



THE TRUSTEE FOR THE JACKSON & SMALL  
FAMILY SMSF  
PO BOX 831  
NEWCASTLE NSW 2300

**Our reference:** 7114167310820  
**Phone:** 13 10 20  
**ABN:** 34 176 307 300

20 January 2020

## **Superannuation Holding Accounts special account (SHAsa) Transfer of account balances**

Dear Sir/Madam

The enclosed SHAsa remittance advice provides details of money that has been transferred to you.

An amount of \$337.50 is being forwarded to you and will be detailed on your statement of account, which should be enclosed but, in some circumstances, may have been sent separately.

If your fund does not have an active account for one or more of the people listed, you will need to repay us by following the steps overleaf.

Please refer to the back of this letter for other important information.

Yours faithfully

Grant Brodie  
Deputy Commissioner of Taxation

## Important information

### Why we transferred these amounts to your superannuation fund or RSA

These SHAs balances have been transferred to your fund or retirement savings account (RSA) either because you made a claim on behalf of the account holder, the account holder has asked us to transfer the account to you, or we have found that you hold an account in the name of a person listed on the front of this notice.

### If your fund or RSA does not have an active account for a listed person

If your fund does not have an active account for one or more of the people listed, you should tell us this in a signed letter headed 'SHA special account rejected entitlements'. Your repayment can be sent electronically to us by direct credit, BPAY®, or cheque. The letter should contain the following details:

- fund or RSA name, tax file number, contact name and telephone number
- listed person's name, date of birth, contribution reference number and amount
- the reason for not accepting the payment, and
- the payment method (direct credit, BPAY® or cheque) and total amount.

The letter and, if applicable, the cheque should be sent to:

Australian Taxation Office  
PO Box 3578  
ALBURY NSW 2640

### Tax file numbers

From 1 July 2007 funds cannot accept any member contributions, including super co-contributions paid by the Australian Taxation Office, unless the fund holds a tax file number (TFN) for that member.

## How to report transfers

For self-managed superannuation funds (SMSFs), the employer contributed amount and government super contributed amount must be reported on your SMSF annual return. For all other funds, these amounts must be reported on the member contributions statement (MCS) that you lodge each year.

Employer contributed amounts should be reported for the year that they were transferred to you. For example, you should report the employer contribution component of a SHA special account transfer sent to you on 10 May 2008 on your SMSF annual return or MCS for the year ended 30 June 2008.

There are details on how to correctly report the super co-contribution amount in:

- (for SMSFs) *Instructions: Self managed superannuation fund annual return 2008 (NAT 71606)* or
- (for all other funds) *How to complete the Superannuation member contributions statement (MCS) (NAT 2603)*

## How you should treat this transfer for income tax purposes

The employer contributed amount is treated as income of the fund or RSA and is taxed at the normal rate of 15%.

No tax is payable by the fund or RSA for the transferred government super contributed amount.

## More information

If you would like more information, visit our website at [www.ato.gov.au](http://www.ato.gov.au) or phone us on **13 10 20** between 8.00am and 6.00pm, Monday to Friday.

## HOW TO PAY

Your payment reference number (PRN) is:

BPAY®



Bill code: 75556  
Ref:

Telephone & Internet Banking – BPAY®

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

### CREDIT OR DEBIT CARD

Pay online with your credit or debit card at [www.governmenteasypay.gov.au/PayATO](http://www.governmenteasypay.gov.au/PayATO)  
To pay by phone, call the Government EasyPay service on **1300 898 089**.  
A card payment fee applies.

### OTHER PAYMENT OPTIONS

For other payment options, visit [ato.gov.au/paymentoptions](http://ato.gov.au/paymentoptions)

**Superannuation Holding Accounts special account(SHAsa)  
Transfer of account balances**

Provider: THE TRUSTEE FOR THE JACKSON & SMALL FAMILY SMSF  
 Tax file number: 981 117 577  
 Account type: Superannuation Holding Accounts special account (SHAsa)

Name of account	Date of birth	Fund or RSA ref no.	Financial year of payment	Contrib. ref no.	Employer contribution	Government Super contribution
Kylie Small	27/04/1974	1	2020	7025021983623	\$0.00	\$337.50
<b>Total</b>					<b>\$0.00</b>	<b>\$337.50</b>
<b>Total amount remitted</b>						<b>\$337.50</b>

