



NTAA's 2022 FBT Seminar Face to Face and Online



**Register for our
Face to Face
Seminar**

**Our 2022 FBT seminar takes the guesswork
and complexity out of the 2022 FBT return.**

Presented by Andrew Gardiner and Rene Chan

**Register for our
Online
Seminar**

What's NEW for FBT in 2022?

ATO finalises key Ruling on the FBT treatment of employee meals and accommodation

- When is an employee now considered to be on business travel, living-away-from-home ('LAFH') or relocating?
- ATO confirms FBT 'backflip' for meal costs of an employee who travels interstate and returns home that day
- ATO confirms FBT boost where an employee's associate (e.g., spouse) accompanies them on a business trip

ATO Guidelines on whether employees are travelling or LAFH for FBT purposes

- **NEW** guidance provided by the ATO on the distance an employee must travel for overnight business travel
- Employees operating in the mining industry receive major win under these **NEW** guidelines
- What are the 'safe harbour' guidelines that employers can apply with a travel allowance and a LAFHA?

LATEST developments for car parking benefits in 2022

- Ruling confirms FBT traps for employers located near shopping centres, hospitals and medical clinics
- **NEW** guidelines confirm FBT savings for employers valuing car parking using 'early bird' rates
- Ruling highlights FBT issues for employers paying for monthly, quarterly and annual car parking

RECENT decision confirms FBT sting with undocumented salary packaging agreements

- **RECENT** AAT decisions overturns salary packaging agreement that was not documented
- Do packaging arrangements now need to be in writing?
- NTAA guide to essential clauses that should be contained in ALL salary packaging agreements

NEW guidelines confirm major headaches with employees re-leasing cars under a novated lease

- How do employers calculate a lease residual where a car is re-leased by the employer?
- **NEW** guidelines pose huge risk for employers providing cars under a novated lease

Recent Court decision introduces FBT minefield for businesses operating in the aviation industry

- Which employers are now affected by these **NEW** rules and what will this decision cost?
- How do employers operating in the aviation industry apply these guidelines?

Other Developments for FBT in 2022

Recent changes introduce important FBT concessions for retraining employees

- What is the commencement date for the **NEW** retraining and reskilling FBT exemptions?
- Which retraining and reskilling costs will be eligible for the **NEW** FBT exemption?

Recent changes provide major FBT concessions for many small and medium employers

- When is an employer eligible?
- **NEW** rules allow many employers to avoid FBT in relation to car parking being provided to employees
- **RECENT** changes provide opportunities for employees packaging laptop computers, iPads etc.

NTAA guide to the updated rates and thresholds for the 2022 FBT year

NTAA's 2022 FBT Audit Guide

The ATO has recently announced that the 'FBT gap' is over \$1 billion and audit resources are being deployed for FBT compliance.

We take you through the audit risk areas to ensure you're audit ready.

Fundamentals to identifying all fringe benefits

- Which business expense accounts are being targeted by the ATO in the 2022 FBT year?
- Recent guidelines highlight compliance nightmare for marketing, advertising and business travel accounts
- NTAA guide to the key business expenses that are frequently overlooked for FBT purposes

NTAA guide to the danger labels associated with preparing the 2022 FBT Return

- Employers who pay LAFHAs set to be put under the audit spotlight in 2022
- ATO set to target employers applying the \$300 minor benefit exemption
- NTAA guide to employee declarations and FBT

ATO announces data matching program for employers who own/lease cars, boats and artwork

- How does an employer calculate FBT for boats and other craft that are occasionally provided to employees?
- What documentation will these employers need for FBT valuation purposes?



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Car fringe benefits No mistakes

Fundamentals of car fringe benefits

- A practical guide to identifying which vehicles are considered 'cars' under the FBT rules
- ATO puts the audit spotlight on employers claiming FBT exemptions for workhorse vehicles
- Latest developments for e-bikes provided to employees for private use

Key issues when valuing cars under the Statutory Formula Method ('SFM')

- NTAA guide to valuing car benefits under the SFM
- ATO highlights potential traps with salary packaged cars being stored at an employer's premises
- Recent ATO guidance confirms FBT and income traps with employees who extend an existing novated lease

Calculating FBT payable under the logbook method

- How are operating costs of a car calculated under the logbook method?
- ATO confirms important errors with employers using their financial accounts to calculate a car's operating costs!
- Does company signage on a car result in all travel being considered business travel?

Important issues to consider with COVID-19 and car fringe benefits

- ATO confirms FBT bonus for some cars stored at an employee's home during a lockdown
- How do employers calculate their business use percentage under the logbook method?
- Is travel to the office during a lockdown considered business travel?

Meal Entertainment Minimise Audit Risk

An essential guide to correctly classifying food and drink for meal entertainment purposes

- ATO confirms FBT dangers associated with BDMs and sales managers receiving light meals, coffee etc., at a café
- NTAA flowchart assists employers with selecting the best valuation method to avoid FBT and save!

NTAA guide to valuing meal entertainment under the 'actual method'

- What are the income tax, GST and FBT consequences of valuing meal entertainment under the actual method?
- Employers providing meal entertainment to clients and suppliers are big winners under the actual method
- A detailed guide to the record-keeping requirements when using the actual method

Avoid costly mistakes when valuing meal entertainment under the 50/50 split method

- Step-by-step guide to the income tax, GST and income tax consequences under the 50/50 split method
- ATO confirms traps with employers using the 50/50 split method and the \$300 minor benefit exemption

Meal Entertainment Case Studies for ALL employers

All you need to know about end-of-financial year and Christmas functions

- A detailed guide to the income tax, GST and FBT consequences of function-related expenses
- How does the \$300 minor benefit exemption apply to employees and their associates (e.g., their spouse)?
- NTAA flowchart compares the 'actual' and '50/50 split' method for end-of-financial year and other functions

Traps and tips with entertainment provided by tax-exempt employers

- ATO confirms FBT hit when entertainment is provided by Government departments
- When can a tax-exempt employer apply the \$300 minor benefit exemption for entertainment?
- Do's and don'ts associated with tax-exempt employers providing entertainment to employees

6.5 Hours CPD

SUPPLEMENT: COVID-19 and FBT Developments in 2022

- What is the FBT treatment of payments or reimbursements of quarantining costs associated with COVID-19?
- **LATEST** guidance on FBT treatment of gift cards and hampers provided to employees instead of a staff function
- ATO extends FBT concessions for employees of hospitals, PBI's, sporting clubs and schools
- ATO confirms important car parking windfall for employers during the COVID lockdowns
- ATO highlights potential problems for salary packaged cars that are stored at an employer's premises
- FBT traps and tips associated with calculating FBT payable on car benefits during the lockdown



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Advanced FBT Planning and Salary Packaging Strategies

Getting the documentation right with salary packaging

- **RECENT** court decision highlights importance of documenting salary packaging agreements
- How does salary packaging affect employee entitlements such as super, annual and long service leave?
- State-by-State guide to the pay-roll tax and Workcover implications of salary packaging

Advanced salary packaging for employees who earn less than \$90,000

- Salary package into superannuation under the NEW contribution rules and save \$'000s
- Employee saves over \$2,000 packaging a car under a novated lease and there's no FBT
- Tips and traps associated with salary packaging laptops, mobile phones and iPads

Planning opportunities for directors, executives and business owners

- ATO confirms executives can package a car under an associate lease and avoid FBT
- Guide to the do's and don'ts associated with executives/directors packaging into super under the **NEW** caps
- **CASE STUDY** confirms an employer saves over \$30,000 by allowing employees to salary package

Reportable Fringe Benefits

Which fringe benefits are recorded on an employee's 2022 payment summary?

- How do employers apply the \$2,000 threshold in relation to reportable fringe benefits?
- When is super and meal entertainment recorded on an employee's payment summary?
- When are cars considered to be 'shared' for the purposes of the reportable fringe benefit rules?

Navigating the paperwork for reportable fringe benefits

- NTAA **CHECKLIST** outlines how the reportable fringe benefit amount is calculated for an employee
- Precedent letter details how an employer calculates the reportable fringe benefit amount recorded on an employee's payment summary
- **CHECKLIST** of all reportable and non-reportable fringe benefits

6.5 Hours CPD

NTAA's 2022 FBT Return Preparer

\$395 value FREE to Registrants

The NTAA's 2022 FBT Return Preparer has been updated and incorporates all changes for the 2022 FBT year. It also provides 'audit proof' worksheets that explain all FBT calculations and allows you to reconcile all numbers in the FBT return.

Key features of the 2022 FBT Return Preparer

- It's registered with the ATO and produces a copy of the 2022 FBT Return that can be electronically lodged with the ATO using the SBR platform
- It can be used by FBT-taxable, rebatable and exempt employers to prepare the 2022 FBT Return
- Allows employers to compare the Statutory formula and logbook methods

Take the guesswork out of the reportable benefit rules in the 2022 FBT year – our software:

- Provides employers with a detailed report on the reportable fringe benefit amount ('RFBA') for each particular employee
- Produces a personalised report that can be provided to employees recording their RFBA for the 2022 FBT year
- Calculates an employee's RFBA for FBT-taxable, rebatable and exempt employers

Avoid the FBT paperwork nightmare for the 2022 FBT year

- 'Audit proof' worksheets explain how each FBT calculation was determined
- Automatically produce declarations that employees must prepare for the 2022 FBT year
- Generate employer declarations (e.g., meal entertainment elections) that must be made for the 2022 FBT year

2022 Salary Sacrifice Calculator

only \$99

Registrants to the 2022 FBT seminar are also entitled to purchase the NTAA's Salary Sacrifice Calculator for the discounted price of \$99.

Some of the key features of the 2022 SSC include:

- It calculates savings that are achieved from salary packaging for multiple income years
- Employees can compare the savings from salary packaging a car under the SFM and logbook methods



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NTAA's 2022 FBT Seminar

Face to Face

Cost and Registration



Cost of 2022 FBT Face to Face Seminar

Members

One delegate

- ◆ \$569 (incl. GST) per day

Additional Delegates

- ◆ \$525 (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.

Non-Members

One delegate*

- ◆ \$669 (incl. GST) per day

Additional Delegates*

- ◆ \$625 (incl. GST) per day

(Note*): Registration includes 3 months full membership)

2022 FBT Seminar Dates and Venues

No. of Delegates

No. of Delegates

Adelaide

Hilton Adelaide, 233 Victoria Square, Adelaide

18 March 2022 (Fri)

Brisbane

Hilton Brisbane, 190 Elizabeth Street, Brisbane

28 March 2022 (Mon)

Melbourne

Crown Towers, 8 Whiteman Street, Southbank

21 March 2022 (Mon)

Rosehill

Rosehill Gardens Racecourse, James Ruse Drive, Rosehill

24 March 2022 (Thur)

Sydney

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

10 March 2022 (Thur)

Registration: Between 8.00am and 9.00am

Duration: 9.00am to 5.00pm

2022 FBT Face to Face Registration Form

Please retain this original document as your tax invoice. 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. ()

Delegate 1

Date of attendance

Email address

Please tick to have a vegetarian meal ☐

Delegate 2

Date of attendance

Email address

Note: Please photocopy where more than two delegates.

Please tick to have a vegetarian meal ☐

Charge for seminar attendees \$

Total (incl. GST) \$

Provide credit card details or send cheque

☐ Mastercard ☐ Visa ☐ Amex

Card No.

Expiry Date

Name on Card

Signature

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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NTAA's 2022 FBT Seminar

Online

Cost and Registration



Cost of 2022 FBT Online Seminar

Members

One delegate

- ◆ \$469 PDF notes and software (incl. GST)
- ◆ \$499 Hardcopy notes and software (incl. GST)

Additional Delegate

- ◆ \$329 PDF notes and software (incl. GST)
- ◆ \$359 Hardcopy notes and software (incl. GST)

Non-Members

One delegate

- ◆ \$569 PDF notes and software (incl. GST)
- ◆ \$599 Hardcopy notes and software (incl. GST)

Additional Delegate

- ◆ \$469 PDF notes and software (incl. GST)
- ◆ \$499 Hardcopy notes and software (incl. GST)

(Note*): Registration includes 3 months full membership)

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.

When you register for our 2022 FBT Online Seminar you also get access to our live streamed presentations.

Online Video - NOW

- If you feel like you missed something important you can stop and replay it
- Free Hotline Call

Live Streamed Broadcast - Commencing March 2022

- Held over 6 dates, you will be able to watch any session you wish, on any day you wish
- Each Live Streamed Broadcast will be divided into 4 sessions
- Registrants will have access to all days and all sessions
- Each session will have time dedicated to answer as many questions as possible

2022 FBT Online Registration Form

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NTAA Membership No. _____

Name _____

Email _____

Firm _____

Address _____

State _____ Postcode _____

Telephone No. () _____

☐ PDF notes ☐ Hardcopy notes

Charge for online seminar _____

Total (incl. GST) \$ _____

☐ Mastercard ☐ Visa ☐ Amex

Card No. _____

Expiry Date _____

Name on Card _____

Signature _____

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 Our cancellation policy for our Online Seminars can be found at ntaa.com.au/store-policy



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Seminar Policies



Confirmation of Face to Face Booking

Bookings will be confirmed via email or mail – please ensure we have your correct 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, please contact us.

Special offer to Non-Members

Please call and discuss the \$100 seminar discount which is available to members of the NTAA for a low annual fee of only \$385. Membership includes a 12 month subscription to the monthly newsletter "Voice", three 10 minute tax calls to our Hotline Team plus discounts on NTAA products.

Cancellations or Transfers for Face to Face Seminar

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.

Cancellation Policy for Online and Live Streamed seminar

If the registrant has not accessed the seminar or materials, a full refund/credit will be available.

If either the seminar or materials have been accessed there will be no refund/credit available.

There will be no refund/credit available 90 days after purchase.

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

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.

COVID-19 Venue Policies

Please refer to the venue's website for their COVID-19 policy.

CPD/CPE Hours

This seminar provides up to 6.5 CPD/CPE hours.

About the Presenters

Andrew Gardiner

He has over 30 years of dedicated tax experience and this allows him to give an extremely practical insight to tax issues.

Rene Chan

Rene has over 20 years of tax and accounting experience and is a Taxation Specialist with the NTAA.



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