

Terms and conditions of the Fringe benefits tax essentials calculator

*Offer is only available when you purchase any of the 2018 Australian FBT in a day courses, or the 2018 FBT - Cars, car parking and salary packaging course.

Workshops are between 1 January 2018 and 31 December 2018 (**FBT Workshop**)

Access to the FBT Multi-Function Calculator (**FBT Calculator**) is for 12 months from the date of purchase of the FBT Workshop. The FBT Calculator will be available via CPA Australia My online learning site at

<http://www.learn.cpaaustralia.com.au/> The FBT Calculator will be available upon purchase.

Prices may vary. All prices stated include GST. Exclusions apply. This offer only applies to the FBT Workshops and can only be purchased in Australian Dollars. FBT Workshops cannot be exchanged. Discounts stated in the promotional materials are indicative only and subject to change including changes to the RRP. Discounts may vary for members and non-members. Discounts are not available with any other offer. Minimum system requirements apply.

You may cancel and obtain a refund to the FBT Workshop if you provide written notice to Member Administration at CPA Australia 5 business days prior to the first session of the FBT Workshop. Notwithstanding any provision in the CPA Australia Delegate Terms and Conditions and Privacy statement, you cannot cancel or obtain a refund on any individual session of a FBT Workshop. If you cancel the FBT Workshop or are granted a refund to the FBT Workshop your access to the FBT Calculator will be revoked immediately.

You may transfer to another session of the FBT Workshop (if applicable) by notifying CPA Australia in writing at least 5 business days prior to the FBT Workshop that you had previously enrolled in. You can send a substitute to a session of an FBT Workshop in your place if you advise CPA Australia in writing 5 business days prior to the session. Substitutions may be subject to any additional fees including but not limited to a registration fee.

By accepting this offer you agree to the above Terms and Conditions, and the Delegate Terms and Conditions and the End User Licence Agreement at <http://www.cpaaustralia.com.au/utilities/terms>. In the event there is any inconsistency between these Terms and Conditions, the Delegate Terms and Conditions and the End User Licence Agreement, these Terms and Conditions will apply to the extent of the inconsistency only.

Disclaimer

The information provided in the FBT Calculator is for general guidance only. It does not and is not intended to constitute legal, financial or commercial advice, or a recommendation of any services or products. You should consider obtaining independent advice before making any investment, financial or legal decision. No warranty is given as to the correctness or accuracy of the information contained in the FBT Calculator, or its suitability of use by any person. CPA Australia does not warrant that the FBT Calculator will be defect, virus or error free. To the fullest extent permitted by law, no liability is accepted by CPA Australia for any loss or damage suffered as a result of the use of or the reliance upon any content in the FBT Calculator. Where any law prohibits the exclusion of such liability, CPA Australia limits its liability to the resupply of the FBT Calculator.