorian Bar

Technical program continued

Day 1 – Thursday, 26 July 2018 continued

Time	Session	Presenter
1.45–2.45pm	Session 4B: Proposals for payroll tax reform This session will consist of a discussion on matters that are suitable for harmonisation in the administration of payroll tax around Australia, providing a practical outline as to the impact of the issues raised, and suggested approaches to improve their administration, including: <ul style="list-style-type: none"> – administration of the grouping rules and obtaining certainty and consistency, around Australia, with respect to applications for de-grouping – the approach to the recovery of payroll tax liabilities from entities jointly and severally liable for group debts – the application of the employment agent provisions. 	Craig Bowie, CTA MinterEllison
2.45–3.45pm	Session 5A: Foreign acquirer duty and land tax This session will include an update on the latest developments and an analysis of challenging issues, including: <ul style="list-style-type: none"> – introduction of foreign surcharges in ACT and South Australia – definition of “residential land” – change of use – landholder acquisitions – absentee natural persons – residence and status – discretionary trusts – contributions to housing stock – changes in NSW and Victoria – excluded entities, foreign corporations, offshore funds, superannuation entities and government funds – Victorian vacant residential property tax. 	Robert Parker, CTA EY
	Session 5B: Alienation of income – are they “taxable wages”? In this session, common arrangements that are used for income tax purposes will be discussed to highlight key features and whether they are effective for payroll tax purposes. Issues to be covered include: <ul style="list-style-type: none"> – what are the features of common arrangements that are used for income tax purposes? – what is the ordinary meaning of “wages” for payroll tax purposes? – what deeming provisions may apply to tax wages that may not otherwise be captured under the ordinary meaning of wages? – the treatment that may be afforded to various arrangements, including the following: <ul style="list-style-type: none"> – payments in relation to directors – payments for image rights – distributions of profits in trusts, partnerships and incorporated entities. 	Paul Hockridge, CTA Mutual Trust Alec Pettigrew Office of State Revenue Queensland
3.45–4.15pm	Afternoon tea	
4.15–5.15pm	Session 6: Not my money to give away This session will consist of a discussion on the scope of the Commissioner’s powers, including: <ul style="list-style-type: none"> – claims about the so-called “power of general administration” – attempts to force particular action by an official – attempts to restrain particular action by an official – settlement negotiations before and after assessment – place of the revenue in our modified Westminster systems of governments – true scope of this “power”. 	David Marks, QC, CTA Queensland Bar
7.00–11.00pm	Conference dinner – Melbourne Town Hall	

Day 2 – Friday, 27 July 2018

Time	Session	Presenter
8.30–10.00am	Session 7: States taxes cases and legislative update This panel-led session provides the perennial round-up and review of the year's duties, payroll tax and land tax cases. The panel will also outline some of the most important legislative changes and developments over the past 12 months across the eight states and territories.	Rachael Cullen PwC Cherie Mulyono, CTA PwC David Ellis ACT Revenue Office
10.00–10.30am	Session 8: Treasurer's address	The Honourable Mr Tim Pallas, MP Treasurer of Victoria and Minister for Resources
10.30–10.50am	Morning tea	
10.50–12.20pm	Session 9A: Duties cases – “the big ones” A panel, comprised of leaders in tax practice and administration, will discuss and analyse the most significant duties cases, the issues they bring to light, and implications for practice and administration.	Costa Koutsis, CTA PwC Geoff Mann, CTA Ashurst Cullen Smythe, CTA Revenue NSW John Tan State Revenue Office Victoria
	Session 9B: Payroll tax cases – “the big ones” A panel, comprised of leaders in tax practice and administration, will discuss and analyse the most significant payroll tax cases, the issues they bring to light, and implications for practice and administration.	Elizma Bolt, ATI Deloitte Gary Matthews, ATI Pitcher Partners Sean O'Flaherty Crown Solicitors Adam Nicholas PwC
12.20–1.20pm	Lunch	
1.20–2.05pm	Session 10: Digital transformation and the state revenue offices In this digital age, traditional ways of providing revenue services are no longer acceptable. Revenue Offices are responding to this change and the increased expectations of clients and other stakeholders by, among other things, deploying new technology. This session will cover the rationale for “digital transformation” and highlight some of these new technology initiatives, which are aimed at improving clients' and stakeholders' experiences.	Simon McKee Office of State Revenue Queensland Bee Rojahn State Revenue Office Victoria
2.05–3.05pm	Session 11A: The life cycle of a renewable energy project The commercial risk profile of renewable energy projects is proving to be quite different to conventional land/business/entity transactions. In addition, it provides a good example of the lack of harmony between the jurisdictions. This session will look at duties issues arising out of wind and solar farm projects in that context, including: <ul style="list-style-type: none"> — establishing the project vehicle(s) and footprint — differing types of land tenure and their various duty treatment across the jurisdictions — classification as “fixtures” or “fixed to land” — timing and methods of sell-down. 	Steven Paterson EY

Technical program continued

Day 2 – Friday, 27 July 2018 continued

Time	Session	Presenter
2.05–3.05pm	Session 11B: Contractor provisions This case study-led session will focus on the application of the payroll tax provisions to relevant contracts, in particular the medical clinic scenario where taxpayers assert that the doctors/health professionals are not employees or contractors of the clinic, but rather the clinic is the service provider to the doctors. This session will also touch on the employment agency provisions.	Shane Pinto PwC
3.05–3.25pm	Afternoon tea	
3.25–4.25pm	Session 12: Mock tribunal hearing This year's conference will see the return of the entertaining "mock tribunal" format. The tribunal will conduct a review of an assessment that has been the subject of an unsuccessful objection concerning the Commissioner's application of the anti-avoidance provisions.	Timothy Grace Victorian Bar Matthew Sealey, FTI NSW Bar Joanne Seve Principal, Joanne C Seve
4.25–4.30pm	Conference closing address	Harry Lakis, CTA





Presenter profiles

An overview of our experts

Elizma Bolt, ATI, is a Senior Partner at Deloitte Sydney with more than 25 years experience in professional services, now specialising in advising her clients on tax matters relating to their engagement with workers. Elizma works across all industries and sectors of business, government (both federal and state) and the not-for-profit sector. As the lead partner responsible for Deloitte's national employment taxes practice, Elizma has extensive experience in FBT, salary packaging, PAYG, payroll tax, superannuation guarantee and workers compensation services. Elizma provides her clients with expertise on the interaction between FBT and GST, employment taxes reviews, prudential pre-audit reviews, contractor reviews, due diligence-related work, remuneration strategy development and planning opportunities.

Craig Bowie, CTA, is a Special Counsel in the Tax Division at MinterEllison. In addition to his law degree, he holds a Graduate Diploma of Insurance and a Masters of Tax, and is completing a PhD in physics in his spare time. Craig has specialised in corporate taxation since 2000, and also assists clients with the resolution of disputes with the ATO and the Office of State Revenue. Craig is the Chair of The Tax Institute's Queensland Technical Resources Committee and is recognised in both Best Lawyers and Doyle's Guide.

Paul Broderick was appointed Chief Executive Officer and Commissioner of State Revenue in June 2002. He joined the SRO as Executive Director of Operations after holding senior positions with ASIC where he was responsible for a range of functions including organisation development, customer services and quality management. Under Paul's leadership the SRO has won a number of accolades including; an Australian Human Resources Institute award for excellence in people management and an Australian Business Excellence

Award for Information and Knowledge Management. Paul has an MBA from the University of New England, is a Fellow of Institute of Public Administration, is a CEDA Trustee, has been awarded the Symantec IT Visionary of the year for the Asia/Pacific region and was recognised with a Public Service Medal in 2013 for outstanding services to tax administration.

Rachael Cullen is a Partner at PwC with over 12 years of experience specialising in stamp duty, land tax, and royalties. Rachael has advised on these indirect taxes across of a wide variety of transaction structures and across all industries, including property, mining, energy, infrastructure, retirement villages and aged care, superannuation and technology. Rachael has Bachelor degrees in Law and Commerce from the Queensland University of Technology in Australia, as well as a Graduate Diploma in Legal Practice from The College of Law. She is admitted to practice law as an Australian solicitor.

John de Wijn, QC, CTA (Life), graduated from Monash University in 1974 with a Bachelor of Jurisprudence and a Bachelor of Law (Hons). In 1978, he obtained a Master of Philosophy from the University of Southampton having completed a thesis on international tax. After practising as a solicitor for about nine years, John came to the Victorian Bar in 1984 and took silk in 1997. He has practised predominantly in revenue law.

David Ellis has been manager of Policy and Objections at the ACT Revenue Office since July 2017. His career has included tax policy design experience at the Commonwealth and ACT Treasuries and at the Department of the Prime Minister and Cabinet. Career highlights include working on the response to the Review of Australia's Future Tax System and the continued implementation of the ACT Government's tax reforms. David's current role involves ensuring the ACT's tax legislation, and the practices of the ACT Revenue Office, support a customer focussed approach to tax collection where compliance is seamless and easy.

Timothy Grace is a member of the Victorian Bar, practising in revenue law and specialising in property taxes. Tim has an active advice and objection and appeal practice, and has appeared in a number of state tax cases at VCAT, in the Supreme Court and the Court of Appeal.

Paul Hockridge, CTA, is Head of Tax Advisory at Mutual Trust. He has worked for the ATO, a large law firm, has been a partner in medium and Big 4 chartered accounting firms and has over 30 years experience in tax, asset protection, estate and succession planning. Paul specialises in advising high wealth families and closely held businesses, as well as providing support for a number of accounting and law firms. Paul maintains a practicing certificate as a legal practitioner in Victoria, is a fellow of both CPA Australia and Chartered Accountants Australian and New Zealand and is senior fellow and teaches in the Masters program in the Law School at the University of Melbourne. He sits on The Tax Institute's Victorian Technical Committee and the FBT and Employment Taxes Committee and has been involved in consultation with both federal and state governments on a variety of tax matters.

Costa Koutsis, CTA, is a Partner with PwC specialising in stamp duty and other indirect taxes. Costa has advised on indirect tax consequences for a range of transactions, including mergers and acquisitions, restructures and structured property and financing transactions across a variety of industries. Costa is a member of The Tax Institute's New South Wales Office of State Revenue Liaison Committee.

Geoff Mann, CTA, is a Partner in the Tax team at Ashurst. He advises on indirect tax, with particular emphasis on GST, stamp duty, land tax and human resources taxes. Geoff has over 25 years experience, with his broad practice enabling him to consult in relation to overall tax management strategies and review programs, as well as due diligence exercises and dispute resolution.

Presenter profiles continued

David Marks, QC, CTA is a commercial Silk practising principally in tax. He has a broader practice in commercial litigation, trusts and estates, and administrative law. He contributes to the life of the profession through his committee work for The Tax Institute and other professional bodies. He is a Chartered Tax Adviser and a registered Trust and Estates Practitioner. He received The Tax Institute's Meritorious Service Award in 2013.

Gary Matthews, ATI, is a Senior Tax Manager with Pitcher Partners. He is a seasoned professional with 30 years experience in employment taxes covering fringe benefits tax, payroll tax, workers' compensation, PAYG withholding and superannuation guarantee. During that time, he has worked at the Victorian State Revenue Office in a range of senior roles, in a corporate environment and in consulting with Pitcher Partners and a Big 4 firm. With his experience, Gary brings unique insights into dealing with employment tax issues and working towards practical, tax effective and sustainable solutions. He has sat on various committees with The Tax Institute and conducted numerous presentations to professionals and clients.

Simon McKee is Deputy Commissioner of the enabling divisions in the Queensland Office of State Revenue. As such, Simon leads the Enterprise Systems, Transformation Program, Risk Analytics and Finance, as well as the Policy and Legislation, Debt Management and Litigation areas. Simon has held executive leadership positions responsible for all revenue lines and functions in revenue offices in South Australia and Queensland. He has also held senior positions in expenditure review and policy areas of treasury.

John Middleton, CTA, is a Special Counsel at Clayton Utz Brisbane and specialises in revenue and commercial law. He has provided legal advice in respect of the structuring, restructuring, purchase and sale of businesses and entities of all types. He has particular experience in CGT planning for the sale of businesses and also practises in stamp duty, GST and general tax.

Cherie Mulyono, CTA, is a Director at PwC and has over 10 years of experience providing stamp duty and land tax services to clients across various industry sectors. Cherie has recently returned from a 2 year secondment to the New York Office on the Australian Tax Desk as part of the International Tax Services team. During her time in New York, she worked on various transactions involving US multi-nationals inbound investments into Australia, and global restructures. Cherie has Bachelor degrees in Law and Commerce from the University of Queensland in Australia, as well as a Graduate Diploma in Legal Practice and Masters of Law from the Queensland University of Technology in Australia. She is admitted to practice law as an Australian solicitor and is a Chartered Tax Advisor.

Adam Nicholas is a Chartered Accountant and a Director in the Employment Taxes Team within PwC's People & Organisation Group. With 11 years of experience across a range of disciplines and industries, Adam works frequently with his clients on transactional due diligence reviews, particularly with regard to complex traditional and modern contract workforce arrangements, and other areas which represent a focus area of the federal and state tax authorities. This results in regular engagement with these authorities. Adam regularly presents on employment tax related matters across a range of forums.

Sean O'Flaherty has advised and acted for many South Australian government clients, including Revenue SA, as a senior solicitor in the Public Law Section then as counsel in the Crown Counsel Section of the Crown Solicitor's Office (SA). He has acted for Revenue SA in land tax, stamp duty and payroll tax cases in both the Supreme Court of South Australia and the High Court of Australia. Most recently, he was counsel, led by the Crown Solicitor, in the charitable exemption case of *South Australian Employers' Chamber of Commerce and Industry v Commissioner of State Taxation* [2017] SASC 127.

Tim Pallas was elected to the Victorian Parliament in 2006 and is the state member for Werribee. Following the election of the Andrews Labor Government in November 2014, he was sworn in as Victoria's 50th Treasurer. In October 2017, Tim was appointed the Minister for Resources. His time as Treasurer, has seen a significant improvement in Victoria economically, with strong growth and the fastest growth in full-time jobs in the nation.

“*This important conference brings together practitioners, taxpayers and revenue office staff Australia wide to discuss issues relevant to good tax administration. I look forward to welcoming participants to Victoria for what promises to be an interesting conference.*”

Paul Broderick, Commissioner,
State Revenue Office Victoria

Robert Parker, CTA, is an Executive Director in Ernst & Young's Indirect Tax team in Melbourne, specialising in stamp duties and other state taxes Australia-wide. Robert has been advising on indirect tax matters for over 25 years and has previously worked in a number of major law firms, in-house as a lawyer in one of the major banks and, for the past 10 years, in big 4 accounting firms. Robert

specialises in advising on structuring funds management investments, M&A transactions, public-private partnerships, property and infrastructure projects. Robert is currently co-chair of the Law Institute of Victoria's State Taxes Committee.

Steven Paterson is a Director in EY's national indirect tax team based in Sydney. Steven has over 15 years experience in advising on Australia-wide indirect taxes and state taxes, with specific expertise in property development and major infrastructure projects.

Alec Pettigrew has a depth of technical expertise in state taxes having worked at the Office of State Revenue (OSR) Queensland for over six years in revenue specialist and leadership roles. Alec currently leads OSR Queensland's Administrative Review Branch, managing the Commissioner's objection, appeal and private ruling functions. Before joining the public service, Alec worked for more than 10 years as a solicitor in private practice with a focus in the fields of commercial and property law.

Shane Pinto is a Senior Manager within PwC's Employment Taxes practice, based in Melbourne. Shane has close to 10 years experience in relation to employment tax-related issues, including payroll tax, fringe benefits tax, superannuation guarantee, PAYG withholding, contractor management, due diligence transactions, employment taxes policies and procedures, and salary packaging. Shane has had considerable experience in advising clients on the payroll tax "relevant contract" and employment agency provisions across a number of jurisdictions. Shane is admitted as a lawyer with the Victorian Supreme Court.

Steven Polites, a lawyer, joined the State Revenue Office (SRO) Victoria in 1994 after 10 years in private practice specialising in commercial law and finance. He held several branch manager roles before being appointed to his current role as Executive Director Compliance in May 2014. His division manages the landholder provisions

of the Duties Act 2000 and performs revenue analysis and reporting functions for the SRO and Victorian Department of Treasury and Finance.

Rod Richardson is the Director (Compliance) at the Western Australian Office of State Revenue. Rod is responsible for ensuring that there are sufficient effective compliance programs and strategies in place to detect and minimise the incidence of non-compliance and to encourage voluntary compliance across all legislation under the Commissioner's control. His area also plays an important role in the detection and reporting of avoidance practices impacting on state revenue legislation. Rod is the Chair of the Revenue Offices Compliance Committee, a national committee set up by the Commissioners of State Revenue to deal with compliance.

Bee Rojahn is the Manager Digital Transformation at the State Revenue Office (SRO) Victoria. In this role, she oversees the implementation of the SRO's transformation program and has successfully implemented a number of digital initiatives including an online application for land transfer duty assessment (Duties Online). Bee has a background in program and project management gained in several ICT, operational and compliance roles. She holds a MSc in International Public Policy from the London School of Economics and Political Science.

Matthew Sealey, FTI, is a Barrister at Ground Floor Wentworth Chambers. He came to the New South Wales Bar in 2011 following many years as a tax lawyer at leading firms. His practice is focused on acting and appearing for taxpayers and revenue authorities in federal and state tax disputes, and providing tax and duties advice. In addition to his appearance and advisory work, he has extensive experience in resolving federal and state tax disputes prior to litigation.

Joanne Seve is a sole practitioner Solicitor and State Taxes Consultant specialising in Australian stamp duties and other state taxes. She has been a legal practitioner for over 35 years and was formerly a partner

of Freehill Hollingdale & Page and of PricewaterhouseCoopers. She was also a part-time Judicial Member of the NSW Civil and Administrative Tribunal assigned to the Revenue Division. Joanne is a member of professional and industry body Revenue NSW Liaison Committees and she established and administers four state taxes websites including www.stampduty.com.au.

Cullen Smythe, CTA, is the New South Wales Commissioner of State Revenue, a position he has held since 2016. Prior to joining Revenue NSW, Cullen worked for almost 20 years as an adviser specialising in state taxation matters across all Australian jurisdictions.

John Tan is a Principal Solicitor at State Revenue Office (SRO) Victoria. He has supervised and conducted numerous complex tax litigation matters for the Commissioner of State Revenue in the Court of Appeal, Supreme Court and Victorian Civil and Administrative Tribunal. Prior to this, John was a Revenue Specialist in the Land Rich Branch (now the Landholder Acquisitions Branch) of the SRO. He was also involved with the development of policy proposals for legislative reform as a Senior Policy Officer at the SRO.



Further information

Online registration

Delegates are encouraged to register online at taxinstitute.com.au/statetaxes

Registration inclusions

Conference registration includes participation in the full technical program, electronic access to all technical papers and presentations, attendance at the conference dinner and all lunches and refreshments during conference hours. Registration fees do not include travel, accommodation, hotel breakfasts or hotel incidentals.

Early bird registration

All full conference registrations received and paid for on or before Friday 15 June 2018 will be entitled to an early bird discount.

Delegate list

A delegate list will be included in the conference materials and app to assist with networking. Please indicate on the registration form if you do not want your details included on the list.

Confirmation of registration

A confirmation will be sent via email. Please note you will receive two separate emails in the form of a confirmation email and tax invoice.

CPD accreditation

Attendance at the conference counts for 12 hours of Continuing Professional Development Accreditation (CPD) with The Tax Institute.

Paperless conference

To assist in reducing the environmental impact, the full conference registration option will only provide electronic access to materials.

The Tax Institute CPD app

The Tax Institute CPD app will be accessible for delegates to download one week prior to the event. The app will contain session and speaker information, the delegate list and available technical materials. Delegates will receive instructions via email detailing how to download and access materials.

Dress code

Business or business casual attire is suitable for the duration of the conference program, including the conference dinner.

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 event. A replacement may be nominated; however, the replacement is only valid for the 18th Annual States' Taxation Conference. 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.

Venue and accommodation

Park Hyatt, Melbourne

This year's conference will be held at the Park Hyatt Melbourne. Favourable room rates have been negotiated and secured at two external hotels. All accommodation bookings can be made through our accommodation and travel provider ConferenceNational for the 18th Annual States' Taxation Conference or by following the link on our website taxinstitute.com.au/statetaxes.

All additional hotel incidentals, including breakfast and extra charges for additional guests remain the responsibility of delegates, and individuals will be responsible for payment of the balance of their account when checking out of the hotel.

Conference dinner – Thursday

The conference dinner will be held at Melbourne Town Hall on Thursday evening from 7pm. Additional conference dinner tickets are available to purchase for accompanying persons at a cost of \$160. Please indicate your requirements, including any dietary requirements, on the registration form. For those delegates attending the dinner, transfers will be arranged to the dinner venue from Park Hyatt. Melbourne also offers a free tram service within the CBD. Please ensure you indicate whether you will be attending the dinner for catering and transportation purposes.



Getting there

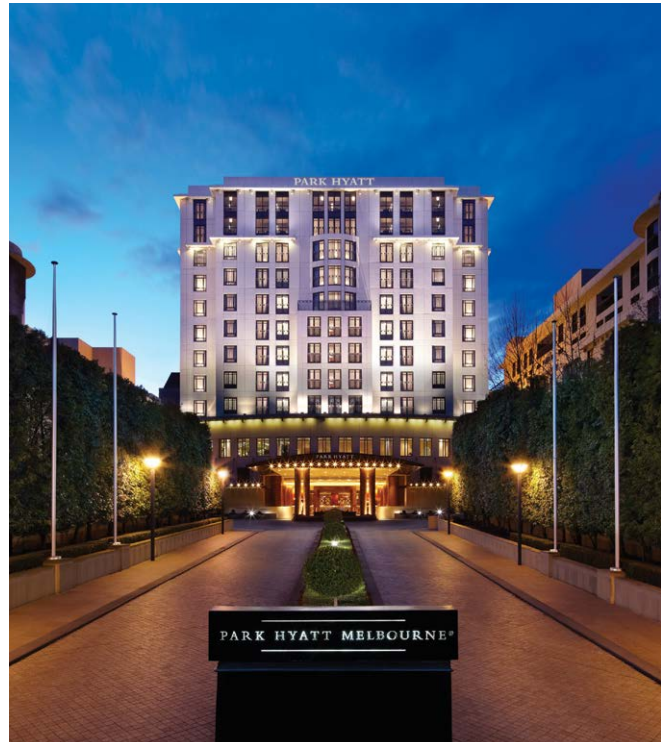
Park Hyatt Melbourne is conveniently located in the Melbourne CBD only 23 kilometres from Melbourne Tullamarine Airport, an approximate 30-minute drive. It is situated close to public transport, with Parliament train station just a short walk away. Melbourne also offers a free tram service within the CBD.

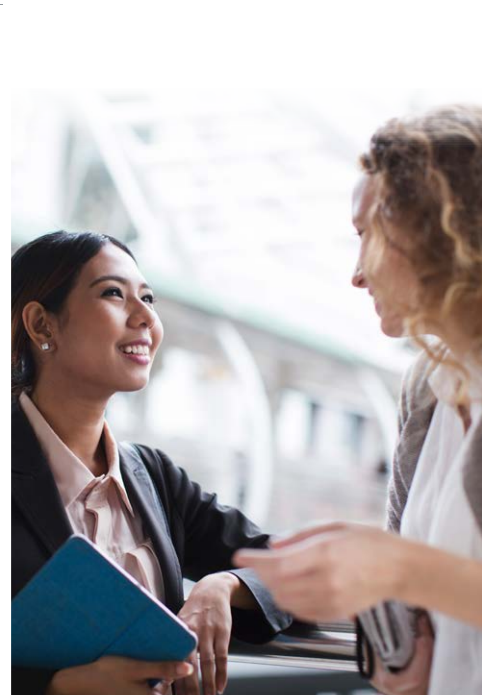
Parking

Secure parking is located via St Andrews Place with early bird all-day parking available from \$18.

For further information regarding this event, please contact the WA Team on 08 6165 6600 or email natalielarosa@taxinstitute.com.au.

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





*Lead
the
way
in tax*

Become a member



There is no time like the present to join Australia's premier tax body and take advantage of the special new member introductory offer.

For an additional \$320 on the member registration fee you will receive membership until June 2019.

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 Chartered Tax Adviser Program

Developed to enhance the performance of all tax professionals, the Chartered Tax Adviser Program is the industry's choice for innovative tax education and training. The Institute offers three formal education courses to support tax professionals throughout their career – CTA1 Foundations, CTA2 Advanced and CTA3 Advisory. Visit taxinstitute.com.au/education for more information or call us to discuss your firm's training needs on 02 8223 0032.

Join today at membership.taxinstitute.com.au/join or call 02 8223 0000.



THE TAX INSTITUTE

18th Annual States' Taxation Conference Registration form

18th Annual State's Taxation Conference

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

1 Registration

Full conference

Please register me for the full conference. The registration fee includes catering, conference dinner and electronic access to materials.

	Early bird registration price Register on or before 15 June 2018	Standard registration price Register after 15 June 2018
Member	<input type="checkbox"/> \$1,545	<input type="checkbox"/> \$1,695
New member*	<input type="checkbox"/> \$1,865	<input type="checkbox"/> \$2,015
Non-member	<input type="checkbox"/> \$1,945	<input type="checkbox"/> \$2,095

☐ I acknowledge that I will receive electronic access to the available papers and presentations through The Tax Institute CPD app.

Dietary requirements:

*EVENT AND MEMBERSHIP OFFER

There is no better time than right now for non-members to take up membership! Register at the Member rate + add on \$320 for Membership and receive member benefits through to 30 June 2019. All new members are eligible to 'upgrade' their membership level at no additional cost by providing the appropriate documentation when applying within the initial membership subscription period.

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

Signature:

Date of signature:

DD/MM/YYYY

Promotional code:

2 Delegate contact details

Member no.:

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

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:

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

3 Breakout session selection

Thursday, 26 July

1.45–2.45pm

☐ Session 4A

☐ Session 4B

2.45–3.45pm

☐ Session 5A

☐ Session 5B

Friday, 27 July

10.50–12.20pm

☐ Session 9A

☐ Session 9B

2.05–3.05pm

☐ Session 11A

☐ Session 11B

4 Conference dinner

The conference dinner is INCLUDED in the registration fee for delegates.

Thursday 26 July: Melbourne Town Hall

- ☐ Yes, **I WILL** be attending the conference dinner **OR**
- ☐ No, **I WILL NOT** be attending the conference dinner
- ☐ Yes, **I WILL** require transport to the conference dinner

[^]Please supply names of attendees and any dietary requirements below or as a separate attachment.

Names:

Dietary requirements:

6 Payment summary

Registration fee

\$

Additional conference dinner tickets (\$160)

\$

Total payable

\$

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

7 Payment method

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

☐ **Credit card** \$

Card type: ☐ AMEX ☐ Visa ☐ MasterCard ☐ Diners

Expiry date:

Name on card:

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- ☐ I am interested in becoming a member of The Tax Institute.
Please send me further details.
- ☐ I am interested in learning more about The Tax Institute's education program.
Please contact me.

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- ☐ I no longer wish to provide my contact details to The Tax Institute's contracted business partners.
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THE TAX INSTITUTE

Level 10, 175 Pitt Street
Sydney, NSW 2000

ABN 45 008 392 372

Tel 02 8223 0000

Fax 02 8223 0077

Email nationalevents@taxinstitute.com.au