

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 20 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.

2019 Salary Sacrifice Calculator Special Price for Attendees

The NTAA's 2019 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:

- ◆ It compares cars under the Statutory formula and Operating cost methods
- ◆ It provides reports which show the savings from salary packaging
- ◆ It handles all employers - taxable, rebatable and FBT exempt

Seminar attendees will receive a FREE 7 Day trial of the 2019 Sal Sac.

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

Valid until 31 March 2019

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

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.*

Recording Policy

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 ejected from the seminar venue.

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NTAA's FBT Seminar 2019



Who should attend?

- Tax Practitioners
- Accountants in Industry
- Company Accountants
- Financial Controllers
- Bookkeepers
- Payroll Officers
- Salary Packaging Specialists



Presented by Andrew Gardiner & Michael Gilmour on behalf of the NTAA

FBT Seminar 2019 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 \$ _____

2019 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 _____

EMA

Please retain this original document as your tax invoice

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FBT Seminar 2019 Dates and Venues

No. of Delegates

Adelaide

Hilton Adelaide, 233 Victoria Square, Adelaide
15 March 2019 (Fri) _____

Brisbane

Hilton Brisbane, 190 Elizabeth Street, Brisbane
27 February 2019 (Wed) _____
06 March 2019 (Wed)..... _____
22 March 2019 (Fri) _____

Canberra

Hyatt Hotel Canberra, 120 Commonwealth Avenue, Yarralumla
22 February 2019 (Fri) _____

Melbourne

Crown Towers, 8 Whiteman Street, Southbank
04 March 2019 (Mon) _____
18 March 2019 (Mon)..... _____
25 March 2019 (Mon)..... _____

Perth

Crown Perth, Great Eastern Highway, Burswood
13 March 2019 (Wed) _____
27 March 2019 (Wed) _____

Randwick **P**

Royal Randwick, Alison Road, Randwick
29 March 2019 (Fri)..... _____

Rosehill **P**

Rosehill Gardens Racecourse, James Ruse Drive, Rosehill
01 March 2019 (Fri)..... _____

Sydney

Doltone House, Jones Bay Wharf, Piers 19-21 Level 3, 26-32 Pirrama Road, Pyrmont
20 February 2019 (Wed)..... _____
08 March 2019 (Fri)..... _____
20 March 2019 (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

If you have any other queries please call 1800 808 105

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)

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.

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.

FBT Seminar 2019

We cut through the complexity and provide plain English explanations to all the key developments in the 2019 FBT year

What's NEW for FBT in 2019?

ATO announces major recordkeeping concessions under the logbook method

- ❑ **NEW** rules set to streamline the recordkeeping requirements under the logbook method
- ❑ **NEW** guidelines confirm how logbooks can be maintained on different devices
- ❑ What information needs to be stored on a smartphone to satisfy the logbook requirements?

ATO confirms FBT nightmare for employees being entertained by clients, suppliers etc.

- ❑ When will employers be subject to FBT for benefits being provided by clients and suppliers?
- ❑ How do employers value benefits that have been provided by a third party (e.g., client)?
- ❑ Can an employer avoid any FBT liability by applying the \$300 minor benefit exemption?

NEW ruling highlights FBT opportunity for employers providing vehicles to tradies, builders etc.

- ❑ **NEW** ATO guidelines confirm utes, panel vans etc., are exempt from FBT even with private use
- ❑ What conditions must be satisfied before an employer can rely on the **NEW** guidelines?

NEW guidelines offer welcome relief for employer cars parked at airport car parks

- ❑ When is an employer entitled to reduce FBT for company cars parked at an airport car park?
- ❑ Which airport car parking facilities allow employers to benefit from this FBT windfall?
- ❑ NTAA **TABLE** summarises all airport car parking facilities that are eligible for this FBT concession

NEW FBT guidelines for employees working on construction sites, outdoors etc.

- ❑ Which outdoor occupations can benefit from the ATO's **NEW** position?
- ❑ NTAA **CHECKLIST** outlines what's in and out for the purposes of this FBT exemption

ATO confirms FBT win for employers providing salary packaged utes, panel vans etc., to employees

- ❑ What requirements must be satisfied before an employer can claim the FBT exemption?
- ❑ Which vehicles are eligible for this unique salary packaging opportunity?

ATO Announces FBT Audit Program - Find Out Who's in the Firing Line

Audit traps for employers who pay/reimburse employee internet expenses

- ❑ ATO confirms FBT trap for employers who pay for an employee's home internet expenses
- ❑ What documentation will employers need to maintain to reduce FBT on internet expenses?
- ❑ What other options are available for employers to consider when paying home internet usage?

ATO targets benefits received by shareholders and beneficiaries

- ❑ When will benefits being received by a beneficiary or a shareholder be subject to FBT?
- ❑ ATO confirms FBT sting even where an employer does not claim a tax deduction for the benefit
- ❑ We walk you through the issues to consider when examining shareholder/beneficiary benefits

ATO turns its attention towards employers paying LAFH allowances

- ❑ ATO highlights major problems with employers applying the 12-month rule
- ❑ **RECENT** audit activity identifies issues with LAFH allowances being paid to foreign residents

ATO puts the audit spotlight on errors with logbooks

- ❑ What information must be included in a logbook before employee travel can be business travel?
- ❑ NTAA **GUIDE** to the common errors that are made by employees when completing logbooks

Latest Developments for Exempt Benefits

Demystifying the \$300 minor benefit exemption

- ❑ Are employers entitled to claim tax deductions and GST input tax credits on exempt minor benefits?
- ❑ Is the \$300 minor benefit threshold applied on a per benefit basis or is it applied annually?

Dealing with the FBT exemption for laptops and smart phones after the recent reforms

- ❑ **RECENT** reforms provide massive flexibility for employees of small businesses
- ❑ Can employers claim a deduction for portable electronic devices provided to employees?

NTAA's 2019 FBT Return Preparer \$395 value FREE to Attendees

The NTAA's 2019 FBT Return Preparer has been updated to take into account all of the changes for the 2019 FBT year.

It also allows you to reconcile all the numbers in the 2019 FBT return!

Key features of the 2019 FBT Return Preparer

- ❑ It's registered with the ATO and produces a copy of the FBT Return that can be lodged with the ATO
- ❑ It can be used by FBT-taxable, rebatable and exempt employers
- ❑ Car information from the 2018 software can be easily imported into 2019

The 2019 FBT Return Preparer also allows employers to compare the Statutory formula and logbook methods.

Our FBT Return Preparer:

- ❑ Provides detailed worksheets that explain how each FBT calculation was determined
- ❑ Produces declarations that employees are required to maintain for the 2019 FBT year
- ❑ Generates employer declarations (e.g., meal entertainment elections) that must be made for the 2019 FBT year

Take the guesswork out of the reportable benefit rules for the 2019 FBT year.

Our software:

- ❑ Provides employers with a detailed report on the reportable fringe benefit amount ('RFBA') for each particular employee
- ❑ Produces reports that can be provided to employees recording their RFBA for the 2019 FBT year
- ❑ Calculates an employee's RFBA for FBT-taxable, rebatable and exempt employers

FBT Seminar 2019

We cut through the complexity and provide plain English explanations to all the key developments in the 2019 FBT year

Car Fringe Benefits Made Simple - Avoid Mistakes

Fundamentals of car fringe benefits

- ❑ An essential **GUIDE** to determining when a car fringe benefit arises
- ❑ **NEW** ATO guidelines provide FBT relief for employers providing workhorse vehicles
- ❑ NTAA **TABLE** provides a snapshot of the FBT issues associated with providing non-cars to employees

ATO puts the 'audit spotlight' on cars valued under the Statutory Formula Method ('SFM')

- ❑ A practical **GUIDE** to calculating FBT payable under the SFM
- ❑ NTAA worksheets provide guidance for calculating the base value of a car under the SFM
- ❑ ATO confirms FBT sting for employer-cars taken home by employees for security reasons
- ❑ ATO identifies major audit problems with employers applying the 1/3 reduction under the SFM
- ❑ Is FBT payable for cars taken home by employees because they are required to undertake business travel the following day?

NTAA's guide to calculating FBT payable under the logbook method

- ❑ A 'no frills' **GUIDE** to the documentation required when using the logbook method
- ❑ Is a logbook still valid if the employee who prepared it leaves the employer?
- ❑ Is an employer required to maintain a new logbook where the business use percentage of a car varies by more than 10%?
- ❑ **NEW** ATO guidelines now allow some employers to retain a logbook for up to 9 years!
- ❑ NTAA **CASE STUDY** shows how an employer saves by applying the new concessions under the logbook method

NTAA guide to choosing between the SFM and logbook method - The right choice can save \$'000s

- ❑ Practical NTAA formula explains how much business use is needed before an employer should use the logbook method
- ❑ NTAA **CASE STUDY** shows how much an employer benefits by arranging for employees to store company cars at work whilst holidaying

Meal Entertainment - One of the Biggest Costs and Audit Risks

Fundamentals of identifying meal entertainment

- ❑ When is the provision of food and drink regarded as meal entertainment?
- ❑ NTAA **CHECKLIST** outlines practical examples of when food and drink is meal entertainment

An 'A to Z' guide to calculating FBT payable under the actual method

- ❑ What are the income tax, GST and FBT consequences of using the actual method?
- ❑ ATO highlights concerns with employers recording meal entertainment on the 2019 FBT Return
- ❑ NTAA **CASE STUDY** illustrates how an employer saves by using the actual method!

An 'audit proof' guide to the 50/50 split method

- ❑ What are the income tax, GST and FBT consequences of using the 50/50 split method?
- ❑ Recent amendments are problematic for employees who salary package meal entertainment
- ❑ ATO confirms problems for employers who provide meal entertainment to clients and suppliers!

Meal Entertainment Case Studies for all FBT Employers

A complete guide to dealing with costs of Christmas and end-of-financial-year functions

- ❑ How do the changes affect FBT payable on Christmas and end-of-financial-year parties?
- ❑ A detailed NTAA **GUIDE** outlines the FBT and income tax treatment of common function-related expenses

ATO puts corporate sponsorships under the audit spotlight

- ❑ **RECENT** guidelines confirm FBT and tax hit for employers who sponsor sporting events
- ❑ How do employers dissect expenditure on corporate sponsorships that include entertainment?

ATO confirms minefield with FBT valuation rules on entertainment provided by clients

- ❑ Can employers value third party meal entertainment under the 50/50 split method?
- ❑ NTAA **GUIDE** summarises the issues to consider with entertainment provided by third parties to staff

Advanced FBT Planning Strategies

Getting the fundamentals right for salary packaging

- ❑ What is needed for a salary packaging agreement to be valid for tax purposes?
- ❑ Essential clauses that should be contained in all salary packaging agreements
- ❑ State-by-state **GUIDE** on how salary packaging affects payroll tax and Workcover

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

- ❑ Employees earning \$50,000 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
- ❑ Employees earning less than \$250,000 achieve significant tax savings by packaging into super under the **RECENT** reforms

Cutting edge FBT planning strategies for business owners and executives

- ❑ **CASE STUDY** shows how employers can save by allowing employees to salary package!
- ❑ Small business owners set to benefit under the **RECENT** FBT reforms
- ❑ NTAA **GUIDE** shows how the superannuation reforms affect executives salary packaging into super

NTAA Guide to Hiring and Firing Employees who Salary Package

An 'A to Z' GUIDE of FBT issues to consider when hiring staff

- ❑ NTAA **GUIDE** to correctly calculating SGC, payroll tax and Workcover for new employees
- ❑ A detailed summary shows how to calculate the salary sacrifice amount for major fringe benefits
- ❑ What are the options when an employee has a packaging shortfall/surplus in a particular FBT year?

Dealing with adjustments when an employee leaves

- ❑ How are an employee's termination entitlements (e.g., unused annual leave and LSL) calculated?
- ❑ **CASE STUDY** works through the major adjustments that are needed when an employee leaves