

Priority registration form

Stamp Duty Forum

**4 easy ways
to register**

Phone: 1800 772 772
Fax: (02) 9422 2338
Online: www.lexisnexis.com.au/pd
Mail: Conference Co-ordinator, LexisNexis
Locked Bag 2222, Chatswood NSW 2067
DX 29590 Chatswood

Please complete sections A, B, C, D

Conference code: PD6318 ABN: 70 001 002 357

A Delegate 1 details

Mr/Ms/Dr: _____
First name Last name

Position: _____

Organisation: _____

Postal address: _____

Suburb Postcode State

Telephone: _____

Fax: _____

Email (required**): _____

Delegate 2 details

Mr/Ms/Dr: _____
First name Last name

Position: _____

Telephone: _____

Fax: _____

Email (required**): _____

Delegate 3 details

Mr/Ms/Dr: _____
First name Last name

Position: _____

Telephone: _____

Email (required**): _____

** to send conference confirmation

3rd Delegate FREE!

B Payment details Payment is due upon registration

Enclosed is my cheque for: \$ _____ made payable to LexisNexis

Pay by credit card: Please charge \$ _____ to

Mastercard Visa American Express

Card number: _____/_____/_____/_____

Expiry: ____/____

Name of cardholder: _____

Signature of cardholder: _____

Charge to my LexisNexis account: \$ _____

Account number: _____

Signature: _____

Name of approving manager: _____

TEAM DISCOUNTS*

Register a team of 2 for the Stamp Duty Forum at the same time, from the same organisation and receive a free pass for the 3rd delegate.

* Early Bird, team discounts and any other discount cannot be taken concurrently

C Event Pricing (please tick your selection)

Early Bird Special* (register & pay before 12 September 2008)

| | |
|---|-----------------------------|
| <input type="checkbox"/> Two Day Conference + 2 Workshops | \$2300.00 + GST = \$2530.00 |
| <input type="checkbox"/> Two Day Conference + 1 Workshop# | \$2100.00 + GST = \$2310.00 |
| <input type="checkbox"/> Two Day Conference Only | \$1850.00 + GST = \$2035.00 |
| <input type="checkbox"/> One Day Conference# + 2 Workshop | \$1650.00 + GST = \$1815.00 |
| <input type="checkbox"/> One Day Conference# + 1 Workshop | \$1300.00 + GST = \$1430.00 |
| <input type="checkbox"/> One Day Conference# Only | \$950.00 + GST = \$1045.00 |

Standard Price (register & pay after 12 September 2008)

| | |
|--|-----------------------------|
| <input type="checkbox"/> Two Day Conference + 2 Workshops | \$2500.00 + GST = \$2750.00 |
| <input type="checkbox"/> Two Day Conference + 1 Workshop# | \$2250.00 + GST = \$2475.00 |
| <input type="checkbox"/> Two Day Conference Only | \$1950.00 + GST = \$2145.00 |
| <input type="checkbox"/> One Day Conference# + 2 Workshops | \$1850.00 + GST = \$2035.00 |
| <input type="checkbox"/> One Day Conference# + 1 Workshop | \$1450.00 + GST = \$1595.00 |
| <input type="checkbox"/> One Day Conference# Only | \$1050.00 + GST = \$1155.00 |
| <input type="checkbox"/> Workshop Only# | \$500.00 + GST = \$550.00 |
| <input type="checkbox"/> Documentation pack | \$300.00 + GST = \$330.00 |

I would like to attend Day 1 Day 2
 Workshop A Workshop B

D Please tick as many practice areas you work in which apply:

- | | |
|---|---|
| <input type="checkbox"/> Banking & finance | <input type="checkbox"/> Family law |
| <input type="checkbox"/> Commercial litigation & ADR | <input type="checkbox"/> Insolvency & restructuring |
| <input type="checkbox"/> Corporate and commercial law | <input type="checkbox"/> Insurance and risk |
| <input type="checkbox"/> Criminal law | <input type="checkbox"/> Property |
| <input type="checkbox"/> Energy and resources | <input type="checkbox"/> Wills & estates |
| <input type="checkbox"/> Environment and planning | <input type="checkbox"/> Workplace relations, employment & safety |
| | <input type="checkbox"/> Other: _____ |

This will help us keep you informed about topics relevant to your business needs.

PROGRAM CHANGES

Details regarding this conference were confirmed and correct at the time of printing. LexisNexis reserves the right to cancel or amend the conference details at any time if required.

CANCELLATION

Your registration will be confirmed in writing when full payment is received. We will refund your registration in full less a \$165 administration fee if notification is received in writing up to but not including 1 month prior to the date of the event. If we receive written notification – any time up to but not including 2 weeks prior to the date of the event, you will receive a 50% refund & seminar documents. No cancellation requests will be accepted during the period 2 weeks prior to the event. You may nominate a replacement, however no refund will be issued.

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Please direct your enquiries to privacy@lexisnexis.com.au

Tick here if you DO NOT wish to receive information about upcoming events

Early Bird expires 12 September

New 2008
amendments

Latest
case law
impacts

Stamp Duty Forum

Future directions in stamp
duty practice

22-24 October 2008
Grace Hotel
Sydney

Don't miss this opportunity to:

- Discover how the **WA Duties Act 2008** affects wide-ranging transactions
- Gain insight into the workings of the **state land rich provisions**
- Update your knowledge of the **latest case law and legislative developments**
- Understand **effective structuring for CGT and GST purposes**
- Find out how to establish and maintain stamp duty effective **public and wholesale unit trusts**
- Have your say in the interactive Panel on **Anti-avoidance provisions**
- Investigate **carbon trading impacts** on stamp duty

Register Today! Ph: 1800 772 772
or visit www.lexisnexis.com.au/pd

Expert speakers include:

Richard Giannone, Partner, **Freehills**

Barbara Phair, Partner, **Blake Dawson**

Mark Robertson, Barrister,
Wentworth Chambers Sydney

Angela Melick, Partner, **PricewaterhouseCoopers**

Adrian Chek, Partner, **Allens Arthur Robinson**

Fiona Giuseppi, Partner Indirect Tax, **KPMG**

Gary Chiert and **Dixon Hearder**, Partners,
Corrs Chambers Westgarth

Product of:

 **LexisNexis**[®]
Professional Development

Stamp Duty Forum

Future directions in stamp duty practice

Day one: Wednesday 22 October 2008

- 8:30 **Conference registration**
- 9:00 **Opening remarks from the Chair**
*Celia Long, Director Tax, KPMG with
Anastasia Tsekouras, Barrister, Third Floor Wentworth Chambers*
- 9:10 **Examining the implications of WA Duties Act 2008 for transactions involving property**
 - Investigating the scope of the provisions applying to dutiable property, including an analysis of the key policy changes from the *Stamp Act, 1921*
 - Outlining the landholder provisions and their practical consequences
 - Avoiding common traps under the transitional provisions
 - Understanding the scope of the transactions that are now subject to duty – how has the base been broadened
 - Planning for the removal of business assets from dutiable property in 2010
 - Specific exclusions from the *Duties Act 2008*
 - Managing exposures under the new provisions, including the need for valuation evidence and the seeking of rulings*Celia Long, Director Tax, KPMG*
- 10:10 **Exploring the length and breadth of land rich duties in each state**
 - Gaining clarity on the thresholds in each state and territory
 - Characterisation of assets of entity
 - Comparing the look through provisions in each jurisdiction
 - The implications of interstate and international holdings
 - Applying for exemptions for transactions and concessions
 - Looking to the future – the impending state reviews of land rich provisions in NSW and elsewhere*Fiona Giuseppi, Partner Indirect Tax, KPMG*
- 11:00 **Morning Tea**
- 11:30 **Discovering the latest case law developments**
 - Chief Commissioner of State Revenue v Pacific National* [2007] NSWCA 325
 - Harrington Park v Chief Commissioner of State Revenue* [2008] NSWSC 266
 - Australian Property Custodian Holdings Limited v Commissioner of State Revenue (Taxation)* [2007] VCAT 2291 – rental stream
 - Apostolou v Commissioner of State Revenue* [2008] VCAT 310
 - Commissioner of State Revenue v Serana* [2008] WASCA 82 – transfers
 - Westpac Custodian Nominees v Commissioner of State Revenue* [2008] WASCA 18 – securities part of stapled securities
 - Origin Energy Power and Commissioner of State Revenue* [2007] WASAT 302
 - Walker Corporation Pty Limited v Sydney Harbour Foreshore Authority* [2008] HCA 5*Christopher J Furnell, Barrister, Isaacs Chambers Melbourne*
- 12:15 **Minimising duty exposure in reconstructions**
 - Transfer within group – the relevant reconstruction transaction
 - Applying association tests
 - What other criteria apply?
 - Understanding elements of top-hatting concessions
 - Examining consolidation transactions*Richard Giannone, Partner, Freehills*
- 1:10 **Networking lunch for speakers and delegates**
- 2:10 **Stamp duty issues for business sales – abolition on non-realty assets and beyond**
 - Considering the impact of abolition of duty on non-realty business assets
 - Preparing for transitional arrangements
 - What will be dutiable once duty on transfer of business assets such as goodwill abolished?
 - Practical considerations for business sales*Barbara Phair, Partner, Blake Dawson*
- 3:00 **Mastering the use of CGT and stamp duty provisions in transactions**
 - Comparing timing considerations from CGT and stamp duty perspectives
 - Examining the nature of direct and indirect interests
 - Applying the ratio:total assets and principal asset tests
 - Exemptions under the state stamp duties provisions
 - Activating *Income Tax Assessment Act 1997* exemptions
 - Capital gains tax and stamp duty exemptions for top-hatting
 - Contemplating the current application of *Federal Cmr of Taxation v Everett* (1978) 21 ALR 625*Bill Cannon, Partner, Blake Dawson*
- 3:50 **Afternoon tea**
- 4:20 **Avoiding inadvertent attraction of both GST and stamp duty**
 - Understanding the pros and cons of GST cf stamp duty when structuring transactions
 - Planning for abolition of stamp duty on transfer of business assets in the future*Mark Robertson, Barrister, Wentworth Chambers Sydney*
- 5:10 **Closing remarks from the Chair**
- 5:15 **Close of day one**

Day two: Thursday 23 October 2008

- 8:30 **Conference registration**
- 9:00 **Opening remarks from the Chair**
Max Einfeld, Special Counsel, Deacons
- 9:10 **Stamp duty implications of declarations of trust and dealings in discretionary trusts**
- When does creating or declaring a trust give rise to stamp duty?
 - Avoiding double imposition of duty – the status of *Farrar v Commissioner for Stamp Duties* (1975) (NSW) ATR 364 and *Pendal Nominees* 20 ATR 368
 - Is resettlement still an issue?
 - Stamp duty implications of dealings in discretionary trusts
 - The specific statutory duty regimes for discretionary trusts
- Adrian Chek, Partner, Allens Arthur Robinson*
- 10:00 **Establishing and maintaining public and wholesale unit trust status from the stamp duties perspective**
- Examining issues on start up of public and wholesale trusts
 - Problems for the fund manager in maintaining qualifying characteristics
 - Convergence of funds – getting the most out of the rules: a superannuation case study
- Stefan DeBellis, Director, PricewaterhouseCoopers*
Philip Magoffin, Executive Director, PricewaterhouseCoopers
- 11:00 **Morning tea**
- 11:30 **Understanding and applying anti-avoidance provisions effectively**
- This session explores the anti-avoidance provisions and utilises the combined skills of experienced advisors and State Revenue Officer to explore different scenarios to illustrate applications.
- Anti-avoidance provisions overview
 - Hypothetical case studies with panel discussion
- Facilitated by:** *Geoffrey Mann, Partner, Blake Dawson*
Panelists: *Craig Bowie, Special Counsel, Minter Ellison Lawyers*
Peter Johnson, Principal Advisor, NSW Office of State Revenue
David Marks, Barrister, Inns of Court Brisbane
- 12:20 **Networking lunch for speakers and delegates**
- 1:20 **Complying with stamp duty provisions when trading in carbon credits, permits and making green investments**
- Characterising carbon offsets and rights
 - Characterising emission trading/carbon pollution permits
- Exploring possible triggers: initial granting of offsets, rights and credits; subsequent on sales surrenders and leases
 - Acquiring land for carbon sinks
 - Case study: Carbon credits v carbon pollution permits v green investments
 - State by state comparison of stamp duty treatment
- Costa Koutsis, Partner, Baker & McKenzie*
- 2:10 **Successful objections and litigation in stamp duties matters**
- Examining practices and procedures under *Taxation Administration Act 1996 NSW*
 - Understanding application of the *Evidence Act 1995 NSW* and *Uniform Civil Procedures Rules 2005* on stamp duties disputes
 - Considering the Commissioner's investigative and information gathering powers in disputes
- Andrew Rider, Barrister, Fifth Floor Selborne Chambers, Sydney*
- 3:00 **Afternoon tea**
- 3:30 **Keeping up to date with recent legislative changes**
- Revising the transitional phased abolition of duties in each state
 - *Duties Amendment (Abolish of State Taxes) Act 2006* lease duty
 - *Taxation and Related Legislation (Miscellaneous Amendments) Act 2008* (No 8)
 - *State Revenue Legislation Amendment Act 2008* (NSW)
 - *Duties Act (Landholders) Amendment Bill 2008* (2008)
 - Phased abolition of mortgage duty in Queensland be abolished in two stages, with 50% reduction from 1 January 2008 and full abolition from 1 January 2009
 - First Home Owner concessions
- Angela Melick, Partner, PricewaterhouseCoopers*
- 4:20 **Land rich duty valuations: a practical perspective**
- Reflecting on the relevance and valuation of goodwill
 - Accounting for off-balance sheet assets
 - Identifying land and non-land assets
 - Examining specific statutory and administrative requirements
 - Applying practical considerations
- Gary Chiert and Dixon Hearder, Partners, Corrs Chambers Westgarth*
- 5:10 **Closing remarks from the Chair**
- 5:15 **Close of day two**

Day three workshops: Friday 24 October 2008

- 8:30 **Workshop one registration**
- 9:00 **Understanding and applying the land rich provisions in practice**
- Brief review of applicable provisions on a state by state basis
 - Case studies involving the use of categorisation of property, tracing, trusts and calculating duty
 - Debriefing session comparing outcomes and group discussion on alternate scenarios
- David Marks, Barrister, Inns of Court Brisbane*
- 12:00 **Networking lunch for full day delegates**
- 8:30 **Workshop two registration**
- 1:00 **Understanding stamp duty implications in trust transactions**
- Identifying situations where trusts are created
 - Understanding stamp duties implications when dealing with trusts in different states
 - Tips and traps in structuring and documenting creation, acquisition and transfer of trust interests
- Anastasia Tsekouras, Barrister, Third Floor Wentworth Chambers*
- 4:00 **Close of Workshop**