

18 JUN 2021 09:01:17 AM ACST

BPAY REFERENCE NUMBER

**361966**

FROM

U/SUPER ONLINE OPER  
4320033

TO BILLER  
BILLER CODE  
CUSTOMER REF NO.  
DESCRIPTION

TAX OFFICE PAYMENTS  
75556  
551007858821074821  
ATO

AMOUNT

**\$100.15**

**Subject:** Umbrella Super Fund | 2020  
**Date:** Thursday, 10 June 2021 at 12:34:40 pm Australian Central Standard Time  
**From:** Admin | Piteo Accounting and Advisory  
**To:** Ric Palombo  
**Attachments:** image001.jpg, image002.jpg, Umbrella Super Fund - ATO Payment Slip.pdf

Good Afternoon Ric,

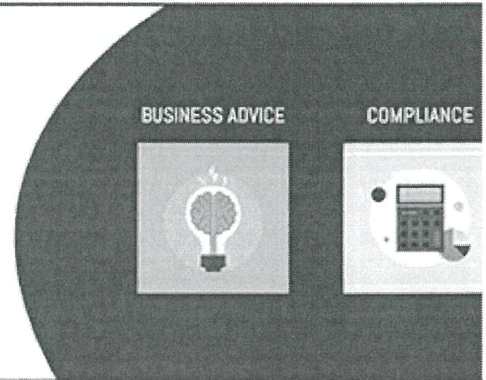
The return has now been lodged with the ATO for Umbrella Super Fund, with a tax payable of \$100.15. This requires payment by June 30<sup>th</sup> 2021, find your payment slip attached.

If you have any queries, please do not hesitate to contact me.

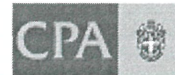
Kind Regards

Amy Pawlowski  
Practice Administrator

**P** (08) 7228 6111    **W** piteoaccounting.com.au    **A** 49 Beulah Road, Norwood SA 5067



Liability limited by a scheme approved under Professional Standards Legislation.



Piteo Accounting & Advisory is a CPA Practice.

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Australian Government  
Australian Taxation Office

**Agent** PITEO ACCOUNTING & ADVISORY  
**Client** THE TRUSTEE FOR UMBRELLA  
SUPER FUND  
**ABN** 25 712 152 661

## Payment options

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If you can't make a payment using BPAY®, credit or debit card, other payment options are also available. It may take up to five business days for your ATO account to reflect any payments.

<b>Account</b>	Income tax 551 THE TRUSTEE FOR UMBRELLA SUPER FUND
<b>Payment reference number</b>	551007858821074821
<b>Overdue</b>	\$0.00
<b>Balance</b>	\$100.15 DR

BPAY®

---



**Biller code** 75556  
**Ref** 551007858821074821

### Telephone and Internet Banking - BPAY®

Contact your bank or financial institution to make this payment from your cheque, savings, debit or credit card account.

For more information see [www.bpay.com.au](http://www.bpay.com.au)

### Credit or Debit card

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Pay online with the Government EasyPay card payment service or ATO online (individuals).

A card payment fee will apply equal to the fee we incur from our bank.

<b>Payment reference number</b>	551007858821074821
---------------------------------	--------------------

### Australia Post

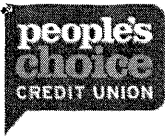
---

Payment can be made in person at Australia Post outlets using cash, cheque or money order.

<b>Payment reference number</b>	551007858821074821
---------------------------------	--------------------



\*171 551007858821074821



Payment to Super Audits  
ANZ-Merged 015056 | 387392386 successful

31 May 2021 12:21:22 PM ACST

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Amount **\$330.00**

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From U/SUPER ONLINE OPER  
4320033

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Description Super Audit Umbrella Super

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Email notification -

---

*Umb Super Audit*

Reference -

---

*for 2019 - 2020*

Receipt No. 0012020858700000000001



Funds should be received in a few minutes

It is important to check that the BSB and account number or PayID details are entered correctly before finalising payment. Funds may be credited to the account of an unintended recipient if the details are incorrect. It may not be possible to recover funds paid to an unintended recipient.

# SUPER AUDITS

## TAX INVOICE

**Supplier:** Super Audits

**Auditor:** A.W. Boys  
SMSF Auditor Number (SAN) 100014140  
Registered Company Auditor (67793)

**Address:** Box 3376  
Rundle Mall 5000

**ABN:** 20 461 503 652

**Services:** Auditing

**Date:** 22 May 2021

**Recipient:** Umbrella Superannuation Fund

**Address:** C/- 49 Beulah Road, NORWOOD S.A. 5067

### Description of Services

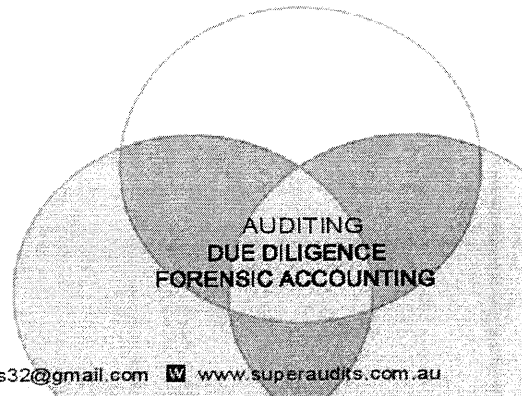
Statutory audit of the Umbrella Superannuation Fund for the financial year ending 30 June 2020.

**Fee:** \$300.00

**GST:** \$30.00

**Total:** \$330.00

Payment can be made with a cheque payable to Super Audits postal address being Box 3376 Rundle Mall 5000 or alternatively an EFT can be made BSB 015-056 Account No. 387392386.



# RECEIPT

Umbrella Super Fund  
48 Bakewell Road  
EVANDALE SA 5069  
AUSTRALIA

Payment Date  
31 May 2021

Sent Date  
1 Jun 2021

ABN:  
84 348 330 955

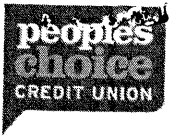
Piteo Accounting &  
Advisory  
49 Beulah Rd  
NORWOOD SA 5067  
AUSTRALIA

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<b>Total AUD paid</b>	<b>2,398.00</b>
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Invoice Date	Reference	Payment Reference	Invoice Total	Amount Paid	Still Owing
24 May 2021	INV-0592	Payment	2,398.00	2,398.00	0.00
			<b>Total AUD</b>	<b>2,398.00</b>	<b>0.00</b>



Payment to Piteo Accounting & Advisory  
BSA-Norwood 105010 | 119214340 successful

31 May 2021 12:06:50 PM ACST

Amount **\$2,398.00**

From U/SUPER ONLINE OPER  
4320033

Description Invoice 0592

Email notification -

*Piteo Accounting*

Reference -

*for 2019-2020 year*

Receipt No. 0012020732800000000001



Funds should be received in a few minutes

It is important to check that the BSB and account number or PayID details are entered correctly before finalising payment. Funds may be credited to the account of an unintended recipient if the details are incorrect. It may not be possible to recover funds paid to an unintended recipient.

# TAX INVOICE

Umbrella Super Fund  
48 Bakewell Road  
EVANDALE SA 5069  
AUSTRALIA  
ABN: 25 712 152 661

**Invoice Date**  
24 May 2021

**Invoice Number**  
INV-0592

**ABN**  
84 348 330 955

Piteo Accounting &  
Advisory  
49 Beulah Rd  
NORWOOD SA 5067  
AUSTRALIA  
P (08) 7228 6111

Description	Amount AUD
Analysis of financial information provided; accounting; preparation of Financial Statements; preparation and lodgement of Income Tax Return for the year ended 30 June 2020.	2,180.00
Subtotal	2,180.00
TOTAL GST 10%	218.00
<b>TOTAL AUD</b>	<b>2,398.00</b>

**Due Date: 7 Jun 2021**

EFT Details:  
Bank SA  
BSB: 105-010  
ACC: 119 214 340

Liability limited by a scheme approved under Professional Standards Legislation.



[View and pay online now](#)





COMMUNITY CORPORATION 25295  
c/o Maria Di Troia  
48 Bakewell Rd  
EVANDALE SA 5069

27/04/2021

**Invoice 29**

**UMBRELLA SUPER FUND**  
c/o 48 Bakewell Road  
EVANDALE SA 5069

Water Usage charges for periods as follows;

**LOCATION: 115 Portrush Road Evandale SA 5069**

	Date	Reading
Previous Reading	02/02/2021	2323 KLs
Current Reading	19/04/2021	2353 KLs
Total Usage	30 KL	
Less 113 Tenant Usage	-20 KL	
<b>Total Usage</b>	<b>= 10 kl @ \$2.77 per KL</b>	<b>\$27.70</b>

**Total \$27.70**

**Terms:** Net 14 days

If payment is made via EFT, please send  
notification via email to  
maria@creativeumbrella.com.au

EFT Details: Savings & Loans  
Acc Names: Community Corporation 25295  
BSB 805 023 ACC No. 0439 2670

Payment to Maria Di Troia and Ric Palombo Streamline Acc  
CBA-Norwood 065115 | 10259367 successful

17 Mar 2021 10:39:53 AM ACST

---

Amount **\$69.30**

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From U/SUPER ONLINE OPER  
4320033

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Description Re Bianco Construction Supply

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Email notification -

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Receipt No. 0011498910500000000001



Funds should be received in a few minutes

It is important to check that the BSB and account number or PayID details are entered correctly before finalising payment. Funds may be credited to the account of an unintended recipient if the details are incorrect. It may not be possible to recover funds paid to an unintended recipient.



omer  
ON CASH SALE

BIANCO CONSTRUCTION SUP  
44-48-~~ST~~ADBROKE RD  
NEWTON SA 5074  
MID: 06145047401  
TID: 0

Version: 0.8.45

**SALES DOCKET**

BIANCO CONSTRUCTION SUPPLIES PTY LTD  
42-56 GRAND JUNCTION RD, KILBURN, ADELAIDE, SA 5084  
ABN 70 152 933 750  
PHONE: (08) 8366 6666  
www.bianco.com.au

**TAX INVOICE: 8917085**  
Invoice Date: 1/03/2021  
Customer Code: 999990  
Customer Order No:  
Sales Order No:



01/03/21 16:12  
BATCH: 000291  
INV: 2412  
STAN: 003338  
ACCOUNT TYPE CREDIT  
VISA  
A000000031010  
NAB Visa Credit  
.....7397(+)  
**SALE AUD \$69.30**

**APPROVED 00**  
APPROVAL CODE 201169  
ARQC: FF10BCD0ED5381FC  
APSN:00 ATC:0204  
-----  
**CUSTOMER COPY**  
-----  
THANK YOU  
FOR YOUR CUSTOM  
-----  
PLEASE RETAIN RECEIPT  
FOR YOUR RECORDS

Location Description

W/A057 SAND PAVE-LOK BLUE CIRCLE 20KG (BAG) BAG 4.00 15.75 63.00

*paid Personal .  
Put to Umbrella  
super  
115B Maintenance  
and Reimburse us.*

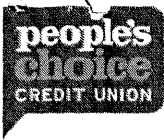
THE PURCHASER IS BOUND BY THE SUPPLIER'S USUAL TERMS AND CONDITIONS.  
ALL CLAIMS MUST BE ACCOMPANIED WITH SALES DOCKET AND MADE WITHIN 7 DAYS.

Loaded materials are within the Mass & Dimension specifications of the Vehicle

Loaded Materials are restrained in accordance with the guidelines and performance standards of the  
"National Transport Commission Load Restraint Guide"

If existing load - Driver declared Weight =  Kg

Print Date: 1/03/2021 4:12:41 PM Order Total: \$63.00  
Invoiced by: 0029 Ferdinando Tax: \$6.30  
Delivery Address Total Value: \$69.30



**Payment to Community Corporation  
CRU-People's Choice CU 805050 | 4392670 successful**

**3 Feb 2021 04:10:59 PM ACST**

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**Amount**                      **\$30.47**

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**From**                              **U/SUPER ONLINE OPER  
4320033**

---

**Description**                      **Invoice 28**

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**Email notification**              **-**

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**Receipt No.**                      **0011212664900000000001**



**Funds should be received in a few minutes**

**It is important to check that the BSB and account number or PayID details are entered correctly before finalising payment. Funds may be credited to the account of an unintended recipient if the details are incorrect. It may not be possible to recover funds paid to an unintended recipient.**

COMMUNITY CORPORATION 25295  
c/o Maria Di Troia  
48 Bakewell Rd  
EVANDALE SA 5069

02/02/2021

**Invoice 28**

**UMBRELLA SUPER FUND**  
c/o 48 Bakewell Road  
EVANDALE SA 5069

Water Usage charges for periods as follows;

**LOCATION: 115 Portrush Road Evandale SA 5069**

	Date	Reading
Previous Reading	21/10/2020	2283 KLS
Current Reading	02/02/2021	2323 KLS
Total Usage	40 KL	
Less 113 Tenant Usage	29 KL	
<b>Total Usage</b>	<b>= 11 kl @ \$2.77 per KL</b>	<b>\$30.47</b>

**Total \$30.47**

**Terms:** Net 14 days

If payment is made via EFT, please send  
notification via email to  
maria@creativeumbrella.com.au

EFT Details: Savings & Loans  
Acc Names: Community Corporation 25295  
BSB 805 023 ACC No. 0439 2670

Payment to Maria Di Troia and Ric Palombo Streamline Acc  
CBA-Norwood 065115 | 10259367 successful

4 Nov 2020 09:38:49 AM ACST

Amount

\$45.42

From

U/SUPER ONLINE OPER  
4320033

Description

reimburse re Bunnings repair & maint

Email notification

-

Receipt No.

0010607438800000000001



Funds should be received in a few minutes

It is important to check that the BSB and account number or PayID details are entered correctly before finalising payment. Funds may be credited to the account of an unintended recipient if the details are incorrect. It may not be possible to recover funds paid to an unintended recipient.

# BUNNINGS

KENT TOWN  
BUNNINGS GROUP LIMITED  
ABN 26 006 672 179  
Ph: (08) 8132 9300

Mon 02/11/2020 01:15:00 PM  
FRONT END REGISTERS R01

## \*\* TAX Invoice \*\*

9313771006005 HERBICIDE ALL PURP ROUNDUP  
5L CONC 139051  
9300622709796 INSECTICIDE BAIT RAID  
12PK COCKROACH BAITTS 635045  
2 @ \$9.45  
9310317021515 SFRINKLER POP UP POPE  
50MM 1/2 CIRCLE 1012151

4 @ Subtotal:

**Total**

GS\* INCLUDED IN THE TOTAL

EFT  
CARD NO: 453030-397  
CREDIT

**\$113.52**

\$10.32  
\$113.52

Rounding  
**Change**

\$0.00  
**\$0.00**

\* Indicates non taxable item(s)

S5024 R01 P15 0363139 #001-17964-5024-2020-11-02



Thank you for shopping with Bunnings  
Please retain receipt for proof of purchase

## Have Your Say

Give us your feedback online at  
[www.bunnings.com.au/haveyoursay](http://www.bunnings.com.au/haveyoursay)

COMMONWEALTH BANK EFTPOS  
BUNNINGS KENT TOWN  
5024 REG 01  
TERMINAL 15140401  
REFERENCE 240638

CUSTOMER COPY  
CARD NO: 4530-7397(C)  
EXPIRY DATE: 00000000031010  
ATC: 455 TVR: 0000000000  
CSN: 00 DE19E2C869D7618B  
02 NOV 2020 13:14

HAB Visa Credit  
CREDIT PURCHASE TOTAL  
AUD \$113.52

APPROVED AUTH NO: 00  
POS REF NO: 249661  
00117964

50% 117 - (45.42)

50% Superfund

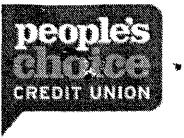
\$90.83

\$18.90

\$3.79

100% Superfund  
Personal.





Payment to Community Corporation  
CRU-People's Choice CU 805050 | 4392670 successful

21 Oct 2020 12:09:14 PM ACST

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Amount **\$21.63**

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From U/SUPER ONLINE OPER  
4320033

---

Description Invoice 27

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Email notification -

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Receipt No. 0010514619200000000001



Funds should be received in a few minutes

It is important to check that the BSB and account number or PayID details are entered correctly before finalising payment. Funds may be credited to the account of an unintended recipient if the details are incorrect. It may not be possible to recover funds paid to an unintended recipient.

COMMUNITY CORPORATION 25295  
c/o Maria Di Troia  
48 Bakewell Rd  
EVANDALE SA 5069

21/10/2020

**Invoice 27**

**UMBRELLA SUPER FUND**  
c/o 48 Bakewell Road  
EVANDALE SA 5069

Water Usage charges for periods as follows;

**LOCATION: 115 Portrush Road Evandale SA 5069**

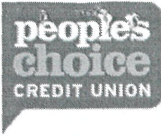
	Date	Reading
Previous Reading	16/07/2020	2264 KLs
Current Reading	21/10/2020	2283 KLs
Total Usage	19 KL	
Less 113 Tenant Usage	12 KL	
<b>Total Usage</b>	<b>= 7 kl @ \$3.09 per KL</b>	<b>\$21.63</b>

**Total \$21.63**

**Terms:** Net 14 days

If payment is made via EFT, please send  
notification via email to  
maria@creativeumbrella.com.au

EFT Details: Savings & Loans  
Acc Names: Community Corporation 25295  
BSB 805 023 ACC No. 0439 2670



16 SEP 2020 12:03:49 PM ACST

BPAY REFERENCE NUMBER

**14879**

FROM

U/SUPER ONLINE OPER

4320033

TO BILLER

ASIC

BILLER CODE

17301

CUSTOMER REF NO.

2290843313227

DESCRIPTION

ASIC

AMOUNT

**\$273.00**

*14/11/20 - 14/11/21.*

Inquires 1300 300 630

Issue date 15 Sep 20

# Company Statement

Extract of particulars - s346A(1) Corporations Act 2001

CORPORATE KEY: 92715990

## Check this statement carefully

You are legally obligated to ensure that all your company details listed on this company statement are complete and correct. This is required under s346C (1) and/or s346B and s346C (2) of the *Corporations Act 2001*.

You must check this statement carefully and inform ASIC of any changes or corrections immediately. **Do not return this statement.** You must notify ASIC within 28 days after the date of change, and within 28 days after the date of issue of your annual company statement. Late lodgement of changes will result in late fees. These requirements do not apply to the **Additional company information.**

ACN 084 331 322  
FOR UMBRELLA SUPERANNUATION PTY LTD

REVIEW DATE: 14 September 20

## You must notify ASIC of any changes to company details — Do not return this statement



To make changes to company details or amend incorrect information

- go to [www.asic.gov.au/changes](http://www.asic.gov.au/changes)
- log in to our online services and make the required updates
- first time users will need to use the corporate key provided on this company statement



Phone if you've already notified ASIC of changes but they are not shown correctly in this statement.  
Ph: 1300 300 630



Use your agent.

## Company Statement

These are the current company details held by ASIC. You must check this statement carefully and inform ASIC of any changes or corrections immediately. Late fees apply. **Do not return this statement.**

1 **Registered office**  
48 BAKEWELL ROAD EVANDALE SA 5069

2 **Principal place of business**  
48 BAKEWELL ROAD EVANDALE SA 5069

3 **Officeholders**

Name:	ENRICO PALOMBO
Born:	ADELAIDE SA
Date of birth:	01/04/1961
Address:	48 BAKEWELL ROAD EVANDALE SA 5069
Office(s) held:	DIRECTOR, APPOINTED 14/09/1998; SECRETARY, APPOINTED 14/09/1998
Name:	MARIA DI TROIA
Born:	ADELAIDE SA
Date of birth:	24/03/1960
Address:	48 BAKEWELL ROAD EVANDALE SA 5069
Office(s) held:	DIRECTOR, APPOINTED 04/08/2017

## 4 Company share structure

Share class	Shares description	Number issued	Total amount paid on these shares	Total amount unpaid on these shares
ORD	ORDINARY SHARES	100	\$100.00	\$0.00

## 5 Members

These details continue on the next page

UMBRELLA SUPERANNUATION PTY LTD ACN 084 331 322

Page 1 of 2

## Company statement continued

Name: ENRICO PALOMBO

Address: 48 BAKEWELL ROAD EVANDALE SA 5069

Share Class	Total number held	Fully paid	Beneficially held
ORD	100	Yes	Yes

You must notify ASIC within 28 days of the date of change, and within 28 days of the issue date of the annual company statement. Late lodgement of changes will result in late fees.

## End of company statement

This concludes the information to which the company must respond (if incorrect) under s346C of the *Corporations Act 2001*.



**ASIC**  
Australian Securities & Investments Commission

ABN 86 768 265 615

0 a e 0 0 0

**Inquiries**  
www.asic.gov.au/invoices  
1300 300 630

UMBRELLA SUPERANNUATION PTY LTD  
48 BAKEWELL RD EVANDALE SA 5069

INVOICE STATEMENT  
Issue date 14 Sep 20  
**UMBRELLA SUPERANNUATION PTY LTD**

ACN 084 331 322  
Account No. 22 084331322

### Summary

Opening Balance	\$0.00
New items	\$273.00
Payments & credits	\$0.00
<b>TOTAL DUE</b>	<b>\$273.00</b>

- Amounts are not subject to GST. (Treasurer's determination - exempt taxes, fees and charges).
- Payment of your annual review fee will maintain your registration as an Australian company.

*Transaction details are listed on the back of this 0 a e*

### Please pay

Immediately	<b>\$0.00</b>
By 14 Nov 20	<b>\$273.00</b>

*If you have already paid please ignore this invoice statement.*

- Late fees will apply if you do NOT
  - tell us about a change during the period that the law allows
  - bring your company or scheme details up to date within 28 days of the date of issue of the annual statement, or
  - pay your review fee within 2 months of the annual review date.
- Information on late fee amounts can be found on the ASIC website.



**ASIC**  
Australian Securities & Investments Commission

PAYMENT SLIP  
**UMBRELLA SUPERANNUATION PTY LTD**

ACN 084 331 322 Account No: 22 084331322



22 084331322

<b>TOTAL DUE</b>	<b>\$273.00</b>
Immediately	<b>\$0.00</b>
By 14 Nov 20	<b>\$273.00</b>

*0 a 0 ent 0 0 tions are listed on the back of this 0 a 0 ent slip*



**Bill**er Code: 17301  
**Ref:** 2290843313227



\*814 129 0002290843313227 97

## Transaction details:

0 a l e 0 0 0

	Transactions for this period	ASIC reference	\$ Amount
2020-09-14	Annual Review - Pty Co	3X5214799480B A	\$273.00
	<b>Outstanding transactions</b>		
2020-09-14	Annual Review - Pty Co	3X5214799480B A	\$273.00

---

### PAYMENT OPTIONS



Billpay Code 8929  
Ref 2290 8433 1322 797

#### Australia Post

Present this payment slip. Pay by cash, cheque or EFTPOS

#### Phone

Call 13 18 16 to pay by Mastercard or Visa

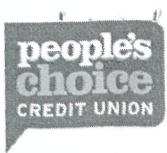
#### On-line

Go to [postbillpay.com.au](http://postbillpay.com.au) to pay by Mastercard or Visa

#### Mail

Mail this payment slip and cheque (do not staple) to ASIC,  
Locked Bag 5000, Gippsland Mail Centre VIC 3841

	<b>Bill Code:</b> 17301 <b>Ref:</b> 2290843313227
<b>Telephone &amp; Internet Banking – BPAY®</b> Contact your bank or financial institution to make this payment from your cheque, savings, debit, credit card or transaction account. More info: <a href="http://www.bpay.com.au">www.bpay.com.au</a>	



25 AUG 2020 10:08:44 AM ACST

BPAY REFERENCE NUMBER

**808152**

FROM

U/SUPER ONLINE OPER  
4320033

TO BILLER  
BILLER CODE  
CUSTOMER REF NO.  
DESCRIPTION

AUDIT SHIELD  
253575  
404251207832692  
PITEO ACCOUNTING

AMOUNT

**\$357.00**

*Audit Shield protection U/Super*

*31/8/20 - 31/8/21*



**Client Acceptance Form**

Umbrella Super Fund  
48 Bakewell Rd  
EVANDALE SA 5069

Client Code: UMB2107  
Invoice No: TAI-20783269  
Date: 16 July 2020  
ABN: 84 348 330 955

This *Client Acceptance Form* is your invitation to participate in the Piteo Accounting & Advisory Audit Shield service.

Participation in the Audit Shield service is active the next business day upon receipt of payment.

Liability limited by a scheme approved under Professional Standards Legislation.

This document serves as a tax invoice/receipt upon payment.

**Details**

Expiry Date: 31 August 2021 at 4p.m.  
Level of Cover: \$ 10,000.00  
Turnover Category: Self-Managed Super Fund

Name of Entities / Individuals to be covered:

**Umbrella Super Fund**

Umbrella Superannuation Pty Ltd



**Payment**

Fee for Audit Shield service participation:	\$ 324.55
GST Added:	\$ 32.45
<u>Amount Due:</u>	\$ 357.00





**Privacy Statement**

By paying this invoice, and in the event of any claims, you authorise us to provide reasonable personal/private information about you and/or any related entity to support the claim.

-----✂----- For cheque payments, please detach beneath this line and forward it along with your cheque payment to the address listed below. -----✂-----



**DEFT Reference Number: 404251207832692**

<p><b>BPAY</b></p> <p>To pay via BPAY, use the following details:</p>  <p><b>Biller Code:</b> 253575 <b>Biller Reference:</b> 404251207832692</p> <p>Contact your participating financial institution to make a payment from your cheque or savings account.</p>	<p><b>Mail</b></p> <p>Post cheques to: Locked Bag 656, ADELAIDE SA 5001.</p>  <p>Cheques must accompany this form and are payable to: <b>Audit Shield - Piteo Accounting &amp; Advisory</b> Please note this GPO Box is for cheque payments only.</p>	<p><b><u>Total Due</u></b></p> <p><b>\$357.00</b></p>
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Please ensure payment for this remittance advice is made from your Super Fund only.

+404251 207832692<

00035700<3+

# Protect yourself from unexpected tax audit costs



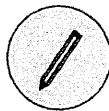
There's nothing more frustrating than being selected for a review or audit of your lodged returns instigated by the Australian Taxation Office (ATO) or other government revenue authorities. The cost of being properly represented can be quite considerable depending on the circumstances. Even a simple enquiry can require hours of work.

**Audit activity can affect all taxpayers regardless of whether you are an individual, business or have a Self Managed Superannuation Fund. Below are just a few examples of recent focus areas:**



## **Single Touch Payroll (STP) & Superannuation Guarantee (SG)**

The ATO now knows every business that is registered for STP that has not met their PAYG and SG payment requirements. That enables greater compliance cross-checking which leads to more audit activity.



## **BAS Reviews (Pre & Post Assessment)**

BAS Reviews attract a lot of audit attention from the ATO and were noted as one of the most highly reviewed audit focus areas in the last financial year. The ATO are trying to stamp out errors in BAS submissions by introducing the online BAS check tool however this only reinforces that it is a key focus area.



## **Payroll Tax**

Payroll Tax continues to be a major focus area. Data sharing with other government authorities is assisting in raising red flags in this area, as well as in other related tax areas such as Land Tax and Stamp Duty.



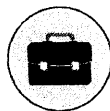
## **Black Economy or Cash Economy**

Accepting cash as payment is legitimate however the ATO has benchmarks that it uses to determine if a business is not declaring all of their income. Businesses that do not comply may be audited.



## **Self Managed Superannuation Funds (SMSF)**

A SMSF is an excellent nest egg for the future but there are a lot of compliance issues related to the risk, return, and liquidity of the funds' investments that need to be fully addressed. One minor issue could flag attention from the ATO that will place the SMSF under scrutiny.



## **Work Related Expenses**

Many individuals have fully claimable work related expenses but the ATO has stated recently that individuals have been making excessive claims and this has led to the ATO scrutinising work related expenses much more closely.



## **Rental Properties**

The ATO intends to significantly increase the number of reviews and audits it conducts in relation to rental property claims with respect to capital works, capital assets, or other rental property related expense claims. The ATO also wants all taxpayers to be aware that if you earn income through sharing-economy services like Airbnb that this must be declared in your tax return.



## **Want to know more?**

If you would like to know more about our Audit Shield service, please contact us.

## Client Decline Form

Umbrella Super Fund

Client Code: UMB2107

DEFT Reference Number: 404251207832692

If you do not wish to participate in our Audit Shield service, please decline by following the instructions listed below:

- Step 1.** Visit <https://pay.auditshield.com.au/piteoacc>
- Step 2.** Click the 'Decline Participation' link at the bottom of the page.
- Step 3.** Complete the 'Decline Participation' form and submit.

**By following the steps listed above, you confirm that you have been offered participation in Piteo Accounting & Advisory Audit Shield service and do not wish to participate. You acknowledge that you will be excluded from the coverage the service provides and will be charged separately for any professional fees and/or costs that may occur in the event of any audit activity by the Australian Taxation Office (ATO) or any other government revenue authorities.**



16 July 2020



Ms M Di Troia & Mr E Palombo  
Umbrella Super Fund  
48 Bakewell Rd  
EVANDALE SA 5069

### Audit Shield Service

Dear Maria & Ric,

We appreciate that in the past you chose not to participate in our Audit Shield service. With government revenue authorities increasingly using data matching, artificial intelligence and even social media, they are able to compare disclosures made in your lodged tax returns to those of other taxpayers or benchmarks. If a data matching check escalates to an official enquiry, investigation, review or audit, our costs in defending your position can accumulate quickly, regardless of whether any adjustments are made to your returns or not. Our Audit Shield service covers those costs (up to predetermined limits).

Audit Shield is not just for business owners and SMSFs. The Australian Taxation Office has also identified individual taxpayers who have rental properties and those with excessive work related deductions for special scrutiny.

#### Benefits of our Audit Shield service:

- **JobKeeper payment:** Audits and reviews of payments are covered (n.b. post any payments being made by the ATO only).
- **Retrospective protection:** Previously lodged returns are covered automatically.
- **Specialist fees:** Fees of any other external specialist (e.g. taxation lawyers) or relevant consultant engaged or instructed by us to assist us in a response to audit activity are also covered.
- **You have a choice:** The offering is optional, so there is no compulsion to participate.

#### Important information about our Audit Shield service:

- We hold a tax audit insurance policy in our business name. By proceeding with our Audit Shield service, we will include you and your entities in our policy.
- The policy we hold is a group policy underwritten by AAI Limited (trading as Vero Insurance).
- Payment is tax deductible. In addition, included in your payment is a fee payable to us. This is simply used as recovery of our administrative costs for managing this service.
- You can benefit from the service on the proviso that we are acting as your registered tax agent.
- Participation in this service is not automatic. Protection will commence on the next business day after we have received your payment, and expires on **31 August 2021**.

To be protected by our Audit Shield service, simply provide payment as indicated on the "Client Acceptance Form". We have worked closely with our service provider and Macquarie Bank to offer you an automated payment portal (DEFT Payment Systems). Please note that this portal is for Audit Shield service payments only. If you do not want to participate, you don't have to do anything but if you wish to formally decline, please follow the instructions on the "Client Decline Form".

If you have any queries with respect to this offer, refer to the enclosed FAQs or contact us.

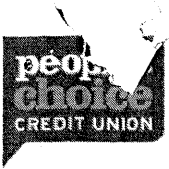
Yours sincerely,

MARCO PITEO  
Partner

Piteo Accounting & Advisory  
ABN 84 348 330 955

A 49 Beulah Road, Norwood SA 5067  
P (08) 7228 6111  
E [admin@piteoaccounting.com.au](mailto:admin@piteoaccounting.com.au)  
W [piteoaccounting.com.au](http://piteoaccounting.com.au)





24 AUG 2020 12:34:34 PM ACST

BPAY REFERENCE NUMBER

**801586**

FROM

U/SUPER ONLINE OPER

4320033

TO BILLER

REVSA - ESL

BILLER CODE

24257

CUSTOMER REF NO.

5086346318

DESCRIPTION

REVENUE SA

AMOUNT

**\$991.00**

→ SCW

+ 17 U/S

- note in 115 / 115 B



# NOTICE OF EMERGENCY SERVICES LEVY ASSESSMENT

ABN 19 040 349 865  
Emergency Services Funding Act 1998

The Emergency Services Levy working for all South Australians

<b>DATE OF ISSUE</b>	<b>ASSESSMENT PERIOD</b>	<b>FOR LAND OWNED AS AT</b>	<b>OWNERSHIP NUMBER</b>
10/08/2020	01/07/2020 to 30/06/2021	01/07/2020	71157486

UMBRELLA SUPERANNUATION PTY. LTD.  
48 BAKEWELL ROAD  
EVANDALE SA 5069

<b>DUE DATE</b>
22/09/2020
<b>TOTAL AMOUNT DUE</b>
\$991.00

Pay by due date to avoid penalties

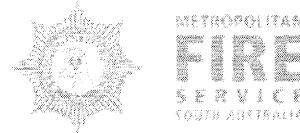
To sign up to email billing or change your postal address, visit [www.revenuesa.sa.gov.au/updatedetails](http://www.revenuesa.sa.gov.au/updatedetails)

ASSESS. NO. TENANCY.	CAPITAL VALUE	X	ESL FACTORS	=	VARIABLE CHARGE	+	FIXED CHARGE	-	GENERAL REMISSIONS	-	CONCESSIONS/ REMISSIONS	+	ARREARS/ PAYMENTS	=	TOTAL
PROPERTY LOCATION	\$	AREA	LAND USE	LEVY RATE	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

1600913166	\$275,000 (R4)	1.0 (CO)	1.044	0.001304	\$374.35	\$50.00	\$19.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$405.10	
115 PORTRUSH RD / EVANDALE SA 5069 / PCES 3 4 C25295															
1600913203	\$415,000 (R4)	1.0 (CO)	1.044	0.001304	\$564.95	\$50.00	\$29.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$585.90	
115B PORTRUSH RD / EVANDALE SA 5069 / LT 2 C25295															

TOTAL AMOUNT DUE \$991.00

REMISSIONS AND CONCESSIONS, INCLUDING THE IMPACT OF THE GOVERNMENT'S DECISION TO CUT ESL BILLS BY \$90 MILLION, TOTTALLING \$48.30 ARE REFLECTED ABOVE



Government of South Australia

TO ARRANGE MONTHLY INSTALMENTS PLEASE VISIT [WWW.REVENUESA.SA.GOV.AU/ESLINSTALMENTS](http://WWW.REVENUESA.SA.GOV.AU/ESLINSTALMENTS) PRIOR TO YOUR DUE DATE

DETACH AND RETURN THE PAYMENT REMITTANCE ADVICE WITH YOUR PAYMENT



## NOTICE OF EMERGENCY SERVICES LEVY ASSESSMENT

### PREFERRED PAYMENT METHOD

See over for more payment options

**B PAY**

Billier Code: 24257  
Ref: 5086346318

Telephone & Internet Banking - BPAY®  
Contact your bank or financial institution to make this payment from your cheque, savings, debit, credit card or transaction account. More info: [www.bpay.com.au](http://www.bpay.com.au)

© Registered to BPAY Pty Ltd ABN 69 079 137 518



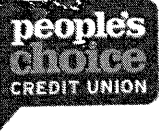
\*599 508634631800003

UMBRELLA SUPERANNUATION PTY. LTD

### PAYMENT REMITTANCE ADVICE

<b>OWNERSHIP NUMBER</b>
71157486
<b>DUE DATE</b>
22/09/2020
<b>TOTAL AMOUNT DUE</b>
\$991.00

+50863463180021> +001571+ <0550863463> <0000099100> +444+



**Payment to Community Corporation  
CRU-People's Choice CU 805050 | 4392670 successful**

**20 Jul 2020 11:58:42 AM ACST**

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**Amount                    \$37.51**

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**From                        U/SUPER ONLINE OPER  
                                  4320033**

---

**Description              Invoice 26**

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**Email notification      -**

---

**Receipt No.              0009914650100000000001**



**Funds should be received in a few minutes**

**It is important to check that the BSB and account number or PayID details are entered correctly before finalising payment. Funds may be credited to the account of an unintended recipient if the details are incorrect. It may not be possible to recover funds paid to an unintended recipient.**

COMMUNITY CORPORATION 25295  
c/o Maria Di Troia  
48 Bakewell Rd  
EVANDALE SA 5069

17/07/2020

**Invoice 26**

**UMBRELLA SUPER FUND**  
c/o 48 Bakewell Road  
EVANDALE SA 5069

Water Usage charges for periods as follows;

**LOCATION: 115 Portrush Road Evandale SA 5069**

	Date	Reading
Previous Reading	16/04/2020	2247 KLs
Current Reading	16/07/2020	2264 KLs
Total Usage	17 KL	
Less 113 Tenant Usage	6 KL	
<b>Total Usage</b>	<b>= 11 kl @ \$3.41 per KL</b>	<b>\$37.51</b>

**Total \$37.51**

**Terms:** Net 14 days

If payment is made via EFT, please send notification via email to maria@creativeumbrella.com.au

EFT Details: Savings & Loans  
Acc Names: Community Corporation 25295  
BSB 805 023 ACC No. 0439 2670