



Certified Practising Accountants Papua New Guinea  
Established under the Accountants Act 1996

**Deloitte.**

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**Continuing Professional Development  
PORT MORESBY - 11<sup>TH</sup> JULY 2019**

**Topics: Remuneration Planning/ Amalgamations/ Tax Reform**

**Remuneration Planning**

- Making Salary Sacrifice work
- IRC 60:40 policy explained.
- Housing benefits
- Superannuation – local and offshore
- Long service leave
- Other taxable and non-taxable benefits

**Amalgamations**

- Companies Act – long and short form amalgamations.
- Income Tax Act – Qualifying amalgamations
- Losses
- Stamp Duty – Company Reconstruction Relief
- GST – Specific Provisions

**Tax Reform**

- Tax Administration Act
  - Multi- Lateral Instrument – impact on DTA's and potential changes to PE's.
  - Capital Gains Tax
  - SME taxation
  - Tax Act Rewrite
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**Course Facilitators:**

**Background and Qualifications**

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**Declan Mordaunt**

**Role: Principal**



**Professional experience**

Declan has over 40 years of Tax experience in New Zealand, Australia, Ireland, the Middle East and Papua New Guinea specialising in providing tax advice to clients on complex business issues including restructures, M&A and product development. He was previously a Tax Partner in a Big 4 firm in NZ and the Middle East.

Over the years Declan's clients have ranged across the broad spectrum of industries and service sectors including some of the biggest businesses in the Resource and Finance sectors in PNG. Declan has also worked with some of the biggest entities globally.



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Declan has also recently presented to the Media sector in PNG on behalf of the Chamber of Mines and Petroleum. Declan also acts as a backup for Andrew Harris on the Chamber's Council. He has also lectured extensively in Ireland, NZ, Australia and across the Middle East.

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### Qualifications / Memberships

- Associate Member of Chartered Accountants Australia and New Zealand (CA)
- Certified Practising Accountant, CPA PNG
- Fellow Member of the Institute of Chartered Accountants in Ireland (FCA)
- Formerly an Associate member of the Institute of Taxation in Ireland (CTA)
- Transparency International – Member of the Board with delegated Authority

## Sanchika Sutharshan

**Role: Director**



### Professional experience

Sanchika has been with Deloitte as a tax practitioner since 2012. She has over 15 years of financial and management experience and has worked in Sri Lanka, United Kingdom and Papua New Guinea. During this time, Sanchika has advised clients across a broad range of taxes, including corporate income and employment taxes.

Sanchika has wide experience in personal taxes and remuneration packaging advice. She has also conducted various client trainings in POM, Lae and Kimbe on all tax topics. Her portfolio of clients includes major resource companies, state owned enterprises and privately-owned entities.

### Qualifications / Memberships

- Master's in professional accounting – Central Queensland University, Australia
- Certified Practising Accountant, CPA Papua New Guinea
- Certified Practising Accountant, CPA Australia
- Member- Tax Institute Australia

## Janet Massimbor

**Role: Senior Manager**



### Professional experience

Janet has been a tax practitioner with Deloitte since 2005. She was also engaged with KPMG as an Accountant in the Middle Market Advisory section before joining the firm. She has over sixteen years' experience as a Accountant and Tax Advisor in PNG. Janet has gained skills and experience in providing professional taxation services to a range of clients including resources, telecommunications, state owned entities and various other industries.

Janet has continuously assisted with tutorial presentations to CPAPNG professional taxation examination. She also organise and regularly takes internal training within Deloitte PNG.

### Qualifications & Memberships

Certified Practising Accountant, CPA Papua New Guinea

Bachelor in Business Accounting, Divine Word University, Madang, Madang Province, PNG

Board Member, Accountants Registration Board (PNG)



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Council Member, CPA Papua New Guinea

(TO REGISTER, COMPLETE THE ATTACHED REGISTRATION FORM & SEND BACK TO US)

## REGISTRATION FORM

**PORT MORESBY – CROWN HOTEL, Conference Room**

**Topics: Remuneration Planning/ Amalgamations/ Tax Reform**

DATE : Thursday, 11<sup>th</sup> JULY 2019

TIME : 9.00am – 12.00noon

COST : [ ] K660 (MEMBER) [ ] K770 (NON-MEMBER) GST Inclusive (*please tick* )

Given Name : \_\_\_\_\_ Surname: \_\_\_\_\_ CPA ID: \_\_\_\_\_

Organisation : \_\_\_\_\_ Postal Box \_\_\_\_\_

Email : \_\_\_\_\_

Telephone : \_\_\_\_\_ Mobile: \_\_\_\_\_

### ***Cancellation Notice***

***Cancellation advice must be confirmed with us a week before the workshop scheduled date. Failing to do so will result in payment being forfeited in lieu of expenses incurred in catering and related costs on the workshop.***

#### Account Details:

A/C NAME : CPA PNG  
BSP A/C# : 1000020001  
BRANCH : Gordons Commercial Centre  
BSB CODE : 088951

Please forward completed registration form with payment details to:

Attention : Roddie Soweni  
Phone : 3212105/3217698  
Fax : 3200469  
Email : [roddie@cpapng.org.pg](mailto:roddie@cpapng.org.pg)