



Tenth Annual States' Taxation Conference

Presented by the Taxation Institute of Australia in conjunction with State and Territory Revenue Offices

29–30 July 2010

Sofitel Hotel Brisbane Central



Proudly supported by:

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Welcome

The Conference Organising Committee is pleased to present the Tenth Annual States' Taxation Conference program, brought to you by the Taxation Institute in conjunction with the Revenue Offices of each State and Territory.

The Annual States' Taxation Conferences have been an overwhelming success, fulfilling the clear need for a national conference covering all State and Territory taxes in one technical program. The 2010 conference will be the tenth in the series and will be held at the luxurious Sofitel in Brisbane.

As with previous years, all State and Territory Revenue Commissioners will be in attendance, together with representatives from their respective offices. This provides a very valuable opportunity for private tax practitioners to meet personally with staff from revenue offices in a social setting. It is of particular value to those practitioners who operate across jurisdictions to meet face-to-face with people who they interact with on State tax matters.

This year's comprehensive program includes in-depth technical discussions on the State tax aspects of the Henry Review – the biggest review of Australia's tax system in more than 60 years. Speaking on the subject and providing invaluable insights will be David Parker and Professor Neil Warren. The program also includes contemporary issues on payroll tax and landholder/land rich duty.

When developing the 2010 program, the Organising Committee acted on the comments and feedback provided by last year's conference delegates. The technical program is pitched at a level that provides the general practitioner with a good understanding of current issues, while covering more technical topics in greater detail for the tax specialists.

The timing of the conference provides an excellent opportunity for a break following the notoriously busy end of financial year. This will enable you to sample Brisbane's sub-tropical and mild winter. You may also consider extending your stay into the weekend to visit the nearby Gold or Sunshine Coasts.

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

Michael Butler FTIA Chair, Organising Committee	David Smith Queensland Office of State Revenue
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Thank you

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

Michael Butler FTIA, Finlaysons (Committee Chair)
Adrian Chek FTIA, Allens Arthur Robinson
Bob Gillam, State Revenue Office NSW
Scott Grimley, Ernst & Young
Harry Lakis FTIA, Barrister
Amrit MacIntyre FTIA, Baker & McKenzie
Gary Matthews ATIA, Pitcher Partners
Simon McKee, Queensland Office of State Revenue
Adrian Polizzi, State Revenue Office Victoria
Jim Richards FTIA, Northern Territory Revenue Office
David Smith, Queensland Office of State Revenue

Technical Program




Day 1 – Thursday 29 July 2010

Time	Session	Presenter
9.00am	Transfer Departs Brisbane Airport (45 minutes travel time – see Further Information pages)	
9.30am – 10.30am	Delegate Registration – Morning Tea	
10.30am – 10.45am	Welcome and Opening Remarks	Michael Butler FTIA, Conference Chair
10.45am – 11.15am	Session 1: Address by Queensland Treasurer State taxes in Australia: past, present and future	Andrew Fraser MP, Queensland Treasurer
11.15am – 12.15pm	Session 2: The Ken Henry Review – Keynote Session This session will focus on the policy changes at the highest level.	David Parker, Revenue Group, Treasury
12.15pm – 1.15pm	Lunch	
1.15pm – 2.00pm	Session 3: The Future of State Taxes Post-Henry This session will examine the future of taxes post-Henry, including: <ul style="list-style-type: none"> ■ Future of State taxation post-health reassignment ■ State-Local tax and base sharing ■ Commonwealth-State tax and base sharing ■ State tax harmonisation and inter-State tax competition ■ Limits to State taxation (institutional and actual) ■ Revenue integrity challenges ■ Future of OSRs. 	Prof Neil Warren, Atax, University of NSW
2.00pm – 2.45pm	Session 4: Commissioners' Discretions – Cases and Practical Considerations This session will look at the cases that have analysed the exercise of Commissioners' discretions in specific State revenue contexts, the judicial guidance that has been handed down in those cases, and the practical implications for the review of a decision, including: <ul style="list-style-type: none"> ■ Payroll tax degrouping – the cases leading up to <i>Tasty Chicks</i> ■ The "just and reasonable" concession in the land rich context ■ Corporate reconstruction relief ■ Reduction or remission of penalties ■ The evaluation of prescribed considerations (eg factors attracting aggregation or anti-avoidance) ■ The different outcomes available in a court or a tribunal. 	Harry Lakis FTIA
2.45pm – 3.15pm	Afternoon Tea	
3.15pm – 4.05pm	Session 5A: Landholder/Land Rich Duty – Lecture Land rich and landholder duty compared and contrasted. This session will focus on: <ul style="list-style-type: none"> ■ State of play ■ Debt equity issues ■ Other States to adopt NSW changes ■ Landholders ■ Changes from the 2010 Budget. 	Andrew Rider FTIA
	Session 5B: Exploring the Crossover of State/Commonwealth Taxes/Issues and their Impact on Payroll Tax – Lecture This session will explore the range of taxes/issues/concepts which share common ground with payroll tax. These include: <ul style="list-style-type: none"> ■ Taxing of fringe benefits ■ Taxing of certain allowances ■ Superannuation guarantee provisions ■ Employee share schemes ■ Workers' Compensation provisions ■ Independent Contractor legislation ■ Personal Services Income rules ■ PAYG withholding ■ Section 23AG amendments ■ Grouping provisions. 	Glynn Flaherty FTIA, Payroll Matters

Technical Program

Day 1 – Thursday 29 July 2010 (cont.)

Time	Session	Presenter
4.05pm – 5.05pm	Session 6A: Landholder/Land Rich Duty – Workshop This workshop will examine various case studies which focus on common issues in practice, including: <ul style="list-style-type: none"> ■ Acquiring interests in entities with leasehold interests ■ Acquiring interests in entities over time ■ Acquiring interests in entities with other parties. 	Andrew Rider FTIA
	Session 6B: Exploring the Crossover of State/Commonwealth Taxes/Issues and their Impact on Payroll Tax – Workshop This workshop will consider: <ul style="list-style-type: none"> ■ If harmonisation works for payroll tax across the States is there a case for harmonisation with other taxes? ■ Is there something to be learned from any of these other taxes which can be applied to payroll tax and vice versa? ■ Can the landscape be simplified by adopting common rules across different taxes? 	Glynn Flaherty FTIA, Payroll Matters
5.05pm – 7.00pm	Free Time	
7.00pm – onwards	Conference Dinner, Brett's Wharf Restaurant	Sponsored by:  ValueAdviserAssociates

Day 2 – Friday 30 July 2010

Time	Session	Presenter
8.30am – 9.30am	Session 7: Commissioner of Taxation Address This session will address: <ul style="list-style-type: none"> ■ ATO's strategic direction 2010-2015 ■ The changing landscape and challenges for revenue authorities ■ Revenue authorities working together. 	Bruce Quigley FTIA, Second Commissioner, Australian Taxation Office
9.30am – 10.00am	Session 8: State Tax Update This session will focus on some of the most important legislative changes and developments over the past 12 months.	Peter Johnson, State Revenue Office NSW
10.00am – 11.00am	Session 9: State Cases Update A consideration of significant State and Territory cases over the last 12 months including: <ul style="list-style-type: none"> ■ <i>Alcan (NT) Alumina Pty Ltd v Commissioner of Territory Revenue</i> [2009] HCA 41 ■ <i>Cyril Henschke Pty Ltd & Ors v Commissioner of State Taxation</i> [2009] SASC 148 ■ <i>Platinum Investment Management Limited v Chief Commissioner of State Revenue (No 2)</i> [2010] NSWSC 1 ■ <i>Australand Investments Ltd v Commissioner of State Revenue</i> [2009] VSC 453 ■ <i>Asciano Properties Operations Pty Ltd v Commissioner of State Revenue</i> [2009] VSC 329 ■ <i>Port of Portland Pty Limited v State of Victoria</i> [2009] VSCA 28. 	Fiona Giuseppe FTIA, KPMG
11.00am – 11.30am	Morning Tea	
11.30am – 12.15pm	Session 10A: Mining and Petroleum Interests This session will examine some of the duties and issues that arise in mining and petroleum interests including: <ul style="list-style-type: none"> ■ What types of tenements are dutiable property in each jurisdiction? ■ What types of tenements are interests in land for land rich/landholder duty? ■ Fixtures and mining equipment ■ Farm-in arrangements. 	Michael Perez FTIA, Allens Arthur Robinson
	Session 10B: Payroll Tax Audits – Practitioner and Revenue Office Viewpoints (Part 1) Payroll tax harmonisation has resulted in consistency in payroll tax provisions. This session will explore: <ul style="list-style-type: none"> ■ Whether harmonisation has resulted in consistency in terms of audit approaches ■ Outcomes, including related administrative matters. 	Greg Kent FTIA, PricewaterhouseCoopers Peter Scouller, State Revenue Office Victoria David Neilson, State Revenue Office Victoria

Technical Program



Day 2 – Friday 30 July 2010 (cont.)

Time	Session	Presenter
12.15pm – 1.00pm	Session 11A: Valuation of Land – “An Adviser’s Perspective” This session will explore key issues in landholder/land rich valuations including: <ul style="list-style-type: none"> ■ Sources of goodwill ■ Differences between goodwill and identifiable intangibles under the various Acts ■ Measurement challenges ■ Learnings from recent cases (<i>HSH, Alcan, Origin Energy</i>). 	Michael Churchill, Value Adviser Associates
	Session 11B: Payroll Tax Audits – Practitioner and Revenue Office Viewpoints (Part 2) This session is a continuation of session 10B.	Greg Kent FTIA, PricewaterhouseCoopers Peter Scouller, State Revenue Office Victoria David Neilson, State Revenue Office Victoria
1.00pm – 2.00pm	Lunch	
2.00pm – 3.00pm	Session 12A: Miscellaneous Duties Issues This session will deal with several “grey areas” arising in the context of property transactions including: <ul style="list-style-type: none"> ■ Joint ownership issues – partnerships and partitions ■ The differing treatment of the grant and transfer of lease including the recent Victorian changes ■ Land rich/landholder exemptions – issues on change of trustee/custodian, corporate reconstruction and other incongruities with transfer duty ■ Lodgment and payment timing issues. 	Geoff Mann FTIA, Blake Dawson
	Session 12B: Payroll Tax – Employee Share Acquisition Schemes Recent amendments have resulted in significant changes to the income tax provisions applying to employee share acquisition schemes. Payroll tax legislation also contains provisions which tax grants of shares or options to employees and directors. This session will cover: <ul style="list-style-type: none"> ■ What specific are the changes to the income tax provisions? ■ How do these changes impact on payroll tax as it applies to grants of shares and options? ■ Are there now any inconsistencies with payroll tax? 	David Manton ATIA, Ernst & Young
3.00pm – 3.30pm	Afternoon Tea	
3.30pm – 4.15pm	Session 13: Climate Change Hot Topic After the disappointment of Copenhagen, this session will deliver the latest news as of July 2010. The continuing vibrancy of the carbon trading market worldwide impacts on Australia in a number of ways as overseas compliance requirements result in the sourcing from Australia of carbon credits. The continuing expansion of green energy domestically also throws up a raft of issues. This session will consider: <ul style="list-style-type: none"> ■ CPRS scheme ■ Trading in overseas-sourced carbon rights ■ Taking security ■ Dealings in carbon rights – when are they “land”? ■ Barriers to Green Investment. 	Costa Koutsis FTIA, PricewaterhouseCoopers
4.15pm – 5.15pm	Session 14: Insolvency & Phoenix Arrangements This session will present both the Tax Office and private practitioner perspectives on insolvency and Phoenix Arrangements.	Tim Michael, Ferrier Hodgson Grant Darmanin, Australian Taxation Office
5.15pm – 5.20pm	Conference Closing Address	Michael Butler FTIA, Conference Chair
5.20pm – 5.45pm	Conference Close Drinks	Sponsored by:  Value Adviser Associates
5.45pm	Brisbane Airport Coach Transfer Departs Sofitel Hotel (Allow 45 minutes travel time – see Further Information page)	

Presenter Profiles

Michael Churchill is a business valuations specialist who has undertaken assignments in a wide range of industries – from telecoms and infrastructure, entertainment and manufacturing to intellectual property in technology-based businesses. Michael's 20-year career has included corporate advisory roles with KPMG and Leadenhall Australia Ltd, establishment of a second-tier firm's advisory arm, and corporate finance partner with PricewaterhouseCoopers.

Grant Darmanin is a Senior Director at the Australian Taxation Office. He has worked for the ATO in audit/compliance since 1977. Grant established the 'ATO Phoenix Project' in 1999 and commenced a full-time role as 'Phoenix Risk Manager' in July 2006. He has spent the past three years working with key internal and external stakeholders to develop potential solutions to mitigate Phoenix risk.

Glynn Flaherty FTIA is a Director with Payroll Matters Pty Ltd, a chartered accountancy practice and registered tax agent that specialises in all payroll and employment-related taxation issues. Payroll Matters contributes to many technical payroll publications, advises on taxation software products and provides a national payroll helpline service. Based in South Australia, Payroll Matters has extensive experience in advising a diverse range of employers – from large publicly-listed companies right through to many charitable bodies and not for profit organisations – on all aspects relating to payroll.

Andrew Fraser MP was reappointed as Queensland Treasurer and given additional responsibilities as Minister for Employment and Economic Development following the re-election of the Bligh Government in March 2009. Mr Fraser was originally appointed to the role of Treasurer in 2007 after overseeing the most important program of reform to local government in Queensland's history during his term as Minister for Local Government, Planning and Sport. First elected to the electorate of Mt Coot-tha in 2004 and re-elected in 2006 and 2009, Mr Fraser became the youngest ever Parliamentary Secretary in Queensland during his first term as an MP. At 30 years of age, he became the youngest Minister to hold the Treasury portfolio since 1915.

Fiona Giuseppi FTIA is a Tax Partner with KPMG's Indirect Taxes Practice and heads KPMG's State Taxes group which advises on Australia wide stamp duties and other State taxes. She is a member of the Liaison Committees with the NSW Office of State Revenue and the Taxation Institute and Property Council of Australia. Fiona is also a regular writer and presenter on stamp duty legislation.

Peter Johnson is a Principal Advisor at the NSW Office of State Revenue. In the past 15 years, Peter has performed a senior role in the administration of the Duties Act with emphasis on policy development. He was the coordinator of the rewrite of the duties legislation, and the recent amendments to land rich and vendor duty.

Greg Kent FTIA is a Director in PricewaterhouseCoopers' Melbourne Office, who leads PricewaterhouseCoopers' national employment taxes practice. Greg has over 14 years' experience specialising in all employment tax areas, including assisting clients with audits from various Revenue Authorities. He also advises on remuneration packaging and contractor management. Greg's clients include Federal and State Government entities, small to large corporates and not for profit organisations. Greg is a current member of the Taxation Institute's FBT Subcommittee and regularly presents at a variety of professional forums.

Costa Koutsis FTIA is a Partner with PricewaterhouseCoopers specialising in indirect taxes, including stamp duty. 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 Taxation Institute's Office of State Revenue Liaison Committee.

Harry Lakis FTIA commenced his career as a solicitor, becoming a tax partner at Corrs, and then at Blake Dawson. After 22 years as a solicitor, Harry commenced at the Queensland bar in 2005. His practice includes a particular focus on Australia wide state taxes and duties, and direct and indirect federal taxes. He has been a regular presenter at State and National conferences for the Taxation Institute of Australia, and he represents the Institute on the Qld Commissioner's OSR Tax Consultative Committee.

Presenter Profiles



Geoff Mann FTIA is a Partner at Blake Dawson. His practice covers most areas of indirect tax law. Geoff's broad practice enables him to consult in relation to overall tax management strategies and review programs as well as due diligence exercises. Geoff has practised in stamp duty for over 20 years, advising on a wide range of transactions and issues across all States' and Territories' duties legislation. Geoff's multi-skilling across tax areas, his dual legal and accounting qualifications, as well as his practical exposure to legal drafting put him in a unique position to address the issues arising in his areas of practice.

David Manton ATIA is a Partner in Ernst & Young's Employment Taxes Group with over 15 years of experience in employment taxes matters (covering FBT, PAYG, payroll tax, superannuation and workers' compensation). David has also worked in Ernst & Young's Tax Technology Group where he was involved in the development of tax-related software solutions for clients.

Tim Michael has in excess of 18 years' experience across all facets of insolvency and turnaround restructuring. Tim is a consultant to the Queensland Building Services Authority and specialises in trade-on/work-out assignments, with particular emphasis in the mining, manufacturing, construction and transport industries. Tim also leads the forensics practice in Brisbane, specialising in reconstruction and analysis of accounting and other business records, quantification of loss, revenue or profits in contractual disputes, the investigation of corporate accounting mis-statements, and financial and fraud investigations.

David Neilson is a Principal Investigator (Payroll Tax) with the Victorian State Revenue Office. He has over 20 years' experience with the SRO working in operational areas, information technology and compliance. David is the lead Victorian auditor conducting audits with the NSW Office of State Revenue as part of the Joint Audit pilot program. In consultation with the NSW OSR he is developing common forms and procedures that will enable single audits to be conducted effectively across multiple jurisdictions.

David Parker is a member of the Executive Board of the Treasury and Chair of the Treasury Audit Committee. His particular responsibility as Executive Director of Revenue Group is to lead the group responsible for policy and legislation relating to taxation and retirement incomes. David joined the Treasury in 1984 and has since worked on financial sector liberalisation, tax reform, macroeconomic forecasting and policy, competition policy, energy policy and international economic issues. David has also worked for the OECD in Paris.

Michael Perez FTIA practises in income tax, stamp duties and GST. He also has a strong background in corporate law, banking and finance. Michael has worked on transactions across a range of industries including the mining and banking industries. He has extensive experience in tax audits and tax and stamp duty litigation. He has developed close links with Commonwealth and State tax offices and has assisted many clients to obtain government approval of the tax effects of transactions. Michael's practice in corporate law, banking and finance has included corporate reconstructions, takeovers and public floats, domestic and off-shore financing, company distributions and cash repatriation strategies.

Bruce Quigley FTIA has 38 years' experience in the Australian Tax Office and was appointed Second Commissioner Law in December 2006. In July 2009 he took up the role of Second Commissioner Compliance. In this role Bruce leads delivery of the Compliance Program, which outlines to the community both those areas of risk that will attract the interest of the ATO and the compliance response to those risks. It also provides an overview of the practical assistance and guidance available to taxpayers who want to do the right thing. During his career in the Tax Office, Bruce has had diverse responsibilities across income tax and indirect taxes. Bruce previously held the position of Deputy Chief Tax Counsel and National Program Manager for the Tax Counsel Network, where he led technical decision-making in the highest priority and most complex technical issues.

Andrew Rider FTIA is a member of the New South Wales Bar specialising in taxation laws, including Australia-wide stamp duties. Andrew regularly appears for both tax offices and taxpayers in the various Federal and State courts and tribunals and recently appeared in the High Court for the successful taxpayer in *Commissioner of Taxation v Day*. In addition to his appearance work, Andrew advises extensively on Australian taxation laws. Over the years, Andrew has lectured in taxation laws at the University of Technology, Sydney and co-edited the leading Australian stamp duty publication "*Australian Stamp Duties Law*". Andrew is a member of the Taxation Institute's Office of State Revenue Liaison Committee.

Presenter Profiles

Peter Scouller is a Payroll Tax Team Leader in the Investigations Branch with the Victorian State Revenue Office. He has in excess of 25 years' experience in a number of investigative and compliance roles in both Commonwealth and State government departments and has been employed with the SRO for six years. Peter currently oversees a number of payroll tax investigative projects; one of which is currently involved with the development of joint payroll tax audits with the NSW Office of State Revenue and also the planning of single audits across multiple jurisdictions.

Professor Neil Warren is considered one of the country's leading tax experts. He has been a member of various State and Federal Government committees as an economics tax expert and appeared before numerous Senate Committees and Government reviews as an expert witness. He was also been Research Director of the Australian Tax Research Foundation between 1994 and 2006 and has been a Advisor to the Business Coalition for Tax Reform since 1998. He is also a Reviewer of international standing for the Australian Research Council (ARC) and with colleagues, recipient of an ARC grant on 'Federalism for the 21st Century – A Framework for Achieving Reform and Change'. Most recently, Professor Warren wrote a major report commissioned by the NSW Government into intergovernmental fiscal arrangement in Australia that found the current fiscal arrangements in the Australian Federation needed a complete overhaul.

Further Information



Delegate Registration Inclusions

The delegate registration fee includes attendance at the full technical program, a delegate materials folder containing a copy of all PowerPoint materials, all lunches and refreshments during conference hours and the conference dinner on Thursday 29 July 2010.

Registration fees do not include accommodation, hotel breakfasts, hotel incidentals, travel or transfer costs.

Please note: A delegate list will be included in the conference notes to assist with networking. Please indicate on the conference registration form if you do not want your name included on the list.

Reduced Paper Materials

The Taxation Institute understands the impact that an event of this nature has on the environment, especially when printing delegate materials. As a delegate at this conference you can assist in lowering this environmental impact by electing the option to receive a conference folder with *PowerPoint printouts only*. Full technical papers and PowerPoint presentations will be available online to all participating delegates to download approximately one week after the event via the Taxation Institute's eCommunities web pages. An email notifying delegates of how to access these pages will be sent shortly after the conference. For an additional fee of \$60 you may opt to receive all available technical papers in hardcopy format at the conference. Please indicate your selection on the registration form.

Early Bird Registration

All registrations received and paid for on or by 4 June 2010 will be entitled to a early bird discount.

CPD Accreditation

Attendance at this conference counts for 12 hours Professional Development Accreditation with the Taxation Institute.

Venue and Accommodation

Sofitel Brisbane Central ★ ★ ★ ★ ★

The Tenth Annual States' Taxation Conference will be hosted at the Sofitel Brisbane Central. As the first international hotel in Brisbane it is a hotel of refined elegance and truly personal service. The hotel's reputation as the leading choice in five-star accommodation is absolutely deserved. The conference centre is impressive, also being the largest, fully integrated hotel meeting facility in Brisbane.

The elegantly appointed rooms and suites are complemented by the finest personal luxuries to make this one of Brisbane's best accommodation experiences. Additional services are available to make your stay all the more memorable, including Thyme² Restaurant and Cuvée Lounge Bar, an award-winning brigade of chefs, SoFit Gymnasium, Stephanies Spa Retreat, 12m heated pool and spa, Club Sofitel Lounge, a fully equipped business centre, 24-hour concierge and in-room dining, dry cleaning, laundry service and hair salon.

Accommodation has been reserved for conference delegates at a favourable room rate available only through the Taxation Institute. These room rates are quoted on a per room per night basis (inclusive of GST), and do NOT include breakfast or other hotel incidentals (mini bar, dry cleaning, phone call charges, etc). All additional hotel incidentals remain the responsibility of delegates, and individuals will be responsible for payment of the balance of their account on check-out.

The Taxation Institute reserves the right to charge a nominal administration fee for any accommodation booked for the conference. Whilst we are confident that sufficient accommodation will be available, full availability cannot be guaranteed and delegates are advised to book early to secure their first preference. All accommodation booked through the Taxation Institute is non-refundable.

Conference Dinner

The conference dinner will be held at Brett's Wharf restaurant, situated on the original site of the historic Hamilton wharves, on Thursday night from 7.00pm. The restaurant has indoor and outdoor seating, and expansive views of the Brisbane River and city provide a stunning backdrop to the sleek, relaxed ambience of the restaurant. Additional conference dinner tickets are available to purchase for accompanying persons and guests at a cost of \$130 per person which includes a three-course dinner and beverages. Please indicate your requirements on the registration form.

Dress Code

Smart casual attire is suitable for the duration of the conference program, including the conference dinner.

Further Information

Flights and Transfers to and from Brisbane Airport

The Taxation Institute will organise two direct transfers to and from Brisbane Airport. Book yourself on either of the flights below to take advantage of these transfers. Transfers to and from Brisbane airport will cost \$25 each way. Please indicate your requirements on the registration form.

Arriving Brisbane Thursday 29 July

(Coach transfer from Brisbane Domestic Airport to Sofitel – allow 45 minutes travel time)

Origin	Flight No.*	Carrier	Arriving Brisbane	Transfer Departs Brisbane Airport
Sydney	QF506	Qantas	9.05am	9.30am
Melbourne	QF604	Qantas	9.15am	9.30am

Departing Sofitel Brisbane Central Friday 30 July

(Coach transfer from Sofitel to Brisbane Domestic Airport – allow 45 minutes travel time)

Destination	Flight No.*	Carrier	Transfer Departs Brisbane	Flight Departs Brisbane Airport
Sydney	QF553	Qantas	5.45pm	7.15pm
Melbourne	QF639	Qantas	5.45pm	7.55pm

The Taxation Institute cannot accept responsibility for delegates' late transport arrivals or non-arrivals due to delays.

All Other Transfers

If you are arriving on alternate flights or from alternate destinations, the taxi rank at the Domestic Airport can be found in front of the terminal. Alternatively, the quickest and most reliable way to get to the Sofitel from Brisbane Airport is with Airtrain. In only 25 minutes, you'll arrive at Central Station. The hotel is located directly above the station. The Airtrain stations at the Domestic Airport are located directly outside the terminals. Trains depart every 15 minutes to the city during peak times. Transfers can also be arranged with the Sofitel directly; please contact the hotel concierge desk via hotel reception on 07 3835 3535 for more information and bookings.

Alteration and Cancellation Policy

The Taxation 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% will be charged in the event of cancellation. Cancellations must be received in writing by the Taxation Institute within five working days of the event commencement. A replacement may be nominated; however the replacement is only valid for the Tenth 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 Taxation Institute cannot accept responsibility for delegates' late transport arrivals or non-arrivals due to delays. Any accommodation nights booked through the Taxation Institute will be non-refundable in the case of cancellation.

Registration Form/Tax Invoice

Please note a tax invoice will be forwarded to you on receipt of your registration with your letter of confirmation. All prices quoted include GST. Please photocopy for additional delegates. Please complete a separate registration for each person.

Online



Save time, register online at www.taxinstitute.com.au



Fax

to 02 8223 0077 or



Mail

to PO Box H185, Australia Square, Sydney NSW 1215

Registration

ABN 45 008 392 372

Please register me for the full conference registration with PowerPoint materials only (see page 9 for registration fee inclusions)

	Early bird price on or before 4 June 2010	Standard registration price after 4 June 2010
<input type="checkbox"/> Taxation Institute Member	\$1,280	\$1,345
<input type="checkbox"/> Non-member	\$1,480	\$1,555
<input type="checkbox"/> New Member*	\$1,680	\$1,755
<input type="checkbox"/> Hard copy technical papers – add \$60 (see page 9 for further information regarding paper options)		

*For an additional \$200 on the non-member rate, become a Member of the Taxation Institute. Membership will run from 1 July 2010 to 30 June 2011 and will include a free two-week trial to MemberPlus, the Taxation Institute's online knowledge-base and technical resource, upon application. For more information regarding the benefits of membership, please visit www.taxinstitute.com.au.

Delegate Contact Details

Prefix: (Mr/Miss/Ms/Mrs/Other)

Preferred Lapel Badge Name:

Last Name:

Member No:

Postal Address:

Suburb:

State:

Postcode:

Company:

Title:

Tel:

Mobile:

Email:

Fax:

Dietary Requirements:

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

Technical Program Participation

Please advise below which breakout sessions you would like to attend during the conference:

Thursday 29 July 2010

3.15pm – 4.05pm

- Session 5A: Landholder/Land Rich Duty – Lecture
 Session 5B: Exploring the Crossover of State/Commonwealth Taxes/Issues and their Impact on Payroll Tax – Lecture

4.05pm – 5.05pm

- Session 6A: Landholder/Land Rich Duty – Workshop
 Session 6B: Exploring the Crossover of State/Commonwealth Taxes/Issues and their Impact on Payroll Tax – Workshop

Friday 30 July 2010

11.30am – 12.15pm

- Session 10A: Mining and Petroleum Interests
 Session 10B: Payroll Tax Audits – Practitioner and Revenue Office Viewpoints (Part 1)

12.15pm – 1.00pm

- Session 11A: Valuation of Land – “An Adviser’s Perspective”
 Session 11B: Payroll Tax Audits – Practitioner and Revenue Office Viewpoints (Part 2)

2.00pm – 3.00pm

- Session 12A: Miscellaneous Duties Issues
 Session 12B: Payroll Tax – Employee Share Acquisition Schemes

Conference Dinner

The conference dinner is **INCLUDED** in the delegate registration fee.

Thursday 29 July: Brett's Wharf Restaurant

- Yes, I **WILL** be attending the conference dinner at Brett's Wharf
 No, I **WILL NOT** be attending the conference dinner at Brett's Wharf
 Yes, I require additional tickets for the conference dinner at \$130 per person

No. x tickets at \$130 each \$

Name(s):

Special dietary requirements:

Accommodation

Accommodation rates are quoted on a per room, per night basis (inclusive of GST), and are only available through the Taxation Institute. Bookings are subject to availability and cannot be guaranteed. All accommodation bookings must be paid in full with registration and all delegates are responsible for their incidental charges.

No accommodation required – own arrangements **(move on to Airport Transfers)**

Sofitel Brisbane Central \$250 per night No. nights required: _____ Total \$: _____

Arrival date: _____ Time: _____ Departure date: _____ Time: _____

Occupancy (please circle): Double / Twin / Non-Smoking / Smoking (if preference available)

Total number of people in room: _____ Sharing room with: _____

Accommodation special requirements (eg cot, extra bed, etc)

Please note that additional charges may be incurred for extra guests, use of cots, etc, and will be charged to individual room accounts to be settled by delegates on departure.

Airport Transfers

No transfer required

Please book me a place on the inbound transfer from Brisbane Airport on Thursday 29 July departing at 9.30am at a cost of \$25 per person

Please book me a place on the outbound transfer leaving the Sofitel at 5.45pm to Brisbane Domestic Airport on Friday 30 July at a cost of \$25 per person

The Taxation Institute cannot accept responsibility for delegates' late transport arrivals or non-arrivals due to delays.

Payment Details Summary

Delegate registration fee	\$
Hard copy technical papers (add \$60)	\$
Additional conference dinner tickets	\$
Accommodation	\$
Airport transfers	\$
Total payable	\$

Payment Method

I enclose a cheque* for \$ _____

Please charge my credit card \$ _____

Card type:

AMEX Visa MasterCard Diners

Card no.:

Expiry date: _____

Cardholder's signature: _____

Cardholder's name: _____

For event enquiries, please contact National Events Team on 1300 733 842 or nationaleducation@taxinstitute.com.au

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

*Please make cheques payable to Taxation Institute of Australia.

Date of Issue: 27 April 2010

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 Taxation Institute reserves the right to alter, amend or cancel all or any arrangements contained in the program. It is a condition of acceptance of registration that a 20% administration fee will be levied on all cancellations. No refund will be given for cancellations received within five working days of the conference.

Membership and Education Program Promotion

I am interested in becoming a Member of the Taxation Institute. Please send me further details.

I am interested in learning more about the Taxation Institute's Structured Education Program. Please contact me.

Marketing and Business Alliance Partner Exclusions

I no longer wish to provide my contact details to the Taxation Institute's contracted business partners.

I no longer wish to receive marketing correspondence from the Taxation Institute.

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