

## 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.

### National Tax & Accountants' Association Ltd.

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## 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 has over 18 years experience in tax.

His past experience entails Corporate Tax at two of the Big 4 firms and the Taxation Consulting division of a second Tier firm. Michael is a Chartered Accountant, Certified Practising Accountant and a Chartered Tax Adviser with a Bachelor of Commerce and a Bachelor of Economics.



## 2018 Salary Sacrifice Calculator Special Price for Attendees

The NTAA's 2018 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 2018 and the 2018 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 2018.

Cost	Members	Non-members
Sal Sac 2018	\$99	\$99
Normal price	(\$198)	(\$264)

Valid until 31 March 2018

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

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# NTAA's

# 2018

# FBT Seminar

**FREE FBT Return Preparer software (value \$395)**

See inside for details

Presented by

Andrew Gardiner & Michael Gilmour

on behalf of the

National Tax & Accountants' Association Ltd.



# 2018 FBT Seminar

We walk you through the **NEW FBT** guidelines on employee business travel and car fringe benefits. Our FBT seminar also removes the complexity and guides you through the audit risks for the 2018 FBT year.

## What's NEW for FBT in 2018?

### ATO releases NEW FBT guidelines on employee business travel – Who are the winners and losers?

- ❑ When is an employee considered on business travel or living-away-from-home ('LAFH') under the **NEW** Ruling?
- ❑ Is the '21-day rule' still relevant when determining if an employee is on business travel?
- ❑ ATO highlights FBT concessions for sales reps, business development managers and others
- ❑ **NEW** ATO guidelines highlight FBT nightmare when employees combine a holiday with business travel
- ❑ **NEW** Ruling provides FBT bonus for employees who return home and avoid overnight business travel!

### ATO releases LANDMARK concessions for tradies, sales people and BDMs – Employers set to save \$'000s

- ❑ What requirements must be satisfied before an employer can benefit from these **NEW** concessions?
- ❑ **NEW** ATO guidelines provide major FBT windfall for employers providing utes, panel vans and utility trucks!
- ❑ **NEW** concessions 'pave the way' for employers to avoid logbooks and simplify FBT documentation!
- ❑ **NEW** rules highlight FBT trap for employees salary packaging utes, panel vans and utility trucks!

### NEW FBT rate and NEW gross-up rates create more challenges for all employers

- ❑ Recent tax changes see the introduction of a **NEW** FBT rate from 1 April 2017
- ❑ Amendments to the FBT rules also introduce **NEW** gross-up rates for Type 1 and 2 fringe benefits
- ❑ Recent changes introduce a **NEW** gross-up rate for reportable fringe benefits in the 2018 FBT year

### ATO issues NEW guidelines for employers using the logbook method

- ❑ ATO confirms that the record-keeping concessions apply for employers with a fleet of at least 20 cars
- ❑ ATO confirms FBT traps for employers who reduce their fleet below 20 cars during the FBT year!

### Major shake-up for FBT-rebatable (sporting clubs) and FBT-exempt (hospitals) employers

- ❑ **NEW** rules reduce the capping threshold for concessionally taxed employers
- ❑ Sporting clubs, unions and schools face FBT jolt under **NEW** rules – Mistakes will be costly

## NTAA's 2018 FBT Return Preparation Guide

### How does the ATO identify all fringe benefits provided during an FBT year?

- ❑ Which business accounts are now being closely scrutinised by the ATO in an FBT audit?
- ❑ NTAA **guide** to the business expense accounts that are often overlooked for FBT

### Unique NTAA guide to the traps and tips associated with preparing the 2018 FBT Return

- ❑ ATO confirms major errors with employers recording meal entertainment under the **NEW** rules
- ❑ Employers paying living-away-from-home allowances under the audit spotlight
- ❑ ATO identifies concerns with employers recording travel-related benefits (e.g., accommodation) on the 2018 FBT Return

### ATO ramps up its audit focus on employee declarations – Mistakes will be costly

- ❑ Employees undertaking overseas business travel set to be put under the audit microscope
- ❑ NTAA **guide** to the do's and don'ts associated with employee declarations

## NTAA's 2018 FBT Audit Survival Guide

### Car fringe benefits under the ATO's audit radar for 2018

- ❑ Employers claiming car expenses without lodging FBT returns to be targeted
- ❑ ATO reveals concern with tradies and construction employees being provided with 'exempt' cars
- ❑ Employers applying the \$300 minor benefit exemption to cars are in the ATO's sight

### ATO confirms major issues with employers reporting meal entertainment on the FBT Return

- ❑ ATO confirms major problems for employers claiming the minor benefit exemption on the FBT return
- ❑ Major compliance problems identified for FBT-exempt and FBT-rebatable employers recording meal entertainment

### FBT issues with benefits being provided by contractors, suppliers and clients

- ❑ Employers may be liable for FBT on benefits received from suppliers, contractors and clients
- ❑ ATO confirms employers liable for FBT even though they didn't provide the benefit!

## NTAA's 2018 FBT Return Preparer

\$395 value FREE to attendees

Updated for the **NEW FBT Rate, gross-up rates and capping thresholds**

*The NTAA's 2018 FBT Return Preparer has been updated to take into account all of the changes for the 2018 FBT year.*

### Key features of the 2018 FBT Return Preparer

- ❑ Automatically takes into account the recent changes to the FBT rate and gross-up rates for the 2018 FBT year
- ❑ It's registered with the ATO and produces a copy of the 2018 FBT Return that can be lodged with the ATO
- ❑ Can be used by FBT-taxable, rebatable and exempt employers to prepare the 2018 FBT Return
- ❑ Car information from the 2017 software can be easily imported into the 2018 FBT year

**The 2018 FBT Return Preparer also allows employers to compare the Statutory formula and logbook methods!**

### Take the guesswork out of the reportable fringe benefit rules for the 2018 FBT year

- ❑ It provides employers with a detailed report on the reportable fringe benefit amount ('RFBA') for each particular employee
- ❑ It provides a personalised report that can be provided to employees recording their RFBA for the 2018 FBT year
- ❑ It calculates an employee's RFBA for FBT-taxable, rebatable and exempt employers

### Avoid the FBT paperwork nightmare for the 2018 FBT year!

- ❑ It provides 'audit proof' worksheets that explain how each FBT calculation was determined
- ❑ It automatically produces declarations that employees are required to maintain for the 2018 FBT year
- ❑ It automatically generates employer declarations (e.g., meal entertainment elections) that must be made for the 2018 FBT year

**It allows users to lodge the 2018 FBT Return ELECTRONICALLY using the ATO's SBR platform**

## 2018 Salary Sacrifice Calculator Only \$99

*Delegates to the 2018 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%.*

# 2018 FBT Seminar

We walk you through the **NEW FBT guidelines on employee business travel and car fringe benefits**. Our FBT seminar also removes the complexity and guides you through the audit risks for the 2018 FBT year.

## Car Fringe Benefits – The Biggest Risk, the Biggest Cost

### Essentials of getting car fringe benefits right

- ❑ A practical **guide** to identifying when a 'car' fringe benefit arises
- ❑ Detailed NTAA **checklist** that identifies which workhorse vehicles are FBT exempt
- ❑ ATO puts the spotlight on employers providing so called 'FBT exempt' vehicles

### ATO announces audit crackdown on the Statutory Formula Method ('SFM') for 2018

- ❑ A 'nuts and bolts' guide to calculating FBT payable under the SFM
- ❑ Unique NTAA **checklist** for calculating the base value of a car under the SFM
- ❑ ATO confirms FBT traps for employers who provide replacement cars during the FBT year
- ❑ **RECENT** guidelines confirm FBT hit for employers who pay out a lease residual

### An audit proof guide to calculating FBT payable under the logbook method

- ❑ NTAA **guide** to the do's and don'ts associated with calculating FBT payable under the logbook method
- ❑ Does company signage on a car result in all travel being regarded as business travel for FBT purposes?
- ❑ Can logbooks be stored/maintained by an employee in an electronic format on a smartphone, iPhone or iPad?
- ❑ ATO releases **NEW** guidelines that streamline the record keeping requirements under the logbook method
- ❑ How does an employer calculate the business use percentage of a car that is shared amongst employees?

## Detailed NTAA Guide for Employers Providing Luxury Cars

### Dealing with the 'life cycle' of employees who package a luxury car

- ❑ NTAA **guide** to calculating the salary sacrifice amount for an employee packaging a luxury car
- ❑ How is FBT calculated under the SFM and the logbook method with respect to a luxury car?
- ❑ Traps and tips associated with employees salary packaging luxury cars under a novated lease
- ❑ ATO confirms tax hit with luxury cars that are returned at the end of a novated lease

## Meal Entertainment – No Mess, No Fuss and No Mistakes!

### An essential guide to identifying when food and drink represents meal entertainment

- ❑ NTAA **checklist** outlines 'real life' circumstances in which food and drink represent meal entertainment
- ❑ **NEW** rules now require some employers to use the actual and 50/50 split method in the same FBT year!

### A 'no frills' guide to calculating FBT payable under the actual method

- ❑ What are the FBT, income tax and GST consequences of employers using the actual method?
- ❑ **RECENT** ATO guidelines confirm massive FBT windfall for employers using the actual method
- ❑ Employers who provide meal entertainment to clients and contractors big winners under the actual method

### Avoid costly mistakes with using the 50/50 method

- ❑ What are the income tax, GST and FBT consequences of using the 50/50 split method?
- ❑ ATO confirms FBT issue for employers valuing salary packaged meal entertainment under 50/50 method

## Practical Meal Entertainment Case Studies for ALL Employers

### NTAA guide to dealing with Christmas and end-of-financial year parties

- ❑ FBT dangers for employers who allow employees to be entertained by contractors, suppliers and clients
- ❑ NTAA **guide** separates each function cost (e.g., venue hire) and provides a **guide** on its FBT treatment
- ❑ When is an employer entitled to apply the minor benefit exemption for Christmas or end-of-financial year parties?

### ATO announces audit crackdown on weekend conferences and staff retreats

- ❑ NTAA **guide** dealing with all of the costs associated with holding a weekend retreat or conference
- ❑ ATO confirms FBT problems with employers paying for weekend retreats and conferences as a 'package deal'

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

- ❑ FBT problems for government departments holding Christmas and end-of-financial year parties
- ❑ When can tax-exempt employers apply the \$300 minor benefit exemption to entertainment?

## Advanced Salary Packaging and FBT Planning Strategies that Save \$'000s

### Getting the documentation right for salary packaging

- ❑ What is the maximum amount that an employee can salary package after the **RECENT** reforms?
- ❑ How does an employer calculate the salary sacrifice amount?
- ❑ NTAA **guide** to all the essential clauses that should be included in a packaging agreement
- ❑ State-by-State **guide** on the payroll tax and WorkCover implications of salary packaging

### Salary packaging opportunities for employees at ALL INCOME LEVELS!

- ❑ Employees earning more than \$50,000 save over \$2,000 by packaging a car under a novated lease!
- ❑ **RECENT** ATO guidelines confirm that an employee can package a car with no business use and avoid FBT
- ❑ Salary packaging into super under the **NEW** rules can achieve big tax savings!
- ❑ **Case study** shows how an EMPLOYER saves over \$10,000 by allowing employees to package

### Salary packaging opportunities for directors, executives, etc., and save \$'000s!

- ❑ Using an associate lease to salary package income that is ultimately taxed in the hands of a spouse!
- ❑ NTAA **guide** to salary packaging in relation to FBT-exempt (hospitals) and FBT-rebatable (sporting clubs) employers and save!
- ❑ NTAA **guide** to the do's and don'ts associated with salary packaging for executives

## Car Parking Fringe Benefits Demystified

### Fundamentals on when a car parking benefit arises

- ❑ A hands-on **guide** to when an employer provides a car parking benefit
- ❑ ATO confirms FBT sting with employers who reimburse an employee for car parking expenses
- ❑ NTAA **guide** to preparing the 2018 FBT Return for car parking benefits

### Valuing car parking benefits for the 2018 FBT year

- ❑ NTAA **guide** to each of the main valuation methods for car parking benefits
- ❑ Employers set to save \$'000s by choosing the right valuation method

## 2018 FBT – 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

**(Please print first name and last name)**

*Note: Please photocopy where more than two delegates.*

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

2018 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](http://www.ntaa.com.au) for our privacy policy & collection notice.

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## 2018 FBT Seminar Dates and Venues

	<i>No. of Delegates</i>
<b>Adelaide</b>	
<b>Hilton Adelaide</b> , 233 Victoria Square, Adelaide	
28 February 2018 (Wed) .....	_____
<b>Brisbane</b>	
<b>Hilton Brisbane</b> , 190 Elizabeth Street, Brisbane	
02 March 2018 (Fri) .....	_____
15 March 2018 (Thur) .....	_____
23 March 2018 (Fri) .....	_____
<b>Canberra</b>	
<b>Hyatt Hotel Canberra</b> , 120 Commonwealth Avenue, Yarralumla	
21 February 2018 (Wed) .....	_____
<b>Melbourne</b>	
<b>Crown Towers</b> , 8 Whiteman Street, Southbank	
26 February 2018 (Mon) .....	_____
13 March 2018 (Tues) .....	_____
26 March 2018 (Mon) .....	_____
<b>Perth</b>	
<b>Crown Perth</b> , Great Eastern Highway, Burswood	
07 March 2018 (Wed) .....	_____
19 March 2018 (Mon) .....	_____
<b>Randwick</b>	
<b>Royal Randwick</b> , Alison Road, Randwick <span style="float: right; border: 1px solid blue; padding: 2px;">P</span>	
28 March 2018 (Wed) .....	_____
<b>Rosehill</b>	
<b>Rosehill Racecourse</b> , James Ruse Drive, Rosehill <span style="float: right; border: 1px solid blue; padding: 2px;">P</span>	
09 March 2018 (Fri) .....	_____
<b>Sydney</b>	
<b>Doltone House</b> , Jones Bay Wharf, Piers 19-21 Level 3,	
26-32 Pirrama Rd, Pyrmont	
23 February 2018 (Fri) .....	_____
05 March 2018 (Mon) .....	_____
21 March 2018 (Wed) .....	_____

P means: **FREE PARKING** at venue

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

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

Register via fax:  
1300 306 351

Register via post:  
29 Palmerston Cres  
Sth Melbourne VIC  
3205

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

## 2018 FBT SEMINAR 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 \$330, 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.

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