

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 \$88 will be applied.

Cancellations

More than 5 full working days before the seminar:

- ◆ cancellations incur an \$88 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 \$88 administration fee.

Within 2 working days:

- ◆ transfers incur an \$88 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 fax or mail – please include your 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 confirmation by fax **within 48 hours** of faxing your order or 72 hours of mailing it, contact us.

CPD/CPE Hours:

The seminar allows for 6.5 CPD/CPE hours.

Privacy Act

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About the Speaker

Andrew Gardiner

Andrew is a premier presenter of tax seminars.

He has over 18 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.

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



2010 Salary Sacrifice Calculator Special Price for Attendees

The NTAA's 2010 Salary Sacrifice Calculator (SSC) has been revamped and now interacts with the NTAA's FBT Return Preparer. The SSC has the following features:

- ◆ Information can be transferred between the 2010 SSC and the 2010 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; and
- ◆ It handles all employers – taxable, rebatable and FBT exempt.

Seminar attendees will receive a FREE 7 Day trial of the 2010 SSC.

Cost*	Members	Non-members
SSC 2010	\$99	\$99

Valid until 31 March 2010

* This is a once-off saving to seminar attendees of at least \$99

Register online at
www.ntaa.com.au



NTAA FBT 2010

Seminar



FREE FBT Return Preparer Software
for Seminar Attendees – Save \$330

Why should you attend?

- ◆ What's NEW for FBT in 2010?
- ◆ Changes Overhaul Reportable Benefit Rules plus we provide you with a Reportable Benefit Kit
- ◆ Latest Guide to Preparing the 2010 FBT Return
- ◆ Entertainment-related Benefits made easy
- ◆ Car Fringe Benefits – An Essential Guide to Avoid Mistakes
- ◆ 'Cutting Edge' FBT Planning Strategies
- ◆ Latest Guide to Exempt Benefits
- ◆ Car Parking Benefits Demystified!

Presented by
Andrew Gardiner
on behalf of the

National Tax & Accountants' Association Ltd.



FBT Seminar 2010

What's NEW for FBT in 2010?

NEW ATO ruling gives employers the 'green light' to reduce FBT for cars parked at airport car parks

- What conditions need to be satisfied under the ATO's **NEW** approach?
- Step-by-step guide on what must be done before FBT can be reduced
- What are the documentation requirements for employers?

NEW ATO guidelines provide greater 'flexibility' with employee contributions – Don't miss out!

- ATO confirms that employee contributions can be made at any time!
- Dangers with employee contributions for car benefits
- When can excess employee contributions be used in a later FBT year?

NEW decision signals FBT jolt for cars parked at home offices

- Tribunal confirms FBT bombshell for cars parked at work which is located near an employee's home
- When is a car considered to be parked 'near' an employee's home?
- What does this decision mean for employees who live near work?

NEW rules create FBT sting for overseas employees

- Are employers now subject to FBT on benefits provided to overseas employees?
- Which overseas employees are affected by the recent changes?
- Are benefits provided to overseas employees now reportable?

NEW ATO guidelines allow employees of hospitals and PBIs to package FBT-exempt holidays – Save \$'000s

- NEW** ATO decision confirms function costs and holiday costs can be excluded from FBT caps
- Huge salary packaging savings for employees working for PBIs and hospitals!
- What other private expenses can an employee now salary package?

NEW ATO ruling 'opens the door' for employers to provide FBT-exempt fitness programs

- When is a fitness/health-related program FBT-exempt under the **NEW** ruling?
- A no frills guide on how to structure a fitness/health program to maximise the FBT exemption
- Does this now mean that gym fees are FBT-exempt?

Changes Overhaul Reportable Benefit Rules – Avoid Costly Mistakes!

- NEW** employer obligations apply for reportable benefits – don't get caught out!
- NEW** rules now require salary packaged super contributions to be reported
- Do employers now need to record super guarantee amounts on a payment summary?
- What are the dangers for employees under the **NEW** reporting rules?
- ATO confirms FBT reporting bombshell for PBIs and hospitals – Mistakes will be costly

NTAA Reportable Benefits Kit

In this kit, we take the guesswork out of the NEW reportable benefits rules by including:

- Checklist on what's in and out under the **NEW** rules
- NTAA worksheets that ensure employers do not make mistakes
- Easy to use flowcharts to determine when super is now reportable
- Precedent letters that can be forwarded to employees

Latest Guide to Preparing the 2010 FBT Return

NTAA 'blueprint' to preparing the 2010 FBT Return

- A step-by-step guide to completing the key labels of the 2010 FBT return
- What are the danger labels in the 2010 return?
- ATO 'sets out' to target employers who should be lodging an FBT return
- NTAA guide on correctly recording all entertainment-related benefits
- ATO 'set to swoop' on common mistakes by FBT-exempt and rebatable employers

ATO audit hot spots for 2010

- Danger labels on an employer's income tax return which could trigger an FBT audit!
- ATO announces that cars will be under the audit microscope in 2010
- ATO 'set to target' incentive rewards provided to staff (e.g., gift vouchers)
- Audit 'spotlight' on business travel and the documentation rules – it's so important!
- Practical NTAA game plan on what to do if an FBT mistake has been identified

NTAA SOFTWARE

FREE 2010 FBT Return Preparer for Seminar Attendees – Save \$330

Two Great Enhancements

The FBT Return Preparer now:

- ◆ Imports and exports information from/to the NTAA's 2010 Salary Sacrifice Calculator (SSC); and
- ◆ Manages your FBT mailout to your clients or employees – 1st mail, 2nd mail, letters, follow-ups, etc.

Features of the NTAA's NEW 2010 FBT Return Preparer

- ◆ It is registered with the ATO and produces a copy of the 2010 FBT return which employers can lodge
- ◆ There is NO LIMIT on the number of employers or employees who can be entered into the software
- ◆ It handles taxable, exempt and rebatable employers
- ◆ It automatically calculates the FBT on cars using the Statutory formula and Operating cost methods

Solving the FBT paperwork nightmare for 2010!

- ◆ It provides 'audit proof' worksheets which reconcile back to the 2010 FBT Return
- ◆ It automatically produces all declarations and elections needed for the 2010 FBT return
- ◆ It produces 'otherwise deductible rule' declarations with relevant information automatically inserted

Take the guesswork out of reportable fringe benefits

- ◆ It incorporates the NEW reporting benefit exemption for 'shared' or 'pooled' cars
- ◆ It produces personalised reports for employees explaining their reportable benefits amount
- ◆ It allocates all reportable benefits for payment summary purposes

2010 Salary Sacrifice Calculator FBT Special price of only \$99

The NTAA's 2010 Salary Sacrifice Calculator (SSC) has been revamped and now interacts with the NTAA's FBT Return Preparer. The SSC has the following features:

- ◆ Information can be transferred between the 2010 SSC and the 2010 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; and
- ◆ It handles all employers – taxable, rebatable and FBT exempt.

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

Entertainment-related Benefits – Making it Simple!

A 'hands on' guide on how to identify and account for all entertainment

- ❑ A step-by-step guide to identifying when meal entertainment/recreation is provided
- ❑ Latest NTAA checklist on when food and drink provided in common situations is meal entertainment
- ❑ How to correctly deal with the FBT, income tax and GST consequences of meal entertainment
- ❑ Practical guidelines on how to choose the best valuation method to save \$'000s!

Christmas parties and similar work functions – How to avoid all the traps!

- ❑ Everything you need to know about how to deal with all function costs (e.g., food, venue hire, etc.)
- ❑ Find out how to provide FBT-exempt functions and literally save \$'000s!
- ❑ Detailed NTAA checklist walks through how to deal with both 'in-house' and 'external' functions

Staff conferences and weekend retreats simplified

- ❑ Find out how to deal with all the costs of a weekend retreat, including travel costs, venue hire, etc.
- ❑ How should team building activities be treated?
- ❑ How should a weekend retreat be structured to minimise the FBT cost for employers?

ATO 'spotlight' on entertainment provided by third parties (e.g., clients, suppliers, etc.)

- ❑ Dangers for employers whose employees are entertained by a third party (e.g., a client or supplier)
- ❑ Employers face massive FBT bill **without** actually paying for the entertainment

Entertainment provided by tax-exempt employers

- ❑ Can employee contributions reduce the value of tax-exempt employer entertainment?
- ❑ Does the \$300 minor benefit exemption apply to tax-exempt entertainment?
- ❑ How does FBT apply to local councils who provide food and drink to councillors?

Comprehensive entertainment tables for all employers

- ❑ Comprehensive entertainment tables for FBT-taxable, exempt and rebatable employers
- ❑ Each table identifies when entertainment occurs in a wide range of common situations
- ❑ Comprehensive tables identify the correct FBT, income tax and GST consequences of entertainment

Car Fringe Benefits – An Essential Guide to Avoid Mistakes

A 'nuts and bolts' guide to car fringe benefits

- ❑ A 'no frills' guide to the definition of a 'car' for FBT purposes
- ❑ FBT nightmare for employers providing cars to consultants, contractors and temp staff
- ❑ ATO puts employers who provide so called 'exempt cars' under the audit microscope
- ❑ ATO confirms FBT sting with 'courtesy cars' provided by mechanics and insurance companies

ATO puts the Statutory formula method under the 'audit microscope'

- ❑ Dealing with the fundamentals of the Statutory formula method – From the ground-up!
- ❑ NTAA checklist navigates all the tips and traps with calculating a car's base value – It's a must!
- ❑ Recent decision confirms FBT sting for cars parked near an employee's residence
- ❑ Employers set to save \$'000s after ATO offers welcome 'relief' for cars parked at airports
- ❑ Unique NTAA 'game plan' for employers who are forced to dismiss staff when providing a car benefit
- ❑ ATO identifies FBT jolt for employers who trade-in their car and provide a replacement

An essential guide to the do's and don'ts under the 'log book' method – Mistakes will be costly!

- ❑ Unique NTAA guide to dealing with leases, HPs and chattel mortgages
- ❑ A 'no frills' guide to calculating the taxable value of cars under the 'log book' method
- ❑ Does the **NEW** tax break affect the calculation of 'car expenses' under the log book method?
- ❑ Can employers reduce the FBT payable for the days a car is not available for private use?
- ❑ Can log books be maintained by employees in electronic format?

An essential guide to car benefits and the NEW 'tax break' – Literally save \$'000s

- ❑ Can employers claim the tax break for cars used privately?
- ❑ How does the tax break affect the calculation of an employee's salary sacrifice amount?
- ❑ Can employers who provide cars under the Statutory formula method claim the tax break?
- ❑ Is the tax break claimed when an employer signs the purchase contract or takes delivery of the car?

'Cutting Edge' FBT Planning Strategies

Fundamentals of salary packaging under the recent tax and FBT reforms

- ❑ How salary packaging affects annual leave, LSL, super and termination entitlements
- ❑ State-by-state guide on how salary packaging affects pay-roll tax and Workcover
- ❑ How is the salary sacrifice amount calculated where employers have claimed the **NEW** tax break?

Advanced salary packaging strategies

- ❑ Unique matrix proves that employees earning more than \$34,000 save over \$2,000 packaging a car!
- ❑ **NEW** super rules provide massive savings packaging into super – Don't miss out!
- ❑ Advanced planning strategies with the **NEW** ETP rules – Employees can save over \$20,000!
- ❑ Employees who transfer an existing novated lease to a new employer literally save \$'000s

Latest Guide to Exempt Benefits – Don't miss out!

The **NEW** minor benefit exemption – Save \$'000s!

- ❑ ATO now confirms that benefits provided at the same time are **not** aggregated
- ❑ ATO also gives family members (e.g., spouses) the 'thumbs up' when attending social functions
- ❑ How often can minor benefits now be given to an employee in the same year?

The **NEW** FBT exemption for laptops, tools of trade, mobile phones, etc.

- ❑ **NEW** rules now require laptops, PDAs, tools, etc., to be used 'principally' for work-related purposes
- ❑ Can more than one item (e.g., laptop) now be provided to an employee in one FBT year?
- ❑ Latest ATO guidelines on applying the **NEW** FBT exemption to tools, mobile phones and briefcases

Car Parking Benefits – Demystified!

- ❑ When does a car parking benefit arise?
- ❑ NTAA guide to selecting the best valuation method so that employers shave \$'000s off their FBT bill
- ❑ What are the paperwork requirements when providing car parking benefits to employees?
- ❑ ATO confirms FBT sting with employers who reimburse an employee's car parking expenses

If faxing – please complete, photocopy and fax to 1300 306 351. If paying by cheque please do not fax, no registrations are accepted without full payment.

FBT 2010 – 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

Register online at www.ntaa.com.au

FBT Seminar 2010

Dates and Venues

1st
Choice 2nd
Choice

NTAA Membership No. _____

Firm _____

Address _____

State _____ Postcode _____

Telephone No. () _____

Facsimile No. () _____

Delegate 1 _____

Date of attendance _____

Please tick to have a vegetarian meal

Delegate 2 _____

Date of attendance _____

Please tick to have a vegetarian meal

(Please print first name and last name)

Note: Please photocopy where more than two delegates.

No. of seminar attendees _____

2010 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

M08 P08 T08 C08

Sydney

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

25 February 2010 (Thur) _____

10 March 2010 (Wed) _____

30 March 2010 (Tues) _____

Rosehill

Rosehill Racecourse, James Ruse Drive, Rosehill **P**

09 March 2010 (Tues) _____

29 March 2010 (Mon) _____

Melbourne

Crown Towers, 8 Whiteman Street, Southbank

03 March 2010 (Wed) _____

16 March 2010 (Tues) _____

24 March 2010 (Wed) _____

Brisbane

Hilton Brisbane, 190 Elizabeth Street, Brisbane

01 March 2010 (Mon) _____

12 March 2010 (Fri) _____

26 March 2010 (Fri) _____

Perth

Burswood Entertainment Complex, Great Eastern Highway, Burswood

23 February 2010 (Tues) _____

18 March 2010 (Thur) _____

Adelaide

Hilton Adelaide, 233 Victoria Square, Adelaide

22 March 2010 (Mon) _____

Canberra

Hyatt Hotel Canberra, Commonwealth Avenue, Yarralumla

19 February 2010 (Fri) _____

P means: FREE PARKING at venue



Fax credit card details to: NTAA on 1300 306 351



Post to: NTAA 29 Palmerston Cres Sth Melbourne VIC 3205



If you have any other queries please call (03) 9209-9999

FBT SEMINAR 2010 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

\$459 per day (incl. 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

\$459 per day (incl. GST)

- Each additional delegate

\$415 per day (incl. GST)

Non-Members of the NTAA

- One delegate*

\$536 per day (incl. 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*

\$536 per day (incl. GST)

- Each additional delegate*

\$492 per day (incl. GST)

Note(): Registration includes 3 months full membership*

Special offer to Non-Members

Please call and discuss the \$77 (approx.) per day seminar discounts which are available to members of the NTAA for a low annual fee of only \$295, 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.

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