

FBT Essentials Series 2026

Three focused online sessions covering the key FBT categories the ATO is actively scrutinising in 2026. Practical guidance from Paul Mather — register for one session or the full series.

DATES

16, 23 & 30
September 2026

TIME

11:00 am -
2:00 pm AEST

FORMAT

Online
Livestreaming

CPD HOURS

Up to 9 Hours

Facilitator



Paul Mather

FBT & Salary Packaging Specialist

Paul has over 25 years hands-on FBT, Employment Taxes & Salary Packaging experience across all industry sectors and businesses ranging from large corporates, SME's, Not for Profits, Charities, Local State and Federal Government and Accounting Firms.

Paul works closely with Accounting firms to ensure they are proactively managing their clients FBT obligations and have a well structured "FBT Service Line" offering for clients.

Introduction

FBT compliance has never been under more scrutiny. In 2026, the ATO publicly identified gaps in practitioners' FBT knowledge, intensified its audit program, and handed down four significant court decisions —including the landmark Toowoomba Regional Council car parking ruling — that change how employers calculate their obligations. The rules around electric vehicles, PHEVs, and salary packaging are also in flux, with proposed changes creating genuine confusion for even experienced advisors.

The FBT Essentials Series gives you practical, current guidance across every major FBT category in three focused online sessions you can fit around a busy schedule. Presented by Paul Mather, one of Australia's most respected FBT specialists, each session is built around worked examples, real-world scenarios and tools you can apply immediately — whether you're managing FBT for your own business, advising employer clients, or building a more robust FBT framework for your practice.

CPD Points

Session	Topics Covered	CPD Hours
Session 1 (16 Sep) - Key Learnings from FBT Season 2026	Entertainment & FBT, Minor Benefits Exemption, Employee Expenses, Car Parking (Toowoomba ruling), Living Away From Home & Relocations	3 hrs
Session 2 (23 Sep) - Motor Vehicles & FBT	Car fringe benefits, Logbooks & Operating Cost Method, 2026 case law (SEPL, Prestige Form Group), Utes, EV/PHEV exemption, Novated Leases & Salary Packaging	3 hrs
Session 3 (30 Sep) - ATO FBT Audits — Coming to a Firm Near You	ATO focus & self-assessment approach, Recent penalties & audit outcomes, Building a practice FBT framework, Client engagement strategies, FBT services for accounting firms	3 hrs
TOTAL — Full Series Bundle	All FBT categories covered	9 hrs

Key Learnings & Lessons from FBT Season 2026

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Wednesday 16
September 2026

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CPD HOURS

Up to 3 Hours

IDEAL FOR

All employers &
accounting firms

Entertainment & FBT

What's covered

- Distinguishing meal entertainment from sustenance
- Actual Method best practice
- Income tax, GST and RFBA implications
- Practical worked examples

Why it matters in 2026:

Entertainment categorisation errors are a top ATO focus area. Incorrect treatment affects income tax and GST — not just FBT

The Minor Benefits Exemption

What's covered

- What qualifies and what doesn't
- Frequency and regularity tests
- Record-keeping requirements
- Applying the exemption across multiple benefit categories

Why it matters in 2026:

Commonly overclaimed or underclaimed. A missed opportunity for many employers who don't apply it across all eligible benefit types.

Employee Expenses & FBT

What's covered:

- Why FBT extends beyond vehicles and entertainment
- Identifying and correctly valuing reimbursements paid to employees or third parties

Why it matters in 2026:

A significant blind spot for many employers and advisors. Costly if overlooked during an ATO review

Car Parking & FBT — Post-Toowoomba

What's covered:

- Unpacking FC of T v Toowoomba Regional Council [2026]
- Key employer mistakes
- Practical strategies to reduce car parking FBT liability

Why it matters in 2026:

The Full Federal Court's 2026 ruling has changed the car parking FBT landscape for many employers. Immediate action may be required.

Living Away From Home, Remote Area & Relocations

What's covered:

- LAFH eligibility rules
- FBT treatment of temporary vs permanent relocations
- Remote Area benefit strategies
- Salary packaging worked examples

Why it matters in 2026:

LAFH benefits are complex and frequently misapplied. High risk, but also significant planning opportunities with the right approach.

Motor Vehicles & FBT

DATES

Wednesday 23
September 2026

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11:00 am -
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CPD HOURS

Up to 3 Hours

IDEAL FOR

All employers &
accounting firms

Back to Basics: Car & Motor Vehicle FBT

What's covered:

- Car fringe benefits vs motor vehicle residual fringe benefits
- The pooled or shared vehicle exclusion explained

Why it matters in 2026:

Foundational errors in classification still appear regularly in ATO reviews. Getting this right underpins everything else.

Logbooks & the Operating Cost Method

What's covered

- Record-keeping requirements
- Why logbooks are not 'set and forget'
- What invalidates a logbook
- Defining operating costs
- Manual vs electronic logbooks

Why it matters in 2026:

Logbook errors are one of the most common causes of FBT audit adjustments. Many employers don't realise their logbook is invalid until it's too late.

2026 Case Law Update

What's covered:

- SEPL: SFT Trust v Commissioner of Taxation [2026] FCAFC 36 — analysis and outcomes
- Prestige Form Group NSW Pty Ltd v Commissioner of Taxation (April 2026)

Why it matters in 2026:

Two significant decisions handed down in early 2026. Paul Mather unpacks what each means for employers and their advisors.

Utes

What's covered:

- Single cab vs dual cab; under/over 1 tonne distinctions
- FBT valuation options
- Exemption eligibility
- Policy design and ATO challenge risk

Why it matters in 2026:

One of the most misunderstood FBT areas. The ATO is actively challenging employers whose ute exemption claims don't stack up. .

Electric Vehicles & PHEVs

What's covered:

- Proposed changes to the EV FBT exemption
- Defining associated car expenses
- Charging costs: home and workplace
- PHEV confusion resolved

Why it matters in 2026:

Government-proposed changes have created widespread uncertainty. This topic was added directly in response to the 2026 announcement.

Novated Leases & Salary Packaging

What's covered:

- How novated lease arrangements work for FBT purposes
- Pre and post-tax deduction calculations
- Worked examples: standard vehicles, luxury cars and EVs

Why it matters in 2026:

Salary packaging remains one of the most valuable employer tools — but only when structured correctly. Practical examples show you exactly how.

ATO FBT Audits — Coming to an Accounting Firm Near You

DATES

Wednesday 30
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CPD HOURS

Up to 3 Hours

IDEAL FOR

Accounting firms &
bookkeepers

The ATO's ongoing FBT focus

What's covered:

- Background and reasons for continued FBT and Reportable Fringe Benefits scrutiny
- How and why ATO activity has evolved from detailed audits to a 'self-assessment' approach

Why it matters in 2026:

The ATO has publicly stated it found knowledge gaps in accounting practices. Understanding where the ATO is looking is the first step in protecting your clients and your practice.

Recent penalties & audit outcomes

What's covered

- Significant penalties and liabilities from recent audit activity
- What went wrong
- The practitioner knowledge gap the ATO identified

Why it matters in 2026:

Real examples of what happens when FBT compliance breaks down — and why the consequences fall on advisors as much as employers.

What accounting firms need to know and do now

What's covered:

- Immediate actions to take
- Common errors in FBT returns
- How to assess your current client risk exposure

Why it matters in 2026:

Practical and direct. Designed to give practitioners clear actions to take before the next ATO review lands.

Building a strong FBT framework for your practice

What's covered:

- Systems, processes and documentation
- Structuring FBT services across your client base
- Managing professional liability and risk

Why it matters in 2026:

A strong practice framework is both a client service and a risk management tool. This topic gives you the blueprint.

Client engagement & FBT services

What's covered:

- Strategies to get clients genuinely on board with FBT compliance
- FBT services every accounting firm should offer or at minimum be aware of
- Turning FBT into a practice strength

Why it matters in 2026:

Many accounting firms undersell or underdeliver on FBT services. This topic shows you how to change that — for your clients' benefit and your own.

FBT Masterclass

What you need to know for 2026



24 February 2026
Online

Agenda

10.00 am - 11.30 am Fundamentals, Updates and Motor Vehicles

11.30 am - 11.45 am Morning Tea Break

11.45 am - 1.15 pm Car Parking and Entertainment

1.15 pm - 1.45 pm Lunch Break

1.45 pm - 3.15 pm Living Away From Home Allowance (LAFHA), Remote and Other Benefits

3.15 pm - 3:30 pm Afternoon Tea Break

3.30 pm - 5.00 pm Exemptions, Preparing Your 2026 FBT Return and Post Lodgment Obligations

Key areas of FBT Reporting

Private use on all types of motor vehicles

- Sedans, SUVs, and Luxury Cars
- Pooled Vehicles
- Single Cab Utes (under 1 tonne and over 1 tonne)
- Dual Cab Utes (under 1 tonne and over 1 tonne)
- Importance of maintaining valid and current logbooks

Entertainment

- Distinguishing between Sustenance and Meal Entertainment
- Identifying other entertainment types, such as Corporate Boxes, Boat Cruises, Recreational Activities, and Tickets to Events

Car Parking

- Compliance for leased or owned spaces

Relocation Expenses

- Including temporary accommodation

Employee Expenses

- Visa expenses, health insurance, and other private expenses

Impacts of an ATO Review

- Additional FBT liabilities going back up to 5 years
- Penalties and Interest
- Submitting STP update events for current and former employees going back up to 5 years
- Understatement of Payroll Tax liabilities and Workcover Premiums
- Income Tax and GST issues on Luxury cars