

Self-managed superannuation fund annual return 2023

Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2023* (NAT 71287).

- ! The *Self-managed superannuation fund annual return instructions 2023* (NAT 71606) (the instructions) can assist you to complete this annual return.
- The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

| | | | | | | | | | | | |
|---|---|---|---|---|--|---|---|--|--|--|--|
| S | M | I | T | # | | S | T | | | | |
|---|---|---|---|---|--|---|---|--|--|--|--|

- Place in ALL applicable boxes.

➤ Postal address for annual returns:

Australian Taxation Office
GPO Box 9845
[insert the name and postcode of your capital city]

For example;

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

Section A: Fund information

1 Tax file number (TFN)

➤ To assist processing, write the fund's TFN at the top of pages 3, 5, 7 and 9.

- ! The ATO is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your annual return. See the Privacy note in the Declaration.

2 Name of self-managed superannuation fund (SMSF)

3 Australian business number (ABN) (if applicable)

4 Current postal address

| | | |
|-------------------------------------|----------------------------------|-----------------------------------|
| Suburb/town | State/territory | Postcode |
| <input type="text" value="Sydney"/> | <input type="text" value="NSW"/> | <input type="text" value="2000"/> |

5 Annual return status

Is this an amendment to the SMSF's 2023 return?

A No Yes

Is this the first required return for a newly registered SMSF?

B No Yes

Handwritten signature/initials

Fund's tax file number (TFN) 824639500

6 SMSF auditor

Auditor's name

Title: MR

Family name

BOYS

First given name

ANTHONY

Other given names

W

SMSF Auditor Number

100014140

Auditor's phone number

04 10712708

Postal address

Box 3376

RUNDLE MALE

Suburb/town

State/territory

SA

Postcode

5000

Date audit was completed

A 09 12 2023

Was Part A of the audit report qualified?

B No Yes

Was Part B of the audit report qualified?

C No Yes

If Part B of the audit report was qualified, have the reported issues been rectified?

D No Yes **7 Electronic funds transfer (EFT)**

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

A Fund's financial institution account details

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number 083088

Fund account number 795826673

Fund account name

Robsher Pty Limited ATF Robsher

I would like my tax refunds made to this account. Go to C.**B Financial institution account details for tax refunds**

This account is used for tax refunds. You can provide a tax agent account here.

BSB number

Account number

Account name

C Electronic service address alias

Provide the electronic service address alias (ESA) issued by your SMSF messaging provider. (For example, SMSFdataESAAlias). See instructions for more information.

smsfdataflow

Fund's tax file number (TFN)

- 8 Status of SMSF** Australian superannuation fund **A** No Yes Fund benefit structure **B** **A** Code
- Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts? **C** No Yes

9 Was the fund wound up during the income year?

No Yes If yes, provide the date on which the fund was wound up Have all tax lodgment and payment obligations been met? No Yes

10 Exempt current pension income

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?

To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label A.

No Go to Section B: Income.

Yes Exempt current pension income amount **A** \$.00

Which method did you use to calculate your exempt current pension income?

Segregated assets method **B**

Unsegregated assets method **C** Was an actuarial certificate obtained? **D** Yes

Did the fund have any other income that was assessable?

E Yes Go to Section B: Income.

No Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. Go to Section C: Deductions and non-deductible expenses. (Do **not** complete Section B: Income.)

If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement.

Section B: Income

Do not complete this section if all superannuation interests in the SMSF were supporting superannuation income streams in the retirement phase for the **entire year**, there was **no** other income that was assessable, and you **have not** realised a deferred notional gain. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement.

11 Income

Did you have a capital gains tax (CGT) event during the year?

G No Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2023*.

Have you applied an exemption or rollover?

M No Yes

Code

Net capital gain **A** \$ 0-00

Gross rent and other leasing and hiring income **B** \$ 0-00

Gross interest **C** \$ 14351-00

Forestry managed investment scheme income **X** \$ 0-00

| | |
|--|--|
| Gross foreign income | Loss <input type="checkbox"/> |
| D1 \$ 21852 -00 | Net foreign income D \$ 21852 -00 |

Australian franking credits from a New Zealand company **E** \$ 0-00

Transfers from foreign funds **F** \$ 0-00 Number

Gross payments where ABN not quoted **H** \$ 0-00

Gross distribution from partnerships **I** \$ 0-00 Loss

*Unfranked dividend amount **J** \$ 0-00

*Franked dividend amount **K** \$ 48919-00

*Dividend franking credit **L** \$ 20965-00

*Gross trust distributions **M** \$ 26606-00 Code

Q

Calculation of assessable contributions

Assessable employer contributions

R1 \$ 17746-00

plus Assessable personal contributions

R2 \$ 0-00

plus **No-TFN-quoted contributions

R3 \$ 0-00
(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

R6 \$ 0-00

Assessable contributions (R1 plus R2 plus R3 less R6)

R \$ 17746-00

Calculation of non-arm's length income

*Net non-arm's length private company dividends

U1 \$ 0-00

plus *Net non-arm's length trust distributions

U2 \$ 0-00

plus *Net other non-arm's length income

U3 \$ 0-00

*Other income **S** \$ 444-00 Code

*Assessable income due to changed tax status of fund **T** \$ 0-00

Net non-arm's length income (subject to 45% tax rate (U1 plus U2 plus U3))

U \$ 0-00

#This is a mandatory label.

*If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.

GROSS INCOME (Sum of labels A to U) **W** \$ 150883-00 Loss

Exempt current pension income **Y** \$ 68670-00

TOTAL ASSESSABLE INCOME (W less Y) **V** \$ 82213-00 Loss

Fund's tax file number (TFN)

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

Under 'Deductions' list all expenses and allowances you are entitled to claim a deduction for. Under 'Non-deductible expenses', list all other expenses or normally allowable deductions that you cannot claim as a deduction (for example, all expenses related to exempt current pension income should be recorded in the 'Non-deductible expenses' column).

| | DEDUCTIONS | | NON-DEDUCTIBLE EXPENSES | |
|--|------------|---------------------------------------|-------------------------|---------------------------------------|
| Interest expenses within Australia | A1 \$ | <input type="text" value="0-00"/> | A2 \$ | <input type="text" value="0-00"/> |
| Interest expenses overseas | B1 \$ | <input type="text" value="0-00"/> | B2 \$ | <input type="text" value="0-00"/> |
| Capital works expenditure | D1 \$ | <input type="text" value="0-00"/> | D2 \$ | <input type="text" value="0-00"/> |
| Decline in value of depreciating assets | E1 \$ | <input type="text" value="0-00"/> | E2 \$ | <input type="text" value="0-00"/> |
| Insurance premiums – members | F1 \$ | <input type="text" value="0-00"/> | F2 \$ | <input type="text" value="0-00"/> |
| SMSF auditor fee | H1 \$ | <input type="text" value="359-00"/> | H2 \$ | <input type="text" value="382-00"/> |
| Investment expenses | I1 \$ | <input type="text" value="0-00"/> | I2 \$ | <input type="text" value="0-00"/> |
| Management and administration expenses | J1 \$ | <input type="text" value="19951-00"/> | J2 \$ | <input type="text" value="21253-00"/> |
| Forestry managed investment scheme expense | U1 \$ | <input type="text" value="0-00"/> | U2 \$ | <input type="text" value="0-00"/> |
| Other amounts | L1 \$ | <input type="text" value="259-00"/> | L2 \$ | <input type="text" value="0-00"/> |
| Tax losses deducted | M1 \$ | <input type="text" value="0-00"/> | | |

Code

Code

TOTAL DEDUCTIONS
N \$
 (Total A1 to M1)

TOTAL NON-DEDUCTIBLE EXPENSES
Y \$
 (Total A2 to L2)

***TAXABLE INCOME OR LOSS** Loss
O \$
 (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)

TOTAL SMSF EXPENSES
Z \$
 (N plus Y)

*This is a mandatory label.

Fund's tax file number (TFN) 824639500

Section D: Income tax calculation statement

#Important:

Section B label **R3**, Section C label **O** and Section D labels **A, T1, J, T5** and **I** are mandatory. If you leave these labels blank, you will have specified a zero amount.

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2023* on how to complete the calculation statement.

| | | | | |
|-------------------------------------|-----------|----|---|--|
| #Taxable income | A | \$ | <input style="width: 95%;" type="text" value="61644.00"/> | |
| | | | | <small>(an amount must be included even if it is zero)</small> |
| #Tax on taxable income | T1 | \$ | <input style="width: 95%;" type="text" value="9246.60"/> | |
| | | | | <small>(an amount must be included even if it is zero)</small> |
| #Tax on no-TFN-quoted contributions | J | \$ | <input style="width: 95%;" type="text" value="0"/> | |
| | | | | <small>(an amount must be included even if it is zero)</small> |

Gross tax **B** \$
(T1 plus J)

| | | | | |
|---------------------------|-----------|----|--|--|
| Foreign income tax offset | C1 | \$ | <input style="width: 95%;" type="text" value="1507.72"/> | |
| Rebates and tax offsets | C2 | \$ | <input style="width: 95%;" type="text"/> | |
| | | | | Non-refundable non-carry forward tax offsets |
| | | | | C \$ <input style="width: 95%;" type="text" value="1507.72"/> |
| | | | | <small>(C1 plus C2)</small> |

SUBTOTAL 1
T2 \$
(B less C – cannot be less than zero)

| | | | | |
|---|-----------|----|--|---|
| Early stage venture capital limited partnership tax offset | D1 | \$ | <input style="width: 95%;" type="text" value="0"/> | |
| Early stage venture capital limited partnership tax offset carried forward from previous year | D2 | \$ | <input style="width: 95%;" type="text" value="0"/> | |
| Early stage investor tax offset | D3 | \$ | <input style="width: 95%;" type="text" value="0"/> | |
| Early stage investor tax offset carried forward from previous year | D4 | \$ | <input style="width: 95%;" type="text" value="0"/> | |
| | | | | Non-refundable carry forward tax offsets |
| | | | | D \$ <input style="width: 95%;" type="text" value="0"/> |
| | | | | <small>(D1 plus D2 plus D3 plus D4)</small> |
| | | | | SUBTOTAL 2 |
| | | | | T3 \$ <input style="width: 95%;" type="text" value="7738.88"/> |
| | | | | <small>(T2 less D – cannot be less than zero)</small> |

| | | | | |
|---|-----------|----|---|---|
| Complying fund's franking credits tax offset | E1 | \$ | <input style="width: 95%;" type="text" value="28625.15"/> | |
| No-TFN tax offset | E2 | \$ | <input style="width: 95%;" type="text"/> | |
| National rental affordability scheme tax offset | E3 | \$ | <input style="width: 95%;" type="text"/> | |
| Exploration credit tax offset | E4 | \$ | <input style="width: 95%;" type="text"/> | |
| | | | | Refundable tax offsets |
| | | | | E \$ <input style="width: 95%;" type="text" value="28625.15"/> |
| | | | | <small>(E1 plus E2 plus E3 plus E4)</small> |

#TAX PAYABLE **T5** \$
(T3 less E – cannot be less than zero)

Section 102AAM interest charge
G \$

Fund's tax file number (TFN) 824639500

Credit for tax withheld – foreign resident withholding (excluding capital gains)
H2 \$

Credit for tax withheld – where ABN or TFN not quoted (non-individual)
H3 \$

Credit for TFN amounts withheld from payments from closely held trusts
H5 \$

Credit for interest on no-TFN tax offset
H6 \$

Credit for foreign resident capital gains withholding amounts
H8 \$

Eligible credits
H \$
(H2 plus H3 plus H5 plus H6 plus H8)

#Tax offset refunds
 (Remainder of refundable tax offsets) **I \$**
(unused amount from label E – an amount must be included even if it is zero)

PAYG instalments raised
K \$

Supervisory levy
L \$

Supervisory levy adjustment for wound up funds
M \$

Supervisory levy adjustment for new funds
N \$

AMOUNT DUE OR REFUNDABLE
 A positive amount at **S** is what you owe, while a negative amount is refundable to you.
S \$
(T5 plus G less H less I less K plus L less M plus N)

#This is a mandatory label.

Section E: Losses

14 Losses

! If total loss is greater than \$100,000, complete and attach a *Losses schedule 2023*.

Tax losses carried forward to later income years **U \$** .00

Net capital losses carried forward to later income years **V \$** .00

Fund's tax file number (TFN) 824639500

Section F: Member information

MEMBER 1

Title: MR

Family name: Every

First given name: Robert

Other given names:

Member's TFN: 262684334

Date of birth: 18/06/1945

Contributions

OPENING ACCOUNT BALANCE \$ 3256401.99

Refer to instructions for completing these labels.

Employer contributions

A \$ 17746.85

ABN of principal employer

A1

Personal contributions

B \$ 0

CGT small business retirement exemption

C \$ 0

CGT small business 15-year exemption amount

D \$ 0

Personal injury election

E \$ 0

Spouse and child contributions

F \$ 0

Other third party contributions

G \$ 0

Proceeds from primary residence disposal

H \$ 0

Receipt date Day Month Year

H1

Assessable foreign superannuation fund amount

I \$ 0

Non-assessable foreign superannuation fund amount

J \$ 0

Transfer from reserve: assessable amount

K \$ 0

Transfer from reserve: non-assessable amount

L \$ 0

Contributions from non-complying funds and previously non-complying funds

T \$ 0

Any other contributions (including Super Co-contributions and Low Income Super Amounts)

M \$ 0

TOTAL CONTRIBUTIONS N \$ 17746.85

(Sum of labels A to M)

Other transactions

Allocated earnings or losses

O \$ 126306.37

Inward rollovers and transfers

P \$ 0

Outward rollovers and transfers

Q \$ 0

Lump Sum payments

R1 \$ 100000

Income stream payments

R2 \$ 50000

Loss

Code

Code

Accumulation phase account balance

S1 \$ 2223892.17

Retirement phase account balance - Non CDBIS

S2 \$ 1026563.04

Retirement phase account balance - CDBIS

S3 \$ 0

TRIS Count

CLOSING ACCOUNT BALANCE S \$ 3250455.21

(S1 plus S2 plus S3)

Accumulation phase value X1 \$

Retirement phase value X2 \$

Outstanding limited recourse borrowing arrangement amount Y \$

Fund's tax file number (TFN) 824639500

MEMBER 2

Title: MRS

Family name: Every

First given name: Sheryl

Other given names

Member's TFN: 622567549

Date of birth: 17/09/1947

Contributions

OPENING ACCOUNT BALANCE \$ 1562651.99

Refer to instructions for completing these labels.

Employer contributions A \$ 0

ABN of principal employer A1

Personal contributions B \$ 0

CGT small business retirement exemption C \$ 0

CGT small business 15-year exemption amount D \$ 0

Personal injury election E \$ 0

Spouse and child contributions F \$ 0

Other third party contributions G \$ 0

Proceeds from primary residence disposal H \$ 0

Receipt date H1

Assessable foreign superannuation fund amount I \$ 0

Non-assessable foreign superannuation fund amount J \$ 0

Transfer from reserve: assessable amount K \$ 0

Transfer from reserve: non-assessable amount L \$ 0

Contributions from non-complying funds and previously non-complying funds T \$ 0

Any other contributions (including Super Co-contributions and Low Income Super Amounts) M \$ 0

TOTAL CONTRIBUTIONS N \$ 0 (Sum of labels A to M)

Other transactions

Accumulation phase account balance S1 \$ 53493.17

Retirement phase account balance - Non CDBIS S2 \$ 1419913.89

Retirement phase account balance - CDBIS S3 \$ 0

TRIS Count

Allocated earnings or losses O \$ 60755.07

Inward rollovers and transfers P \$ 0

Outward rollovers and transfers Q \$ 0

Lump Sum payments R1 \$

Income stream payments R2 \$ 150000

CLOSING ACCOUNT BALANCE S \$ 1473407.06 (S1 plus S2 plus S3)

Accumulation phase value X1 \$

Retirement phase value X2 \$

Outstanding limited recourse borrowing arrangement amount Y \$

Loss

Code

Code M

Handwritten signatures

Fund's tax file number (TFN) 824639500

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts **A** \$ 0-00
 Unlisted trusts **B** \$ 3330540-00
 Insurance policy **C** \$ 0-00
 Other managed investments **D** \$ 0-00

15b Australian direct investments

Limited recourse borrowing arrangements
 Australian residential real property
J1 \$ 0-00
 Australian non-residential real property
J2 \$ 0-00
 Overseas real property
J3 \$ 0-00
 Australian shares
J4 \$ 0-00
 Overseas shares
J5 \$ 0-00
 Other
J6 \$ 0-00
 Property count
J7 0

Cash and term deposits **E** \$ 604584-00
 Debt securities **F** \$ 0-00
 Loans **G** \$ 0-00
 Listed shares **H** \$ 635975-00
 Unlisted shares **I** \$ 44225-00
 Limited recourse borrowing arrangements **J** \$ 0-00
 Non-residential real property **K** \$ 0-00
 Residential real property **L** \$ 0-00
 Collectables and personal use assets **M** \$ 0-00
 Other assets **O** \$ 108538-00

15c Other investments

Crypto-Currency **N** \$ 0-00

15d Overseas direct investments

Overseas shares **P** \$ 0-00
 Overseas non-residential real property **Q** \$ 0-00
 Overseas residential real property **R** \$ 0-00
 Overseas managed investments **S** \$ 0-00
 Other overseas assets **T** \$ 0-00

TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$ 4723862-00
 (Sum of labels **A** to **T**)

15e In-house assets

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year? **A** No Yes \$ 0-00

Fund's tax file number (TFN) 824639500

15f Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? A No [] Yes []

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? B No [] Yes []

16 LIABILITIES

Table of liabilities including Borrowings for limited recourse borrowing arrangements (V1), Permissible temporary borrowings (V2), Other borrowings (V3), Total member closing account balances (W), Reserve accounts (X), Other liabilities (Y), and TOTAL LIABILITIES (Z).

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains H \$ [] -00

Total TOFA losses I \$ [] -00

Section J: Other information

Family trust election status

If the trust or fund has made, or is making, a family trust election, write the four-digit income year specified of the election (for example, for the 2022-23 income year, write 2023). A []

If revoking or varying a family trust election, print R for revoke or print V for variation, and complete and attach the Family trust election, revocation or variation 2023. B []

Interposed entity election status

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an Interposed entity election or revocation 2023 for each election. C []

If revoking an interposed entity election, print R, and complete and attach the Interposed entity election or revocation 2023. D []

Handwritten signature

Fund's tax file number (TFN) 824639500

Section K: **Declarations**

Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

Important

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

Taxation law authorises the ATO to collect information and disclose it to other government agencies. For information about your privacy go to ato.gov.au/privacy

TRUSTEE'S OR DIRECTOR'S DECLARATION:

I declare that, the current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received a copy of the audit report and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

Authorised trustee's, director's or public officer's signature



Date Day Month Year
11 / 12 / 2023

Preferred trustee or director contact details:

Title: MR

Family name

Every

First given name

Robert

Other given names

Phone number

02

92212500

Email address

Aziz@elixirwealth.com.au

Non-individual trustee name (if applicable)

Robsher Pty Limited

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

! The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this annual return to maintain the integrity of the register. For further information, refer to the instructions.

TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 2023* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature



Date Day Month Year
/ /

Tax agent's contact details

Title: MRS

Family name

Rogers

First given name

Catriona

Other given names

Tax agent's practice

CATRIONA ROGERS & CO

Tax agent's phone number

02 92677655

Reference number

ROBSH070

Tax agent number

64941004

Electronic lodgment declaration (Form MS)

(for self-managed superannuation funds)

Part A: Taxpayer's declaration

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic channel. It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each partner or beneficiary or entity in our records. It is not an offence not to provide the TFNs. However, you cannot lodge your tax return electronically if you do not quote your TFN.

Taxation law authorises the ATO to collect information and disclose it to other government agencies, including personal information about the person authorised to sign the declaration. For information about privacy go to ato.gov.au/privacy

The Australian Business Register

The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this tax return to maintain the integrity of the register.

Please refer to the privacy statement on the Australian Business Register (ABR) website (www.abr.gov.au) for further information – it outlines our commitment to safeguarding your details.

Electronic funds transfer – direct debit

Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account.

| Tax file number | Fund name | Year of return |
|-----------------|-----------------------------|----------------|
| 824639500 | Robsher Superannuation Fund | 2023 |

I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic channel.

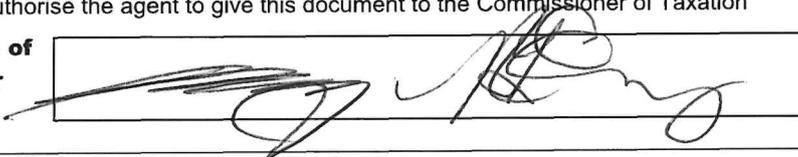
Important: Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Tax Office. The tax law provides heavy penalties for false or misleading statements on tax returns.

Declaration

I declare that:

- all of the information I have provided to the agent for the preparation of this document is true and correct
- I authorise the agent to give this document to the Commissioner of Taxation

Signature of trustee or director



Date 11/12/2023

Part B: Electronic funds transfer consent

This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through an approved ATO electronic channel.

This declaration must be signed by the partner, trustee, director or public officer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

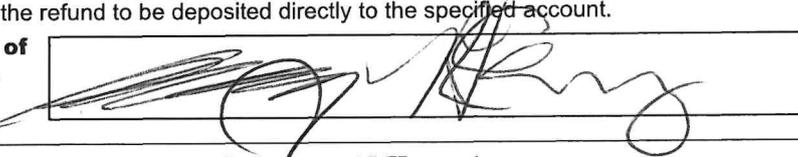
Important:

Care should be taken when completing EFT details as the payment of any refund will be made to the account specified.

| Agent's reference number | Account name |
|--------------------------|---------------------------------|
| 64941004 | Robsher Pty Limited ATF Robsher |

I authorise the refund to be deposited directly to the specified account.

Signature of trustee or director



Date 11/12/2023

Part D: Tax agent's certificate (shared facility users only)

Declaration: I declare that:

- I have prepared this tax return in accordance with the information supplied by the trustees;
- I have received a declaration by the trustees that the information provided to me for the preparation of this tax return is true and correct, and;
- I am authorised by the trustees to lodge this tax return, including any applicable schedules.

Signature of tax agent



Date

| Agent's contact name | Agent's phone | Agent's reference | Client's reference |
|----------------------|---------------|-------------------|--------------------|
| MRS Catriona Rogers | 02 92677655 | 64941004 | ROBSH070 |

Capital gains tax (CGT) schedule **2023**

When completing this form

- Print clearly, using a black or dark blue pen only.
- Use BLOCK LETTERS and print one character in each box.

S M I T H S T

- Do not use correction fluid or covering stickers.
- Sign next to any corrections with your **full signature** (not initials).

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2023* available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

- ! We are authorised by law to request your TFN. You do not have to quote your TFN. However, if you don't it could increase the chance of delay or error in processing your form.

Australian business number (ABN)

Taxpayer's name

Robsher Superannuation Fund

1 Current year capital gains and capital losses

| | Capital gain | | Capital loss |
|---|---|-------------|--|
| Shares in companies listed on an Australian securities exchange | A \$ <input type="text" value="0"/> -00 | K \$ | <input type="text" value="0"/> -00 |
| Other shares | B \$ <input type="text" value="0"/> -00 | L \$ | <input type="text" value="0"/> -00 |
| Units in unit trusts listed on an Australian securities exchange | C \$ <input type="text" value="0"/> -00 | M \$ | <input type="text" value="0"/> -00 |
| Other units | D \$ <input type="text" value="155793"/> -00 | N \$ | <input type="text" value="63366"/> -00 |
| Real estate situated in Australia | E \$ <input type="text" value="0"/> -00 | O \$ | <input type="text" value="0"/> -00 |
| Other real estate | F \$ <input type="text" value="0"/> -00 | P \$ | <input type="text" value="0"/> -00 |
| Amount of capital gains from a trust (including a managed fund) | G \$ <input type="text" value="63356"/> -00 | Q \$ | <input type="text" value="0"/> -00 |
| Collectables | H \$ <input type="text" value="0"/> -00 | R \$ | <input type="text" value="0"/> -00 |
| Other CGT assets and any other CGT events | I \$ <input type="text" value="0"/> -00 | | |
| Amount of capital gain previously deferred under transitional CGT relief for superannuation funds | S \$ <input type="text" value="657"/> -00 | | |
| Total current year capital gains | J \$ <input type="text" value="219806"/> -00 | | |

Add the amounts at labels K to R and write the total in item 2 label A – Total current year capital losses.

Fund's tax file number (TFN) 824639500

2 Capital losses

Total current year capital losses A \$ 63366-00

Total current year capital losses applied B \$ 63366-00

Total prior year net capital losses applied C \$ 156440-00

Total capital losses transferred in applied (only for transfers involving a foreign bank branch or permanent establishment of a foreign financial entity) D \$ -00

Total capital losses applied E \$ 219806-00

Add amounts at B, C and D.

3 Unapplied net capital losses carried forward

Net capital losses from collectables carried forward to later income years A \$ 0-00

Other net capital losses carried forward to later income years B \$ 2515888-00

Add amounts at A and B and transfer the total to label V - Net capital losses carried forward to later income years on your tax return.

4 CGT discount

Total CGT discount applied A \$ 0-00

5 CGT concessions for small business

Small business active asset reduction A \$ -00

Small business retirement exemption B \$ -00

Small business rollover C \$ -00

Total small business concessions applied D \$ -00

6 Net capital gain

Net capital gain A \$ 0-00

1J less 2E less 4A less 5D (cannot be less than zero). Transfer the amount at A to label A - Net capital gain on your tax return.

Handwritten signatures

Fund's tax file number (TFN) 824639500

7 Earnout arrangements

Are you a party to an earnout arrangement? **A** Yes, as a buyer Yes, as a seller No
 (Print in the appropriate box.)

! If you are a party to more than one earnout arrangement, copy and attach a separate sheet to this schedule providing the details requested here for each additional earnout arrangement.

How many years does the earnout arrangement run for? **B**

What year of that arrangement are you in? **C**

If you are the seller, what is the total estimated capital proceeds from the earnout arrangement? **D** \$ -00

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$ -00 / ^{LOSS}

! **Request for amendment**

If you received or provided a financial benefit under a look-through earnout right created in an earlier income year and you wish to seek an amendment to that earlier income year, complete the following:

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$ -00 / ^{LOSS}

8 Other CGT information required (if applicable)

Small business 15 year exemption – exempt capital gains **A** \$ -00 / ^{CODE}

Capital gains disregarded by a foreign resident **B** \$ -00

Capital gains disregarded as a result of a scrip for scrip rollover **C** \$ -00

Capital gains disregarded as a result of an inter-company asset rollover **D** \$ -00

Capital gains disregarded by a demerging entity **E** \$ -00