



# NTAA's 2025 FBT Seminar Online and Face to Face



Register for our  
Online  
Seminar

Our FBT seminar simplifies the complexities of FBT for 2025, giving you the confidence to lodge your 2025 FBT Return with ease.

Register for our  
Face to Face  
Seminar

## What's NEW for FBT in 2025?

### RECENT cases unearth FBT traps for employers paying employee travel costs

- ◆ When will an employer be exposed to FBT on employee travel costs after this decision?
- ◆ What steps can employers take to reduce FBT exposure when paying for employee travel costs?
- ◆ Cases highlight major traps with employees who work in remote work locations or interstate

### ATO guidelines highlight FBT bonus with fleet cars being provided to staff

- ◆ RECENT guidelines provide FBT boost where employees use fleet cars on a casual basis
- ◆ When will the use of a fleet car by an employee be considered FBT-exempt under the NEW guidelines?
- ◆ What records will employers need to maintain to access the FBT exemption under these guidelines?

### Surprising decision confirms FBT windfall for directors/owners receiving benefits

- ◆ When will businesses be subject to FBT with respect to benefits provided to directors/owners?
- ◆ What factors are considered when assessing if director/owner benefits are subject to FBT?
- ◆ NTAA guide to the risks with benefits provided by private companies to directors, employees etc.

### Important ATO update highlights traps with the \$300 minor benefit exemption

- ◆ When is an employer entitled to claim the \$300 minor benefit exemption for an employee?
- ◆ Update confirms traps with the \$300 minor benefit exemption for associates of an employee (e.g., a spouse)
- ◆ Can the \$300 minor benefit exemption be claimed on performance bonuses provided to employees?

### Latest developments with exempt electric cars in 2025

- ◆ RECENT guidelines confirm important FBT savings for employees who charge electric cars at work
- ◆ ATO highlights FBT minefield where employees charge their own electric vehicle at work
- ◆ Guidelines confirm traps for employees salary packaging FBT exempt electric vehicles

### NEW ATO Ruling uncovers FBT pitfalls with employers paying education costs of staff

- ◆ RECENT ruling highlights the FBT dangers with employers paying for personal development, stress management and MBA costs
- ◆ When will an employer avoid FBT on an employee's education expenses under the NEW guidelines?
- ◆ NTAA guide to the do's and don'ts associated with employers paying for employee education costs

### LATEST guidelines confirm FBT dangers with family businesses and FBT

- ◆ ATO confirms FBT exposure for family businesses using journalised employee contributions to avoid FBT
- ◆ When will journalised employee contributions now be acceptable for FBT purposes?
- ◆ What documentation is needed for a journalised contribution to be valid under the NEW guidelines?

### Recent advice highlights FBT bonus for health workers (e.g., NDIS) receiving entertainment

- ◆ When can employers provide health workers with entertainment-related benefits (e.g., a ticket to the movies) and avoid FBT?
- ◆ What documentation do employers need to maintain to avoid FBT on entertainment benefits?

### An essential guide to the updated rates and thresholds for the 2025 FBT year

## LATEST Developments for Car Parking Benefits

### Fundamentals of when a car parking benefit arises

- ◆ RECENT changes expand the car parking fringe benefit rules for businesses located away from the CBD
- ◆ Guidance confirms that businesses located near shopping centres, hospitals, stadiums now in the firing line
- ◆ When is the provision of a car parking benefit to an employee eligible for an FBT exemption?

### Use the right valuation method for car parking benefits and save \$'000s

- ◆ Practical NTAA guide to the valuation rules employers can apply to car parking benefits
- ◆ ATO guidelines confirm FBT windfall for employers applying the right valuation method
- ◆ Case study illustrates how an employer saves over \$15,000 by applying the right valuation method

## 6.5 Hours CPD



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### Key FBT Audit Targets in the 2025 FBT Year

#### What are the danger labels on FBT returns in the 2025 FBT year?

- ◆ ATO highlights declaration and documentation concerns for travel and subscription expenses
- ◆ ATO set to 'lower the boom' on employers providing workhorse vehicles and claiming an FBT exemption
- ◆ NTAA summary table highlights the key 2025 FBT Return labels that are under the ATO's audit microscope

#### ATO update confirms audit focus on lifestyle assets (e.g., bikes, caravans and boats)

- ◆ Which lifestyle assets are being targeted by the ATO under the recently released audit guidelines?
- ◆ When will providing a lifestyle asset to an employee create an FBT exposure for an employer?
- ◆ How do employers value the provision of a lifestyle asset to an employee for FBT purposes?



#### FBT audit crackdown on customer loyalty programs

- ◆ When will benefits provided to an employee under a customer loyalty program be subject to FBT?
- ◆ ATO confirms owners and directors face FBT scrutiny on benefits from a frequent flyer program
- ◆ What steps can employers take to reduce their FBT exposure on frequent flyer programs?

#### Benefits provided by third parties (e.g., suppliers)

- ◆ When will a benefit provided by a third party (e.g., a supplier or contractor) be subject to FBT?
- ◆ How do employers value third party benefits that are provided to employees for FBT purposes?
- ◆ What steps can employers take to protect themselves against any FBT exposure?

#### Avoid mistakes with travel, living away from home ('LAFH') and other allowances

- ◆ How does an employer make the distinction between a travel and LAFH allowance?
- ◆ NTAA summary guide identifies the FBT, PAYG and SG issues with paying allowances

### A Practical Guide to Meal Entertainment

#### Identifying when food and drink represents meal entertainment

- ◆ When is the provision of food and drink considered to be meal entertainment?
- ◆ Detailed practical checklist that highlights common situations when food and drink is meal entertainment
- ◆ NTAA flowchart assists employers with selecting the best valuation method to avoid FBT and save!

#### NTAA's practical guide to using the 'actual' method

- ◆ What are the FBT, income tax and GST consequences of using the actual method?
- ◆ ATO audit activity confirms recordkeeping nightmare for employers using the actual method
- ◆ ATO confirms widespread errors with employers recording meal entertainment on FBT returns
- ◆ How does the \$300 minor benefit exemption apply to meal entertainment under the actual method?

#### Dealing with entertainment provided by charities, unions, government departments, sporting clubs etc.

- ◆ When can tax-exempt employers claim the \$300 minor benefit exemption on entertainment?
- ◆ Do's and don'ts with tax-exempt employers providing entertainment to their staff

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

- ◆ Dealing with the essentials of valuing meal entertainment under the 50/50 split method
- ◆ ATO confirms audit traps with the 50/50 split method and the \$300 minor benefit exemption
- ◆ NTAA table summarises the FBT consequences under the 50/50 split method in common situations

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

- ◆ What are the income tax, GST and FBT consequences of common function-related costs (e.g., gifts)?
- ◆ NTAA flowchart compares the 'actual' and the '50/50 split' method for common staff functions
- ◆ NTAA case study illustrates how employers can save \$'000s by using the right valuation method

#### ATO crackdown on employers holding staff conferences and weekend retreats

- ◆ How are accommodation, meals and entertainment costs treated at a conference?
- ◆ Guidelines highlight FBT jolt with team building activities at a conference or weekend retreat
- ◆ ATO highlights compliance nightmare with conferences provided as a package deal

At each Face to Face and Live Streamed Seminar you will be able to send questions to the presenters and each session will have time dedicated to answer as many questions as possible.



# NTAA's 2025 FBT Seminar Online and Face to Face



## Essential Updates for Car Fringe Benefits

### Fundamentals of car fringe benefits

- ◆ NEW ATO guidelines uncover problems with employers identifying when a car benefit arises
- ◆ Recent guidance highlights traps with associates (e.g., a spouse) travelling in a workhorse vehicle
- ◆ ATO confirms FBT relief for certain professional entities providing car benefits to associates

### ATO puts the Statutory formula method ('SFM') under the audit microscope in 2025

- ◆ A practical NTAA guide for employers when valuing cars under the SFM
- ◆ Traps and tips with employers calculating the base value of a car under the SFM
- ◆ Update confirms FBT traps for employees who sell their car to an employer and salary package it
- ◆ FBT traps with employees who are provided with a company car solely for overnight business travel

### Calculating FBT under the logbook method

- ◆ Traps and tips associated with calculating the running costs of a car under the logbook method
- ◆ Is an employee required to maintain a logbook during a period that represents 'typical business travel'?
- ◆ Can a logbook that starts in one FBT year and ends in the second FBT year be used for both FBT years?
- ◆ ATO confirms employer errors when using financial statements to calculate FBT under the logbook method

### Advanced FBT planning strategies that will literally save employers \$'000s

- ◆ ATO confirms stunning savings for employees who salary package their own car with their employer
- ◆ ATO concession provides massive savings for employers using the logbook method for cars without a logbook
- ◆ Do's and don'ts with car fringe benefits being provided to staff who are working from home

## Salary Packaging and FBT Planning Opportunities

### Dealing with the fundamentals of salary packaging

- ◆ How does salary packaging affect an employee's entitlements (e.g., annual leave, termination and superannuation entitlements)?
- ◆ How do the recent 'Stage 3 Tax Cuts' affect the types of benefits employees should be salary packaging?
- ◆ Update confirms traps with an employee salary packaging non-cash benefits (e.g., a car)

### FBT concessions allow employers to offer tax-effective 'cost of living' relief for employees

- ◆ ATO guidelines confirm FBT, GST and tax windfall for employers providing staff lunches during a working day
- ◆ When can employers help with gas, electricity or water costs and claim the \$300 minor benefit exemption?
- ◆ Little-known FBT concessions that offer employees important 'cost of living' relief - Don't miss out

### Advanced salary packaging for employees earning more than \$60,000

- ◆ Salary packaging into super under the **NEW** contribution caps and save \$'000s
- ◆ Employees save over \$2,000 packaging a car under a novated lease and avoid paying FBT
- ◆ Savings of over \$5,000 for an employee who salary packages an FBT-exempt electric car

### FBT planning strategies for directors, executives and business owners

- ◆ ATO confirms executives can package a car under an associate lease and legally avoid FBT
- ◆ Important update for executives' packaging into superannuation after the recent changes
- ◆ Huge employment on-cost savings for employers who allow employees to salary package

## 2025 FBT Return Preparer - \$395 value FREE to Registrants

The NTAA's 2025 FBT Return Preparer has been updated and incorporates all the key changes for the 2025 FBT year.

It takes the guesswork and complexity out of preparing the 2025 FBT Return.

### Key features of the software include:

- ◆ It's registered with the ATO and produces a copy of the 2025 FBT Return that can be lodged with the ATO
- ◆ It can be used by FBT-taxable, rebatable and exempt employers to prepare the 2025 FBT Return
- ◆ Employers can lodge the 2025 FBT Return using the software (whether in paper format or electronically)
- ◆ It provides employers with a detailed report on the reportable fringe benefit amount for each employee

**FREE  
FBT  
SOFTWARE  
FOR  
DELEGATES**



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# NTAA's 2025 FBT Seminar

## Face to Face Cost & Registration



### Members

#### One delegate

◆ \$599 (incl. GST) per day

#### Additional Delegates

◆ \$555 (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\*

◆ \$699 (incl. GST) per day

#### Additional Delegates\*

◆ \$655 (incl. GST) per day

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

## 2025 FBT Face to Face Seminar Dates and Venues

	<u>No. of Delegates</u>		<u>No. of Delegates</u>
<b>Adelaide</b>		<b>Perth</b>	
<b>Hilton Adelaide, 233 Victoria Square, Adelaide</b>		<b>Crown Perth, Great Eastern Highway, Burswood</b>	
04 March 2025 (Tues)	_____	31 March 2025 (Mon)	_____
<b>Brisbane</b>		<b>Rosehill</b>	
<b>Sofitel Brisbane Central, 249 Turbot St, Brisbane</b>		<b>Rosehill Gardens Racecourse, James Ruse Drive, Rosehill</b>	
21 March 2025 (Fri)	_____	26 March 2025 (Wed)	_____
<b>Melbourne</b>		<b>Sydney</b>	
<b>Crown Towers, 8 Whiteman Street, Southbank</b>		<b>Doltone House, Jones Bay Wharf, Piers 19-21 Level 3, 26-32 Pirrama Road, Pyrmont</b>	
19 March 2025 (Wed)	_____	14 March 2025 (Fri)	_____

Registration: Between 8.00am and 9.00am

Duration: 9.00am to 5.00pm

## 2025 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 \_\_\_\_\_

Please tick to have a vegetarian meal

Note: Please photocopy where more than two delegates.

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

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

Provide credit card details

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 2025 FBT Seminar Online Cost & Registration



## Members

### One delegate

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

### Additional Delegate

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

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

### Additional Delegate\*

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

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

## When you register for our 2025 FBT Online Seminar you also get access to our Live Streamed presentations

### Live Streamed Broadcast

- 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

### Live Streamed Dates

- 21 Feb 2025 (Fri) - 9am to 4.30pm AEDT
- 12 March 2025 (Wed) - 12pm to 7.30pm AEDT
- 17 March 2025 (Mon) - 9am to 4.30pm AEDT
- 24 March 2025 (Mon) - 9am to 4.30pm AEDT

### Online Video - Available End of February

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

## 2025 FBT Online Registration Form

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NTAA Membership No. \_\_\_\_\_

Name \_\_\_\_\_

Email \_\_\_\_\_

Firm \_\_\_\_\_

Address \_\_\_\_\_

State \_\_\_\_\_ Postcode \_\_\_\_\_

Telephone No. ( ) \_\_\_\_\_

PDF notes       Hardcopy notes

Delegate 1 \_\_\_\_\_

Email Address \_\_\_\_\_

Delegate 2 \_\_\_\_\_

Email Address \_\_\_\_\_

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](http://ntaa.com.au/privacy). Our cancellation policy for our Online Seminars can be found at [ntaa.com.au/store-policy](http://ntaa.com.au/store-policy).



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# NTAA's 2025 FBT Seminar Seminar Policies



## We have two categories of Membership:

### NTAA Membership

**For only \$385** (incl. GST) **per annum per firm, you receive:**

- ◆ 11 editions of our monthly magazine, Voice;
- ◆ Complimentary information videos with FREE CPD;
- ◆ THREE 10 minute Tax Hotline calls per year
- ◆ access to our Tax Hotline written confirmation service
- ◆ discounts on our practical tax-based seminars
- ◆ access to all your online seminars and seminar notes in your personal NTAA library on our website
- ◆ practice support documents
- ◆ a year-end supplement, providing a quick reference to useful key rates and thresholds
- ◆ access to exclusive products:
  - Professional Indemnity Insurance Policy
  - Cyber Insurance Policy
  - Our AFSs, Advice Assist Australia and SMSF Advisers Network

### NTAA Gold Membership

**For \$1,320** (incl. GST) **per annum, per firm, Gold Members receive:**

- ◆ 12 hotline questions with written confirmations.
- ◆ Access to our current Hot Spots seminar series, which include practical notes.
- ◆ Access to new Hot Spots seminars as they are released throughout the year.

PLUS... Gold Members also receive all other member benefits mentioned on the left.

**NTAA's Gold Membership is designed to support you and your team with more CPD and more technical support.**



### Confirmation of Face to Face Booking

Bookings will be confirmed via email – 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.

### 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 \$100 per delegate per day will be applied.

#### Cancellations

**More than 5 full working days before the seminar:**

- ◆ cancellations incur a \$100 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 \$100 administration fee.

**Within 2 working days:**

- ◆ transfers incur a \$100 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.

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.

### FBT Seminar Presenters

#### Andrew Gardiner

Andrew 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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