

Cancellations or Transfers

It's necessary to charge a fee when confirmed* bookings (see below) are cancelled. However, a substitute participant will be accepted. If a substitute is not nominated, a cancellation fee of \$99 will be applied.

Cancellations

More than 5 full working days before the seminar:

- cancellations incur a \$99 administration fee.

Within 5 working days of the seminar:

- no refunds will be available for cancellations, although a full set of notes will be provided.

Transfers

More than 2 full working days before the seminar:

- a credit for the amount charged may be transferred to any other NTAA seminar without incurring the \$99 administration fee.

Within 2 working days:

- transfers incur a \$99 administration fee.

The NTAA reserves the right to cancel or reschedule courses, change speakers or revise content as necessary.

*Confirmation of Booking

Bookings will be confirmed by email, fax or mail – please include your fax number or email address for a speedy reply.

Please Note(*): You must ensure that you receive written confirmation of your booking, otherwise you may not be booked into the seminar and may have to provide credit card details at registration. If you do not receive written confirmation **within 72 hours** of submitting your order, contact us.

CPD/CPE Hours:

The seminar allows for 6.5 CPD/CPE hours.

Noise & Recording Policy

Attendees should be aware that in agreeing to attend the seminar, they must abide by the NTAA Noise Policy which specifically prohibits noise distraction to attendees and presenters, such as mobile phone use during the seminar, etc.

The NTAA reserves all rights to photograph, film or otherwise record the seminar, and seminar attendees consent to being photographed, filmed and/or recorded. Any unauthorised photography, audio or video recording of any performance at the seminar is strictly prohibited. Any person who fails to adhere to this condition agrees to delete any such unauthorised photograph or recording and that they may be asked to leave the seminar venue.

About the Presenters

Andrew Gardiner

Andrew is a premier presenter of tax seminars.

He has over 25 years of dedicated tax experience and this allows him to give an extremely practical insight to tax issues.

He and the technical staff have literally devoted hundreds of hours preparing the seminar notes and software so that they deal with all the important FBT and tax issues.



Michael Gilmour

Michael is a Taxation Specialist with the NTAA and has over ten years experience in tax, having worked in Corporate Tax at two Big 4 firms and the Taxation Consulting division of a 2nd Tier firm.

Michael is a Chartered Accountant with a Bachelor of Commerce and a Bachelor of Economics.



NTAA seminars are widely acclaimed for their practicality and professional delivery and book out very quickly. To avoid disappointment, register early.

2017 Salary Sacrifice Calculator Special Price for Attendees

The NTAA's 2017 Salary Sacrifice Calculator (Sal Sac) has been revamped and now interacts with the NTAA's FBT Return Preparer. The Sal Sac has the following features:

- ◆ Information can be transferred between the Sal Sac 2017 and the 2017 FBT Return Preparer
- ◆ It provides immediate reports which show the savings from salary packaging
- ◆ It compares cars under the Statutory Formula and Operating Cost Methods
- ◆ It handles all employers – taxable, rebatable and FBT exempt

Seminar attendees will receive a **FREE 7 Day trial of the Sal Sac 2017.**

Cost	Members	Non-members
Sal Sac 2017	\$99	\$99
Normal price	(\$198)	(\$264)

Valid until 31 March 2017

To receive this great price, please order on this brochure.

Our seminars book out quickly. To avoid disappointment, register early.

Follow us on LinkedIn & Twitter



NTAA

FBT Seminar 2017

Why should you attend?

New rules, more challenges!

- ◆ ATO unveils new reporting requirements for the 2017 FBT Return Form
- ◆ ATO announces landmark record-keeping concessions for the car logbook method
- ◆ Significant changes to the reportable fringe benefits rules for the 2017 FBT year
- ◆ Audit crackdown on benefits received under customer loyalty programs (e.g., frequent flyer)
- ◆ Which benefits are under the ATO's audit microscope in the 2017 FBT year?
- ◆ **ADVANCED** FBT planning strategies that will save employers and employees thousands

FREE FBT Return Preparer software (value \$395)

FREE Meal Entertainment software (value \$66)

See inside for details

Presented by

Andrew Gardiner & Michael Gilmour

on behalf of the

National Tax & Accountants' Association Ltd.



National Tax & Accountants' Association Ltd.

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FBT Seminar 2017

New rules, NEW challenges for the 2017 FBT year – New reporting requirements on the 2017 FBT Return, Landmark record-keeping concession for cars and Meal Entertainment rules have been completely overhauled.

What's NEW for FBT in 2017?

ATO announces a major 'shake up' to the reporting requirements on the 2017 FBT Return

- ◆ ATO announces new disclosure requirements for meal entertainment in 2017!
- ◆ What other **NEW** reporting requirements apply to the 2017 FBT Return?
- ◆ **NEW** reporting requirements also announced for FBT-exempt and rebatable employers in 2017!

ATO releases landmark record-keeping concessions for car fringe benefits – Don't miss out!

- ◆ **NEW** rules allow employers to apply an 'average business use' percentage to cars
- ◆ How do employers calculate FBT under the **NEW** concessions announced by the ATO?
- ◆ NTAA case study shows how employers can save \$'000s under the **NEW** concessions!

Significant changes to the reportable fringe benefit rules from 1 April 2016

- ◆ Which fringe benefits have now become reportable from 1 April 2016?
- ◆ **NEW** rules create compliance nightmare for employers providing meal entertainment to employees
- ◆ Practical NTAA table outlines which benefits are reportable and non-reportable after the recent reforms

Which benefits are under the ATO's audit microscope in the 2017 FBT year?

- ◆ ATO announces audit campaign on employers providing living-away-from-home benefits to employees
- ◆ Employers claiming car and superannuation expenses and not lodging FBT returns are in the firing line!
- ◆ ATO set to put the audit focus on sporting clubs, registered charities, schools and trade unions!

ATO confirms FBT sting with employers providing Uber travel between an employee's home and work!

- ◆ Employers set to face massive FBT bills for Christmas and end-of-year functions
- ◆ Can employers rely upon other exemptions to avoid FBT?

ATO confirms traps with employers providing tickets to sporting events and restaurant vouchers

Other CRITICAL Developments for FBT in 2017

Government overhauls the meal entertainment rules for taxable employers – From 1 April 2016

- ◆ **NEW** rules limit an employer's access to the 50/50 method for meal entertainment
- ◆ Which meal entertainment benefits are affected by the changes that apply from 1 April 2016?

NEW rules apply for meal entertainment being provided by hospitals, sporting clubs, PBIs, etc.

- ◆ FBT-exempt (e.g., hospitals) and rebatable employers (e.g., sporting clubs) now subject to a \$5,000 cap
- ◆ Which meal entertainment is included and excluded when applying the **NEW** \$5,000 cap?
- ◆ ATO confirms FBT problem with employers providing meals and holiday accommodation to employees

ATO takes aim at employee benefits received under customer loyalty programs (e.g., frequent flyer)

- ◆ When will an employer be liable for FBT on benefits received under a customer loyalty program?
- ◆ Does FBT apply when the points are accumulated or when the employee actually redeems the points?
- ◆ How do employers value benefits that are received by employees under customer loyalty programs?

NEW rules create FBT nightmare for employers reimbursing employee car expenses

- ◆ **NEW** rules set to wreak havoc with employers reimbursing employees for work-related car expenses!
- ◆ **NEW** additional record-keeping for employers who reimburse employees for work-related travel

ATO confirms employers who fail to recover overpaid salary payments face a major FBT bill

- ◆ **LATEST** ATO guidelines confirm that employers who fail to recover overpaid salary may be subject to FBT!
- ◆ When will an employer be subject to FBT with respect to the overpayment of an employee's salary?
- ◆ Does FBT still apply if an employer unsuccessfully tries to recover the overpaid salary?

NEW guidelines highlight FBT minefield with employers who provide employees with 'debit cards'

FREE FBT SOFTWARE

\$395 Value FREE to Attendees

2017 FBT Return Preparer

- Updated for the NEW meal entertainment and reportable benefit rules

The NTAA's FBT Return Preparer has been updated for the major changes for the 2017 FBT year. It takes the guesswork out of preparing the 2017 FBT Return.

Key features of the 2017 FBT Return Preparer

- ❑ It automatically includes the recent changes to the FBT rate and gross-up rates for the 2017 FBT year
- ❑ It has been updated for the **NEW** meal entertainment rules that apply from 1 April 2016
- ❑ It's registered with the ATO and produces a copy of the 2017 FBT Return that can be lodged with the ATO
- ❑ It provides 'audit proof' worksheets that explain how each FBT calculation was determined
- ❑ It can be used by FBT-taxable, rebatable and exempt employers to prepare the 2017 FBT Return

And there's more...the 2017 FBT Return Preparer now compares the statutory formula and logbook methods

Take the guesswork out of the reportable benefit changes for the 2017 FBT year

- ❑ It has been updated to include the **NEW** reportable fringe benefit rules that apply to meal entertainment
- ❑ It provides employers with a detailed report on the reportable fringe benefit amount ('RFBA') for each particular employee
- ❑ It calculates an employee's RFBA for FBT-taxable, rebatable and exempt employers

It has been updated to allow users to lodge the 2017 FBT return ELECTRONICALLY using the ATO's SBR platform

2017 Salary Sacrifice Calculator Only \$99

Delegates to the 2017 FBT seminar are also entitled to purchase the NTAA's Salary Sacrifice Calculator for the reduced cost of \$99.

That's a discount of more than 50%.

FBT Seminar 2017

New rules, NEW challenges for the 2017 FBT year – New reporting requirements on the 2017 FBT Return, Landmark record-keeping concession for cars and Meal Entertainment rules have been completely overhauled.

Car Fringe Benefits Cut Through the Complexity – Get it Right!

Fundamentals of car fringe benefits

- ◆ The essential guide to the definition of a car fringe benefit
- ◆ **NEW** rules provide major FBT headache for employers reimbursing employee car expenses!
- ◆ NTAA table provides a snapshot of the FBT issues with providing non-cars to employees

ATO set to put the Statutory Formula Method ('SFM') under the audit microscope

- ◆ A practical guide to calculating FBT payable under the SFM – It's essential
- ◆ ATO Ruling provides FBT win for employers providing fleet cars to employees – Save \$'000s
- ◆ FBT traps under the SFM for employers who provide cars to employees for business travel
- ◆ NTAA guide to the documentation needed before reductions in 'days available for private use' can occur
- ◆ How is the base value of a car determined where a company is taken over or restructured?

An essential guide to the Operating cost ('logbook') method – Avoid costly mistakes

- ◆ NTAA guide to the do's and don'ts associated with using the logbook method
- ◆ A 'hands on' guide to the declaration and documentation requirements under the logbook method
- ◆ Audit traps for business use being calculated under the logbook method for shared or pooled cars
- ◆ Is an employer required to keep a new logbook where business use changes by more than 10%?
- ◆ Is travel of a car taken home overnight for business purposes regarded as private travel?

NTAA guide to choosing between the logbook and SFM under the reforms

- ◆ Does a car's base value affect the amount of business use needed before using the logbook method?
- ◆ NTAA case study shows how an employer saves over \$25,000 by adopting the logbook method
- ◆ NTAA matrix explains how much business use is needed before using the logbook method

Meal Entertainment – NEW Rules Made Simple, Avoid Costly Mistakes

Fundamentals of identifying when food and drink represents meal entertainment

- ◆ When is food and drink regarded as meal entertainment for FBT purposes?
- ◆ NTAA guide provides 'real life' guidance on the circumstances when food and drink is entertainment

A practical guide to valuing meal entertainment under the 'actual' method

- ◆ What are the FBT, GST and income tax consequences of using the actual method?
- ◆ ATO highlights traps associated with recording meal entertainment on the 2017 FBT Return
- ◆ ATO confirms massive FBT windfall for employers using the actual method

NTAA guide to valuing meal entertainment under the 50/50 split method with the NEW rules

- ◆ What are the income tax, GST and FBT consequences of using the 50/50 split method?
- ◆ **NEW** rules create FBT pitfalls for employers applying the 50/50 split method to meal entertainment!

Practical Meal Entertainment Case Studies for all FBT Employers

An 'A to Z' guide to meal entertainment for Christmas and end-of-financial year parties

- ◆ How will the changes affect calculating FBT payable on Christmas and other work functions?
- ◆ ATO confirms FBT bombshell with directors paying for dinners/functions attended by staff

What are the issues with entertainment provided by third parties (e.g., suppliers)?

- ◆ ATO confirms FBT traps with employers who allow employees to attend client or supplier functions
- ◆ Employers face massive FBT bills without outlaying one cent on entertainment!

ATO audit crackdown on corporate sponsorships!

- ◆ ATO confirms FBT hit with sponsorships that include free tickets to sporting events or award nights
- ◆ How do employers calculate FBT payable in relation to sponsorship packages that include entertainment?

FBT Planning Strategies that Save Employers and Employees \$'000s

Fundamentals of salary packaging

- ◆ NTAA guide to correctly calculating the salary sacrifice amount after the RECENT FBT reforms
- ◆ How does salary packaging affect annual leave, LSL, super guarantee and ETPs?
- ◆ NTAA table examines how salary packaging affects payroll tax and Workcover in each state!

Advanced salary packaging opportunities for employees earning less than \$80,000

- ◆ Employee earning \$50,000 saves over \$2,000 by salary packaging a car with no business use
- ◆ Salary package rental property expenses and avoid paying the GST!
- ◆ Super reforms provide middle income earners with a massive boost when packaging into super

Advanced salary packaging opportunities for high income earners (e.g., directors)

- ◆ NTAA guide to salary packaging into super under the RECENT super reforms – Mistakes will be costly
- ◆ Executives save \$'000s by salary packaging fringe benefits into the 2018 FBT year
- ◆ How executives can salary package income producing assets and 'double dip' by claiming depreciation!

Practical Guide to the Reportable Fringe Benefits REFORMS

Dealing with the reforms to the reportable benefit rules

- ◆ When is superannuation and meal entertainment recorded on an employee's payment summary?
- ◆ How do employers apply the \$2,000 threshold in light of the recent reforms to reportable fringe benefits?

Dealing with the paperwork requirements under the recent reportable benefit reforms

- ◆ NTAA precedent letter employers can provide to employees explaining the **NEW** rules
- ◆ Precedent letter details how an employer calculated the reportable fringe benefit amount recorded on an employee's payment summary
- ◆ UPDATED NTAA checklist identifies which benefits are reportable under the **NEW** rules

FBT 2017 – REGISTRATION FORM

This document will be a **tax invoice** for GST when fully completed and you make payment to the National Tax & Accountants' Association Ltd. NTAA's ABN: 76 057 551 854

Register online at ntaa.com.au

NTAA Membership No. _____

Firm _____

Address _____

State _____ Postcode _____

Telephone No. () _____

Facsimile No. () _____

Delegate 1 _____

Date of attendance _____

Email address _____

Please tick to have a vegetarian meal

Delegate 2 _____

Date of attendance _____

Email address _____

Please tick to have a vegetarian meal

(Please print first name and last name)

Note: Please photocopy where more than two delegates.

Charge for seminar attendees \$ _____

2017 Salary Sacrifice Calculator @ \$99 \$ _____

Total (incl. GST) \$ _____

Send cheque or provide credit card details

Mastercard Visa Amex

Card No. _____

Expiry Date _____

Name on Card _____

Signature _____

Please retain this original document as your tax invoice

Please refer to www.ntaa.com.au for our privacy policy & collection notice.

V16 M16 P16 C16

Register online at ntaa.com.au



FBT Seminar 2017

Dates and Venues

	1st Choice	2nd Choice
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Sydney

Doltone House, Jones Bay Wharf, Piers 19-21 Level 3, 26-32 Pirrama Rd, Pyrmont

24 February 2017 (Fri)..... _____

08 March 2017 (Wed)..... _____

20 March 2017 (Mon)..... _____

Rosehill

Rosehill Racecourse, James Ruse Drive, Rosehill **P**

28 February 2017 (Tues)..... _____

Randwick

Royal Randwick, Alison Road, Randwick **P**

24 March 2017 (Fri)..... _____

Melbourne

Crown Towers, 8 Whiteman Street, Southbank

22 February 2017 (Wed)..... _____

06 March 2017 (Mon)..... _____

29 March 2017 (Wed)..... _____

Brisbane

Hilton Brisbane, 190 Elizabeth Street, Brisbane

02 March 2017 (Thur)..... _____

10 March 2017 (Fri)..... _____

22 March 2017 (Wed)..... _____

Perth

Crown Perth, Great Eastern Highway, Burswood

14 March 2017 (Tues)..... _____

Perth Convention & Exhibition Centre, 21 Mounts Bay Road, Perth

27 March 2017 (Mon)..... _____

Adelaide

Hilton Adelaide, 233 Victoria Square, Adelaide

16 March 2017 (Thurs)..... _____

Canberra

Hyatt Hotel Canberra, Commonwealth Avenue, Yarralumla

20 February 2017 (Mon)..... _____

P means: FREE PARKING at venue

Fax credit card details to: NTAA on 1300 306 351	Post to: NTAA 29 Palmerston Cres Sth Melbourne VIC 3205	If you have any other queries please call (03) 9209-9999

FBT SEMINAR 2017 COST AND REGISTRATION

Registration: Between 8.00am and 9.00am

Duration: 9.00am to 5.00pm

Cost: incl. comprehensive notes, tea and coffee on arrival, lunch, morning and afternoon tea

Members of the NTAA

- One delegate

\$549 per day (i.e., \$499.09 net of GST)

Group discount

If more than one delegate attends under the one registration, a discount will apply to the second and subsequent delegates. The first delegate pays the full registration fee.

- First delegate

\$549 per day (i.e., \$499.09 net of GST)

- Each additional delegate

\$505 per day (i.e., \$459.09 net of GST)

Non-Members of the NTAA

- One delegate*

\$649 per day (i.e., \$590 net of GST)

Group discount

If more than one delegate attends under the one registration, a discount will apply to the second and subsequent delegates. The first delegate pays the full registration fee.

- First delegate*

\$649 per day (i.e., \$590 net of GST)

- Each additional delegate*

\$605 per day (i.e., \$550 net of GST)

Note(): Registration includes 3 months full membership*

Special offer to Non-Members

Please call and discuss the \$100 (approx.) per day seminar discounts which are available to members of the NTAA for a low annual fee of only \$295, which includes a 12 month subscription to the monthly newsletter *Voice*, 3 FREE 10 minute telephone calls to our tax team plus discounts on most NTAA products.

Vegetarian Meals

Vegetarian meals are available as an option at no extra cost. If you prefer a vegetarian meal, simply tick the box under the delegate name on the registration form.