

2022 NATIONAL TAX CONFERENCE

Monday 8 August - Tāmaki Paenga Hira Auckland War Memorial Museum

6:00pm – 6:15pm Shuttles / buses will leave Deloitte & SkyCity at 6:00pm

6:15pm – 7:30pm Drinks and canapés at Te Ao Mārama South Atrium, Tāmaki Paenga Hira Auckland War Memorial Museum

7:30pm – 11:30pm Dinner Under the Dome (Events Centre)

Tuesday 9 August – Tāmaki Paenga Hira Auckland War Memorial Museum

Hotel and transit details will be on the website link provided for those from outside Auckland. Shuttles will depart from Deloitte for those travelling from the office.

8.30am – 8:55am Arrival, registration and coffee – Under the Dome (Events Centre)

8:55am – 9:00am Welcome
Bruce Wallace

Keynote speaker

David Watkins, Tax Partner, Australia Tax Insights and Policy Group Leader, Deloitte Asia Pacific Tax Policy Leader, Deloitte Australia

9.00am – 10.00am *David will provide an overview of what the new Australian Government will potentially mean for tax policy in Australia.*

This will be followed by a Panel session about what this might mean for tax policy development in New Zealand, particularly given the increasing influence of "green" politics in Australia.

Panel: Patrick McCalman, Robyn Walker

Chairperson: Bruce Wallace

10:00am – 10:45am **Plenary session**

Tax function challenges, strategy, governance and transformation

In this session we'll work through some of the emerging trends in the region and globally and what this means for New Zealand finance and tax teams. We'll also touch on the key themes from Deloitte's Tax Transformation Trends Series and Inland Revenue's focus on tax governance.

Speakers: Phillippa Harford (Infratil), Rebecca Small (Xero) and Jodee Webb

Chairperson: Greg Haddon

10.45am – 11.15am Morning tea

11.15am – 12.00pm **Concurrent session 1**

A general tax update [Under the Dome]

An update pitched at those who want a refresher on the most recent changes in laws and interpretations over the last 12 months.

Speakers: Susan Wynne, Liz Nelson, Alex Robinson and Simon Taylor

Chairperson: Annalie Hampton

or

International Tax / Transfer pricing update [Auditorium]

This session will cover some of the common issues identified in complying with international tax rules, BEPS disclosures, and transfer pricing methodologies. This session will also touch on what the OECD developments mean for New Zealand.

Speakers: Melanie Meyer, Annamaria Maclean and Jeremy Beckham

Chairperson: Bart de Gouw

12.00pm – 12.05pm Changeover to next concurrent session

12.05pm – 12.55pm **Concurrent session 2**

Mergers and acquisitions [Under the Dome]

As widely reported, the last couple of years have been a whirlwind of M&A activity.

Our team will briefly discuss some of the themes and drivers for this activity, and observations on what the next 12-24 months may look like.

They will then cover some of the recent tax changes and proposals, sharing observations on market behaviour and how these changes are impacting many forms of M&A activity. This will include the business continuity test (BCT), changes to rules concerning purchase price allocations, OIO requirements to disclose tax information, recent case law decisions and their impact on ESOP's, and recently announced dividend integrity (and other) measures.

This session will be relevant for anyone buying, selling or restructuring a business or family group.

Speakers: Simon Chapman, Vyshi Hariharan, and Hamish Tait

Chairperson: Hadleigh Brock

or

Employment tax update [Auditorium]

This session will cover recent issues identified with the taxation of employees, including allowances, FBT attributions, employee remuneration trends. We'll also cover the tax issues associated with flexible working – what happens when your employees want to work for you from another country?

Speakers: Andrea Scatchard, Stephen Walker and Jess Wheeler

Chairperson: Jayesh Dahya

12.55pm – 1.55pm Lunch

1.55pm - 2.45pm

Concurrent session 3

GST update [Under the Dome]

This session will predominantly focus on practical issues for businesses to be considering in light of recent changes to tax invoicing requirements (some of which apply now and some which apply from 1 April 2023). What are the business process changes which need to be considered to be ready?

We'll also provide an overview of other GST developments on the horizon.

Speakers: Jeanne du Buisson, Sarah Kennedy and Kylie Harrison (Inland Revenue)

Chairperson: Allan Bullôt

or

What does "avoidance" look like now [Auditorium]

A discussion on some of the challenges facing taxpayers, particularly as rules and interpretations change – suddenly something which was long accepted practice becomes a "loophole".

This session will cover the (still) draft BG 1 statement and changes in the avoidance landscape, including considerations in relation to the 39% tax rate and issues being raised by Inland Revenue in relation to dividend integrity and holding companies.

Speakers: Campbell Rose and Ian Fay

Chairperson: Jenny Liu

2.45pm – 2.50pm Changeover of speakers

2.50pm – 3.05pm

Tax Traders Update

3.05pm – 3.55pm

Plenary session

Tax legislation in the new world

This session will explore tax policy and legislative development. What are some of the challenges facing the Generic Tax Policy Process, how is Inland Revenue's tax and social policy engagement framework working, and how can we address issues when the words just don't work?

This session will also address some of the recommendations arising from the tax drafting review and get a perspective from Barbara Edmonds (Chair of the Finance and Expenditure Committee) on how the Select Committee process can improve the quality of legislation.

Speakers: Barbara Edmonds (Chair Finance and Expenditure Committee), David Carrigan (Deputy Commissioner, Policy & Regulatory Stewardship, Inland Revenue), Francine Corbett (NZ Superannuation Fund), & Patrick McCalman

Chairperson: Robyn Walker

3.55pm – 4:00pm Closing remarks
Bruce Wallace
