



2017 PROPERTY & CONSTRUCTION

Structured CPD hours: *13.5 hrs*

**THURSDAY 2 – FRIDAY 3
MARCH 2017**

Novotel Brisbane
200 Creek Street
Brisbane, Qld, 4000

9.00am-5.00pm
(registration from 8.30am)

Register



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

About the event

The Tax Institute's 2017 Property & Construction intensive is the essential professional development seminar for tax practitioners and in-house finance and tax resources that have exposure to the property and construction industries.

Now extended to two full days of sessions, this popular program will provide a good balance of relevant commercial and tax technical issues for those involved in property development, property investment and construction projects.

Tim Lawless of CoreLogic will provide the keynote address on the current state of play for the residential housing market. We will also look at some topical industry sectors, including aged care, manufactured home estates and student accommodation and other related technical topics.

Who should attend?

The program has been developed for tax practitioners with clients and targets in the property and construction industries and those working in finance and tax roles within the industry.

Topics

Program highlights include:

- An "all things foreign" update on recent changes to Australia's foreign investment framework and foreign acquirer duty
- A focus on tax issues for topical sectors with market updates
- ATO's views on the revenue vs capital distinction and an update on the early engagement process
- An update on SMSF issues and property
- A discussion on research and development concessions.

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TECHNICAL PROGRAM

Event summary

Day one – Thursday 2 March 2017

Time	Session	Presenter
8.30am–9.00am	Registration	
9.00am–9.10am	Welcome	Sian Sinclair, CTA Chair, 2017 Property & Construction Organising Committee
9.10am–10.10am	Keynote Address As a leading commentator in this space, Tim Lawless will kick off our program with an update on market activity and trends. He will explore some of the broader macroeconomic issues that are currently affecting the property sector and share insights on what to expect for 2017 in various sectors of the residential housing market.	Tim Lawless CoreLogic
10.10am–10.40am	Session 1: ATO and Early Engagement with the Industry Assistant Commissioner Engagement and Assurance Services, Joanne Casburn will provide an overview of the ATO's early engagement process as relevant to the property and construction industry, including insights into the selection process and examples of industry engagement to date.	Joanne Casburn Australian Taxation Office
10.40am–10.55am	Morning tea	
10.55am–11.55am	Session 2: Differentiating Seniors Housing Sector Overview With an ageing population, there is an increasing focus on purpose-built housing for seniors. Different models for delivery exist, each governed by different legislative and financial models. In relation to two of the main types of seniors housing, residential aged care and retirement villages, this session will: <ul style="list-style-type: none">▪ Provide a structural overview▪ Explain the financial operation▪ Discuss the legislative and regulatory framework. Technical Session The technical part of this session will delve into the financial models governing seniors housing, along with identifying the key differences in tax treatment across the two main offerings, including: <ul style="list-style-type: none">▪ GST treatment▪ Entry and exit taxing points▪ Tax issues specific to aged care and retirement village models▪ Land tax and stamp duty exemptions.	Danielle Lim Minter Ellison Sally Newman, CTA Minter Ellison
11.55am–12.55pm	Session 3: ATO Perspective on Capital vs Revenue Peter Koit, Assistant Commissioner Case Leadership, will discuss the ATO's perspective on the capital vs revenue conundrum for property. In this session, Peter will : <ul style="list-style-type: none">▪ Examine some of the historical case law in this area▪ Provide commentary around the approach the ATO may take when reviewing transactions.	Peter Koit, CTA Australian Taxation Office

Proficient/Advanced 

Pitched at practitioners who continue to build their expertise in tax as well as experienced tax practitioners who are well established in their career. These sessions provide technical information combined with practical insights to help practitioners build an in-depth understanding of the topic. The sessions will also drill into the detail and provide high-level practical insight enabling practitioners to apply their tax knowledge to increasingly specialised situations.

TECHNICAL PROGRAM

Event summary

Day one – Thursday 2 March 2017 (cont)

Time	Session	Presenter
12.55pm–1.45pm	Lunch	
1.45pm–3.10pm	<p>Session 4: Introducing “All Things Foreign” Foreign Acquirer Duty Surcharge</p> <p>Duncan Bedford will summarise the duty surcharges recently introduced in Queensland, Victoria and New South Wales on acquisitions of residential land by foreign purchasers. The session will cover:</p> <ul style="list-style-type: none"> ▪ The different definitions of “foreign person” and “residential land” ▪ Various exemptions available in each jurisdiction ▪ Application of these surcharges to developers. <p>FIRB Update</p> <p>Meg Morgan will provide an update on:</p> <ul style="list-style-type: none"> ▪ The FIRB process, fees and thresholds for acquisitions of land by foreign investors ▪ The specific conditions that are generally applied to FIRB approvals on acquisitions by developers ▪ Recent experiences on the application of the new FIRB rules ▪ Alternative approval mechanisms such as developer pre-approvals and exemption certificates for programs of land acquisitions. 	<p>Duncan Bedford, ATI McCullough Robertson</p> <p>Meg Morgan McCullough Robertson</p>
3.10pm–3.30pm	Afternoon tea	
3.30pm–4.00pm	<p>Session 5: Foreign Resident Capital Gains Withholding Tax</p> <p>This session will provide an update on the foreign resident capital gains withholding regime that was introduced in 2016 and impacts all vendors of property sales over \$2 million. Topics covered include:</p> <ul style="list-style-type: none"> ▪ Clearance certificates ▪ When exemptions apply ▪ Impact on the wider industry and what to watch for. 	<p>Adam Alexander, CTA Grant Thornton</p>
4.00pm–5.00pm	<p>Session 6: International and Domestic Mobility – Employment Tax Obligations for Employers Managing Projects</p> <p>When managing projects across multiple state and international jurisdictions, it can be difficult to even ascertain where your employees are located let alone the associated employment tax obligations. Whether the employees are fly-in, fly-out, residential, working in remote locations or on international assignments will impact what you have to report and remit as the employers. This session focuses on:</p> <ul style="list-style-type: none"> ▪ Practical tips for employers and practitioners on the key reporting requirements across PAYG withholding, fringe benefits, payroll tax and the superannuation guarantee ▪ The distinction between an employee who is travelling on business and one who is considered “living away from home”, and the potential impact this can have on tax obligations. 	<p>Hayley Lock KPMG</p>
5.00pm	Day one close	
5.00pm–6.00pm	Networking drinks	



TECHNICAL PROGRAM

Event summary

Day two – Friday 3 March 2017

Time	Session	Presenter
8.30am–9.15am	<p>Session 7: Learning from the Legends – Interview</p> <p>Mark Stockwell is a celebrated Olympian, businessman and owner of Stockwell. As Managing Director of Stockwell, Mark has seen the company diversify as an investor, developer, builder, project manager, property manager and fund manager of industrial, retail, commercial, residential and leisure developments.</p> <p>This is an opportunity to hear from a key influencer in the Queensland property industry.</p>	<p>Mark Stockwell Stockwell</p> <p>Interviewer: Praty Patel, CTA Stockwell</p>
9.15am–10.25am	<p>Session 8: Exploring Student Accommodation Sector Overview</p> <p>This session will provide a general update on the student accommodation asset class and the current drivers in the market, including some of the opportunities available for this asset class.</p> <p>Technical Session: GST Opportunities in Student Accommodation</p> <p>Student accommodation provides a rare opportunity to access a concessional GST rate when providing commercial residential accommodation. However, you will have to navigate a number of issues along the way. In this session, Murray Shume will use case studies to work through:</p> <ul style="list-style-type: none"> ▪ The difference between residential premises and commercial residential premises ▪ How to access the concessional GST treatment in Div 87 ▪ How to set up your systems to keep the records to minimise the risk of audit adjustments. 	<p>Noral Wild JLL</p> <p>Murray Shume Cooper Grace Ward</p>
10.25am–10.40am	Morning tea	
10.40am–11.40am	<p>Session 9: Research & Development Tax Concessions in Construction</p> <p>This session will provide an update on general R&D tax incentive issues relevant to the industry including:</p> <ul style="list-style-type: none"> ▪ AusIndustry's current expectations around hypothesis and experiment articulation ▪ Recent changes in the rate of R&D tax offsets and interaction with corporate tax rate movements ▪ Update on the government's initiated review of the R&D tax incentive program (The government's response is due to be announced in March 2017.) ▪ Specific considerations around building and construction industry issues such as building expenditure exclusions, feedstock and the dominant purpose test. 	<p>Damian Smyth Swanson Reed</p> <p>Gloria Lim Swanson Reed</p>
11.40am–12.40pm	<p>Session 10: Manufactured Home Estates (MHE) Sector Overview</p> <p>This session will commence with a general update on the MHE asset class and the current drivers in the market.</p> <p>Technical Session – Key Structuring and Technical Considerations for MHE</p> <p>The session will also explore the commercial structuring considerations for MHE over the life cycle of a project including:</p> <ul style="list-style-type: none"> ▪ Direct tax matters ▪ Different outcomes for stamp duty ▪ GST considerations. 	<p>Mark Courtney MacroPlan</p> <p>Steven Paterson, CTA EY</p>
12.40pm–1.30pm	Lunch	
1.30pm–2.00pm	<p>Session 11: Commercial Property Update</p> <p>This session will provide a general update on the commercial office asset class and the current drivers in the market. What is in store for the Queensland market and where do the opportunities lie?</p>	<p>Christine O'Hara Investa</p>

TECHNICAL PROGRAM

Event summary

Day two – Friday 3 March 2017 (cont)

Time	Session	Presenter
2.00pm–3.00pm	Session 12: Exploring Kurts' Adjustments This session will explore the lasting impact on the development industry from the 1998 case <i>FCT v Kurts Development Ltd</i> , and what must be included in the value of trading stock. In particular it will: <ul style="list-style-type: none">▪ Outline the practical aspects for developers when complying with <i>Kurts</i>▪ Explore the consequences for long-term developments through practical case studies.	Sian Sinclair, CTA Grant Thornton
3.00pm–3.15pm	Afternoon tea	
3.15pm–4.00pm	Session 13: Development Funding/Distressed Properties Damian Winterburn will provide an overview of the current state of the development finance market including: <ul style="list-style-type: none">▪ The minimum requirements when looking for project finance▪ Warning signs of underperforming projects.	Damian Winterburn Deloitte Real Estate
4.00pm–5.00pm	Session 14: SMSFs and Property Developments: Finding the Sweet Spot! My “golf buddy” has done a property development in their SMSF. Can I do the same? In this session, Clinton Jackson will discuss the complexities of completing a property development in the highly regulated world of superannuation, including: <ul style="list-style-type: none">▪ What to watch out for as a result of the recent changes▪ SIS Act considerations▪ Structuring opportunities▪ Tax issues.	Clinton Jackson Cooper Grace Ward
5.00pm	Day two close	

FURTHER INFORMATION

What, when and *how to*

Delegate registration fee and materials

The registration fee includes participation in the full technical program, soft copy materials via the Tax Institute CPD Event App, networking drinks on Thursday evening, and all refreshments during intensive hours. Please note this event is paperless, hard copy materials will not be provided at the event. For more information, please contact katieredhead@taxinstitute.com.au.

Wi-Fi

Complimentary Wi-Fi will be provided throughout at the intensive, however as you can appreciate, with several people simultaneously accessing the Wi-Fi, the connection speed may be affected. To reduce this, we recommend you download all of the materials prior to the event and use a PDF reader to access the materials during the sessions.

PRESENTER PROFILES

An overview of our *experts*

Adam Alexander, CTA, is an Associate Director at Grant Thornton. Adam uses his combination of professional and commercial tax experience to assist clients to manage tax risk and provide practical tax solutions to business issues. Adam's expertise includes domestic and international tax planning, inbound and outbound structuring and restructuring, transaction advisory services and assistance with ATO audits and reviews.

Duncan Bedford, ATI, of McCullough Robertson, has a background in general commercial law and brings a practical approach to the advice he provides clients across a range of industries. He is an expert in business and transaction structuring and taxation, particularly stamp duty. Duncan's experience includes designing and implementing effective structures for transactions and asset ownership to obtain advantageous tax and stamp duty outcomes, and advising on stamp duty exemptions, assessments, private rulings and objections. He also advises on corporate reconstructions, demergers, holding company interpositions and rollovers and general commercial matters, offering cost-effective solutions to taxation and revenue issues.

Joanne Casburn is an Assistant Commissioner in the Engagement and Assurance Services for Private Groups and High Wealth Individuals area of the ATO. She manages the compliance teams in Queensland, the small and medium audit teams across Australia and the commercial deal area. She has 24 years experience in the tax industry working both in the ATO and in private practice, and has qualifications in accounting and law, including a Masters in International Taxation.

Mark Courtney, of MacroPlan, is an accomplished property research and advisory professional who over 20 years has acquired considerable expertise in the analysis of Australia's property sector, including extensive commercial and residential market trend analysis, feasibility assessment and land demand/supply modelling. In recent years, his particular focus has been on research and analysis of town centres and city shaping, health precincts and employment lands. Mark leads the Queensland team and is the primary point of contact for clients.

Clinton Jackson, a partner in Cooper Grace Ward's commercial team, advises his clients on an extensive range of commercial and corporate matters, business mergers, acquisitions and sales, tax and structuring issues, self-managed superannuation, asset protection and succession, restructuring and exit strategies. Clinton's unique range of expertise enables him to assist his clients with both their personal and business legal issues and to advise through all phases of the business/investment lifecycle – from start-up, to growth, expansion, transition and exit. Clinton is an accredited SMSF Specialist Advisor with the SMSF Association and a member of the Society of Trust and Estate Practitioners.

Peter Koit, CTA, is an Assistant Commissioner at the ATO in Private Groups and High Wealth Individuals. Bringing over 10 years of experience in the ATO's Tax Counsel Network, where he specialised in banking and finance, mergers and acquisitions, capital raising and complex Part IVA matters, Peter is currently responsible for providing case leadership and technical leadership to the Private Groups business line of the ATO where he is involved with commercial deals/private equity issues and property and construction issues. Peter has also worked on many tax reform

measures including TOFA and debt/equity rules. His previous roles in the ATO included time spent in the Finance & Investment Centre of Expertise and Public Groups and International. Peter has also worked in both commerce and the profession. Peter holds a Bachelor of Commerce, Bachelor of Laws (First Class Honours, University of Sydney), and a Master of Laws (University of Sydney). He is a Chartered Accountant, a Chartered Tax Adviser of The Tax Institute and has been admitted as a Solicitor in the Supreme Court of New South Wales. He is actively involved with The Tax Institute and Chartered Accountants Australia and New Zealand.

Tim Lawless joined CoreLogic RP Data in 2007 as Executive Director responsible for overseeing the group's national research division. He is well recognised throughout Australia as a leading real estate market analyst and commentator, having more than 15 years experience in similar roles. Tim's expertise lies in utilising CoreLogic RP Data's extensive data sets and analytic products to provide both a macro and micro assessment of housing market conditions and the interplay with the economic and demographic environment. Along with the CoreLogic RP Data research team, Tim regularly publishes reports on housing market conditions in Australia and New Zealand, including the CoreLogic RP Data Home Value Indices which are recognised as the benchmark for measuring value movements across Australia's housing markets.

Danielle Lim, of MinterEllison, is an experienced property lawyer practising mainly in the area of seniors living, with an emphasis on retirement villages and manufactured homes. Danielle also regularly advises clients on residential property developments, acquisitions and disposals. Danielle's seniors living experience includes advising clients throughout Australia on due diligence, acquisitions and disposals, financing, titling, scheme documentation, unit conveyancing and regulatory compliance. Danielle is an active member of the seniors living industry, including sitting as a member of the Urban Development Institute of Australia Seniors Living Committee and the government's parliamentary working committee in relation to manufactured homes in Queensland.

Gloria Lim is a manager at Swanson Reed. She is an R&D tax incentives consultant with significant experience in preparing and managing R&D claims and AusIndustry compliance audits. Gloria has a special interest in the competing substantive and formalist approaches to interpreting R&D legislation and contributes regularly to submissions on proposed changes in tax law.

Hayley Lock works with her clients at KPMG to help ensure they can recruit, develop and retain talented people – particularly senior executives and expatriates. Hayley has over 10 years experience both in commerce and within professional services providing advice on a range of taxation matters, from salary packaging through to how to manage a payroll tax audit. Hayley has worked on some of Australia's largest global mobility programs. In her work with her clients, she has advised on many aspects of the mobility life cycle, from recruitment through to repatriation. Hayley is particularly passionate about working within global mobility services given its collaborative environment and the opportunity to interact with people who are at the top of their fields doing interesting things.

Meg Morgan is a Senior Associate in McCullough Robertson's commercial and tax group. She has considerable experience in commercial transactions involving property and construction

PRESENTER PROFILES

An overview of our *experts*

and provides specialist advice on the notification and approval requirements for foreign investment in Australia. Meg routinely deals with the Foreign Investment Review Board to obtain approvals and exemptions, and is an expert in identifying and managing restrictions on foreign investment in the property and construction space.

Sally Newman, CTA, of MinterEllison, focuses on GST, stamp duty, capital gains tax, income tax and other state taxes, including in respect of restructuring, asset and business sales, inbound investment, partnerships, trusts and not-for-profit entities. She also has experience in dispute resolution and litigation. Sally has a particular interest in duty, GST and land tax issues for retirement village operators, including the tax issues facing charities. She advises significant retirement village operators on stamp duty implications of business acquisitions, corporate reconstruction relief, maximising allowable input tax credits and land tax, and duty exemptions. Sally joined the Tax Committee of the Retirement Living Council in September 2016 and has been a member of the Queensland Law Society's Revenue Law Committee since 2015.

Christine O'Hara is General Manager of one of Investa's two commercial office portfolios in Brisbane and has over 20 years experience in the property and finance sectors. She holds a Bachelor of Economics from the University of Queensland and Bachelor of Accounting from QUT, and is a former member of the Chartered Accountants Australia and New Zealand. Christine chairs the Property Council of Australia Commercial and Corporate Real Estate Committee in Brisbane and sits on the Board of Advisers for the Property Industry Foundation (Qld) and the Committee for the Salvo's Red Shield Appeal.

Praty Patel, CTA, joined the Stockwell Group as Chief Operating Officer responsible for Stockwell Group's operations (including Property Development, Funds Management and Property Management), strategic initiatives in conjunction with the management team and to further support the Accounting & Finance Department. Praty worked as a Chartered Accountant and became a member of the Chartered Accountants Australia and New Zealand in 1998 and a Chartered Tax Adviser of The Tax Institute. He has over 18 years of experience in finance (across APAC, Africa, North America and South America), including M&A, international finance, taxation and treasury, within chartered accounting (EY) as well as publicly listed companies (Ausenco Limited, London Stock Exchange).

Steven Paterson, CTA, 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.

Murray Shume is an associate in the commercial team at Cooper Grace Ward. He applies practical solutions to resolve disputes with the ATO and to provide advice on a broad array of tax issues, including income tax, GST, duty, payroll tax and fringe benefits tax. Before joining Cooper Grace Ward, he spent four years at the ATO. This previous experience gives him a unique perspective on how to assist clients in dealing with the ATO. In conjunction with his technical expertise, Murray provides a practical and result-driven approach to private rulings, audits, objections and litigation.

Sian Sinclair, CTA, is Global Head of Real Estate & Construction with Grant Thornton and a partner in the tax group. Sian's expertise draws on over 20 years experience in taxation, accounting and general business consulting. Advising clients from the start-up and growth phases of business through to those looking to realise their wealth via exit strategies, her input is focused and practical with real insight into the issues impacting businesses in the industry. With experience managing tax risk for large private groups, including advising on significant transactions and group consolidations, Sian oversees the compliance and planning needs of Australian and international business groups in the property and construction sector.

Damian Smyth is Swanson Reed's Chief Executive Officer. He is active in innovation tax policy issues and regularly involved in consultations during proposed changes to the R&D tax incentive and other measures impacting start-ups and companies undertaking R&D activity. Damian has a wealth of experience in the hands-on preparation and substantiation of R&D claims and managing ATO/AusIndustry compliance matters.

Mark Stockwell is an Olympian and a businessman, being the owner of Stockwell, a development, property management, residential management and funds management group. Mark commenced his career as an elite swimmer representing Australia in the 1984 Olympics and 1986 Commonwealth Games. After his retirement from swimming, Mark became the Managing Director of Stockwell and has seen the company diversify as an investor, developer, builder, project manager, property manager and fund manager of industrial, retail, commercial, residential and leisure developments. Mark is a past President of the Property Council of Australia, and was the inaugural Chair of Trade & Investment Queensland. He is also a past Chair of Queensland 20 (Q20) which supported the Brisbane G20 in 2014.

Noral Wild is a Regional Director and Head of JLL's Social Infrastructure business in Australia. The JLL Social Infrastructure team specialise in the student accommodation, health, seniors living and child care sectors and the provision of services across these sectors, including transactions, valuations, strategic advice, consulting, feasibility studies, and acquisition and divestment advice. Noral has over 22 years experience in the property sector and introduced student accommodation services to JLL six years ago when she could see the demand that the sector was likely to generate. JLL was the first real estate firm to establish a specialised team in student accommodation in Australia and has significant sized teams in Europe and the US focusing on this market.

Damian Winterburn is the national Partner responsible for Deloitte Real Estate, a specialist real estate team within Deloitte focusing on project funding, major transactions, strategic consulting and development management. Damian has over 16 years experience working in the property sector both in Australia and the US, primarily around development projects. Throughout Damian's career he has acted as the key property adviser or development manager on more than \$5 billion in assets. Prior to joining Deloitte, Damian founded Capland Real Estate Advisors, which was a national, corporate real estate advisory business that was merged into Deloitte.

REGISTRATION FORM

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2017 Property & Construction | 2-3 March 2017

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Date of issue: January 2017

For event enquiries please contact the QLD team on 61 7 3225 5200 or qld@taxinstitute.com.au. 13.5 CPD hours allocated for the series. CPD hours will be allocated to the designated attendee.

¹ Regional discount: A 20% discount applies to those travelling more than 150kms to attend.

² Group discount: A 20% discount applies when 3 or more people from the same firm register together.

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³ Please read and sign *EVENT @MEMBERSHIP OFFER.

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Replacements

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

Cancellations

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

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