



Self Managed Superannuation Fund Fee Structure

Establishment

| | <i>GST Inclusive Price</i> |
|--|----------------------------|
| New Fund Set Up (Trust Deed and establishment documentation) | \$595 per fund |
| Take Over Fund Set Up | \$525 per fund |
| Revision/Update of Existing Deed | \$595 per fund |
| Revision/Update of Existing Deed Incorporating Change of Trustee | \$785 per fund |

Full Administration Service

Transaction Based Administration

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| 1. Base Fee | \$1,220 per annum |
| 2. Blocks of 10 Transactions For an explanation of what constitutes a transaction please see over page. Some transactions are exempt with transactions rounded to the nearest block. | \$140 per block |
| 3. Accumulation Member Accounts | |
| <ul style="list-style-type: none"> Maintenance of Member Records and Annual Member Statements | \$200 each |
| 4. Pension Member Accounts | |
| <ul style="list-style-type: none"> Maintenance of Member Records and Annual Member Statements Calculation of annual pension levels, Preparation of Pension Statement and (if applicable) annual PAYG summary and reconciliation | \$200 each \$180 each |
| 5. Australian Taxation Office (ATO) Lodgement Requirements | |
| <i>Either</i> Not Registered for GST | |
| <ul style="list-style-type: none"> Co-ordination of annual ATO calculated instalment income; or Co-ordination of quarterly ATO calculated instalment income; or Calculation of quarterly instalment income; and/or Co-ordination of PAYG (withholding) amounts | No additional fee \$35 per statement \$165 per statement \$35 per statement |
| <i>Or</i> Registered for GST | |
| <ul style="list-style-type: none"> Preparation of Business Activity Statement; and if applicable Co-ordination of PAYG (withholding) amounts Reconciliation of externally prepared BAS if required | \$260 per statement \$35 per statement Time cost minimum \$100 |

Additional Services as required

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|--|----------------------|
| Specialised Superannuation Advice | \$260 per hour |
| Time Based Administration | \$160 per hour |
| Partial Fund Administration | Fee on application |
| New Member Admissions | \$190 per admission |
| Lump Sum Withdrawal Documentation – Under 60 years (cash or rollover) | \$300 per withdrawal |
| – 60 years and over (cash) | \$190 per withdrawal |
| – 60 years and over (rollover) | \$300 per withdrawal |
| Pension Commencement Documentation (includes preparation of a Pension Statement confirming pension levels) | \$350 |
| Actuarial Certification of Exempt Pension Income (required annually where mix of accumulation and pension members) | \$375 |
| Maintenance of Segregated Assets | Price on Application |

Effective for work performed from 1 July 2009 until 30 June 2010, unless otherwise notified.



Full Administration Service

*(see examples below)

The base fee covers our standard administration services being:

- Preparation of the Fund's Financial Statements
- Preparation of the SMSF Annual Return (which incorporates the taxation return, member information, contribution reporting and regulatory information)
- Preparation of Member and Trustee records including Trustee Statement and Minutes
- Assistance with documenting the Fund's Investment Strategy
- Review of fund compliance with the Superannuation Industry (Supervision) Act and regulations
- Liaising with trustees in relation to administration services, including the collection of fund records
- Collation and supply of fund records to an independent auditor

Example: Cost of 2 Accumulation Member Fund

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|---|------------|
| 1. Base Fee | \$1,220 |
| 2. 34 Transactions (3 Blocks @ \$140) | \$420 |
| 3. 2 Accumulation Member Accounts | \$400 |
| 4. Co-ordination of Annual ATO Instalment | <u>\$0</u> |
| Total Cost | \$2,040 |

Example: Cost of 2 Pension Member Fund

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|---|--------------|
| 1. Base Fee | \$1,220 |
| 2. 30 Transactions (3 Blocks @ \$130) | \$420 |
| 3. 2 Pension Member Accounts | \$760 |
| 4. Co-ordination of PAYG (Withholding) x 4 (Pension members under 60 only) | <u>\$140</u> |
| Total Cost | \$2,540 |

Defining Transactions

A transaction includes the following

Revenue Transactions

Dividends, Fixed interest payments, Trust Distributions, Lease and Rental receipts, Contributions, Rollovers

Expense Transactions

Insurance premiums, investment expenses, audit and administration fees

Asset Transactions

Acquisitions, Redemptions, Reconstructions, Revaluations

Exempt Transactions

Bank account interest and charges (main bank account only), Tax payments, Benefit payments – Lump Sum and pension withdrawals, Consolidated Investment Reporting / Wrap Account Investments (maximum of 20 transactions counted, balance exempt)

Additional Information

Our fees assume that all documentation pertaining to the fund is made available upon request. Should we be required to obtain additional information to prepare the necessary financial statements and regulatory returns or to satisfy audit requirements, we reserve the right to charge a fee based on the time involved at the usual professional rate of \$150 per hour.

Specialised Superannuation Advice

We provide guidance on compliance and technical issues relating to superannuation. Most technical queries are resolved by telephone with one of our professional staff. We also offer specialised superannuation consultation to non administration clients, and for matters involving additional time and research, which is charged at \$250 per hour.

Audit

Your fund is required by legislation to have an independent audit performed each year. We can arrange this through our panel of Auditors, or you may choose to appoint your own Auditor who will invoice the fund directly for their service.