

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.

29-33 Palmerston Cres

South Melbourne, Vic. 3205

Tel: (03) 9209 9999

Fax: (03) 9686 4744

Web: www.ntaa.com.au

Email: ntaainfo@ntaa.com.au

ABN: 76 057 551 854



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.



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

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.

Follow us on LinkedIn & Twitter



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 problems when employees combine a holiday with business travel
- ❑ **NEW** Ruling provides FBT bonus for employees who return home and avoid overnight business travel!

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

NEW rules provide FBT windfall for small business – Don't miss out!

- ❑ **RECENT** changes provide small business with unprecedented access to the FBT exemption for laptops and iPads, etc.
- ❑ **NEW** rules allow thousands of small businesses to provide multiple 'portable electronic devices' to staff in the one 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!
- ❑ Can an employer apply the logbook concessions where their car fleet temporarily falls below 20 cars?
- ❑ How is the 20 car fleet requirement applied for government agencies (e.g., the Centrelink)?

ATO confirms concerns with employers providing Uber travel for employees



NTAA's 2018 FBT Audit 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 ('LAFH') 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 uncovers major issues with employers reporting meal entertainment on the FBT Return

- ❑ ATO confirms major problems with employers recording meal entertainment 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 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

- ❑ It 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
- ❑ It 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 consequences 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 release **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 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 sting 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 sting 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 after the **RECENT** reforms?
- ❑ 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 (e.g., hospitals) and FBT-rebatable (e.g., sporting club) 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 for our privacy policy & collection notice.

M18 P18 C18

2018 FBT Seminar Dates and Venues

	<i>No. of Delegates</i>
Adelaide	
Hilton Adelaide , 233 Victoria Square, Adelaide	
28 February 2018 (Wed)	_____
Brisbane	
Hilton Brisbane , 190 Elizabeth Street, Brisbane	
02 March 2018 (Fri)	_____
15 March 2018 (Thur)	_____
23 March 2018 (Fri)	_____
Canberra	
Hyatt Hotel Canberra , 120 Commonwealth Avenue, Yarralumla	
21 February 2018 (Wed)	_____
Melbourne	
Crown Towers , 8 Whiteman Street, Southbank	
26 February 2018 (Mon)	_____
13 March 2018 (Tues)	_____
26 March 2018 (Mon)	_____
Perth	
Crown Perth , Great Eastern Highway, Burswood	
07 March 2018 (Wed)	_____
19 March 2018 (Mon)	_____
Randwick	
Royal Randwick , Alison Road, Randwick P	
28 March 2018 (Wed)	_____
Rosehill	
Rosehill Racecourse , James Ruse Drive, Rosehill P	
09 March 2018 (Fri)	_____
Sydney	
Doltone House , 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

Register via email:
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.

Follow us on LinkedIn & Twitter

