



# Passing the baton

## 18th National Tax Intensive Retreat

19 – 20 August 2010  
Sheraton Noosa Resort & Spa  
Noosa, Queensland

Proudly supported by:





## Welcome

On behalf of the Organising Committee I would like to welcome you to the 18th National Tax Intensive Retreat at the Sheraton Noosa Resort and Spa.

'Passing the Baton' is this year's theme. It is about succession planning, and preserving and passing the family wealth to the next generation. This is a topic of growing importance as the value built up in entities by, in particular, the baby boomers, is to be transferred to the next generation. The traps and pitfalls are many and our team of expert and experienced presenters will identify those obstacles and suggest the ways and means around them. The plenary sessions will be supported by workshops with a sharp practical focus for a hands-on learning experience.

The range of succession strategies to be considered is impressive – including strategies for maintaining control over assets in trusts *post-Kennon v Spry and Richstar Enterprises*, the role of superannuation and life insurance, extending the life of trusts, the risk of bankruptcy and family breakdown and the impact of the general anti-avoidance provision on succession planning.

And, as ever, there is the joy of socialising with colleagues to digest the day's events over a fine bottle of wine (or two).

I look forward to meeting with you in Noosa in August.

Michael Flynn FTIA  
Chair, Retreat Organising Committee

## Thank you

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

**Michael Flynn FTIA**, Victorian Bar (Chair, Retreat Organising Committee)

**Michael Butler FTIA**, Finlaysons

**Justin Byrne FTIA**, WHK Horwath

**Jeffrey Chang FTIA**, HLB Mann Judd

**Michael Coughtrey FTIA**, UHY Haines Norton

**Helen Hodgson FTIA**, Atax UNSW

**David Marschke FTIA**, McCullough Robertson

**Scott McGill FTIA**, Pitcher Partners

**Vanessa Priest ATIA**, WHK Horwath

**Chris Wookey FTIA**, GMK Centric



# Technical Program

## Welcome Drinks – Wednesday 18 August 2010

Time	Session	Presenter
8.30pm – 9.30pm	Welcome Drinks Reception	Poolside, Sheraton Noosa Resort and Spa

## Day One – Thursday 19 August 2010

Time	Session	Presenter
9.00am	Registration and Light Breakfast	
10.00am – 10.15am	Welcome and Opening Address	Michael Flynn FTIA, Retreat Chair
10.15am – 11.15am	<p><b>Plenary 1: Tax Avoidance and Succession Planning</b></p> <p>Taxpayers often take steps to protect assets from creditors or to pass property to the next generation that may also produce tax advantages. In this session Peter Walmsley will discuss how to distinguish between “legitimate” succession planning that may also give rise to incidental tax advantages, and schemes that are likely to attract Part IVA.</p> <ul style="list-style-type: none"> <li>■ Features typical of impermissible tax planning</li> <li>■ The relationship between tax benefit and purpose in Part IVA</li> <li>■ Circumstances in which tax avoidance is likely to outstrip asset protection or succession planning objects</li> <li>■ Analysis of practical examples.</li> </ul>	Peter Walmsley, Australian Taxation Office
11.15am – 12.15pm	<p><b>Plenary 2: Giving Outsiders “Ownership Interests” in Business Conducted by Discretionary Trusts</b></p> <p>Since trusts are an extremely common business structure in Australia, the peculiar issues this structure presents for succession planning loom large for many advisers, whether plans are being made for introducing new equity participants or considering a complete sale. This session will provide insights into many of the hottest issues in succession planning and exit strategies for trust controllers, including:</p> <ul style="list-style-type: none"> <li>■ Introducing external investors/purchasers into a business operated by a discretionary trust</li> <li>■ Advantages/disadvantages compared to rollover into company</li> <li>■ Interest deductibility for equity participants</li> <li>■ Renouncing an interest in a discretionary trust in exchange for money.</li> </ul>	Jeffrey Chang FTIA, HLB Mann Judd
12.15pm	Lunch	
1.15pm – 2.15pm	<p><b>Plenary 3: Trusting into the Future</b></p> <p>Following on from Plenary 2, this session will focus on issues arising when control of trusts and their assets is to be divided between family members, including:</p> <ul style="list-style-type: none"> <li>■ Using multiple appointors and other inter-generational control mechanisms</li> <li>■ Dealing with UPEs</li> <li>■ Exercising a power of advancement to resolve conflicts</li> <li>■ Family trust elections</li> <li>■ Trust splitting</li> <li>■ Changes to deeds and their effects on losses and the pre-CGT status of trust assets.</li> </ul>	Tony Riordan FTIA, Riordans Lawyers

# Technical Program

## Day One – Thursday 19 August 2010 (cont.)

Time	Session	Presenter
2.15pm – 4.00pm	<p><b>Workshop 1</b></p> <p>This workshop will examine in detail the issues arising from the presentations by Jeffrey Chang and Tony Riordan in Plenaries 2 and 3.</p> <p>Delegates will be required to undertake pre-reading and be ready to actively participate in this workshop.</p>	<p><b>Workshop Coordinator:</b> Chris Wookey FTIA, GMK Centric</p> <p><b>Workshop Leaders:</b> Arthur Athanasiou FTIA, Rigby Cooke Lawyers Ash Chotai FTIA, Chotais Chartered Accountants Leanne Connor FTIA, White &amp; Grosso Ron Jorgensen FTIA, Harwood Andrews Moir Merrick FTIA, Deloitte Touche Tohmatsu Andrew O'Bryan FTIA, Hall &amp; Wilcox Chris Wallis FTIA, Tax Matrix</p>
4.00pm – 4.30pm	Afternoon Tea	
4.30pm – 5.30pm	<p><b>Plenary 4: Passing Control of a Business on Insurable Exit Events – Ensuring Fair Outcomes</b></p> <p>For many SME business owners, their most valued asset and often their “superannuation” is the interest in the business. However, when unforeseen events occur, such as death or disability of the business principal, the value of the business may not be fully realised. This session considers the options and structures available to manage the various issues including:</p> <ul style="list-style-type: none"> <li>■ Buy/sell agreements</li> <li>■ Self insurance – the preferred model?</li> <li>■ Superannuation (including SMSF) policy ownership</li> <li>■ Common “cross-insurance” arrangements between shareholders – do they work?</li> <li>■ Insurance in a special purpose trust</li> <li>■ Funding and deductibility of premiums</li> <li>■ CGT issues on policy ownership and following receipt of the proceeds</li> <li>■ Planning opportunities and aligning insurance with wider business succession planning.</li> </ul>	<p>Matthew Burgess FTIA, McCullough Robertson</p>
5.30pm – 6.45pm	Free Time	
6.45pm	Departure from Boat Jetty Outside the Sheraton Noosa and Spa	
7.30pm – 11.00pm	Retreat Dinner at Trios on the River	

# Technical Program

## Day Two – Friday 20 August 2010

Time	Session	Presenter
8.00am – 8.45am	<p><b>Author Breakfast Session: Challenging Superannuation Death Benefit Distributions</b></p> <p>A must-see session and complimentary breakfast with popular Estate Planning expert and author, Bernie O'Sullivan.</p> <p>Places are strictly limited to 40 and will be allocated on a first-in first-served basis.</p>	<p><b>Bernie O'Sullivan FTIA,</b> Lead Author of <i>Estate and Business Succession Planning</i></p>
9.00am – 10.00am	<p><b>Plenary 5: The Role of Super in Estate Planning and Issues Upon Death</b></p> <p>Two of the three pillars of Australia's retirement incomes system involve accumulation of wealth inside the superannuation system. And given the active use that many people make of super, especially via SMSFs, the super nest egg may ultimately comprise the largest amount of wealth for many people, especially after they sell their business. Except for those with perfect planning (ie the money runs out at the precise time of death), estate planning of your super is a must. This session will consider a range of estate planning issues including:</p> <ul style="list-style-type: none"> <li>■ Can a SMSF be used as an estate planning tool?</li> <li>■ Use of reserves</li> <li>■ Payment of benefits to the children via <i>in-specie</i> distributions from the fund; stamp duty considerations</li> <li>■ How soon after the death of a member do the benefits need to be paid?</li> <li>■ Ensuring superannuation assets form part of the deceased estate – and whether this is a good idea</li> <li>■ Death benefit nomination issues</li> <li>■ Where the trustee of a SMSF has a discretion as to the distribution of death benefits, how to manage the identity of the trustee following death</li> <li>■ The role of the superannuation complaints tribunal.</li> </ul>	<p><b>Paul Banister FTIA,</b> Grant Thornton</p>
10.00am – 10.30am	<b>Morning Tea</b>	
10.30am – 12.15pm	<p><b>Workshop 2</b></p> <p>This workshop will examine in detail the issues arising from the presentations by Matthew Burgess and Paul Banister in Plenaries 4 and 5.</p> <p>Delegates will be required to undertake pre-reading and be ready to actively participate in this workshop.</p>	<p><b>Workshop Coordinator:</b> <b>Bernie O'Sullivan FTIA,</b> Maddocks</p> <p><b>Workshop Leaders:</b> <b>Arthur Athanasiou FTIA,</b> Rigby Cooke Lawyers</p> <p><b>Peter Bobbin FTIA,</b> Argyle Lawyers</p> <p><b>Dennis Eagles FTIA,</b> Grant Thornton</p> <p><b>Scott McGill FTIA,</b> Pitcher Partners</p> <p><b>Peter McKnoulty FTIA,</b> McCullough Robertson</p> <p><b>Allan Swan FTIA,</b> Moores Legal</p> <p><b>Jamie Towers ATIA,</b> Hanrick Curran</p>
12.15pm – 1.15pm	<b>Lunch</b>	
1.15pm – 2.15pm	<p><b>Plenary 6: Protecting the Family Assets</b></p> <p>Protecting family assets from a future ex-spouse is often a high priority in establishing business and investment structures. Whilst discretionary trusts can provide some level of protection from personal creditors, they frequently fail to provide protection in the Family Court. Further, when there is a marriage break-down, the adviser can be left to manage a raft of tax issues arising from the Family Court orders.</p> <p>This session will focus on:</p> <ul style="list-style-type: none"> <li>■ The current status of Family Court access to trust assets</li> <li>■ What can be done to protect trust assets?</li> <li>■ Tax impact of trustee resolutions set aside by the Family Court</li> <li>■ Availability of CGT roll-overs and main residence exemption</li> <li>■ Division 7A exposures</li> <li>■ Binding Financial Agreements.</li> </ul>	<p><b>Arlene Macdonald FTIA (Life),</b> Edmund Barton Chambers</p>

# Technical Program

## Day Two – Friday 20 August 2010 (cont.)

Time	Session	Presenter
2.15pm – 3.15pm	<p><b>Plenary 7: Trusts – Extending the Vesting Date</b></p> <p>The rule against perpetuities has troubled advisers since the Duke of Norfolk’s case in 1681. As a result of statutory changes over the last 50 years, the vesting date for some trusts is set by reference to a “Royal lives” clause, some are for a fixed term (say, 21 or 30 or 80 years), while the trust period of others involves a combination (ie the trust vests on the later of the death of an identified individual or 80 years); and although set up many years ago (typically by previous generations), a number of trusts are about to vest in the next few years, with significant tax and duty consequences.</p> <p>This session will examine the implications of extending the vesting date and thus the life of a trust and will consider:</p> <ul style="list-style-type: none"> <li>■ The rationale for the “rule against perpetuities” and its relevance for trusts in 2010</li> <li>■ The unique position under South Australian law where the rule has been abolished</li> <li>■ The long-term risks for “Royal lives” and 80-year trusts</li> <li>■ What are the CGT tax and duty consequences of extending or eliminating the perpetuity period of an existing trust (in particular, will there be a resettlement)?</li> <li>■ Domiciling a trust in South Australia and avoiding the need to have a vesting day (and instead holding assets in perpetuity)</li> <li>■ Changing the domicile of an existing trust – what is the position if property and control are outside South Australia?</li> </ul>	Michael Butler FTIA, Finlaysons
3.15pm – 3.45pm	Afternoon Tea	
3.45pm – 5.30pm	<p><b>Workshop 3</b></p> <p>This workshop will examine in detail the issues arising from the presentations by Arlene Macdonald and Michael Butler in Plenaries 6 and 7.</p> <p>Delegates will be required to undertake pre-reading and be ready to actively participate in this workshop.</p>	<p><b>Workshop Coordinator:</b> Vanessa Priest ATIA, WHK Horwath</p> <p><b>Workshop Leaders:</b> Justin Byrne FTIA, WHK Horwath Rob Jeremiah FTIA, Harwood Andrews Bradley Jones FTIA, Barrister David Marschke FTIA, McCullough Robertson Kevin Munro FTIA, Munro Lawyers Mark Reynolds FTIA, WHK Horwath Ken Schurgott FTIA, SBN Lawyers</p>
5.30pm – 5.35pm	Retreat Close	Michael Flynn FTIA, Retreat Chair
5.35pm	Retreat Close Drinks	
5.40pm	Transfer to Brisbane Airport	
7.00pm	Optional Dinner, Sails Restaurant	



# Presenter Profiles

**Paul Banister FTIA** is a Chartered Accountant and leads Grant Thornton's Taxation Services team in Brisbane. Paul has over 20 years' experience advising a wide range of corporate and family groups on taxation and business issues. Paul's expertise includes domestic and international tax planning, superannuation structuring and retirement planning, succession planning and estate planning.

**Matthew Burgess FTIA** commenced with McCullough Robertson Lawyers in 1997, and was made a Partner of the firm's Business & Revenue Group in July 2002. Matthew specialises in estate and succession planning for individuals and business owners. He also provides advice on general tax planning, business structuring, business sales, mergers and acquisitions. Matthew has been involved in many of the high net worth family and business reorganisations that the firm has done. Matthew is a regular presenter for the Taxation Institute.

**Michael Butler FTIA** is the Partner in Charge of Finlaysons' Tax & Revenue Group. Michael advises both domestic and foreign clients on federal, international and state tax matters, and has a special interest in property tax issues. Michael is the author of the book *Australian Federal Company Taxation* and a regular contributor to Taxation Institute seminars.

**Jeffrey Chang FTIA** is a Senior Tax Manager with HLB Mann Judd, where he advises privately held businesses and high wealth groups on tax, business and investment structuring and superannuation. With a background in legal practice, during which he attained accreditation by the Law Institute of Victoria as a tax law specialist, Jeffrey has over 10 years' experience in advising on and documenting a broad range of matters concerning discretionary trust structures. Jeffrey is a member of various Taxation Institute committees, including the Retreat Organising Committee. He is the co-ordinator of a regular column in the Taxation Institute's journal *Taxation in Australia*, and a regular presenter at Taxation Institute events.

**Arlene Macdonald FTIA (Life)** has been a Barrister at Edmund Barton Chambers, Adelaide for 14 years. Her main area of practice covers the range of Commonwealth and State taxes and duties, especially dealing with disputes. She is experienced in acting for both the taxpayer and the Commissioner of Taxation in cases at the Administrative Appeals Tribunal, the Federal Court and the Supreme Court. In addition to conducting litigation, she also advises generally on tax and trusts (including areas where taxation and superannuation law overlap with other areas of legal practice, such as succession and estate planning, wills and estates, family law, insolvency, administrative law in relation to powers and acts of the tax authorities, corporations law disputes and disputed or problematical tax recovery). Arlene is a passionate speaker and is an experienced and sought-after writer, speaker and lecturer on tax and trusts and related topics in Australia and overseas.

**Tony Riordan FTIA** is the tax Partner at Riordans Lawyers in Melbourne, a boutique commercial law firm. He has degrees in law and commerce and a Masters in Taxation Law from Melbourne University. His areas of practice include SME structuring, estate planning for high wealth individuals and transaction structuring. Tony is on the Taxation Institute's Victorian State Council.

**Peter Walmsley** is Deputy Chief Tax Counsel at the Australian Taxation Office. He joined the Tax Office in 1977. He has been closely involved with the Tax Office's litigation and rulings over many years, including private rulings on Division 974.

# Presenter Profiles

## Workshop Coordinators

**Bernie O'Sullivan FTIA** is a Partner at Maddocks Lawyers and specialises in all areas of superannuation, managed investments, trusts and estates and business succession planning. Bernie advises leading financial institutions, statutory trustee companies, superannuation fund trustees, accountants, financial advisers and high net worth individuals. Bernie is the lead author of the Taxation Institute's publication *Estate and Business Succession Planning Handbook* which will launch its third edition in June 2010.

**Vanessa Priest ATIA** is a Consultant to the Tax Division of WHK Horwath and advises clients from the private sector, mutual associations and professional bodies on a wide range of taxation issues, including CGT, corporate acquisitions, sales and restructures, international tax issues, the establishment of ESOPs in a SME context and general taxation consulting. Vanessa is a regular presenter for the Taxation Institute and other professional bodies and also oversees internal tax training for WHK Horwath in Australia.

**Chris Wookey FTIA** is a Director in the tax consulting division of GMK Centric and advises many of the firm's high net worth clients about their Australian tax affairs. GMK Centric is part of the Centric Wealth group and its clients are typically entrepreneurial business people and high net worth individuals. Chris's work at GMK Centric (and previously as a partner in the tax consulting division of BDO in Melbourne) includes advising corporate and individual clients about their cross-border transactions and affairs as well as about Australian-based income tax and capital gains tax matters. Chris is a regular presenter for the Taxation Institute.



# Further Information

## Online Registration

[www.taxinstitute.com.au/noosa](http://www.taxinstitute.com.au/noosa)

## Delegate Registration Inclusions

Retreat registration includes participation in the full technical program and workshops, a copy of all papers and materials, attendance at the welcome drinks on Wednesday night, Retreat Dinner on Thursday night, Retreat close drinks, lunches on Thursday and Friday and all morning and afternoon teas during the Retreat Program.

**Please note:** Registration fees do not include accommodation, breakfasts, hotel incidentals, transfers, etc.

## Early Bird Registration

All registrations received and paid for on or by 9 July 2010 will be entitled to an early bird discount.

## Group Discounts

Purchase four full registrations and receive the fifth full registration free. All attendees must be from the same firm and must register at the same time.

## Delegate List

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

## Confirmation of Registration

A confirmation letter and tax invoice will be sent via email.

## Pre-Reading Requirements

The value of the workshops component of the Retreat is maximised for delegates when preparation for, and participation in, the workshop case studies is undertaken. Workshop materials and suggested readings are forwarded to delegates approximately one week prior to the Retreat via email. Please ensure your email address is completed on the registration form.

## CPD Accreditation

Attendance at the Retreat counts for 12.25 hours Continuing Professional Development Accreditation with the Taxation Institute of Australia.

## Welcome Drinks – Wednesday

For delegates arriving on Wednesday 18 August, a welcome drinks reception will be held from 8.30pm at the Sheraton Noosa Resort & Spa.

The welcome drinks reception is included in the Retreat registration fee for delegates, and additional tickets are available to purchase for accompanying persons and guests at a cost of \$35. Please indicate requirements on the registration form, as well as any dietary requirements.

## Retreat Dinner – Thursday

The Retreat Dinner will be held on Thursday evening at Trios on the River and is included in the Retreat registration fee for delegates. Additional tickets are available to purchase for accompanying persons and guests at a cost of \$110. Please indicate requirements on the registration form, as well as any dietary requirements.

A ferry will be departing from Sheraton Noosa Resort wharf at 6.45pm to transfer delegates to the dinner venue. A shuttle bus will take delegates and guests back to the hotel, and will depart every 30 minutes from 9.30pm.

## Optional Dinner – Friday

For delegates staying on in Noosa after the event, Sails Restaurant has been chosen as the venue for the optional Friday night dinner. Enjoy three sumptuous courses of modern Australian cuisine accompanied by a selection of fine wines with fellow delegates and guests. Dinner will commence at 7.00pm and as this is an optional social activity, will incur an additional cost of \$105 per person. Please indicate your ticket requirements on the registration form, as well as any dietary requirements.

## Dress Code

Smart casual attire is suitable for the duration of the Retreat program, including the dinners.

## Venue and Accommodation

### SHERATON NOOSA RESORT & SPA ★★★★★

Noosa, on Queensland's Sunshine Coast, is an exclusive beachside village on one of the best surfing beaches in Australia. The Sheraton Noosa Resort & Spa is in the heart of Noosa, on cosmopolitan Hastings Street, across from Noosa Main Beach overlooking Laguna Bay and the natural beauty of Noosa River.

The Sheraton Noosa Resort & Spa offers the quintessential 5-star Noosa experience, from the luxurious AQUA Day Spa through to a full range of leisure activities including golf and tennis. The extra spacious, self-contained guestrooms come complete with private balconies and spa baths.

Accommodation has been reserved for Retreat delegates at a favourable room rate available only through the Taxation Institute. The Taxation Institute reserves the right to charge a nominal administration fee for any accommodation booked for the Retreat.

**Please note:** Check-in time is 3.00pm and check-out is by 10.00am on the day of departure.

**As this is a popular conference, the Taxation Institute urges delegates to book early to secure their first preference. All accommodation booked through the Taxation Institute will be non-refundable.**

# Further Information

## Getting There

Noosa is situated approximately 150 km north of Brisbane. It is accessible via Maroochydore (Sunshine Coast) Airport (30-minutes drive) and Brisbane Airport (2-hour drive).

## Parking

Undercover parking for guests is available for day and overnight use and costs \$15 per a day if self-parked. Valet-assisted parking is also available for \$25 per day per vehicle.

## Flights and Transfers

The Taxation Institute will organise four direct transfers to and from Brisbane airport. It is recommended that delegates book the flights below to take advantage of these transfers. Transfers to and from Brisbane airport will cost \$25 each way.

### Arriving Wednesday 18 August (Coach Transfer from Brisbane Airport)

Origin	Flight No.	Carrier	Arriving Brisbane	Transfer Departs Brisbane Airport
Adelaide	QF664	Qantas	6.10pm	7.10pm
Melbourne	QF626	Qantas	6.15pm	7.10pm
Perth	QF598	Qantas	6.55pm	7.10pm
Sydney	QF540	Qantas	6.35pm	7.10pm

### Arriving Thursday 19 August (Coach Transfer from Brisbane Airport)

Origin	Flight No.	Carrier	Arriving Brisbane	Transfer Departs Brisbane Airport
Sydney	QF500	Qantas	7.35am	7.50am

### Departing Friday 20 August (Coach Transfer to Brisbane Airport)

Destination	Flight No.	Carrier	Transfer Departs Sheraton	Flight Departs Brisbane Airport
Melbourne	QF639	Qantas	5.40pm	7.55pm
Perth	QF767	Qantas	5.40pm	7.50pm
Sydney	QF557	Qantas	5.40pm	8.15pm

### Departing Saturday 21 August (Coach Transfer to Brisbane Airport)

Destination	Flight No.	Carrier	Transfer Departs Sheraton	Flight Departs Brisbane Airport
Adelaide	QF663	Qantas	1.00pm	3.45pm
Melbourne	QF627	Qantas	1.00pm	3.55pm
Sydney	QF541	Qantas	1.00pm	4.15pm

## Alteration and Cancellation Policy

The Taxation Institute of Australia 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. If the replacement is not a Member, the non-member registration fee will apply. CPD hours will be allocated to the designated attendee. Any accommodation nights booked through the Taxation Institute will be non-refundable in the event of cancellation.

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

## 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 \$200 on the non-member registration fee, receive over \$500 in value including 12 months membership (valid 1 July 2010 to 30 June 2011) and a 2-week trial to MemberPlus.

### Member Benefits:

Taxation Institute Journal, taxVine e-newsletter, TaxLine research service, CPD event discounts, publications and tax product discounts, Business Alliance Partner discounts, use of Post Nominals, and Membership Certificate.

## Enquiries

Please contact the National Events Team on 1300 733 842 or [nationaleducation@taxinstitute.com.au](mailto:nationaleducation@taxinstitute.com.au).

## Registration Form/Tax Invoice

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

Online



Save time, register online at [www.taxinstitute.com.au/noosa](http://www.taxinstitute.com.au/noosa)



Fax

to 02 8223 0077 or



Mail

to PO Box H185, Australia Square, Sydney NSW 1215

### Registration

ABN 45 008 392 372

#### Early Bird Retreat Registration (register on or before Friday 9 July 2010)

- Taxation Institute Member \$1,490  
 Non-member \$1,690  
 New Member\* \$1,890

#### Full Retreat Registration (register after Friday 9 July 2010)

- Taxation Institute Member \$1,565  
 Non-member \$1,775  
 New Member\* \$1,975

\*For an extra \$200 (on the non-member fee) become a Member of the Taxation Institute of Australia. Membership will run for 12 months from 1 July 2010 to 30 June 2011 and will include a free 2-week trial of MemberPLUS (the Taxation Institute's electronic information resource) upon request.

### Delegate Contact Details

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

Preferred Label Badge Name:

Last Name:

Member No:

Postal Address:

Suburb:

State:

Postcode:

Company:

Title:

Tel:

Mobile:

Email:\*

Fax:

Dietary Requirements:

\*Please note workshop materials will be forwarded to delegates by email prior to the commencement of the Retreat

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.

### Welcome Drinks

#### Wednesday 18 August at Sheraton Noosa Resort & Spa

The Retreat welcome drinks are **INCLUDED** in the price for full registration attendees.

- No, **I WILL NOT** be attending the welcome drinks  
 Yes, **I WILL** attending the welcome drinks **OR**  
 Yes, I require additional tickets for the welcome drinks at \$35 per person

No. x tickets at \$35 each \$

Name(s):

Special dietary requirements:

### Retreat Dinner

#### Thursday 19 August at Trios on the River

The Retreat Dinner is **INCLUDED** in the price for all full registration attendees.

- No, **I WILL NOT** be in attendance at the Retreat Dinner  
 Yes, **I WILL** be in attendance at the Retreat Dinner **OR**  
 Yes, I require additional tickets for the Retreat Dinner at \$110 per person

No. x tickets at \$110 each \$

Name(s):

Special dietary requirements:

### Author Breakfast Session

#### Friday 20 August at Sheraton Noosa Resort & Spa

The Author Breakfast Session is complementary but is limited to 40 delegates.

Please indicate if you would like to attend.

- Yes, **I WOULD** like to attend the Author Breakfast Session

### Optional Dinner

#### Friday 20 August at Sails Restaurant

The optional dinner is **NOT INCLUDED** in the registration price

- Yes, I require tickets for the optional dinner at \$105 per person

No. x tickets at \$105 each \$

Name(s):

Special dietary requirements:

## Accommodation

Accommodation rates at Sheraton Noosa Resort & Spa are quoted on a per room per night basis (inclusive of GST), and are only available through the Taxation Institute of Australia. Bookings are subject to availability and cannot be guaranteed. All accommodation bookings must be paid in full with registration.

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

Sheraton Noosa Resort Guestroom \$285

No. nights required:

Total \$:

Arrival date:

Time:

Departure date:

Time:

Total number of people in room:

Occupancy (Please circle): Single / Twin / Double

Accommodation special requirements, eg cot, extra bed, etc

Please note that additional charges may be incurred for extra guests, extra beds, use of cots, etc, which will be charged to individual room accounts to be settled by delegates on departure. All accommodation booked through the Taxation Institute is non-refundable. Please note all rooms at the Sheraton Noosa Resort & Spa are non-smoking.

## Airport Transfers

Please book me a place on the inbound transfer from Brisbane on Wednesday 18 August departing Brisbane Airport at 7.10pm\* at a cost of \$25

Please book me a place on the inbound transfer from Brisbane on Thursday 19 August departing Brisbane Airport at 7.50am\* at a cost of \$25

Please book me a place on the outbound transfer leaving the Sheraton Resort & Spa at 5.40pm\* to Brisbane Airport on Friday 20 August at a cost of \$25

Please book me a place on the outbound transfer leaving the Sheraton Resort & Spa at 1.00pm\* to Brisbane Airport on Saturday 21 August at a cost of \$25

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

## Payment Details Summary

Delegate registration fee

\$

Additional Retreat welcome drinks tickets

\$

Additional Retreat dinner tickets

\$

Optional dinner tickets

\$

Accommodation

\$

Airport transfers

\$

**Total payable**

**\$**

## Payment Method

I enclose a cheque\* for \$ \_\_\_\_\_

Card no.:

Please charge my credit card \$ \_\_\_\_\_

Expiry date: \_\_\_\_\_

Card Type:

AMEX

Visa

MasterCard

Diners

Cardholder's signature: \_\_\_\_\_

Cardholder's name: \_\_\_\_\_

**For event enquiries, please contact the National Events Team on 1300 733 842 or [nationaleducation@taxinstitute.com.au](mailto:nationaleducation@taxinstitute.com.au)**

\*Please make cheques payable to Taxation Institute of Australia.

Date of Issue: 5 May 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 of Australia 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 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.

We take your privacy seriously, and our policy can be viewed at [www.taxinstitute.com.au/go/footer/privacy](http://www.taxinstitute.com.au/go/footer/privacy)

