

## 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.

### Rene Chan

Rene has over 15 years of tax and accounting experience and is a Taxation Specialist with the NTAA.

Rene is a Chartered Accountant with a Bachelor of Commerce degree and is currently completing a Masters of Taxation. Before joining the NTAA in 2008, Rene has previously worked in public practice and at PriceWaterhouseCoopers within the Private Clients Services, specialising in High Net Wealth groups.

## 2020 Salary Sacrifice Calculator Special Price for Attendees

The NTAA's 2020 Salary Sacrifice Calculator ('Sal Sac') takes the guesswork out of salary packaging. It provides 'plain English' worksheets that highlight savings an employee has achieved via salary packaging.

The Sal Sac has the following features:

- ◆ Compares cars under the Statutory formula and Operating cost methods
- ◆ Provides reports which show the savings from salary packaging
- ◆ Handles all employers - taxable, rebatable and FBT exempt

Seminar attendees will receive a FREE 7 Day trial of the 2020 Sal Sac.

Cost	Members	Non-members
FBT Seminar Attendees	\$99	\$99
Normal price	(\$198)	(\$264)

Valid until 31 March 2020

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

## 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.

## CPD/CPE Hours

The seminar allows for 6.5 CPD/CPE hours.

## 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 per delegate per day 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 advertised 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 via email, fax or mail - please include your email or fax number 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, please contact us.

## 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.

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.

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# NTAA's 2020 FBT Seminar



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FACE-TO-FACE  
AND  
ONLINE SEMINAR**



Presented by Andrew Gardiner & Rene Chan on behalf of the NTAA

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# 2020 FBT Seminar – Big Changes, Major Developments

We cut through the complexity and make it simple

## What's NEW for FBT in 2020?

### **NEW ruling reveals major shake-up for car parking benefits – Who's in the firing line?**

- ❑ **NEW** ATO ruling creates FBT nightmare for businesses near shopping centres, hospitals etc.,
- ❑ What options do employers now have to reduce their FBT exposure in light of the **NEW** Ruling?
- ❑ NTAA **GUIDE** to the ATO's **NEW** view on car parking

### **ATO confirms stunning NEW salary packaging opportunity for associate leases**

- ❑ ATO confirms tax and FBT win for taxpayers entering into fully maintained associate leases
- ❑ ATO confirms 'double counting' windfall for car expenses paid by an associate under a fully maintained associate lease!
- ❑ NTAA **CASE STUDY** identifies how a taxpayer saves over \$20,000 in 3 years using associate leases

### **Major ATO reversal on benefits provided to employees by clients, contractors and suppliers**

- ❑ ATO confirms employers must 'participate' in third party benefits before FBT applies
- ❑ What level of 'involvement' is required before third party benefits are subject to FBT?
- ❑ Table highlights issues to consider when assessing whether third party benefits are subject to FBT

### **ATO announces surprising concessions for road and bridge tolls paid for workhorse vehicles**

- ❑ What conditions apply before the workhorse vehicle exemption extends to road and bridge tolls?
- ❑ ATO confirms the exemption for road and bridge tolls can extend to salary packaged vehicles

### **ATO confirms FBT dangers for employers who pay for employee home internet expenses**

- ❑ What options are available for an employer paying an employee's home internet expenses?
- ❑ What documentation will the ATO expect employers to maintain to avoid FBT on internet expenses?

### **NEW rules introduce FBT windfall for employers providing ride sharing services (e.g., Uber)**

- ❑ Government extends FBT exemption for home-to-work travel to ride sharing services (e.g., Uber)
- ❑ Are there any limits on the number of trips that can be taken under the **NEW** FBT exemption?

## Other Developments for FBT in the 2020 Year

### **Recent guidelines confirm FBT trap with entertainment being provided at CPD seminars**

- ❑ **NEW** guidelines confirm FBT hitch with CPD seminars that include a gala dinner or function
- ❑ How do employers determine the costs of the gala dinner or function for all-inclusive CPD seminars?
- ❑ How are the valuation rules applied to these CPD seminars?

### **FBT trap with door prizes won by employees at Christmas and social functions**

- ❑ Unsuspecting employers face massive FBT bills for door prizes won by employees at staff functions
- ❑ Case study shows how an employer is hit with a \$25,000 FBT bill when providing lucky door prizes
- ❑ NTAA **GUIDE** to the do's and don'ts associated with employee door prizes or raffles

### **FBT setback for Government departments providing living-away-from-home ('LAFH') benefits**

- ❑ ATO confirms FBT traps with Government departments applying the 12-month LAFH rule
- ❑ How is the 12-month rule applied for Government employees?
- ❑ What safeguards can employers introduce to avoid falling victim to the 12-month LAFH trap?

### **FBT saving for employers providing employees with Smart Watches (e.g., Apple Watch)**

- ❑ What restrictions must be satisfied before the FBT exemption can be claimed by an employer?
- ❑ Employees salary packaging Smart Watches set to save \$'000s under the **NEW** guidelines

### **Who's under the FBT audit microscope in the 2020 FBT year?**

- ❑ ATO announces focus on employers incorrectly applying the FBT exemption for workhorse vehicles
- ❑ Recent guidelines confirm ATO position for employers not claiming deductions for entertainment
- ❑ ATO uncovers errors with employers providing car parking on business premises

### **NTAA guide to all the UPDATED rates and thresholds for the 2020 FBT year**

## NTAA's 2020 FBT Return Preparer \$395 value FREE to Attendees

The NTAA's 2020 FBT Return Preparer has been updated and incorporates all changes for the 2020 FBT year. It also provides detailed worksheets that explain all FBT calculations.

### **Key features of the 2020 FBT Return Preparer**

- ❑ ATO registered and produces a copy of the 2020 FBT Return that can be lodged with the ATO
- ❑ Can be used by FBT-taxable, rebatable and exempt employers to prepare the 2020 FBT Return
- ❑ Vehicle details from the 2019 software can be easily imported into the 2020 FBT year

The 2020 FBT Return Preparer allows employers to compare the Statutory formula and logbook method

### **Take the guesswork out of the reportable fringe benefit rules for the 2020 FBT year**

- ❑ Provides detailed reports on the reportable fringe benefit amount ('RFBA') for each employee
- ❑ Produces a personalised report that can be provided to employees recording their RFBA for 2020
- ❑ Calculates an employee's RFBA for FBT-taxable, rebatable and exempt employers

### **Avoid the FBT paperwork ordeal for the 2020 FBT year!**

- ❑ Automatically produces declarations that employers and employees must prepare for the 2020 FBT year

### **Users can lodge the 2020 FBT Return electronically using the ATO's SBR platform**

## 2020 Salary Sacrifice Calculator Only \$99

Delegates to the 2020 FBT seminar are also entitled to purchase the NTAA's Salary Sacrifice Calculator for the discounted price of \$99.

## Car Fringe Benefits

### Dealing with the basics of car fringe benefits

- ❑ A practical **GUIDE** to identifying when a car fringe benefit arises
- ❑ Detailed NTAA **CHECKLIST** identifies when a workhorse vehicle represents a 'car' for FBT purposes
- ❑ ATO announces **NEW** FBT concessions for workhorse vehicles
- ❑ When is the provision of a workhorse vehicle exempt from FBT?

### ATO announces audit crackdown on the Statutory Formula Method ('SFM')

- ❑ A hands on **GUIDE** to calculating FBT payable under the SFM
- ❑ Recent ATO guidance confirms FBT problems with cars provided for overnight business travel
- ❑ How is the base value of a car calculated for company restructures or for employees changing Government departments?
- ❑ ATO confirms FBT trouble for employers who fit accessories to a car (e.g., DVD players and sat nav units)
- ❑ What documentation is needed to reduce FBT payable for days a car is unavailable for private use under the SFM?
- ❑ ATO Ruling confirms FBT windfall for employers providing fleet cars to employees

### A practical guide to calculating FBT payable under the Operating cost ('logbook') method

- ❑ NTAA **GUIDE** to the do's and don'ts associated with using the logbook method
- ❑ Does company signage on a car result in all travel being regarded as business travel?
- ❑ Can logbooks be stored/maintained on a smartphone, iPhone, iPad or other electronic device?
- ❑ How do employers calculate a car's business use percentage where an employee leaves and the car is given to a new employee?
- ❑ Can the taxable value of a car under the logbook method be reduced for business travel by an associate (e.g., a spouse)?

### NTAA GUIDE to making the right choice between the logbook and the SFM method

## Meal Entertainment

### Essentials of identifying when food and drink is meal entertainment

- ❑ Detailed NTAA **CHECKLIST** that highlights common situations when food and drink is meal entertainment
- ❑ FBT dangers with sales staff, BDMs and client managers receiving light meals, coffees at cafés!

### An NTAA GUIDE to using the actual method for valuing meal entertainment

- ❑ What are the FBT, income tax and GST consequences of using the actual method?
- ❑ Recent guidelines confirm many employers can AVOID FBT using the actual method
- ❑ A detailed guide to the record-keeping requirements that must be satisfied when using the actual method

### Avoid mistakes when using the 50/50 split method

- ❑ What are the income tax, GST and FBT consequences of using the 50/50 split method?
- ❑ ATO confirms FBT sting with meal entertainment being provided to consultants, clients and suppliers!

## Meal Entertainment Case Studies for ALL Employers

### Dealing with Christmas and end-of-financial year functions

- ❑ A detailed NTAA **GUIDE** to dealing with function-related expenses such as venue hire and gifts
- ❑ NTAA **TABLE** compares the actual and 50/50 split methods being applied to Christmas and end-of-financial year functions

### ATO puts staff conferences and weekend retreats under the audit microscope in 2020

- ❑ Trouble for employers who pay for weekend retreats or conferences as a 'package'
- ❑ ATO highlights FBT trap with team building activities (e.g., games of golf or tennis) at conferences!

### Traps and tips associated with meal entertainment being provided by tax-exempt employers

- ❑ FBT dangers associated with Government departments holding Christmas functions
- ❑ When can a tax-exempt employer apply the \$300 minor benefit exemption to entertainment?

## FBT Planning Strategies

### Getting the documentation right with salary packaging

- ❑ What documentation is required for a salary sacrifice agreement to be valid for tax purposes?
- ❑ How does salary packaging affect employee entitlements such as SGC and long service leave?
- ❑ State-by-state **GUIDE** on the pay-roll tax and Workcover implications of salary packaging

### An advanced GUIDE to salary packaging for employees earning less than \$90,000

- ❑ Employees earning \$60,000 can save over \$2,000 by salary packaging a car under a novated lease!
- ❑ **NEW** FBT concessions provide unique packaging opportunity for employees of small businesses
- ❑ Massive tax savings for employees earning less than \$90,000 packaging into super under the reforms

### Cutting edge FBT planning strategies for business owners and executives

- ❑ **CASE STUDY** shows how an employer saves over \$15,000 allowing employees to salary package!
- ❑ **CASE STUDY** illustrates how a couple save over \$20,000 using an associate lease
- ❑ NTAA **GUIDE** for executives packaging into super

## A Detailed Guide for Employees who are Travelling, LAFH or Relocating

### Fundamentals of dealing with employees who are travelling, LAFH or relocating

- ❑ When is an employee regarded as being on business travel, LAFH or relocating?
- ❑ What are the documentation requirements that must be satisfied?
- ❑ NTAA **TABLE** takes the guesswork out of making this important decision

### Traps and tips with benefits provided to employees travelling, LAFH and relocating

- ❑ NTAA **TABLE** identifies all the major FBT concessions for employees who are LAFH or relocating
- ❑ How are travelling, LAFH or relocation benefits treated for tax and FBT purposes?
- ❑ Which LAFH and relocation benefits should employees salary package?



## 2020 FBT Seminar 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

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 ☐

Note: Please photocopy where more than two delegates.

Charge for seminar attendees \$ \_\_\_\_\_

Charge for online seminar \$ \_\_\_\_\_

2020 Salary Sacrifice Calculator @ \$99 \$ \_\_\_\_\_

Total (incl. GST) \$ \_\_\_\_\_

Provide credit card details or send cheque

☐ Mastercard ☐ Visa ☐ Amex

Card No. \_\_\_\_\_

Expiry Date \_\_\_\_\_

Name on Card \_\_\_\_\_

Signature \_\_\_\_\_

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NTAA's Privacy Policy and Collection Notice sets out how we collect and deal with your personal information.

You can access those documents at [ntaa.com.au/privacy](http://ntaa.com.au/privacy)

## 2020 FBT Seminar Dates and Venues

No. of Delegates

### Adelaide

Hilton Adelaide, 233 Victoria Square, Adelaide

20 March 2020 (Fri)..... \_\_\_\_\_

### Brisbane

Hilton Brisbane, 190 Elizabeth Street, Brisbane

28 February 2020 (Fri)..... \_\_\_\_\_

11 March 2020 (Wed)..... \_\_\_\_\_

27 March 2020 (Fri)..... \_\_\_\_\_

### Canberra

Hyatt Hotel Canberra, 120 Commonwealth Avenue, Yarralumla

20 February 2020 (Thu)..... \_\_\_\_\_

### Melbourne

Crown Towers, 8 Whiteman Street, Southbank

24 February 2020 (Mon)..... \_\_\_\_\_

16 March 2020 (Mon)..... \_\_\_\_\_

23 March 2020 (Mon)..... \_\_\_\_\_

### Perth

Crown Perth, Great Eastern Highway, Burswood

05 March 2020 (Thu)..... \_\_\_\_\_

31 March 2020 (Tue)..... \_\_\_\_\_

### Rosehill

Rosehill Gardens Racecourse, James Ruse Drive, Rosehill

13 March 2020 (Fri)..... \_\_\_\_\_

### Sydney

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

26 February 2020 (Wed)..... \_\_\_\_\_

03 March 2020 (Tue)..... \_\_\_\_\_

18 March 2020 (Wed)..... \_\_\_\_\_

25 March 2020 (Wed)..... \_\_\_\_\_

### AVAILABLE ONLINE

Our **2020 FBT Seminar** will also be available as an online seminar – \$499 for NTAA Members and \$599 for Non-Members.

The online version will be available mid April.

Visit [ntaa.com.au/fbt2020online](http://ntaa.com.au/fbt2020online) for more information.



## 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

◆ **\$569 (incl. GST) per day**

Group discount

If more than one delegate from the same practice 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

◆ **\$569 (incl. GST) per day**

Each additional delegate

◆ **\$525 (incl. GST) per day**

### Non-Members of the NTAA

One delegate\*

◆ **\$669 (incl. GST) per day**

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\*

◆ **\$669 (incl. GST) per day**

Each additional attendee\*

◆ **\$625 (incl. GST) per day**

(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 \$330, membership 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.

Register via website:  
[ntaa.com.au](http://ntaa.com.au)

Register via email:  
[ntaainfo@ntaa.com.au](mailto:ntaainfo@ntaa.com.au)

Register via phone:  
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or via fax:  
1300 306 351

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If you have any other queries please call 1800 808 105