

1-1

BITZIOS 2 SUPERANNUATION FUND
GENERAL LEDGER FOR THE PERIOD 01/07/2019 TO 30/06/2020
FROM ACCOUNT 280/000 TO 280/999 - ENTRIES: ALL
Printed: Tuesday 18 May, 2021 @ 10:10:04

Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
<u>280</u> <u>Rent Received</u>						
<u>280/001</u> <u>Unit 301, 428 Upper Edward Street, Spring Hill QLD 4000</u>						
01/12/2019	011219	Bank Statement			6,050.00 1.2	(6,050.00)
Narration: rent Bris Dec 19 NETBANK TFR						
01/12/2019	300620	Closing Journal - Cash		550.00		(5,500.00)
Narration: GST adjustment at 30/06/2020						
30/12/2019	301219	Bank Statement			6,050.00 1.3	(11,550.00)
Narration: Rent jan 20 bris CommBank app TFR						
30/12/2019	300620	Closing Journal - Cash		550.00		(11,000.00)
Narration: GST adjustment at 30/06/2020						
01/02/2020	010220	Bank Statement			6,050.00 1.4	(17,050.00)
Narration: Rent bris feb 20 CommBank app TFR						
01/02/2020	300620	Closing Journal - Cash		550.00		(16,500.00)
Narration: GST adjustment at 30/06/2020						
01/03/2020	010320	Bank Statement			6,050.00 1.5	(22,550.00)
Narration: Rent bris mar 20 CommBank app TFR						
01/03/2020	300620	Closing Journal - Cash		550.00		(22,000.00)
Narration: GST adjustment at 30/06/2020						
02/04/2020	020420	Bank Statement			6,050.00 1.6	(28,050.00)
Narration: rent Bris Apr 20 NETBANK TFR						
02/04/2020	300620	Closing Journal - Cash		550.00		(27,500.00)
Narration: GST adjustment at 30/06/2020						
01/05/2020	010520	Bank Statement			6,050.00 1.7	(33,550.00)
Narration: rent bris May 2020 NETBANK TFR						
01/05/2020	300620	Closing Journal - Cash		550.00		(33,000.00)
Narration: GST adjustment at 30/06/2020						
01/06/2020	010620	Bank Statement			6,050.00 1.8	(39,050.00)
Narration: rent Bris Jun 20 NETBANK TFR						
01/06/2020	300620	Closing Journal - Cash		550.00		(38,500.00)
Narration: GST adjustment at 30/06/2020						
				Total Debits:	\$3,850.00	
				Total Credits:	\$42,350.00	
				Current Year Profit/(Loss):	N/A	

1-2

DSMJM PTY LTD

TAX INVOICE

ABN 49 148 793 675

Bitzios Consulting
PO Box 5102, Q Super Centre
Mermaid Waters
Qld 4218

Reference Bitzios
Date 1 Dec 2019
Inv Number 001

Level 2, 428 Upper Edward Street, Spring Hill, Qld 4000

Details	Amount	GST
Rent 1/12/2019 – 31/12/2019	\$5,500	10%

Total Excl GST: \$5,500
GST: \$550
Balance Due: \$6.050

1-3

DSMJM PTY LTD

TAX INVOICE
ABN 49 148 793 675

Bitzios Consulting
PO Box 5102, Q Super Centre
Mermaid Waters
Qld 4218

Reference Bitzios
Date 1 Jan 2020
Inv Number 002

Level 2, 428 Upper Edward Street, Spring Hill, Qld 4000

Details	Amount	GST
Rent 1/1/2020 – 31/1/2020	\$5,500	10%

Total Excl GST: \$5,500
GST: \$550
Balance Due: \$6.050

1-4

DSMJM PTY LTD

TAX INVOICE

ABN 49 148 793 675

Bitzios Consulting
PO Box 5102, Q Super Centre
Mermaid Waters
Qld 4218

Reference Bitzios
Date 1 Feb 2020
Inv Number 003

Level 2, 428 Upper Edward Street, Spring Hill, Qld 4000

Details	Amount	GST
Rent 1/2/2020 – 29/2/2020	\$5,500	10%

Total Excl GST: \$5,500
GST: \$550
Balance Due: \$6.050

1-5

DSMJM PTY LTD

TAX INVOICE

ABN 49 148 793 675

Bitzios Consulting
PO Box 5102, Q Super Centre
Mermaid Waters
Qld 4218

Reference Bitzios
Date 1 Mar 2020
Inv Number 004

Level 2, 428 Upper Edward Street, Spring Hill, Qld 4000

Details	Amount	GST
Rent 1/3/2020 – 31/3/2020	\$5,500	10%

Total Excl GST: \$5,500
GST: \$550
Balance Due: \$6.050

1-6

DSMJM PTY LTD

TAX INVOICE

ABN 49 148 793 675

Bitzios Consulting

PO Box 5102, Q Super Centre

Mermaid Waters

Qld 4218

Reference Bitzios

Date 1 Apr 2020

Inv Number 005

Level 2, 428 Upper Edward Street, Spring Hill, Qld 4000

Details	Amount	GST
Rent 1/4/2020 – 30/4/2020	\$5,500	10%

Total Excl GST: \$5,500

GST: \$550

Balance Due: \$6.050

17

DSMJM PTY LTD

TAX INVOICE

ABN 49 148 793 675

Bitzios Consulting
PO Box 5102, Q Super Centre
Mermaid Waters
Qld 4218

Reference Bitzios
Date 1 May 2020
Inv Number 006

Level 2, 428 Upper Edward Street, Spring Hill, Qld 4000

Details	Amount	GST
Rent 1/5/2020 – 31/5/2020	\$5,500	10%

Total Excl GST: \$5,500
GST: \$550
Balance Due: \$6.050

1-8

DSMJM PTY LTD

TAX INVOICE

ABN 49 148 793 675

Bitzios Consulting
PO Box 5102, Q Super Centre
Mermaid Waters
Qld 4218

Reference Bitzios
Date 1 June 2020
Inv Number 007

Level 2, 428 Upper Edward Street, Spring Hill, Qld 4000

Details	Amount	GST
Rent 1/6/2020 – 36/6/2020	\$5,500	10%

Total Excl GST: \$5,500
GST: \$550
Balance Due: \$6.050

BITZIOS 2 SUPERANNUATION FUND
GENERAL LEDGER FOR THE PERIOD 01/07/2019 TO 30/06/2020
FROM ACCOUNT 285/000 TO 285/999 - ENTRIES: ALL

2-1

Printed: Tuesday 18 May, 2021 @ 10:13:58

Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
<u>285</u> <u>Transfers In - Preserved/Taxable</u>						
<u>285/001</u> <u>Bitzios, Damien</u>						
12/07/2019	501285	Journal - Cash		2-2 451,734.20		(451,734.20)
Narration: Lump Sum Rollin - Taxable - Preserved						
26/06/2020	501285	Journal - Cash		2-3 3,682.62		(455,416.82)
Narration: Lump Sum Rollin - Taxable - Preserved						
<u>285/003</u> <u>Bitzios, Sherelle Louise</u>						
12/07/2019	503285	Journal - Cash		2-4 385,078.14		(385,078.14)
Narration: Lump Sum Rollin - Taxable - Preserved						
29/06/2020	503285	Journal - Cash		2-5 2,843.24		(387,921.38)
Narration: Lump Sum Rollin - Taxable - Preserved						
30/06/2020	503285	Journal - Cash		2-6 18.10		(387,939.48)
Narration: Lump Sum Rollin - Taxable - Preserved						
Total Debits:						
Total Credits:				\$843,356.30		
Current Year Profit/(Loss):						N/A

**BITZIOS 2 SUPERANNUATION FUND
LUMP SUM/RBS ROLLIN POSTING REPORT AT 12 JULY 2019**

Member Details

Member Name Bitzios, Diamandis
Rollin Date 12/07/2019

Benefit Payment Data	Preserved	Res Non Pres	Unres Non Pres
Tax Free	619.36		161.84
Taxable	451,734.20		
- taxed element			
- untaxed element			
KiwiSaver Tax Free			
Total			452,515.40

Journal Entry *

This Journal Entry assumes the consideration received has been posted to the Lump Sum Clearing Account (A/c: 492)

Account Description	Account	Debit	Credit
Lump Sum Clearing Account	492	452,515.40	
Pres/Taxable	285/001		451,734.20
Pres/Tax Free	286/001		619.36
Unres Non Pres/Tax Free	288/001		161.84

] 781.20

2.2

Rollover benefits statement

2-2A

Section A: Receiving fund

1 Australian business number (ABN)

2 Fund Name

Self Managed Super Fund

3 Postal address

Street address

PO Box 806

Suburb/town/locality

OXENFORD

State/territory

QLD

Postcode

4210

Country if other than Australia

4a Unique Superannuation Identifier (USI)

4b Member client identifier

Section B: Member's details

5 Tax file number (TFN)

XXX-XXX-XXX

6 Full name

Title

Mr

Family name

Bitzios

First given name

Damien

Other given names

7 Residential address

Street address

PO Box 5102 Q Super Centre

Suburb/town/locality

MERMAID WATERS

State/territory

QLD

Postcode

4218

Country

8 Date of birth

Day / Month / Year

31/05/1971

9 Sex

M

10 Daytime phone number

0755277067

2.2B

11 Email address

damien@bitziosconsulting.com.au

Section C: Rollover transaction details

	Day / Month / Year	
12 Service period start date	4/05/1993	
13 Tax components		
Tax-free component	\$781.20	
KiwiSaver Tax-free component	\$0.00	
Taxable component :		
Element taxed in the fund	\$451,734.20	
Element untaxed in the fund	\$0.00	
	TOTAL Tax Components	\$452,515.40
14 Preservation amounts		
Preserved amount	\$452,353.56	
KiwiSaver preserved amount	\$0.00	
Restricted non-preserved amount	\$0.00	
Unrestricted non-preserved amount	\$161.84	
	TOTAL Preservation Amounts	\$452,515.40

Section D: Non-complying funds

15 Contributions made to a non-complying fund

on or after 10 May 2006

Section E: Transferring fund

16 Fund's ABN

17 Fund's name

18 Contact name
Title

Family name

First given name

Other given names

2-20

19 Email address

north@amp.com.au

20 Daytime phone number

1800 667 841

Section F: Declaration

Before you sign the declaration, check that you have provided true and correct information. Penalties may be imposed for giving false or misleading information.

TRUSTEE, DIRECTOR OR AUTHORISED OFFICER DECLARATION:

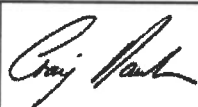
Complete this declaration if you are the trustee, director or authorised officer of the superannuation fund or other provider shown in section E.

I declare that the information contained in the statement is true and correct.

Name (BLOCK LETTERS)

CRAIG DANTON

Trustee, director or authorised officer signature



Date

Day / Month / Year

12/07/2019

**BITZIOS 2 SUPERANNUATION FUND
LUMP SUM/RBS ROLLIN POSTING REPORT AT 26 JUNE 2020**

Member Details

Member Name Bitzios, Diamandis
Rollin Date 26/06/2020

Benefit Payment Data	Preserved	Res Non Pres	Unres Non Pres
Tax Free			
Taxable	3,682.62		
- taxed element			
- untaxed element			
KiwiSaver Tax Free			
Total			3,682.62

Journal Entry *

This Journal Entry assumes the consideration received has been posted to the Lump Sum Clearing Account (A/c: 492)

Account Description	Account	Debit	Credit
Lump Sum Clearing Account	492	3,682.62	
Pres/Taxable	285/001		3,682.62

23

2-3A

Rollover benefits statement

Section A: Receiving fund

1 Australian business number (ABN)

2 Fund Name

Self Managed Super Fund

3 Postal address

Street address

PO BOX 806

Suburb/town/locality

OXENFORD

State/territory

QLD

Postcode

4210

Country if other than Australia

4a Unique Superannuation Identifier (USI)

4b Member client identifier

Section B: Member's details

5 Tax file number (TFN)

XXX-XXX-XXX

6 Full name

Title Mr

Family name

Bitzios

First given name

Damien

Other given names

7 Residential address

Street address

PO Box 5102 Q Super Centre

Suburb/town/locality

MERMAID WATERS

State/territory

QLD

Postcode

4218

Country

8 Date of birth

Day / Month / Year

31/05/1971

9 Sex

M

10 Daytime phone number

0755277067

11 Email address

damien@bitziosconsulting.com.au

Section C: Rollover transaction details

	Day / Month / Year	
12 Service period start date	4/05/1993	
13 Tax components		
Tax-free component	\$0.00	
KiwiSaver Tax-free component	\$0.00	
Taxable component :		
Element taxed in the fund	\$3,682.62	
Element untaxed in the fund	\$0.00	
	TOTAL Tax Components	\$3,682.62
14 Preservation amounts		
Preserved amount	\$3,682.62	
KiwiSaver preserved amount	\$0.00	
Restricted non-preserved amount	\$0.00	
Unrestricted non-preserved amount	\$0.00	
	TOTAL Preservation Amounts	\$3,682.62

Section D: Non-complying funds**15 Contributions made to a non-complying fund**

on or after 10 May 2006

\$0.00

Section E: Transferring fund**16 Fund's ABN**

92381911598

17 Fund's name

WEALTH PERSONAL SUPERANNUATION AND PENSION FUND

18 Contact name

Title

Family name

Vaid

First given name

Steve

Other given names

2.30

19 Email address

north@amp.com.au

20 Daytime phone number

1800 667 841

Section F: Declaration

Before you sign the declaration, check that you have provided true and correct information. Penalties may be imposed for giving false or misleading information.

TRUSTEE, DIRECTOR OR AUTHORISED OFFICER DECLARATION:

Complete this declaration if you are the trustee, director or authorised officer of the superannuation fund or other provider shown in section E.

I declare that the information contained in the statement is true and correct.

Name (BLOCK LETTERS)

STEVE VAID

Trustee, director or authorised officer signature

Steve Vaid

Date
Day / Month / Year
27/06/2020

**BITZIOS 2 SUPERANNUATION FUND
LUMP SUM/RBS ROLLIN POSTING REPORT AT 12 JULY 2019**

Member Details

Member Name Bitzios, Sherelle Louise
Rollin Date 12/07/2019

Benefit Payment Data	Preserved	Res Non Pres	Unres Non Pres
Tax Free	8,363.60		
Taxable	385,078.14		
- taxed element			
- untaxed element			
KiwiSaver Tax Free			
Total			393,441.74

Journal Entry *

This Journal Entry assumes the consideration received has been posted to the Lump Sum Clearing Account (A/c: 492)

Account Description	Account	Debit	Credit
Lump Sum Clearing Account	492	393,441.74	
Pres/Taxable	285/003		385,078.14
Pres/Tax Free	286/003		8,363.60

2.4

Rollover benefits statement

2-4A

Section A: Receiving fund

1 Australian business number (ABN)

2 Fund Name

Self Managed Super Fund

3 Postal address

Street address

PO Box 806

Suburb/town/locality

OXENFORD

State/territory

QLD

Postcode

4210

Country if other than Australia

4a Unique Superannuation Identifier (USI)

4b Member client identifier

Section B: Member's details

5 Tax file number (TFN)

XXX-XXX-XXX

6 Full name

Title

Mrs

Family name

Bitzios

First given name

Sherelle

Other given names

7 Residential address

Street address

PO Box 5102 Q Super Centre

Suburb/town/locality

MERMAID WATERS

State/territory

QLD

Postcode

4218

Country

8 Date of birth

Day / Month / Year

2/07/1971

9 Sex

F

10 Daytime phone number

0755277067

2.4B

11 Email address

Section C: Rollover transaction details

	Day / Month / Year	
12 Service period start date		2/03/1992
13 Tax components		
Tax-free component		\$8,363.60
KiwiSaver Tax-free component		\$0.00
Taxable component :		
Element taxed in the fund		\$385,078.14
Element untaxed in the fund		\$0.00
	TOTAL Tax Components	\$393,441.74
14 Preservation amounts		
Preserved amount		\$393,441.74
KiwiSaver preserved amount		\$0.00
Restricted non-preserved amount		\$0.00
Unrestricted non-preserved amount		\$0.00
	TOTAL Preservation Amounts	\$393,441.74

Section D: Non-complying funds

15 Contributions made to a non-complying fund
on or after 10 May 2006 \$0.00

Section E: Transferring fund

16 Fund's ABN 92381911598

17 Fund's name
WEALTH PERSONAL SUPERANNUATION AND PENSION FUND

18 Contact name

Title

Family name
Dainton

First given name Craig Other given names

2.40

19 Email address

north@amp.com.au

20 Daytime phone number

1800 667 841

Section F: Declaration

Before you sign the declaration, check that you have provided true and correct information. Penalties may be imposed for giving false or misleading information.

TRUSTEE, DIRECTOR OR AUTHORISED OFFICER DECLARATION:

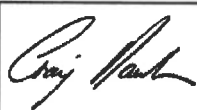
Complete this declaration if you are the trustee, director or authorised officer of the superannuation fund or other provider shown in section E.

I declare that the information contained in the statement is true and correct.

Name (BLOCK LETTERS)

CRAIG DANTON

Trustee, director or authorised officer signature



Date

Day / Month / Year

12/07/2019

**BITZIOS 2 SUPERANNUATION FUND
LUMP SUM/RBS ROLLIN POSTING REPORT AT 29 JUNE 2020**

Member Details

Member Name Bitzios, Sherelle Louise
 Rollin Date 29/06/2020

Benefit Payment Data	Preserved	Res Non Pres	Unres Non Pres
Tax Free			
Taxable - taxed element	2,843.24		
- untaxed element			
KiwiSaver Tax Free			
Total			2,843.24

Journal Entry *

This Journal Entry assumes the consideration received has been posted to the Lump Sum Clearing Account (A/c: 492)

Account Description	Account	Debit	Credit
Lump Sum Clearing Account	492	2,843.24	
Pres/Taxable	285/003		2,843.24

25

Rollover benefits statement

2.5 A

Section A: Receiving fund

1 Australian business number (ABN)

2 Fund Name

Self Managed Super Fund

3 Postal address

Street address

PO Box 806

Suburb/town/locality

OXENFORD

State/territory

QLD

Postcode

4210

Country if other than Australia

4a Unique Superannuation Identifier (USI)

4b Member client identifier

Section B: Member's details

5 Tax file number (TFN)

XXX-XXX-XXX

6 Full name

Title Mrs

Family name

Bitzios

First given name

Sherelle

Other given names

7 Residential address

Street address

PO Box 5102 Q Super Centre

Suburb/town/locality

MERMAID WATERS

State/territory

QLD

Postcode

4218

Country

8 Date of birth

Day / Month / Year

2/07/1971

9 Sex

F

10 Daytime phone number

0755277067

25 B

11 Email address

Section C: Rollover transaction details

	Day / Month / Year	
12 Service period start date	<input type="text" value="2/03/1992"/>	
13 Tax components		
Tax-free component	<input type="text" value="\$0.00"/>	
KiwiSaver Tax-free component	<input type="text" value="\$0.00"/>	
Taxable component :		
Element taxed in the fund	<input type="text" value="\$2,843.24"/>	
Element untaxed in the fund	<input type="text" value="\$0.00"/>	
	TOTAL Tax Components	<input type="text" value="\$2,843.24"/>
14 Preservation amounts		
Preserved amount	<input type="text" value="\$2,843.24"/>	
KiwiSaver preserved amount	<input type="text" value="\$0.00"/>	
Restricted non-preserved amount	<input type="text" value="\$0.00"/>	
Unrestricted non-preserved amount	<input type="text" value="\$0.00"/>	
	TOTAL Preservation Amounts	<input type="text" value="\$2,843.24"/>

Section D: Non-complying funds

15 Contributions made to a non-complying fund
on or after 10 May 2006

Section E: Transferring fund

16 Fund's ABN

17 Fund's name

18 Contact name
Title

Family name

First given name

Other given names

2.50

19 Email address

north@amp.com.au

20 Daytime phone number

1800 667 841

Section F: Declaration

Before you sign the declaration, check that you have provided true and correct information. Penalties may be imposed for giving false or misleading information.

TRUSTEE, DIRECTOR OR AUTHORISED OFFICER DECLARATION:

Complete this declaration if you are the trustee, director or authorised officer of the superannuation fund or other provider shown in section E.

I declare that the information contained in the statement is true and correct.

Name (BLOCK LETTERS)

STEVE VAID

Trustee, director or authorised officer signature

Steve Vaid

Date

Day / Month / Year

27/06/2020

**BITZIOS 2 SUPERANNUATION FUND
LUMP SUM/RBS ROLLIN POSTING REPORT AT 30 JUNE 2020**

Member Details

Member Name Bitzios, Sherelle Louise
 Rollin Date 30/06/2020

Benefit Payment Data	Preserved	Res Non Pres	Unres Non Pres
Tax Free	7.24		
Taxable - taxed element	18.10		
- untaxed element			
KiwiSaver Tax Free			
Total			25.34

Journal Entry *

This Journal Entry assumes the consideration received has been posted to the Lump Sum Clearing Account (A/c: 492)

Account Description	Account	Debit	Credit
Lump Sum Clearing Account	492	25.34	
Pres/Taxable	285/003		18.10
Pres/Tax Free	286/003		7.24

2.6

2.6A



Rollover benefits statement

When to use this statement

1 Use this form for all rollover benefits transactions other than death benefit rollovers.

If you need to rollover a death benefit, use NAT 74924-06.2017.

If you need to correct an error for a payment made before 1 July 2013, use NAT 70944-05.2007.

Complete this form (or a similar form you create that collects the same information) if you are a trustee of a superannuation fund or provider of a retirement savings account (RSA) and any of the following apply:

- you are paying a rollover superannuation benefit other than a death benefit rollover to another fund or RSA, and you are not already providing all of this information electronically under the rollover data standards
- you have paid a rollover superannuation benefit to another fund or RSA and are providing a statement about the rollover to your member
- you are the trustee of a non-complying fund and are paying member benefits to another superannuation fund or RSA (complete section D instead of section C).

2 You must provide your member with a member statement using this form (or a similar form you create that includes the same information) for all rollovers, including if you applied the data standards and you didn't use this form for the fund-to-fund transaction.

Completing this statement

- Print clearly in BLOCK LETTERS using a black pen only.
- Place X in ALL applicable boxes.
- Use a separate form for each rollover payment you are making.

3 Read the instructions carefully. Penalties may apply if you make a false or misleading statement on this form without taking reasonable care.

Section A: Receiving fund

1 Australian business number (ABN)

2 Fund name

3 Postal address

Suburb/town/locality State/territory Postcode

Country if other than Australia

4 (a) Unique superannuation Identifier (USI)

(b) Member client identifier

Section B: Member's details

5 Tax file number (TFN)

6 Full name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

7 Residential address

Suburb/town/locality

State/territory

Postcode

Country if other than Australia

8 Date of birth Day / Month / Year

9 Sex Male Female

10 Daytime phone number (include area code)

11 Email address (if applicable)

Section C: Rollover transaction details

Include dollars and cents. The totals at item 13 and 14 must both equal the amount of the rollover payment.

12 Service period start date Day / Month / Year

13 Tax components

Tax-free component \$, , .

KiwiSaver tax-free component \$, , .

Taxable component:
Element taxed in the fund \$, , .

Element untaxed in the fund \$, , .

Tax components TOTAL \$, , .

Make sure you apply the proportioning rule to the tax components if you are not rolling over the member's full interest in your superannuation fund.

2.60

14 Preservation amounts

Preserved amount \$ [][][], [][][], [][]25.34

KiwiSaver preserved amount \$ [][][], [][][], [][][]-[][][]

Restricted non-preserved amount \$ [][][], [][][], [][][]-[][][]

Unrestricted non-preserved amount \$ [][][], [][][], [][][]-[][][]

Preservation amounts TOTAL \$ [][][], [][][], [][]25.34

If the rollover payment contains a KiwiSaver preserved amount, you can't make the rollover payment to a self-managed superannuation fund (SMSF) under the preservation rules.

Section D: Non-complying funds

Only complete this section if you are a trustee of a non-complying fund.

15 Contributions made to a non-complying fund on or after 10 May 2006

\$ [][][], [][][], [][][]-[][][]

Section E: Transferring fund

16 Fund ABN [19][417][605][735]

17 Fund name

Bitzios Superannuation Fund

18 Contact name

Title: Mr [] Mrs [X] Miss [] Ms [] Other []

Family name Bitzios

First given name Sherelle

Other given names

19 Daytime phone number (include area code)

0755277067

20 Email address (if applicable)

Sherelle@bitziosconsulting.com.au

2.67

Section F: Declaration

Complete the declaration that applies to you. Print your full name then sign and date declaration.

- 1 Before you sign the declaration, check that you have provided true and correct information. Penalties may be imposed for giving false or misleading information.

Trustee, director or authorised officer declaration

Complete this declaration if you are the trustee, director or authorised officer of the superannuation fund or other provider shown in section E.

I declare that the information contained in the statement is true and correct.

Name (BLOCK LETTERS)

SHERELLE BITZIOS

Trustee, director or authorised officer signature

Date

Day: 30 / Month: 06 / Year: 2019

OR

Authorised representative declaration

Complete this declaration if you are an authorised representative of the superannuation fund or other provider shown in section E.

I declare that:

- I have prepared the statement with the information supplied by the superannuation provider
- I have received a declaration made by the superannuation provider that the information provided to me for the preparation of this statement is true and correct
- I am authorised by the superannuation provider to give the information in the statement to the ATO.

Name (BLOCK LETTERS)

Authorised representative signature

Date

Day: / Month: / Year:

Tax agent number (if you are a registered tax agent)

□□□□□ □□□

Where to send this form

- 1 Do not send this form to the ATO.

If the rollover data standards do not apply to the transaction, you must do all of the following:

- send the form to the receiving fund in section A within seven days of paying the rollover
- provide a copy to the member in section B within 30 days of paying the rollover
- keep a copy in your records for five years.

If the rollover data standards do apply to the transaction, you must do all of the following:

- comply with the data standard requirements for the fund-to-fund interaction (do not send this form to the receiving fund in section A)
- use this form only to provide a statement to the member in section B within 30 days of paying the rollover
- keep a copy of the member statement in your records for five years.

2.6 E



Bitzios Super

06 4486 1037 4574

Available + \$500.00
Balance \$0.00

Date	Transaction details	Amount	Total
19 Aug 2019	Transfer from NetBank from bitzios 2 sup	+ \$500.00	\$0.00
19 Aug 2019	Transfer to CBA A/c NetBank to bitzios 2 super	- \$525.34	- \$500.00
19 Aug 2019	Transfer to CBA A/c NetBank acct fees	- \$2,860.00	+ \$25.34
19 Aug 2019	ASIC NetBank BPAY 17301 2291591997476 ASIC fees	- \$53.00	+ \$2,885.34
19 Aug 2019	Transfer to CBA A/c NetBank acct fees	- \$220.00	+ \$2,938.34
10 Aug 2019	Direct Credit 012721 ATO ATO006000011091058	+ \$3,096.00	+ \$3,158.34
01 Aug 2019	Account Fee	- \$10.00	+ \$62.34
01 Jul 2019	Account Fee	- \$10.00	+ \$72.34
11 Jun 2019	Transfer from NetBank from super saver	+ \$13.20	+ \$82.34
01 Jun 2019	Account Fee	- \$10.00	+ \$69.14
09 May 2019	Transfer to CBA A/c NetBank to bitzios 2 super	- \$152,000.00	+ \$79.14
09 May 2019	Transfer from NetBank from super saver	+ \$150,535.31	+ \$152,079.14
01 May 2019	Account Fee	- \$10.00	+ \$1,543.83
22 Apr 2019	Transfer to other Bank NetBank MBitzios super	- \$50,000.00	+ \$1,553.83
22 Apr 2019	Transfer to other Bank NetBank Jbitzios super	- \$50,000.00	+ \$51,553.83
10 Apr 2019	Transfer to other Bank NetBank monique super	- \$23,279.90	+ \$101,553.83
10 Apr 2019	Transfer to other Bank NetBank jess super	- \$30,519.36	+ \$124,833.73

Sherrille's final rollover \$25.34

(Circled Amounts)

3-1

BITZIOS 2 SUPERANNUATION FUND
GENERAL LEDGER FOR THE PERIOD 01/07/2019 TO 30/06/2020
FROM ACCOUNT 286/000 TO 286/999 - ENTRIES: ALL

Printed: Tuesday 18 May, 2021 @ 10:20:02

Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
<u>286</u> <u>Transfers In - Preserved/Tax Free</u>						
<u>286/001</u> <u>Bitzios, Damien</u>						
12/07/2019	501286	Journal - Cash		2.2	619.36	(619.36)
Narration: Lump Sum Rollin - Tax Free - Preserved						
<u>286/003</u> <u>Bitzios, Sherelle Louise</u>						
12/07/2019	503286	Journal - Cash		2.43	8,363.60	(8,363.60)
Narration: Lump Sum Rollin - Tax Free - Preserved						
30/06/2020	503286	Journal - Cash		2.63	7.24	(8,370.84)
Narration: Lump Sum Rollin - Tax Free - Preserved						
Total Debits:						
Total Credits:					\$8,990.20	
Current Year Profit/(Loss):						N/A

3.2

BITZIOS 2 SUPERANNUATION FUND
GENERAL LEDGER FOR THE PERIOD 01/07/2019 TO 30/06/2020
FROM ACCOUNT 288/000 TO 288/999 - ENTRIES: ALL

Printed: Tuesday 18 May, 2021 @ 10:21:15

Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
------	-----	------	-------	--------------	---------------	---------------

288 **Transfers In - Unrestricted Non Preserved/Tax Free**

288/001 **Bitzios, Damien**

12/07/2019	501288	Journal - Cash			161.84	(161.84)
------------	--------	----------------	--	--	--------	----------

Narration: Lump Sum Rollin - Tax Free - Unrestricted Non Preserved

2-20

Total Debits:

Total Credits: **\$161.84**

Current Year Profit/(Loss): N/A

BITZIOS 2 SUPERANNUATION FUND
GENERAL LEDGER FOR THE PERIOD 01/07/2019 TO 30/06/2020
FROM ACCOUNT 301 TO 301 - ENTRIES: ALL

4-1

Printed: Tuesday 18 May, 2021 @ 10:30:52

Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
301						
<u>Accountancy Fees</u>						
19/08/2019	190819	Bank Statement		220.00	4-2	220.00
Narration: Transfer to CBA A- acct fees						
28/05/2020	280520	Bank Statement		2,090.00	4-3	2,310.00
Narration: Part of \$2420						

Total Debits: **\$2,310.00**
Total Credits:
Current Year Profit/(Loss): N/A



Simmons Livingstone & Associates

4-2

A.B.N. 45 163 871 958
PO Box 806, Oxenford 4210 Queensland
Tele 07 5561 8800 | Fax 07 5561 8700
simmonslivingstone.com.au

Damien & Matthew Bitzios
DSMJM Pty Ltd
PO Box 5102
Q Super Centre
MERMAID WATERS QLD 4218

Tax Invoice
016703

Ref: BITZDC2
10 July, 2019

Description	Amount
<p>Fee for Professional Service rendered in relation to the following:</p> <ul style="list-style-type: none"> • DSMJM Pty Ltd <p>The following gives details of the work undertaken:</p> <p><u>DSMJM Pty Ltd</u></p> <p>Attending to secretarial matters of the company on your behalf throughout the year including acting as your registered office checking and updating your company details as required with the Australian Securities & Investments Commission (ASIC) checking and forwarding of your annual Company Statement preparation of required ASIC advices preparation of director's meeting minutes to meet solvency requirements of the ASIC and maintenance of your electronic company register and documentation contained therein.</p>	200.00
<p>Please note that this invoice is now due.</p>	
GST: \$	20.00
Amount Due: \$	220.00

The firm reserves the right to charge interest of 11.5% compounding daily on outstanding amounts. The firm reserves the right to refer the outstanding invoices to a debt collection agency or legal practitioner, at a cost to the client. Such costs may include commission, administration fees, legal costs and interest as charged by the debt collection agency or legal practitioner.

<input type="checkbox"/> Direct Deposit (EFT)	Account Name Simmons Livingstone & Associates BSB: 064 445 Account: 1052 7520	Ref: BITZDC2 Invoice: 016703 10 July, 2019
<input type="checkbox"/> Credit Card (Please indicate type)	<input type="checkbox"/> Mastercard <input type="checkbox"/> Visa	Amount Due: \$ 220.00
Card Number:	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Card CCV <input type="text"/> <input type="text"/> <input type="text"/>
Cardholder	Signature	Expiry/.....
<small>Liability limited by a scheme approved under Professional Standards Legislation</small>		



The Trustees
Bitzios 2 Superannuation Fund
PO Box 5102
Q Super Centre
MERMAID WATERS QLD 4218

Tax Invoice
020810

Ref: BITZDS2
19 May, 2020

Description	Amount
Preparation of Financial Statements for the fund for the year ended 30th June 2019 including the following:- - Operating Statement, Statement of Financial Position & Notes to the Financial Statements - Trustee's declaration - Preparation and lodgement of income tax and regulatory return - Calculation of tax estimate - Memorandum of Resolutions - Update of financial statements to 28/02/2019 and calculation and preparation of Rollover Benefit Statement for Matthew's exit from the SMSF - Processing Sherelle's Rollover Benefit Statement for entry into the SMSF - Preparation of Member's Statements - Preparation of records in accordance with the auditor's requirements including payment of disbursement to SMSF Audits.	<p style="font-size: 2em; margin-left: 20px;">Acc Audit</p> <p style="font-size: 1.5em; margin-left: 20px;">2090 330 <hr/>2420</p> <p style="text-align: right;">2,200.00</p>
Please note that this invoice is now due.	2,200.00
GST: \$	220.00
Amount Due: \$	2,420.00

The firm reserves the right to charge interest of 11.5% compounding daily on outstanding amounts. The firm reserves the right to refer the outstanding invoices to a debt collection agency or legal practitioner, at a cost to the client. Such costs may include commission, administration fees, legal costs and interest as charged by the debt collection agency or legal practitioner.

Direct Deposit (EFT)
 Account Name Simmons Livingstone & Associates
 BSB: 064 445 Account: 1052 7520
 Amount Due: \$ **2,420.00**

Ref: BITZDS2
Invoice: 020810
19 May, 2020

Credit Card (Please indicate type) Mastercard Visa Card CCV
 Card Number:

Cardholder Signature Expiry/...../.....

Liability limited by a scheme approved under Professional Standards Legislation

SMSF AUDITS

5.1

PO BOX 2182
MILTON QLD 4064

ABN: 71 157 191 962

Ph: (07) 3368 2794
Fx: (07) 3367 3208

TAX INVOICE

Please note our new bank account details.

To: **Bitzios 2 Superannuation Fund**
c/- **Simmons Livingstone & Associates**
PO Box 806
OXENFORD QLD 4210

Invoice No: **179666**
Date: **18/05/20**
Our Ref: **179666**

<u>Description</u>	<u>Professional Services Rendered</u>	<u>Amount</u>
--------------------	---------------------------------------	---------------

Review and Audit of Financial Statements for
Bitzios 2 Superannuation Fund
for the period ended 30 June 2019

Inclusive of:

- Preparation of audit report
- Trustees letter
- Review for SIS Act compliance

WITH ALL DUE CARE & ATTENTION

OUR FEE DUE & PAYABLE	500.00
GST	50.00
O. & O.E.	

** \$220 discount fee will be applicable if total amount is paid within 14 days **

The Amount Due includes GST

Amount

\$ 550.00

- 220

PLEASE USE INVOICE NUMBER AS REFERENCE FOR DIRECT PAYMENTS

INVOICE 179666

PAYMENT TERMS: Payment within fourteen days

Cash/Cheque/Bankcard/Mastercard/Visa

Direct Cr facility: Commonwealth Bank, BSB - 064121 A/C No - 10306474

Cardholder's Name:

Cardholder's Signature:

Amount: **\$ 561.00**

(incl. of 2% charge)

Card Number: _____

Expiry Date: ____/____/____

Credit Card Payments are accepted by Phone, Fax or Post

** \$220 discount fee will be applicable if total amount is paid within 14 days **

Invoices must be disputed within 14 days

330

b.1

Bitzios 2 Superannuation Fund
Summary of Quantity Surveyor Report - Plant & Equipment
Unit 301, 428 Upper Edward Street, Spring Hill

Year	Claim	Closing WDV	77730 Total Cost
2020	9860	67870	
2021	12083	55787	
2022	9030	46757	
2023	6911	39846	
2024	5617	34229	
2025	4463	29766	
2026	3635	26131	
2027	3018	23113	
2028	2552	20561	
2029	2295	18266	
2030	1936	16330	
2031	1668	14662	
2032	1459	13203	
2033	1288	11915	
2034	1148	10767	
2035	1027	9740	
2036	926	8814	
2037	839	7975	
2038	761	7214	
2039	693	6521	
2040	630	5891	
2041	576	5315	
2042	768	4547	
2043	601	3946	
2044	489	3457	
2045	412	3045	
2046	356	2689	
2047	314	2375	
2048	283	2092	
2049	257	1835	
2050	236	1599	
2051	217	1382	
2052	201	1181	
2053	187	994	
2054	174	820	
2055	162	658	
2056	151	507	
2057	140	367	
2058	131	236	
2059	122	114	
2060	114	0	

POSTED

CGT date
22/11/19

b.2

Diminishing value method summary

Date	Division 40 plant	Division 40 pooled plant	Total division 40	Total division 43	Total
29-Nov-19 to 30-Jun-20	7,170	2,690	9,860	1,862	11,722
1-Jul-20 to 30-Jun-21	7,710	4,373	12,083	3,169	15,252
1-Jul-21 to 30-Jun-22	6,297	2,733	9,030	3,169	12,199
1-Jul-22 to 30-Jun-23	4,923	1,988	6,911	3,169	10,080
1-Jul-23 to 30-Jun-24	4,014	1,603	5,617	3,169	8,786
1-Jul-24 to 30-Jun-25	3,464	999	4,463	3,169	7,632
1-Jul-25 to 30-Jun-26	3,008	627	3,635	3,169	6,804
1-Jul-26 to 30-Jun-27	2,627	391	3,018	3,169	6,187
1-Jul-27 to 30-Jun-28	2,306	246	2,552	3,169	5,721
1-Jul-28 to 30-Jun-29	1,819	476	2,295	3,169	5,464
1-Jul-29 to 30-Jun-30	1,640	296	1,936	3,169	5,105
1-Jul-30 to 30-Jun-31	1,482	186	1,668	3,169	4,837
1-Jul-31 to 30-Jun-32	1,341	118	1,459	3,169	4,628
1-Jul-32 to 30-Jun-33	1,214	74	1,288	3,169	4,457
1-Jul-33 to 30-Jun-34	1,102	46	1,148	3,169	4,317
1-Jul-34 to 30-Jun-35	1,000	27	1,027	3,169	4,196
1-Jul-35 to 30-Jun-36	909	17	926	3,169	4,095
1-Jul-36 to 30-Jun-37	828	11	839	3,169	4,008
1-Jul-37 to 30-Jun-38	754	7	761	3,169	3,930
1-Jul-38 to 30-Jun-39	689	4	693	3,169	3,862
1-Jul-39 to 30-Jun-40	628	2	630	3,169	3,799
1-Jul-40 to 30-Jun-41	575	1	576	3,169	3,745
1-Jul-41 to 30-Jun-42	394	374	768	3,169	3,937
1-Jul-42 to 30-Jun-43	368	233	601	3,169	3,770
1-Jul-43 to 30-Jun-44	343	146	489	3,169	3,658
1-Jul-44 to 30-Jun-45	321	91	412	3,169	3,581
1-Jul-45 to 30-Jun-46	299	57	356	3,169	3,525
1-Jul-46 to 30-Jun-47	279	35	314	3,169	3,483
1-Jul-47 to 30-Jun-48	261	22	283	3,169	3,452
1-Jul-48 to 30-Jun-49	243	14	257	2,505	2,762
1-Jul-49 to 30-Jun-50	227	9	236	0	236
1-Jul-50 to 30-Jun-51	212	5	217	0	217
1-Jul-51 to 30-Jun-52	198	3	201	0	201
1-Jul-52 to 30-Jun-53	185	2	187	0	187
1-Jul-53 to 30-Jun-54	172	2	174	0	174
1-Jul-54 to 30-Jun-55	161	1	162	0	162
1-Jul-55 to 30-Jun-56	150	1	151	0	151
1-Jul-56 to 30-Jun-57	140	0	140	0	140
1-Jul-57 to 30-Jun-58	131	0	131	0	131
1-Jul-58 to 30-Jun-59	122	0	122	0	122
1-Jul-59 to 30-Jun-60	114	0	114	0	114
Total	59,820	17,910	77,730	93,099	170,829

The contents of this page are subject to and must be read in conjunction with the disclaimer on page 7




BMT Tax Depreciation
QUANTITY SURVEYORS

6.3

Capital Allowance and Tax Depreciation Schedule

Maximising the cash return from investment properties

DSMJM Pty Ltd ATF Bitzios 2 Superannuation Fund
Level 2 428 Upper Edward Street
SPRING HILL QLD 4000



6.4

14 May 2021

DSMJM Pty Ltd ATF Bitzios 2 Superannuation Fund
21 Karabella Court
MERMAID WATERS QLD 4218

Dear Sir/Madam,

Thank you for selecting BMT Tax Depreciation to complete your Capital Allowance and Tax Depreciation Schedule.

This document outlines the relevant information, legislation and methodology used in the assessment of the potential depreciation deductions for Level 2 428 Upper Edward Street, SPRING HILL QLD 4000.

For your convenience we have included an explanation and summary of the calculations used in this schedule.

We trust our service and the deductions outlined in the following schedules will exceed your expectations. BMT strive for excellence and appreciate any feedback you may have.

Our commitment to the continuous development of our service ensures you receive the maximum depreciation deductions you're entitled to.

We invite you to register for our online portal MyBMT. MyBMT allows you to view and update your schedule, access and download existing schedules, upload property files including photos and receipts, add members of your investment team and share your schedule with your Accountant or Tax Adviser all in one convenient location. For more information and to register visit www.mybmt.bmtqs.com.au.

To learn more about property depreciation visit www.bmtqs.com.au. We have a range of free tools and resources to assist you on your property investing journey.

Should you require any further information or clarification, please contact one of our depreciation experts or our Chief Executive Officer, Mr Bradley Beer.

Once again, thank you for choosing BMT Tax Depreciation and we look forward to working with you in the future.

Yours sincerely,



BMT Tax Depreciation Pty Ltd
Quantity Surveyors
AIQS, RICS, AVAA, Tax Agent: 53712009

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BMT Capital Allowance and Tax Depreciation Schedule overview

The following is a summary of the information used by BMT Tax Depreciation when preparing this Capital Allowance and Tax Depreciation Schedule. The ownership details and structure play a significant part in the methodology that is used and subsequently changes the results of the schedule and the calculations used within it. Any changes to the ownership entity or structure may make this schedule inaccurate.

To update your details please contact the expert team at BMT Tax Depreciation on 1300 728 726 or log in to MyBMT at www.mybmt.bmtqs.com.au.

Schedule prepared for: DSMJM Pty Ltd ATF Bitzios 2 Superannuation Fund
Property address: Level 2 428 Upper Edward Street, SPRING HILL QLD 4000
Ownership interest: 100 per cent

Co-owners must divide the income and expenses for the rental property in line with their 'interest' in the property. The two co-owner structures are:

- Joint tenants - each holds an equal interest in the property, or
- Tenants in common - may hold unequal interests in the property, for example, one may hold a 20 percent interest and the other an 80 per cent interest

Co-owned depreciating assets, as outlined in section 40-35 of the Income Tax Assessment Act 1997, are able to be calculated and deducted based on each owner's interest in the asset, and not the whole asset. For example, joint tenants with an equal 50 per cent share can claim an immediate write-off for items under \$200 as each co-owner's share is less than \$100 each. When an owner's share of an asset valued at less than \$1,000 it can also be added to a low-value pool.

Property type: Commercial
Purchase price: \$825,000
Reporting year start: 1 July
Settlement date: 29 November 2019
Schedule start date: 29 November 2019

Methodology

The Capital Allowance and Tax Depreciation Schedule prepared for DSMJM Pty Ltd ATF Bitzios 2 Superannuation Fund for the property located at Level 2 428 Upper Edward Street, SPRING HILL QLD 4000 has been prepared and calculated in accordance with the legislation in force at the time the asset was acquired and the date this document was produced.

The Capital Allowance and Tax Depreciation Schedule is based on our understanding of the applicable legislative provisions, the Commissioner of Taxation's intent and interpretation of the legislation as outlined in tax rulings and supportive documents. The following is a non-exhaustive list of reference material that is relevant to the information contained in this schedule:

- The Income Tax Assessment Act 1997 (Cth) (ITAA 1997) and the Income Tax Assessment Act 1936 (Cth) (ITAA 1936), in particular:
 - Division 40 of the ITAA 1997;
 - Division 43 of the ITAA 1997; and
 - Subdivision 328D of the ITAA 1997
- Taxation Rulings and public guidance issued by the Australian Taxation Office (ATO), in particular:
 - IT 2197 titled "Income tax: installation costs of plant and equipment";
 - Taxation Ruling TR 2020/3 titled "Income Tax: Effective Life of Depreciating Assets"; and
 - publicly available guidance in relation to market valuations for tax purposes
- The Ralph Review of Business Taxation of 21 September 1999
- Documentation and procedures defined in the Australian Accounting Standards, in particular:
 - AASB 116 Property, Plant and Equipment; and
 - AASB 13 Fair Value Measurement

It is a requirement to advise BMT Tax Depreciation when any actual costs in whole or part thereof are available prior to the preparation of the Capital Allowance and Tax Depreciation Schedule. Where costs have been provided, they have been used and noted accordingly in this schedule. In the event that costs are not available, BMT Tax Depreciation use estimating procedures and methodology to adjust estimates to that on the historical date in which the actual construction or installation took place.

The construction expenditure has been determined on the basis of the estimated cost incurred in relation to the construction of a building including fixed elements, extensions, alterations and structural improvements.

Construction expenditure calculated includes:

- Preliminary expenses such as professional Architect, Engineer and Surveyor's fees and the cost of foundation excavations
- Builder's or Contractor's margin
- Allowance for contingencies
- All plant and equipment

The construction expenditure calculated excludes:

- Site clearance, earthworks that are permanent, can be economically maintained and are not integral to the installation or construction of a structure
- Demolition of existing structures
- Soft landscaping
- Cost of acquiring land
- Developer's profit and overheads

The following additional information has been used in the preparation of the Capital Allowance and Tax Depreciation Schedule:

- Written and verbal information provided by DSMJM Pty Ltd ATF Bitzios 2 Superannuation Fund
- Verbal information provided by Brisbane City Council
- Site inspection conducted by BMT Tax Depreciation on 22 April 2021

The following assumptions have been made in the preparation of the Capital Allowance and Tax Depreciation Schedule.

- That all items of plant and equipment listed in the schedule are owned by the commercial property owner or lessee
- The lessee has no right to remove any of the plant and equipment assets listed in this schedule
- That you are entitled to input tax credits and therefore GST is excluded from the appropriate items within the schedule
- That no schedule of depreciation allowances existed or formed a condition of the purchase documentation
- Qualifying expenditure and depreciation rates have been calculated with the understanding that the property is used for the production of assessable income
- No additional actual costs in whole or part thereof are available at this time

Owners are advised to discuss and confirm the above assumptions with their Tax Adviser prior to using this Capital Allowance and Tax Depreciation Schedule.

The contents of this page are subject to and must be read in conjunction with the disclaimer on page 7

Disclaimer

The contents of this page and the totality of this document are subject to this disclaimer. The information contained within this document has been prepared by BMT Tax Depreciation Pty Ltd on the basis of estimated costs and information provided to BMT Tax Depreciation Pty Ltd. This document is intended for use by the client only. No information in this document may be interpreted as legal, accounting or taxation advice. Individuals should consult with their legal, accounting or taxation advisers before relying on any part of this document. This document is prepared in accordance with legislation in force at the time the asset was acquired and the date this document was produced.

Should the client not elect to use the pooling system, then the total cost figure can be used and the applicable depreciation rates applied. All pooled items have been depreciated at 18.75 per cent in the year of acquisition and 37.5 per cent each year thereafter.

BMT Tax Depreciation Pty Ltd is not responsible for the result of any actions taken on the basis of the information provided in this document or any error in or omission from this document. BMT Tax Depreciation Pty Ltd does not accept any liability, in any form, for any consequences, loss, or damage as a result of any person acting upon or relying upon the information contained in this document. This document has been prepared for depreciation purposes only and it is not suitable for any other purpose. Neither the whole nor any part of this document may be provided to any party without the express prior written approval of BMT Tax Depreciation Pty Ltd.

Experience and qualifications

Quantity Surveyors are recognised by the Commissioner of Taxation to have appropriate construction costing skills to estimate building costs for the purpose of determining your capital works and tax depreciation deductions (see Tax Ruling 97/25).

Please find below BMT Tax Depreciation's relevant qualifications and associations with governing bodies:

- **AIQS - Australian Institute of Quantity Surveyors**

As a member of the AIQS, a professional standards body, BMT Tax Depreciation upholds its professionalism and standards to the highest level. The institute plays an important role by ensuring that industry standards and information are continuously updated.

- **RICS - Royal Institute of Chartered Surveyors**

BMT Tax Depreciation are proud members of RICS, allowing us access to the latest methodology used by Surveyors across Australia and the world.

- **AVAA - Auctioneers & Valuers Association of Australia**

BMT Tax Depreciation is also a member of the AVAA. The AVAA works to elevate and maintain the standards of professional knowledge and sound practice relating to accurately valuing a variety of plant and equipment.

- **PIPA - Property Investment Professionals of Australia**

As a member of PIPA, BMT Tax Depreciation are committed to maintaining high levels of professional standards through their work in educating property investors on the benefits of tax depreciation.

- **Registered Tax Agent**

BMT Tax Depreciation are registered Tax Agents qualified to prepare depreciation schedules for any rental, commercial or investment property under the Tax Agents Services Act 2009. **Our Tax Agents number is 53712009.**

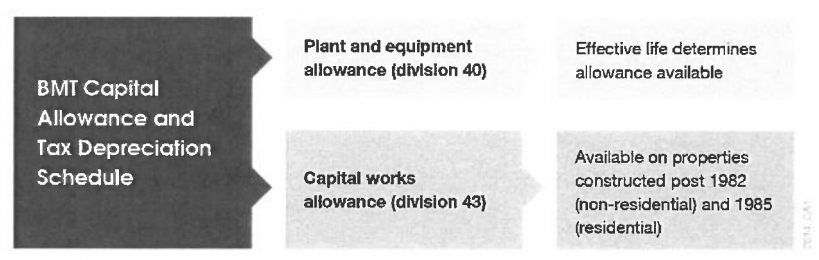
- **UDIA – Urban Development Institute of Australia**

BMT Tax Depreciation are members of UDIA and use their information to keep up to date on statistics and current issues which impact property and urban development.

6.11

Summary of capital expenditure

Purchase price	\$825,000
Total expenditure	\$825,000



Division 40 - plant and equipment	\$79,323
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The calculations for plant and equipment assets have been prepared in accordance with the relevant Taxation Ruling in place at the time of preparing this report. This ruling discusses the methodology outlined by the Commissioner of Taxation to determine the effective life of depreciating assets under Section 40-100 ITAA 1997.

Division 43 - capital works allowance	\$93,099
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Division 43, as outlined in ITAA 1997, allows a deduction for capital expenditure incurred in the construction of any capital works. The deduction claimed as a capital works allowance depends on the type of construction and the date construction started. See the definition of division 43 and the table under this heading within the glossary of key terms for further clarification of the qualifying dates for capital works deductions. The deductible amount for division 43 excludes both division 40 above and any non-qualifying balance of capital expenditure.

Balance of capital expenditure	\$652,578
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This represents all items that do not qualify for capital works deductions or decline in value and any capital works deductions which are already exhausted.

Construction expenditure that cannot be claimed (as per ATO guidelines) include:

- Land
- Expenditure on clearing the land prior to construction
- Earthworks that are permanent, and are not integral to the construction
- Expenditure on soft landscaping
- Demolition

Total capital expenditure	\$825,000
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Capital Allowance and Tax Depreciation Schedule summary

Total deductions - 40 year forecast

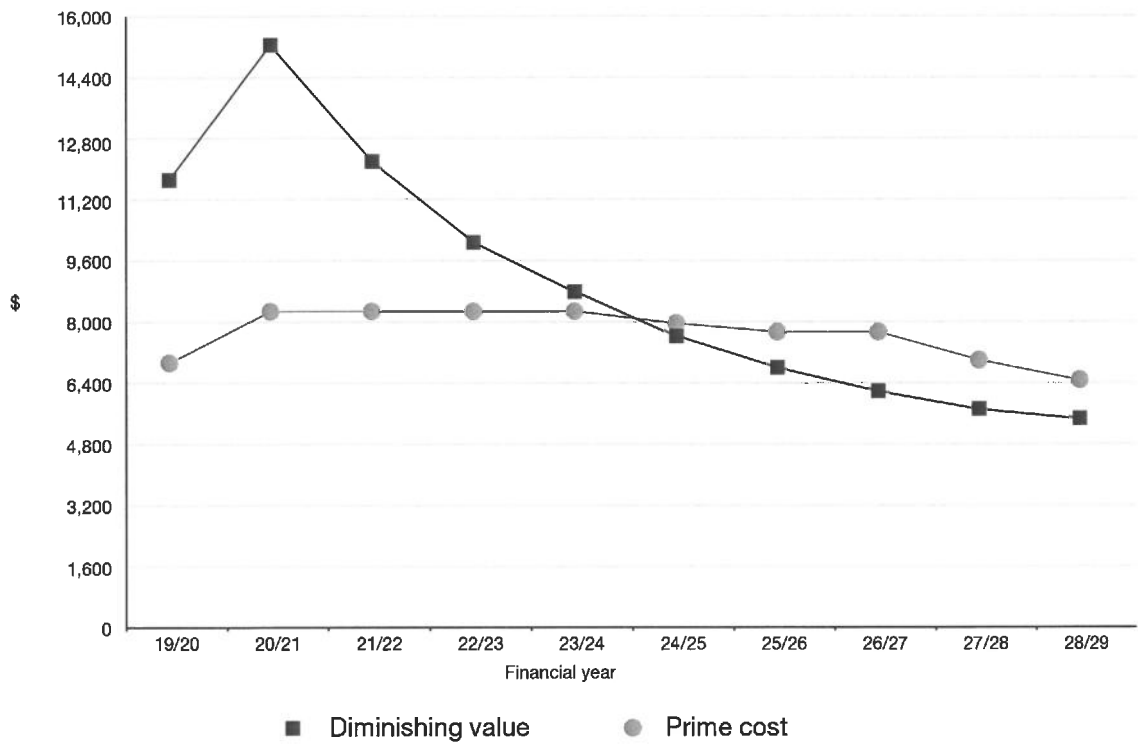
The forty year projection summary outlines the total yearly deductions available over the lifetime of the property. These totals include the division 43 and division 40 components as a total yearly deduction. Both the diminishing value (DV) and prime cost (PC) method values are shown for easy comparison.

Years 1-21			Years 22-41		
Period	Total deductions		Period	Total deductions	
	DV (\$)	PC (\$)		DV (\$)	PC (\$)
29-Nov-19 to 30-Jun-20	11,722	6,936	1-Jul-40 to 30-Jun-41	3,745	4,043
1-Jul-20 to 30-Jun-21	15,252	8,281	1-Jul-41 to 30-Jun-42	3,937	4,043
1-Jul-21 to 30-Jun-22	12,199	8,281	1-Jul-42 to 30-Jun-43	3,770	4,043
1-Jul-22 to 30-Jun-23	10,080	8,281	1-Jul-43 to 30-Jun-44	3,658	4,043
1-Jul-23 to 30-Jun-24	8,786	8,281	1-Jul-44 to 30-Jun-45	3,581	4,043
1-Jul-24 to 30-Jun-25	7,632	7,965	1-Jul-45 to 30-Jun-46	3,525	4,043
1-Jul-25 to 30-Jun-26	6,804	7,740	1-Jul-46 to 30-Jun-47	3,483	4,043
1-Jul-26 to 30-Jun-27	6,187	7,740	1-Jul-47 to 30-Jun-48	3,452	4,043
1-Jul-27 to 30-Jun-28	5,721	6,999	1-Jul-48 to 30-Jun-49	2,762	3,379
1-Jul-28 to 30-Jun-29	5,464	6,480	1-Jul-49 to 30-Jun-50	236	347
1-Jul-29 to 30-Jun-30	5,105	6,305	1-Jul-50 to 30-Jun-51	217	0
1-Jul-30 to 30-Jun-31	4,837	6,188	1-Jul-51 to 30-Jun-52	201	0
1-Jul-31 to 30-Jun-32	4,628	6,188	1-Jul-52 to 30-Jun-53	187	0
1-Jul-32 to 30-Jun-33	4,457	6,188	1-Jul-53 to 30-Jun-54	174	0
1-Jul-33 to 30-Jun-34	4,317	6,188	1-Jul-54 to 30-Jun-55	162	0
1-Jul-34 to 30-Jun-35	4,196	5,302	1-Jul-55 to 30-Jun-56	151	0
1-Jul-35 to 30-Jun-36	4,095	4,676	1-Jul-56 to 30-Jun-57	140	0
1-Jul-36 to 30-Jun-37	4,008	4,676	1-Jul-57 to 30-Jun-58	131	0
1-Jul-37 to 30-Jun-38	3,930	4,676	1-Jul-58 to 30-Jun-59	122	0
1-Jul-38 to 30-Jun-39	3,862	4,676	1-Jul-59 to 30-Jun-60	114	0
1-Jul-39 to 30-Jun-40	3,799	4,305	Total	170,829	172,422

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10 year forecast comparison graph

The below graphical representation of the diminishing value method and prime cost method compares the yearly claims from both methods. The graph demonstrates the diminishing value method's increased deductions over the initial years and the prime cost method's greater deductions in later years.



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Division 43 – capital works allowance

The table below outlines the division 43 building write-off allowance available to be claimed for additional works completed to this property. The depreciation calculated has been deemed to be on structural elements only completed after the legislated dates.

Works	Date	Rate	Original cost (\$)
Additional works	15-Apr-09	2.5%	126,767

Calculation for write-off provision:

Period	Original division 43 (\$)
29-Nov-19 to 30-Jun-20	1,862
1-Jul-20 to 30-Jun-21	3,169
1-Jul-21 to 30-Jun-22	3,169
1-Jul-22 to 30-Jun-23	3,169
1-Jul-23 to 30-Jun-24	3,169
1-Jul-24 to 30-Jun-25	3,169
1-Jul-25 to 30-Jun-26	3,169
1-Jul-26 to 30-Jun-27	3,169
1-Jul-27 to 30-Jun-28	3,169
1-Jul-28 to 30-Jun-29	3,169

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6.15

Diminishing value method summary

Date	Division 40 plant	Division 40 pooled plant	Total division 40	Total division 43	Total
29-Nov-19 to 30-Jun-20	7,170	2,690	9,860	1,862	11,722
1-Jul-20 to 30-Jun-21	7,710	4,373	12,083	3,169	15,252
1-Jul-21 to 30-Jun-22	6,297	2,733	9,030	3,169	12,199
1-Jul-22 to 30-Jun-23	4,923	1,988	6,911	3,169	10,080
1-Jul-23 to 30-Jun-24	4,014	1,603	5,617	3,169	8,786
1-Jul-24 to 30-Jun-25	3,464	999	4,463	3,169	7,632
1-Jul-25 to 30-Jun-26	3,008	627	3,635	3,169	6,804
1-Jul-26 to 30-Jun-27	2,627	391	3,018	3,169	6,187
1-Jul-27 to 30-Jun-28	2,306	246	2,552	3,169	5,721
1-Jul-28 to 30-Jun-29	1,819	476	2,295	3,169	5,464
1-Jul-29 to 30-Jun-30	1,640	296	1,936	3,169	5,105
1-Jul-30 to 30-Jun-31	1,482	186	1,668	3,169	4,837
1-Jul-31 to 30-Jun-32	1,341	118	1,459	3,169	4,628
1-Jul-32 to 30-Jun-33	1,214	74	1,288	3,169	4,457
1-Jul-33 to 30-Jun-34	1,102	46	1,148	3,169	4,317
1-Jul-34 to 30-Jun-35	1,000	27	1,027	3,169	4,196
1-Jul-35 to 30-Jun-36	909	17	926	3,169	4,095
1-Jul-36 to 30-Jun-37	828	11	839	3,169	4,008
1-Jul-37 to 30-Jun-38	754	7	761	3,169	3,930
1-Jul-38 to 30-Jun-39	689	4	693	3,169	3,862
1-Jul-39 to 30-Jun-40	628	2	630	3,169	3,799
1-Jul-40 to 30-Jun-41	575	1	576	3,169	3,745
1-Jul-41 to 30-Jun-42	394	374	768	3,169	3,937
1-Jul-42 to 30-Jun-43	368	233	601	3,169	3,770
1-Jul-43 to 30-Jun-44	343	146	489	3,169	3,658
1-Jul-44 to 30-Jun-45	321	91	412	3,169	3,581
1-Jul-45 to 30-Jun-46	299	57	356	3,169	3,525
1-Jul-46 to 30-Jun-47	279	35	314	3,169	3,483
1-Jul-47 to 30-Jun-48	261	22	283	3,169	3,452
1-Jul-48 to 30-Jun-49	243	14	257	2,505	2,762
1-Jul-49 to 30-Jun-50	227	9	236	0	236
1-Jul-50 to 30-Jun-51	212	5	217	0	217
1-Jul-51 to 30-Jun-52	198	3	201	0	201
1-Jul-52 to 30-Jun-53	185	2	187	0	187
1-Jul-53 to 30-Jun-54	172	2	174	0	174
1-Jul-54 to 30-Jun-55	161	1	162	0	162
1-Jul-55 to 30-Jun-56	150	1	151	0	151
1-Jul-56 to 30-Jun-57	140	0	140	0	140
1-Jul-57 to 30-Jun-58	131	0	131	0	131
1-Jul-58 to 30-Jun-59	122	0	122	0	122
1-Jul-59 to 30-Jun-60	114	0	114	0	114
Total	59,820	17,910	77,730	93,099	170,829

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Prime cost method summary

Date	Division 40	Division 43	Total
29-Nov-19 to 30-Jun-20	5,074	1,862	6,936
1-Jul-20 to 30-Jun-21	5,112	3,169	8,281
1-Jul-21 to 30-Jun-22	5,112	3,169	8,281
1-Jul-22 to 30-Jun-23	5,112	3,169	8,281
1-Jul-23 to 30-Jun-24	5,112	3,169	8,281
1-Jul-24 to 30-Jun-25	4,796	3,169	7,965
1-Jul-25 to 30-Jun-26	4,571	3,169	7,740
1-Jul-26 to 30-Jun-27	4,571	3,169	7,740
1-Jul-27 to 30-Jun-28	3,830	3,169	6,999
1-Jul-28 to 30-Jun-29	3,311	3,169	6,480
1-Jul-29 to 30-Jun-30	3,136	3,169	6,305
1-Jul-30 to 30-Jun-31	3,019	3,169	6,188
1-Jul-31 to 30-Jun-32	3,019	3,169	6,188
1-Jul-32 to 30-Jun-33	3,019	3,169	6,188
1-Jul-33 to 30-Jun-34	3,019	3,169	6,188
1-Jul-34 to 30-Jun-35	2,133	3,169	5,302
1-Jul-35 to 30-Jun-36	1,507	3,169	4,676
1-Jul-36 to 30-Jun-37	1,507	3,169	4,676
1-Jul-37 to 30-Jun-38	1,507	3,169	4,676
1-Jul-38 to 30-Jun-39	1,507	3,169	4,676
1-Jul-39 to 30-Jun-40	1,136	3,169	4,305
1-Jul-40 to 30-Jun-41	874	3,169	4,043
1-Jul-41 to 30-Jun-42	874	3,169	4,043
1-Jul-42 to 30-Jun-43	874	3,169	4,043
1-Jul-43 to 30-Jun-44	874	3,169	4,043
1-Jul-44 to 30-Jun-45	874	3,169	4,043
1-Jul-45 to 30-Jun-46	874	3,169	4,043
1-Jul-46 to 30-Jun-47	874	3,169	4,043
1-Jul-47 to 30-Jun-48	874	3,169	4,043
1-Jul-48 to 30-Jun-49	874	2,505	3,379
1-Jul-49 to 30-Jun-50	347	0	347
1-Jul-50 to 30-Jun-51	0	0	0
1-Jul-51 to 30-Jun-52	0	0	0
1-Jul-52 to 30-Jun-53	0	0	0
1-Jul-53 to 30-Jun-54	0	0	0
1-Jul-54 to 30-Jun-55	0	0	0
1-Jul-55 to 30-Jun-56	0	0	0
1-Jul-56 to 30-Jun-57	0	0	0
1-Jul-57 to 30-Jun-58	0	0	0
1-Jul-58 to 30-Jun-59	0	0	0
1-Jul-59 to 30-Jun-60	0	0	0
Total	79,323	93,099	172,422

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6.17

Diminishing value method schedule (years 1 - 5)

Tax grouping	Total cost @ 29-Nov-19 (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-24 (\$)
				29-Nov-19 30-Jun-20 Year 1 (\$)	1-Jul-20 30-Jun-21 Year 2 (\$)	1-Jul-21 30-Jun-22 Year 3 (\$)	1-Jul-22 30-Jun-23 Year 4 (\$)	1-Jul-23 30-Jun-24 Year 5 (\$)	
Division 40 - plant & equipment (Based on effective life rates)									
Existing unit specific									
Air-conditioning assets - Packaged air conditioning units	21,782	15	13.3%	1,706	2,677	2,320	2,011	1,742	11,326
Alarms - Smoke	185	6	100.0%	185	0	0	0	0	0
Commercial office building assets - Carpets	10,079	8	25.0%	1,480	2,150	1,612	1,209	907	2,721
Commercial office building assets - Window blinds	1,476	20	37.5%	0*	0	0	0	0	182
Door Closers	786	10	37.5%	0*	0	0	0	0	97
Fire control and alarm assets - Extinguishers	295	15	100.0%	295	0	0	0	0	0
Light Fittings & Shades	7,640	20	37.5%	0*	0	0	0	0	947
Security System	2,707	5	40.0%	636	828	497	0*	0	291
Subtotal	44,950			4,302	5,655	4,429	3,220	2,649	15,564
Existing common property									
Assets generally - Garbage bins	188	10	100.0%	188	0	0	0	0	0
Bathroom Accessories	1,178	1	100.0%	1,178	0	0	0	0	0
Door Closers	29	10	100.0%	29	0	0	0	0	0
Door control and motor drive system for automatic sliding doors	573	15	37.5%	0*	0	0	0	0	71
Fire control and alarm assets - Extinguishers	327	15	37.5%	0*	0	0	0	0	41
Floor coverings - linoleum and vinyl	2,130	10	20.0%	250	376	301	241	0*	601
Furniture - General	33	10	100.0%	33	0	0	0	0	0
Lifts	26,206	30	6.7%	1,026	1,679	1,567	1,462	1,365	19,107
Light Fittings & Shades	1,175	20	37.5%	0*	0	0	0	0	146
Partitions	1,049	20	37.5%	0*	0	0	0	0	129
Readers - Proximity	164	7	100.0%	164	0	0	0	0	0
Switchboards	819	20	37.5%	0*	0	0	0	0	101
Ventilation Fans	502	20	37.5%	0*	0	0	0	0	62
Subtotal	34,373			2,868	2,055	1,868	1,703	1,365	20,258
Total division 40 - plant	64,976			7,170	7,710	6,297	4,923	4,014	33,154
Total division 40 - pooled plant (Page 19)	14,347			2,690	4,373	2,733	1,988	1,603	2,668
Total division 40	79,323			9,860	12,083	9,030	6,911	5,617	35,822
Division 43 - capital works allowance									
Total division 43 (Page 12)	93,099			1,862	3,169	3,169	3,169	3,169	78,581
Total depreciation	172,422			11,722	15,252	12,199	10,080	8,786	114,383

*Low cost assets and low value assets have been allocated to the low value pooling table.

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6.18

Diminishing value method schedule (years 6 - 10)

Tax grouping	Total cost @ 1-Jul-24 (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-29 (\$)
				1-Jul-24 30-Jun-25 Year 6 (\$)	1-Jul-25 30-Jun-26 Year 7 (\$)	1-Jul-26 30-Jun-27 Year 8 (\$)	1-Jul-27 30-Jun-28 Year 9 (\$)	1-Jul-28 30-Jun-29 Year 10 (\$)	
Division 40 - plant & equipment (Based on effective life rates)									
Existing unit specific									
Air-conditioning assets - Packaged air conditioning units	11,326	15	13.3%	1,510	1,309	1,134	983	852	5,538
Alarms - Smoke	0	6	100.0%	0	0	0	0	0	0
Commercial office building assets - Carpets	2,721	8	25.0%	680	510	383	287	0*	538
Commercial office building assets - Window blinds	182	20	37.5%	0	0	0	0	0	17
Door Closers	97	10	37.5%	0	0	0	0	0	9
Fire control and alarm assets - Extinguishers	0	15	100.0%	0	0	0	0	0	0
Light Fittings & Shades	947	20	37.5%	0	0	0	0	0	90
Security System	291	5	37.5%	0	0	0	0	0	27
Subtotal	15,564			2,190	1,819	1,517	1,270	852	6,219
Existing common property									
Assets generally - Garbage bins	0	10	100.0%	0	0	0	0	0	0
Bathroom Accessories	0	1	100.0%	0	0	0	0	0	0
Door Closers	0	10	100.0%	0	0	0	0	0	0
Door control and motor drive system for automatic sliding doors	71	15	37.5%	0	0	0	0	0	7
Fire control and alarm assets - Extinguishers	41	15	37.5%	0	0	0	0	0	4
Floor coverings - linoleum and vinyl	601	10	37.5%	0	0	0	0	0	57
Furniture - General	0	10	100.0%	0	0	0	0	0	0
Lifts	19,107	30	6.7%	1,274	1,189	1,110	1,036	967	13,531
Light Fittings & Shades	146	20	37.5%	0	0	0	0	0	14
Partitions	129	20	37.5%	0	0	0	0	0	12
Readers - Proximity	0	7	100.0%	0	0	0	0	0	0
Switchboards	101	20	37.5%	0	0	0	0	0	9
Ventilation Fans	62	20	37.5%	0	0	0	0	0	6
Subtotal	20,258			1,274	1,189	1,110	1,036	967	13,840
Total division 40 - plant	33,154			3,464	3,008	2,627	2,306	1,819	19,069
Total division 40 - pooled plant (Page 20)	2,668			999	627	391	246	476	790
Total division 40	35,822			4,463	3,635	3,018	2,552	2,295	19,859
Division 43 - capital works allowance									
Total division 43 (Page 12)	78,561			3,169	3,169	3,169	3,169	3,169	62,716
Total depreciation	114,383			7,632	6,804	6,187	5,721	5,464	82,575

*Low cost assets and low value assets have been allocated to the low value pooling table.

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6.19

BMT Tax Depreciation

QUANTITY SURVEYORS

Diminishing value method schedule (years 11 - 15)

Tax grouping	Total cost @ 1-Jul-29 (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-34 (\$)
				1-Jul-29 30-Jun-30 Year 11 (\$)	1-Jul-30 30-Jun-31 Year 12 (\$)	1-Jul-31 30-Jun-32 Year 13 (\$)	1-Jul-32 30-Jun-33 Year 14 (\$)	1-Jul-33 30-Jun-34 Year 15 (\$)	
Division 40 - plant & equipment (Based on effective life rates)									
Existing unit specific									
Air-conditioning assets - Packaged air conditioning units	5,538	15	13.3%	738	640	555	481	417	2,707
Alarms - Smoke	0	6	100.0%	0	0	0	0	0	0
Commercial office building assets - Carpets	538	8	37.5%	0	0	0	0	0	51
Commercial office building assets - Window blinds	17	20	37.5%	0	0	0	0	0	1
Door Closers	9	10	37.5%	0	0	0	0	0	0
Fire control and alarm assets - Extinguishers	0	15	100.0%	0	0	0	0	0	0
Light Fittings & Shades	90	20	37.5%	0	0	0	0	0	9
Security System	27	5	37.5%	0	0	0	0	0	2
Subtotal	6,219			738	640	555	481	417	2,770
Existing common property									
Assets generally - Garbage bins	0	10	100.0%	0	0	0	0	0	0
Bathroom Accessories	0	1	100.0%	0	0	0	0	0	0
Door Closers	0	10	100.0%	0	0	0	0	0	0
Door control and motor drive system for automatic sliding doors	7	15	37.5%	0	0	0	0	0	0
Fire control and alarm assets - Extinguishers	4	15	37.5%	0	0	0	0	0	0
Floor coverings - linoleum and vinyl	57	10	37.5%	0	0	0	0	0	6
Furniture - General	0	10	100.0%	0	0	0	0	0	0
Lifts	13,531	30	6.7%	902	842	786	733	685	9,583
Light Fittings & Shades	14	20	37.5%	0	0	0	0	0	1
Partitions	12	20	37.5%	0	0	0	0	0	0
Readers - Proximity	0	7	100.0%	0	0	0	0	0	0
Switchboards	9	20	37.5%	0	0	0	0	0	0
Ventilation Fans	6	20	37.5%	0	0	0	0	0	0
Subtotal	13,640			902	842	786	733	685	9,590
Total division 40 - plant	19,069			1,640	1,482	1,341	1,214	1,102	12,290
Total division 40 - pooled plant (Page 21)	790			296	186	118	74	46	70
Total division 40	19,859			1,936	1,668	1,459	1,288	1,148	12,360
Division 43 - capital works allowance									
Total division 43 (Page 12)	62,716			3,169	3,169	3,169	3,169	3,169	46,871
Total depreciation	82,575			5,105	4,837	4,628	4,457	4,317	59,231

*Low cost assets and low value assets have been allocated to the low value pooling table.

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6.20

BMT Tax Depreciation

QUANTITY SURVEYORS

Diminishing value method schedule (years 16 - 20)

Tax grouping	Total cost @ 1-Jul-34 (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-39 (\$)
				1-Jul-34 30-Jun-35 Year 16 (\$)	1-Jul-35 30-Jun-36 Year 17 (\$)	1-Jul-36 30-Jun-37 Year 18 (\$)	1-Jul-37 30-Jun-38 Year 19 (\$)	1-Jul-38 30-Jun-39 Year 20 (\$)	
Division 40 - plant & equipment (Based on effective life rates)									
Existing unit specific									
Air-conditioning assets - Packaged air conditioning units	2,707	15	13.3%	361	313	271	235	204	1,323
Alarms - Smoke	0	6	100.0%	0	0	0	0	0	0
Commercial office building assets - Carpets	51	8	37.5%	0	0	0	0	0	4
Commercial office building assets - Window blinds	1	20	37.5%	0	0	0	0	0	0
Door Closers	0	10	37.5%	0	0	0	0	0	0
Fire control and alarm assets - Extinguishers	0	15	100.0%	0	0	0	0	0	0
Light Fittings & Shades	9	20	37.5%	0	0	0	0	0	0
Security System	2	5	37.5%	0	0	0	0	0	0
Subtotal	2,770			361	313	271	235	204	1,327
Existing common property									
Assets generally - Garbage bins	0	10	100.0%	0	0	0	0	0	0
Bathroom Accessories	0	1	100.0%	0	0	0	0	0	0
Door Closers	0	10	100.0%	0	0	0	0	0	0
Door control and motor drive system for automatic sliding doors	0	15	37.5%	0	0	0	0	0	0
Fire control and alarm assets - Extinguishers	0	15	37.5%	0	0	0	0	0	0
Floor coverings - linoleum and vinyl	6	10	37.5%	0	0	0	0	0	0
Furniture - General	0	10	100.0%	0	0	0	0	0	0
Lifts	9,583	30	6.7%	639	596	557	519	485	6,787
Light Fittings & Shades	1	20	37.5%	0	0	0	0	0	0
Partitions	0	20	37.5%	0	0	0	0	0	0
Readers - Proximity	0	7	100.0%	0	0	0	0	0	0
Switchboards	0	20	37.5%	0	0	0	0	0	0
Ventilation Fans	0	20	37.5%	0	0	0	0	0	0
Subtotal	9,590			639	596	557	519	485	6,787
Total division 40 - plant	12,290			1,000	909	828	754	689	8,110
Total division 40 - pooled plant (Page 22)	70			27	17	11	7	4	4
Total division 40	12,360			1,027	926	839	761	693	8,114
Division 43 - capital works allowance									
Total division 43 (Page 12)	48,871			3,169	3,169	3,169	3,169	3,169	31,026
Total depreciation	59,231			4,196	4,095	4,008	3,930	3,862	39,140

*Low cost assets and low value assets have been allocated to the low value pooling table.

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6.21

Diminishing value method pooling schedule (years 1 - 5)

Tax grouping	Total cost @ Pooling start (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-24 (\$)
				29-Nov-19 30-Jun-20 Year 1 (\$)	1-Jul-20 30-Jun-21 Year 2 (\$)	1-Jul-21 30-Jun-22 Year 3 (\$)	1-Jul-22 30-Jun-23 Year 4 (\$)	1-Jul-23 30-Jun-24 Year 5 (\$)	
Division 40 – plant & equipment (Based on pooling rates)									
Existing unit specific									
Air-conditioning assets - Packaged air conditioning units	*994	15	0.0%	0	0	0	0	0	0
Alarms - Smoke	0	6	0.0%	0	0	0	0	0	0
Commercial office building assets - Carpets	*861	8	0.0%	0	0	0	0	0	0
Commercial office building assets - Window blinds	1,476	20	37.5%	277	450	281	176	110	182
Door Closers	786	10	37.5%	147	240	150	93	59	97
Fire control and alarm assets - Extinguishers	0	15	0.0%	0	0	0	0	0	0
Light Fittings & Shades	7,640	20	37.5%	1,433	2,328	1,455	909	568	947
Security System	*746	5	37.5%	0	0	0	280	175	291
Subtotal	9,902			1,857	3,018	1,886	1,458	912	1,517
Existing common property									
Assets generally - Garbage bins	0	10	0.0%	0	0	0	0	0	0
Bathroom Accessories	0	1	0.0%	0	0	0	0	0	0
Door Closers	0	10	0.0%	0	0	0	0	0	0
Door control and motor drive system for automatic sliding doors	573	15	37.5%	107	175	109	68	43	71
Fire control and alarm assets - Extinguishers	327	15	37.5%	61	100	62	39	24	41
Floor coverings - linoleum and vinyl	*962	10	37.5%	0	0	0	0	361	601
Furniture - General	0	10	0.0%	0	0	0	0	0	0
Lifts	0	30	0.0%	0	0	0	0	0	0
Light Fittings & Shades	1,175	20	37.5%	220	358	224	140	87	146
Partitions	1,049	20	37.5%	197	320	200	125	78	129
Readers - Proximity	0	7	0.0%	0	0	0	0	0	0
Switchboards	819	20	37.5%	154	249	156	98	61	101
Ventilation Fans	502	20	37.5%	94	153	96	60	37	62
Subtotal	4,445			833	1,355	847	530	691	1,151
Total - pooled items	14,347			2,690	4,373	2,733	1,988	1,603	2,668

Items marked by an * are allocated to the low-value pool in later years.

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Diminishing value method pooling schedule (years 6 - 10)

Tax grouping	Total cost @ Pooling start (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-29 (\$)
				1-Jul-24 30-Jun-25 Year 6 (\$)	1-Jul-25 30-Jun-26 Year 7 (\$)	1-Jul-26 30-Jun-27 Year 8 (\$)	1-Jul-27 30-Jun-28 Year 9 (\$)	1-Jul-28 30-Jun-29 Year 10 (\$)	
Division 40 - plant & equipment (Based on pooling rates)									
Existing unit specific									
Air-conditioning assets - Packaged air conditioning units	*994	15	0.0%	0	0	0	0	0	0
Alarms - Smoke	0	6	0.0%	0	0	0	0	0	0
Commercial office building assets - Carpets	*861	8	37.5%	0	0	0	0	323	538
Commercial office building assets - Window blinds	182	20	37.5%	68	43	27	17	10	17
Door Closers	97	10	37.5%	36	23	14	9	6	9
Fire control and alarm assets - Extinguishers	0	15	0.0%	0	0	0	0	0	0
Light Fittings & Shades	947	20	37.5%	355	222	139	87	54	90
Security System	291	5	37.5%	109	68	43	27	17	27
Subtotal	1,517			568	356	223	140	410	681
Existing common property									
Assets generally - Garbage bins	0	10	0.0%	0	0	0	0	0	0
Bathroom Accessories	0	1	0.0%	0	0	0	0	0	0
Door Closers	0	10	0.0%	0	0	0	0	0	0
Door control and motor drive system for automatic sliding doors	71	15	37.5%	27	17	10	6	4	7
Fire control and alarm assets - Extinguishers	41	15	37.5%	15	10	6	4	2	4
Floor coverings - linoleum and vinyl	601	10	37.5%	225	141	88	55	35	57
Furniture - General	0	10	0.0%	0	0	0	0	0	0
Lifts	0	30	0.0%	0	0	0	0	0	0
Light Fittings & Shades	146	20	37.5%	55	34	21	14	8	14
Partitions	129	20	37.5%	48	30	19	12	8	12
Readers - Proximity	0	7	0.0%	0	0	0	0	0	0
Switchboards	101	20	37.5%	38	24	15	9	6	9
Ventilation Fans	62	20	37.5%	23	15	9	6	3	6
Subtotal	1,151			431	271	168	106	66	109
Total - pooled items	2,668			999	627	391	246	476	790

Items marked by an * are allocated to the low-value pool in later years.

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6.23

Diminishing value method pooling schedule (years 11 - 15)

Tax grouping	Total cost @ Pooling start (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-34 (\$)
				1-Jul-29 30-Jun-30 Year 11 (\$)	1-Jul-30 30-Jun-31 Year 12 (\$)	1-Jul-31 30-Jun-32 Year 13 (\$)	1-Jul-32 30-Jun-33 Year 14 (\$)	1-Jul-33 30-Jun-34 Year 15 (\$)	
Division 40 - plant & equipment (Based on pooling rates)									
Existing unit specific									
Air-conditioning assets - Packaged air conditioning units	*994	15	0.0%	0	0	0	0	0	0
Alarms - Smoke	0	6	0.0%	0	0	0	0	0	0
Commercial office building assets - Carpets	538	8	37.5%	202	126	79	49	31	51
Commercial office building assets - Window blinds	17	20	37.5%	6	4	3	2	1	1
Door Closers	9	10	37.5%	3	2	2	1	1	0
Fire control and alarm assets - Extinguishers	0	15	0.0%	0	0	0	0	0	0
Light Fittings & Shades	90	20	37.5%	34	21	13	8	5	9
Security System	27	5	37.5%	10	6	4	3	2	2
Subtotal	681			255	159	101	63	40	63
Existing common property									
Assets generally - Garbage bins	0	10	0.0%	0	0	0	0	0	0
Bathroom Accessories	0	1	0.0%	0	0	0	0	0	0
Door Closers	0	10	0.0%	0	0	0	0	0	0
Door control and motor drive system for automatic sliding doors	7	15	37.5%	3	2	1	1	0	0
Fire control and alarm assets - Extinguishers	4	15	37.5%	2	1	1	0	0	0
Floor coverings - linoleum and vinyl	57	10	37.5%	21	14	8	5	3	6
Furniture - General	0	10	0.0%	0	0	0	0	0	0
Lifts	0	30	0.0%	0	0	0	0	0	0
Light Fittings & Shades	14	20	37.5%	5	3	2	2	1	1
Partitions	12	20	37.5%	5	3	2	1	1	0
Readers - Proximity	0	7	0.0%	0	0	0	0	0	0
Switchboards	9	20	37.5%	3	2	2	1	1	0
Ventilation Fans	6	20	37.5%	2	2	1	1	0	0
Subtotal	109			41	27	17	11	6	7
Total - pooled items	790			296	186	118	74	46	70

Items marked by an * are allocated to the low-value pool in later years.

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6.24

Diminishing value method pooling schedule (years 16 - 20)

Tax grouping	Total cost @ Pooling start (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-39 (\$)
				1-Jul-34 30-Jun-35 Year 16 (\$)	1-Jul-35 30-Jun-36 Year 17 (\$)	1-Jul-36 30-Jun-37 Year 18 (\$)	1-Jul-37 30-Jun-38 Year 19 (\$)	1-Jul-38 30-Jun-39 Year 20 (\$)	
Division 40 - plant & equipment (Based on pooling rates)									
Existing unit specific									
Air-conditioning assets - Packaged air conditioning units	*994	15	0.0%	0	0	0	0	0	0
Alarms - Smoke	0	6	0.0%	0	0	0	0	0	0
Commercial office building assets - Carpets	51	8	37.5%	19	12	8	5	3	4
Commercial office building assets - Window blinds	1	20	37.5%	1	0	0	0	0	0
Door Closers	0	10	0.0%	0	0	0	0	0	0
Fire control and alarm assets - Extinguishers	0	15	0.0%	0	0	0	0	0	0
Light Fittings & Shades	9	20	37.5%	3	2	2	1	1	0
Security System	2	5	37.5%	1	1	0	0	0	0
Subtotal	63			24	15	10	6	4	4
Existing common property									
Assets generally - Garbage bins	0	10	0.0%	0	0	0	0	0	0
Bathroom Accessories	0	1	0.0%	0	0	0	0	0	0
Door Closers	0	10	0.0%	0	0	0	0	0	0
Door control and motor drive system for automatic sliding doors	0	15	0.0%	0	0	0	0	0	0
Fire control and alarm assets - Extinguishers	0	15	0.0%	0	0	0	0	0	0
Floor coverings - linoleum and vinyl	6	10	37.5%	2	2	1	1	0	0
Furniture - General	0	10	0.0%	0	0	0	0	0	0
Lifts	0	30	0.0%	0	0	0	0	0	0
Light Fittings & Shades	1	20	37.5%	1	0	0	0	0	0
Partitions	0	20	0.0%	0	0	0	0	0	0
Readers - Proximity	0	7	0.0%	0	0	0	0	0	0
Switchboards	0	20	0.0%	0	0	0	0	0	0
Ventilation Fans	0	20	0.0%	0	0	0	0	0	0
Subtotal	7			3	2	1	1	0	0
Total - pooled items	70			27	17	11	7	4	4

Items marked by an * are allocated to the low-value pool in later years.

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6.25

Prime cost method schedule (years 1 - 5)

Tax grouping	Total cost @ 29-Nov-19 (\$)	Effective life (Years)	Basic rate (PC)	Depreciation allowance					TWDV @ 1-Jul-24 (\$)
				29-Nov-19 30-Jun-20 Year 1 (\$)	1-Jul-20 30-Jun-21 Year 2 (\$)	1-Jul-21 30-Jun-22 Year 3 (\$)	1-Jul-22 30-Jun-23 Year 4 (\$)	1-Jul-23 30-Jun-24 Year 5 (\$)	
Division 40 - plant & equipment (Based on effective life rates)									
Existing unit specific									
Air-conditioning assets - Packaged air conditioning units	21,782	15	6.7%	853	1,452	1,452	1,452	1,452	15,121
Alarms - Smoke	185	6	100.0%	185	0	0	0	0	0
Commercial office building assets - Carpets	10,079	8	12.5%	740	1,260	1,260	1,260	1,260	4,299
Commercial office building assets - Window blinds	1,476	20	5.0%	43	74	74	74	74	1,137
Door Closers	786	10	10.0%	46	79	79	79	79	424
Fire control and alarm assets - Extinguishers	295	15	100.0%	295	0	0	0	0	0
Light Fittings & Shades	7,640	20	5.0%	224	382	382	382	382	5,888
Security System	2,707	5	20.0%	318	541	541	541	541	225
Subtotal	44,950			2,704	3,788	3,788	3,788	3,788	27,094
Existing common property									
Assets generally - Garbage bins	188	10	100.0%	188	0	0	0	0	0
Bathroom Accessories	1,178	1	100.0%	1,178	0	0	0	0	0
Door Closers	29	10	100.0%	29	0	0	0	0	0
Door control and motor drive system for automatic sliding doors	573	15	6.7%	22	38	38	38	38	399
Fire control and alarm assets - Extinguishers	327	15	6.7%	13	22	22	22	22	226
Floor coverings - linoleum and vinyl	2,130	10	10.0%	125	213	213	213	213	1,153
Furniture - General	33	10	100.0%	33	0	0	0	0	0
Lifts	26,206	30	3.3%	513	874	874	874	874	22,197
Light Fittings & Shades	1,175	20	5.0%	35	59	59	59	59	904
Partitions	1,049	20	5.0%	31	52	52	52	52	810
Readers - Proximity	164	7	100.0%	164	0	0	0	0	0
Switchboards	819	20	5.0%	24	41	41	41	41	631
Ventilation Fans	502	20	5.0%	15	25	25	25	25	387
Subtotal	34,373			2,370	1,324	1,324	1,324	1,324	26,707
Total division 40 - plant	79,323			5,074	5,112	5,112	5,112	5,112	53,801
Division 43 - capital works allowance									
Total division 43 (Page 12)	93,099			1,862	3,169	3,169	3,169	3,169	78,561
Total depreciation	172,422			6,936	8,281	8,281	8,281	8,281	132,362

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6.26

Prime cost method schedule (years 6 - 10)

Tax grouping	Total cost @ 1-Jul-24 (\$)	Effective life (Years)	Basic rate (PC)	Depreciation allowance					TWDV @ 1-Jul-29 (\$)
				1-Jul-24 30-Jun-25 Year 6 (\$)	1-Jul-25 30-Jun-26 Year 7 (\$)	1-Jul-26 30-Jun-27 Year 8 (\$)	1-Jul-27 30-Jun-28 Year 9 (\$)	1-Jul-28 30-Jun-29 Year 10 (\$)	
Division 40 - plant & equipment (Based on effective life rates)									
Existing unit specific									
Air-conditioning assets - Packaged air conditioning units	15,121	15	6.7%	1,452	1,452	1,452	1,452	1,452	7,861
Alarms - Smoke	0	6	100.0%	0	0	0	0	0	0
Commercial office building assets - Carpets	4,299	8	12.5%	1,260	1,260	1,260	519	0	0
Commercial office building assets - Window blinds	1,137	20	5.0%	74	74	74	74	74	767
Door Closers	424	10	10.0%	79	79	79	79	79	29
Fire control and alarm assets - Extinguishers	0	15	100.0%	0	0	0	0	0	0
Light Fittings & Shades	5,888	20	5.0%	382	382	382	382	382	3,978
Security System	225	5	20.0%	225	0	0	0	0	0
Subtotal	27,094			3,472	3,247	3,247	2,506	1,987	12,635
Existing common property									
Assets generally - Garbage bins	0	10	100.0%	0	0	0	0	0	0
Bathroom Accessories	0	1	100.0%	0	0	0	0	0	0
Door Closers	0	10	100.0%	0	0	0	0	0	0
Door control and motor drive system for automatic sliding doors	399	15	6.7%	38	38	38	38	38	209
Fire control and alarm assets - Extinguishers	226	15	6.7%	22	22	22	22	22	116
Floor coverings - linoleum and vinyl	1,153	10	10.0%	213	213	213	213	213	88
Furniture - General	0	10	100.0%	0	0	0	0	0	0
Lifts	22,197	30	3.3%	874	874	874	874	874	17,827
Light Fittings & Shades	904	20	5.0%	59	59	59	59	59	609
Partitions	810	20	5.0%	52	52	52	52	52	550
Readers - Proximity	0	7	100.0%	0	0	0	0	0	0
Switchboards	631	20	5.0%	41	41	41	41	41	426
Ventilation Fans	387	20	5.0%	25	25	25	25	25	262
Subtotal	26,707			1,324	1,324	1,324	1,324	1,324	20,087
Total division 40 - plant	53,801			4,796	4,571	4,571	3,830	3,311	32,722
Division 43 - capital works allowance									
Total division 43 (Page 12)	78,561			3,169	3,169	3,169	3,169	3,169	62,716
Total depreciation	132,362			7,965	7,740	7,740	6,999	6,480	95,438

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Prime cost method schedule (years 11 - 15)

Tax grouping	Total cost @ 1-Jul-29 (\$)	Effective life (Years)	Basic rate (FC)	Depreciation allowance					TWDV @ 1-Jul-34 (\$)
				1-Jul-29 30-Jun-30 Year 11 (\$)	1-Jul-30 30-Jun-31 Year 12 (\$)	1-Jul-31 30-Jun-32 Year 13 (\$)	1-Jul-32 30-Jun-33 Year 14 (\$)	1-Jul-33 30-Jun-34 Year 15 (\$)	
Division 40 - plant & equipment (Based on effective life rates)									
Existing unit specific									
Air-conditioning assets - Packaged air conditioning units	7,861	15	6.7%	1,452	1,452	1,452	1,452	1,452	601
Alarms - Smoke	0	6	100.0%	0	0	0	0	0	0
Commercial office building assets - Carpets	0	8	12.5%	0	0	0	0	0	0
Commercial office building assets - Window blinds	767	20	5.0%	74	74	74	74	74	397
Door Closers	29	10	10.0%	29	0	0	0	0	0
Fire control and alarm assets - Extinguishers	0	15	100.0%	0	0	0	0	0	0
Light Fittings & Shades	3,978	20	5.0%	382	382	382	382	382	2,068
Security System	0	5	20.0%	0	0	0	0	0	0
Subtotal	12,635			1,937	1,908	1,908	1,908	1,908	3,066
Existing common property									
Assets generally - Garbage bins	0	10	100.0%	0	0	0	0	0	0
Bathroom Accessories	0	1	100.0%	0	0	0	0	0	0
Door Closers	0	10	100.0%	0	0	0	0	0	0
Door control and motor drive system for automatic sliding doors	209	15	6.7%	38	38	38	38	38	19
Fire control and alarm assets - Extinguishers	116	15	6.7%	22	22	22	22	22	6
Floor coverings - linoleum and vinyl	88	10	10.0%	88	0	0	0	0	0
Furniture - General	0	10	100.0%	0	0	0	0	0	0
Lifts	17,827	30	3.3%	874	874	874	874	874	13,457
Light Fittings & Shades	609	20	5.0%	59	59	59	59	59	314
Partitions	550	20	5.0%	52	52	52	52	52	290
Readers - Proximity	0	7	100.0%	0	0	0	0	0	0
Switchboards	426	20	5.0%	41	41	41	41	41	221
Ventilation Fans	262	20	5.0%	25	25	25	25	25	137
Subtotal	20,087			1,199	1,111	1,111	1,111	1,111	14,444
Total division 40 - plant	32,722			3,136	3,019	3,019	3,019	3,019	17,510
Division 43 - capital works allowance									
Total division 43 (Page 12)	62,716			3,169	3,169	3,169	3,169	3,169	46,871
Total depreciation	95,438			6,305	6,188	6,188	6,188	6,188	64,381

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6-28

BMT Tax Depreciation

QUANTITY SURVEYORS

Prime cost method schedule (years 16 - 20)

Tax grouping	Total cost @ 1-Jul-34 (\$)	Effective life (Years)	Basic rate (PC)	Depreciation allowance					TWDV @ 1-Jul-39 (\$)
				1-Jul-34 30-Jun-35 Year 16 (\$)	1-Jul-35 30-Jun-36 Year 17 (\$)	1-Jul-36 30-Jun-37 Year 18 (\$)	1-Jul-37 30-Jun-38 Year 19 (\$)	1-Jul-38 30-Jun-39 Year 20 (\$)	
Division 40 - plant & equipment (Based on effective life rates)									
Existing unit specific									
Air-conditioning assets - Packaged air conditioning units	601	15	6.7%	601	0	0	0	0	0
Alarms - Smoke	0	6	100.0%	0	0	0	0	0	0
Commercial office building assets - Carpets	0	8	12.5%	0	0	0	0	0	0
Commercial office building assets - Window blinds	397	20	5.0%	74	74	74	74	74	27
Door Closers	0	10	10.0%	0	0	0	0	0	0
Fire control and alarm assets - Extinguishers	0	15	100.0%	0	0	0	0	0	0
Light Fittings & Shades	2,068	20	5.0%	382	382	382	382	382	158
Security System	0	5	20.0%	0	0	0	0	0	0
Subtotal	3,066			1,057	456	456	456	456	185
Existing common property									
Assets generally - Garbage bins	0	10	100.0%	0	0	0	0	0	0
Bathroom Accessories	0	1	100.0%	0	0	0	0	0	0
Door Closers	0	10	100.0%	0	0	0	0	0	0
Door control and motor drive system for automatic sliding doors	19	15	6.7%	19	0	0	0	0	0
Fire control and alarm assets - Extinguishers	6	15	6.7%	6	0	0	0	0	0
Floor coverings - linoleum and vinyl	0	10	10.0%	0	0	0	0	0	0
Furniture - General	0	10	100.0%	0	0	0	0	0	0
Lifts	13,457	30	3.3%	874	874	874	874	874	9,087
Light Fittings & Shades	314	20	5.0%	59	59	59	59	59	19
Partitions	290	20	5.0%	52	52	52	52	52	30
Readers - Proximity	0	7	100.0%	0	0	0	0	0	0
Switchboards	221	20	5.0%	41	41	41	41	41	16
Ventilation Fans	137	20	5.0%	25	25	25	25	25	12
Subtotal	14,444			1,076	1,051	1,051	1,051	1,051	9,164
Total division 40 - plant	17,510			2,133	1,507	1,507	1,507	1,507	9,349
Division 43 - capital works allowance									
Total division 43 (Page 12)	46,871			3,169	3,169	3,169	3,169	3,169	31,026
Total depreciation	64,381			5,302	4,676	4,676	4,676	4,676	40,375

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Grouped depreciation rates - diminishing value method

BMT Tax Depreciation has allocated each asset into a group based on their rate of depreciation. The following tables provide a summary of the total deductions available for each depreciation rate for both the diminishing value method and the prime cost method of depreciation. This may assist when entering depreciation into accounting software.

It is the responsibility of the lessor to provide details of all assets contained in the property prior to a lessee beginning a lease. Any assets installed by the lessee during a fit out of a commercial property should not be included when advised to BMT Tax Depreciation. BMT Tax Depreciation takes no responsibility for incorrect information provided or the results of the actions taken on the basis of information provided in this schedule.

Basic rate (%)	Years				
	29-Nov-19 30-Jun-20 Year 1 (\$)	1-Jul-20 30-Jun-21 Year 2 (\$)	1-Jul-21 30-Jun-22 Year 3 (\$)	1-Jul-22 30-Jun-23 Year 4 (\$)	1-Jul-23 30-Jun-24 Year 5 (\$)
2.5	1,862	3,169	3,169	3,169	3,169
6.67	1,026	1,679	1,567	1,462	1,365
13.33	1,706	2,677	2,320	2,011	1,742
18.75	2,690	0	0	0	0
20	250	376	301	241	0
25	1,480	2,150	1,612	1,209	907
37.5	0	4,373	2,733	1,988	1,603
40	636	828	497	0	0
100	2,072	0	0	0	0
Total	11,722	15,252	12,199	10,080	8,786

Basic rate (%)	Years				
	1-Jul-24 30-Jun-25 Year 6 (\$)	1-Jul-25 30-Jun-26 Year 7 (\$)	1-Jul-26 30-Jun-27 Year 8 (\$)	1-Jul-27 30-Jun-28 Year 9 (\$)	1-Jul-28 30-Jun-29 Year 10 (\$)
2.5	3,169	3,169	3,169	3,169	3,169
6.67	1,274	1,189	1,110	1,036	967
13.33	1,510	1,309	1,134	983	852
18.75	0	0	0	0	0
20	0	0	0	0	0
25	680	510	383	287	0
37.5	999	627	391	246	476
40	0	0	0	0	0
100	0	0	0	0	0
Total	7,632	6,804	6,187	5,721	5,464

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Grouped depreciation rates - prime cost method

Basic rate (%)	Years				
	29-Nov-19 30-Jun-20 Year 1 (\$)	1-Jul-20 30-Jun-21 Year 2 (\$)	1-Jul-21 30-Jun-22 Year 3 (\$)	1-Jul-22 30-Jun-23 Year 4 (\$)	1-Jul-23 30-Jun-24 Year 5 (\$)
2.5	1,862	3,169	3,169	3,169	3,169
3.33	513	874	874	874	874
5	372	633	633	633	633
6.67	888	1,512	1,512	1,512	1,512
10	171	292	292	292	292
12.5	740	1,260	1,260	1,260	1,260
20	318	541	541	541	541
100	2,072	0	0	0	0
Total	6,936	8,281	8,281	8,281	8,281

Basic rate (%)	Years				
	1-Jul-24 30-Jun-25 Year 6 (\$)	1-Jul-25 30-Jun-26 Year 7 (\$)	1-Jul-26 30-Jun-27 Year 8 (\$)	1-Jul-27 30-Jun-28 Year 9 (\$)	1-Jul-28 30-Jun-29 Year 10 (\$)
2.5	3,169	3,169	3,169	3,169	3,169
3.33	874	874	874	874	874
5	633	633	633	633	633
6.67	1,512	1,512	1,512	1,512	1,512
10	292	292	292	292	292
12.5	1,260	1,260	1,260	519	0
20	225	0	0	0	0
100	0	0	0	0	0
Total	7,985	7,740	7,740	6,999	6,480

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Glossary of terms

Building first use

Properties generally depreciate for forty years from their construction completion date. When a purchaser becomes the first owner of a brand new investment property, they are entitled to claim both the capital works deduction and depreciation of plant and equipment assets as long as they own the property and it is being used to produce income for a taxable purpose.

Building price indices

The building price index is a statistical based method of measuring building price movements over time. It is a composite index with weighted factors on an industry-wide basis.

Division 40 - plant and equipment

Division 40 refers to the plant and equipment assets contained within the property. These assets are deemed to be mechanical or easily removed from the property as opposed to items that are permanently fixed to the structure of the building. These are assets which are also listed as recognised plant and equipment assets by the ATO. Unlike deductions available for division 43, depreciation of plant and equipment is not limited by age. It is the condition and quality of each item as well as the individual effective life of the asset as set by the ATO which contributes to the depreciable amount. Examples of plant and equipment assets found in commercial properties include carpet, blinds, air conditioners and security systems as well as industry specific assets such as hospitality, medical or manufacturing equipment.

For commercial buildings, it is important to note that both commercial property owners as lessor's and commercial property renters as lessee's are entitled to claim deductions relating to depreciable assets. It is the responsibility of the commercial property owner or lessee to seek additional advice from an Accountant or Tax Adviser to ensure they claim deductions correctly for any assets contained in a commercial property.

BMT Tax Depreciation's app BMT Rate Finder provides an easy way to search for depreciable plant and equipment for all industries. BMT Resi Rates can be used for residential properties. These apps are free on the App Store™ and Google Play™.

Division 43

Division 43 refers to a deduction available for the structural element of a building and assets that are fixed to the building. This is commonly referred to as a capital works deduction. A deduction can be claimed for the building, structural improvements and fixed assets of a property at a rate of either 2.5 per cent or 4 per cent each year depending on the classification of the property's use and the property's construction commencement date as demonstrated in the table below.

b.32

Capital works qualifying dates:

Residential		18 July 1985	15-16 Sept 1987	
Structural Improvements				26-27 Feb 1992
Non-Residential		20 July 1982	21-22 Aug 1984	15-16 Sept 1987
Traveller Accommodation	21 Aug 1979		21-22 Aug 1984	15-16 Sept 1987 26-27 Feb 1992
Manufacturing		20 July 1982	21-22 Aug 1984	15-16 Sept 1987 26-27 Feb 1992

Key: 2.5% 4%

Current legislation enforced by the ATO states that a non-residential commercial property owner is eligible to claim a deduction for the division 43 on income producing properties that commenced construction between 20 of July 1982 and the present time. An exception occurs for commercial properties used as traveller accommodation, in which division 43 can be claimed on properties in which construction commenced after 21 August 1979. The capital works deduction can only be claimed for a maximum of forty years after the construction completion date. Examples of assets that will qualify for division 43 include walls, the roof, tiles, cabinets, mezzanines, fixed bathroom fittings and vanities.

Property owners may also be able to claim building write-off for renovations that have been completed to a property, even if these renovations were completed by a previous owner of the property.

For commercial buildings, it is important to note that both commercial property owners as lessor's and commercial property renters as lessee's are entitled to claim deductions relating to capital works. This is because lessee's are also entitled to claim deductions for any structural items installed during a fit out of a commercial property. It is the responsibility of the commercial property owner or lessee to seek additional advice from an Accountant or Tax Adviser to ensure they claim deductions correctly for any structures contained in a commercial property.

Refer to the glossary of terms for the definition of a fit out.

Diminishing value method

The diminishing value method is one of two methods used to claim depreciation for plant and equipment assets. Under the diminishing value method the decline in value is calculated using the asset's base value. The base value of an asset is, broadly, its cost plus any costs incurred on the asset since you first held it less the decline in value of the asset up to the end of the prior year.

The formulas for the diminishing value method are:

Diminishing value method				
For depreciating assets you started to hold on or after 10th May 2006				
Base value*	X	Days held	X	200 per cent
		-----		-----
		365		asset's effective life
For depreciating assets you started to hold prior to 10th May 2006				
Base value*	X	Days held	X	150 per cent
		-----		-----
		365		asset's effective life

* For the income year in which an asset is first used or installed ready for use for any purpose, the base value is the asset's cost. For a later income year, the base value is the asset's opening adjustable value plus any amounts included in the asset's second element of cost for that year.

This method assumes that the decline in value each year is a constant proportion of the amount not yet written off and produces a progressively smaller decline in value over time.

This method results in a higher rate of depreciation deductions in the first five to ten years of owning the property.

Once a method has been chosen, this cannot be changed. For this reason, it is recommended that the commercial property owners and their lessees consult with an Accountant or a Financial Adviser for advice on which method will best suit their individual investment strategy and to ensure the best results are obtained.

Effective life

The effective life of depreciable assets is set by the Tax Commissioner and is used to show how long an asset is likely to last and be effective. Legislation in place at the time this schedule is completed provides an effective life for each individual asset claimable as plant and equipment. The value of depreciation is determined based upon this effective life.

Fit out

The fit out of a commercial property generally involves completing capital works or installing plant and equipment assets into a building to make it fit for the purpose of carrying on a business. Examples of a fit out include desks, blinds, partitioning, security systems, shelving, carpets, computers, office furniture and industry specific assets such as hospitality, medical or manufacturing equipment.

Both commercial property owners as lessor's and commercial property renters as lessee's carry out fit outs to commercial properties. It is the responsibility of each party to adequately inform BMT Tax Depreciation about the ownership of any capital works or plant and equipment assets installed during an office fit out when requesting a Capital Allowance and Tax Depreciation Schedule.

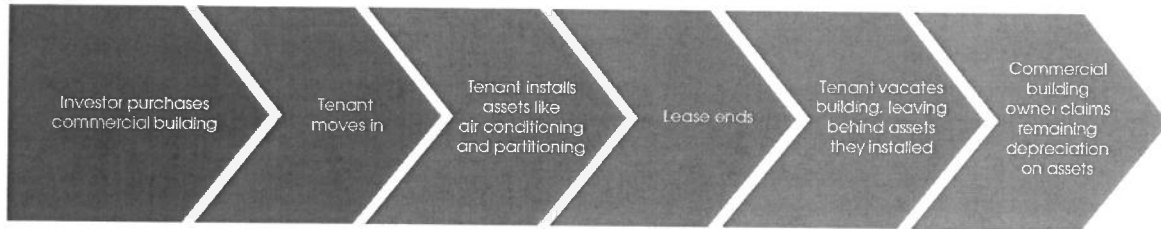
If a fit out is installed by the lessor's, depreciation deductions should be claimed as either division 43 capital works or division 40 plant and equipment deductions as defined accordingly.

Commercial property lessee's are entitled to claim depreciation for fit out they add to the property once their lease starts. If lease conditions mandate a commercial property lessee returns the property to its original condition, the lessee could be entitled to claim the remaining depreciable value using a process known as scrapping as an immediate write-off in the year the item is removed from the property.

Commercial property lessor's are also entitled to claim deductions for any assets installed by their lessee if left behind after the lease expires and the lessee vacates.

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The following graphic provides a summary to help further explain this process:



It is important to seek adequate advice from an Accountant or Tax Adviser when claiming depreciable structures or assets installed during the fit out of a commercial property.

Immediate write-off

For commercial business owners with an aggregated turnover over \$10 million, individual assets within a property which cost \$100 or less can usually be written off as an immediate deduction in the year of their acquisition. This means an investor can claim 100 per cent of the value of an asset in the same financial year as its purchase so long as the asset meets certain criteria as set by the ATO.

To be eligible for the \$100 immediate write-off, an asset must be used for the purpose of producing assessable income in a commercial business. The asset cannot be part of a set of assets acquired in the income year that together cost more than \$100. The cost of individual assets that have been acquired after 1 July 2001 that are the same asset type (or are considered to be identical or substantially identical in accordance with legislation enforced by the ATO) must be added together when applying the \$100 threshold. If their combined total cost is more than \$100, they cannot be written off in the year of purchase (unless there are multiple owners and their interest in the asset is less than \$100). Alternatively, you may be able to allocate the asset to a low-value pool.

Additional deductions apply to certain commercial business owners classified as a small business with an aggregated turnover of less than \$10 million, medium businesses with an aggregated turnover of between \$10 million and \$50 million, and large businesses with an aggregate turnover between \$50 million and \$5 billion. If your commercial business fits within the definition of a small, medium or large business, please contact BMT Tax Depreciation to organise your schedule using the rules available. It is recommended that you seek additional advice from your Accountant or Tax Adviser to help determine the correct legislation regarding immediate write-off for your business.

See the definitions for low-value pooling and small business also provided within this glossary of terms.

Low-value pooling

From 1 July 2000, an optional low-value pooling arrangement for plant items was introduced. This applied to certain plant and equipment items costing less than \$1,000 or having an un-deducted cost of less than \$1,000.

Under the Uniform Capital Allowance (UCA) rules, you can allocate low-cost assets and low value assets to a low-value pool. Assets which are placed into a low-value pool are able to be claimed by the property owner at an accelerated rate of 18.75 per cent in the year of purchase and 37.5 per cent every year thereafter.

Where an asset is held by partners carrying on a rental property business the ATO advises you must divide the net rental income or loss according to the partnership agreement. This must be done whether or not the legal interest in the rental property is different to the partners' entitlements to profits and losses under the partnership agreement. If you do not have a partnership agreement, you should divide your net rental income or loss between partners equally.

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BMT Tax Depreciation can calculate the decline in value for assets based on any percentage of interest as outlined in a business partnership agreement. This means that if a partner's interest in an asset or the opening adjustable value of a partner's interest is less than \$1,000, you can allocate your interest in the asset to the low-value pool.

Once you choose to create a low-value pool and allocate a low-cost asset to it, you must pool all other low-cost assets you start to hold in that income year and in later income years. However, this rule does not apply to low-value assets. You can decide whether to allocate low-value assets to the pool on an asset-by-asset basis.

If your business is classified as a small business (see the definition of small business within the glossary of terms) generally you will not use the uniform capital allowance rules for low-value pooling. Instead, simplified depreciation rules for small business entities should be applied. Commercial property owners and lessee's should seek advice from their Accountant if they qualify for deductions as a small business entity. If they qualify, it is the commercial property owner or lessee responsibility to notify BMT Tax Depreciation. BMT can provide a Capital Allowance and Tax Depreciation Schedule which utilises simplified depreciation rules for small businesses on a request basis. BMT Tax Depreciation take no responsibility for incorrect information provided or the results of the actions taken on the basis of information provided in this schedule.

Low-cost assets

A low-cost asset is a depreciable asset that has an opening value of less than \$1,000 in the year of acquisition.

Low-value assets

A low-value asset is a depreciable asset that has a written down value of less than \$1,000. That is, the value of the asset may have been greater than \$1,000 in the year of acquisition however the value remaining after a previous year's depreciation deduction is less than \$1,000.

Non-depreciable components

Examples of non-depreciable components include land value, market premiums, rates, taxes, holding costs and assets which have not been deemed to be depreciable according to current legislation, for example soft landscaping.

Preliminaries

Construction preliminaries refers to the associated expenses or costs that contractors incur in the completion of a project, for example a site office or heating of a site office, rather than the actual building working materials like the bricks and mortar.

Prime cost method

The prime cost method is one of two methods used to claim depreciation for plant and equipment. Under the prime cost method the decline in value is generally calculated as a constant percentage of the asset's cost and reflects a uniform decline in value over time. The formula is:

Prime cost method				
Asset's cost	X	Days held	X	100 per cent
		-----		-----
		365		asset's effective life

The cost of an asset includes both the amount you pay for it as well as any additional amounts you spend on transporting it and installing it. Cost also includes amounts you spend on improving the asset.

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Once a method has been chosen, this cannot be changed. For this reason, it is recommended that the property owner consult with an Accountant or a Financial Adviser for advice on which method will best suit their individual investment strategy and to ensure the best results are obtained.

Pro-rata calculations

Pro-rata calculations are used to show a portion of a total quantity. When an investment property is rented partway through a year, depreciation claims are required to be based on a pro-rata calculation of the time that the property (or asset acquired and installed within the property) was income producing.

Small business entity

A small business entity is an individual, partnership, company or trust that carries on a business activity and has an aggregated turnover less than \$10 million. The business must have operated for all or part of an income year. Generally, aggregated turnover is your annual turnover plus the annual turnover of any business you are connected with or that is your affiliate.

Businesses which fit within the definition of a small business entity are entitled to a range of tax concessions. It is recommended to seek advice from an Accountant if you qualify for small business concessions available. BMT Tax Depreciation can complete a Capital Allowance and Tax Depreciation Schedule for Small Business Enterprises which outlines deductions available including small business concessions. If your company fits within this definition, please contact BMT immediately to update your depreciation schedule.

Split schedule

Ownership structures influence how depreciation deductions are calculated. Commercial properties with multiple owners can create a complex tax situation.

Co-owners must divide the income and expenses for the rental property in line with their 'interest' in the property. The two co-owner structures are:

- Joint tenants - each holds an equal interest in the property, or
- Tenants in common - may hold unequal interests in the property, for example, one may hold a 20 percent interest and the other an 80 per cent interest

Co-owned depreciating assets, as outlined in section 40-35 of the Income Tax Assessment Act 1997, are able to be calculated and deducted based on each owner's interest in the asset, and not the whole asset.

For example, joint tenants with an equal 50 per cent share can claim an immediate write-off for items under \$200 as each co-owner's share is less than \$100 each. When an owner's share of an asset valued at less than \$1,000 it can also be added to a low-value pool.

According to the ATO, when you are carrying on a rental property business in partnership with others, you must divide the net rental income or loss according to the partnership agreement. This must be done whether or not the legal interest in the rental property is different to the partners' entitlements to profits and losses under the partnership agreement. If you do not have a partnership agreement, you should divide your net rental income or loss between partners equally.

A BMT Tax Depreciation Schedule makes the process easier for Accountants by splitting depreciation deductions to ensure the owners' claims are maximised. BMT Tax Depreciation can take into account any number of partners from two owners at 60:40 or even four owners at 70:15:10:5. A BMT Tax Depreciation Schedule can also take into consideration the portion of ownership for plant and equipment assets installed during an office fit out.

Disclaimer

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6.38

1300 728 726

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Canberra ACT
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Adelaide SA 5000
Ph: 08 8193 5900

Hobart

Hobart Corporate Centre
Level 3, 85 Macquarie Street
Hobart TAS 7000
Ph: 03 6231 7100

BMT Tax Depreciation
QUANTITY SURVEYORS



1-1

Audit Shield Service

Bitzios 2 Superannuation Fund
PO Box 5102
Q Super Centre
MERMAID WATERS QLD 4218

Tax Receipt

TAI-19635227

Ref: BITZDS1

9 March 2020

DEFT Ref No: 404251196352272

Details

Expiry Date: 31 October 2020 at 4p.m.
Level of Cover: \$ 10,000.00
Turnover Category: Self-Managed Super Fund

Payment

Fee for Audit Shield service participation:	\$ 290.91
GST Added:	\$ 29.09
Amount (ex surcharge):	\$ 320.00
Payment Surcharge:	\$ 0.00
Total Paid Amount:	\$ 320.00

Paid Date:

*8 November 2019

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

Name of Entities / Individuals to be covered:

Bitzios 2 Superannuation Fund

ASIC

Australian Securities and Investments Commission
ABN 86 768 265 615

Inquiries

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

8-1

DSMJM PTY LTD
ACN/ARBN: 159 199 185
C/- SIMMONS LIVINGSTONE & ASSOCIATES
PO BOX 806
OXENFORD, QLD, 4210

Invoice Statement

Issue Date 26 Jun 2019
Account Number 22 159199185

Summary

Balance outstanding \$158.00
New charges \$53.00
TOTAL DUE \$211.00

- * Amounts 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

Please Pay

Pay now \$158.00
By 26 Aug 2019 \$53.00

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/scheme details up to date within 28 days of the date of issue of the annual statement, or
 - you do not pay your review fee within 2 months of the annual review date
- * if you are up to one month late, you must pay \$79. If you are over one month late, this fee increased to \$329.

Date	Reference	Description	Amount
26/06/2019	3X1821315480P PA	2019 Annual Review	53.00

Payment Slip

DSMJM PTY LTD

ACN/ARBN: 159 199 185
Account Number 22 159199185
Amount Payable \$211.00

Payment Options



*814 129 0002291591991859 22



22 159199185



Billpay Code: 8929
Ref: 2291 5919 9185 922



Billers Code: 17301
Reference: 2291591991859

in person at any Post Office, pay by cash, cheque or EFTPOS

by phone 13 18 16 pay by Mastercard or VISA

Internet postbillpay.com.au by Mastercard or VISA

Telephone & Internet Banking - BPAY *

Contact your bank, credit union or building society to make this payment from your cheque, savings account or credit card. More info: www.bpay.com.au



Mail

Mail this payment slip and your cheque to ASIC, Locked Bag 5000, Gippsland Mail Centre VIC 3841.

**ASIC**

Australian Securities & Investments Commission

8.2

Forms Manager

Registered Agents

Company: DSMJM PTY LTD ACN 159 199 185

Company details

Date company registered 26-06-2012
 Company next review date 26-06-2021
 Company type Australian Proprietary Company
 Company status Registered
 Home unit company No
 Superannuation trustee company Yes
 Non profit company No

Registered office

'HQ' SE 26 , 58 RIVERWALK AVENUE , ROBINA QLD 4226

Principal place of business

'HQ' SE 26 , 58 RIVERWALK AVENUE , ROBINA QLD 4226

Officeholders

BITZIOS, SHERELLE LOUISE

Born 02-07-1971 at SOUTHPORT QLD

21 KARABELLA COURT , MERMAID WATERS QLD 4218

Office(s) held: Director, appointed 09-05-2019

BITZIOS, DIAMANDIS

Born 31-05-1971 at MELBOURNE VIC

21 KARABELLA COURT , MERMAID WATERS QLD 4218

Office(s) held: Director, appointed 26-06-2012

Secretary, appointed 26-06-2012

Company share structure

Share class	Share description	Number issued	Total amount paid	Total amount unpaid
ORD	ORD	150	150.00	0.00

Members

BITZIOS , SHERELLE LOUISE 21 KARABELLA COURT , MERMAID WATERS QLD 4218

Share class	Total number held	Fully paid	Beneficially held
ORD	75	Yes	Yes

BITZIOS , DIAMANDIS 21 KARABELLA COURT , MERMAID WATERS QLD 4218

Share class	Total number held	Fully paid	Beneficially held

ORD

75

Yes

8 }
Yes**Document history**

These are the documents most recently received by ASIC from this organisation.

Received	Number	FormDescription	Status
03-03-2020	1EEC26877484	CHANGE TO COMPANY DETAILS	Processed and imaged
12-06-2019	5EAZ28304484	CHANGE TO COMPANY DETAILS	Processed and imaged
12-06-2019	5EAZ28303484	CHANGE TO COMPANY DETAILS	Processed and imaged

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BITZIOS 2 SUPERANNUATION FUND
GENERAL LEDGER FOR THE PERIOD 01/07/2019 TO 30/06/2020
FROM ACCOUNT 425/000 TO 425/999 - ENTRIES: ALL

9-1

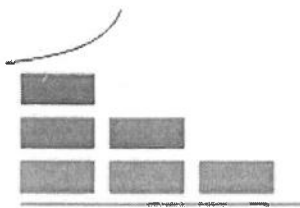
Printed: Tuesday 18 May, 2021 @ 10:36:04

Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
<u>425</u> <u>Rental Property Expenses</u>						
<u>425/005</u> <u>Body corporate expenses</u>						
17/01/2020	170120	Bank Statement		1,908.58		1,908.58
Narration: NETBANK BPAY DEFT PAYMENTS						
17/01/2020	300620	Closing Journal - Cash			173.50	1,735.08
Narration: GST adjustment at 30/06/2020						
03/04/2020	030420	Bank Statement		1,898.36		3,633.44
Narration: NETBANK BPAY DEFT PAYMENTS						
03/04/2020	300620	Closing Journal - Cash			172.57	3,460.87
Narration: GST adjustment at 30/06/2020						
<u>425/009</u> <u>Council rates</u>						
22/01/2020	220120	Bank Statement		1,204.65		1,204.65
Narration: NETBANK BPAY BCC RATES						
				Total Debits:		\$5,011.59
				Total Credits:		\$346.07
				Current Year Profit/(Loss):		N/A

9-2

9-3

10-1



Hartley's

Body Corporate Management

9-2

42515

PO Box 111 CORINDA QLD 4075
 ABN 68613005182
 Ph: (07) 3379 7455 Fax: (07) 33797 499
 info@hbcm.co

DSMJM Pty Ltd ACN 159 199 185 as trustee for
 Bitzios 2 Superannuation Fund
 PO Box 5102
 Q SUPERCENTRE MERMAID WATERS QLD 4218

TAX INVOICE
 ABN: 18 938 682 975

Date of Notice: **18/12/2019**

UCE: 143 UIE: 822

Body Corporate and Community Management Act 1997
NOTICE OF CONTRIBUTIONS

428 UPPER EDWARD STREET C.T.S 39996, Lot 301, 428 Upper Edward Street, SPRING HILL QLD 4004

Details	Admin	Sinking	Int/Disc	Due Date	Total
Standard Levy Contribution Schedule (01/02/20 - 30/04/20)	\$1,113.49	\$497.17	\$0.00	01/02/2020	\$1,610.66
Standard Levy Insurance Schedule (01/02/20 - 30/04/20)	\$297.92	\$0.00	\$0.00	01/02/2020	\$297.92
Total Amount Due \$1,908.58					

This is a tax invoice for GST purposes only in respect to current period levies. Current period levies of \$1,908.58 includes GST of \$173.50

Total if paying at an Australia Post Office \$1,911.33



Hartley's Body Corporate Management
 *Payments by phone or Internet from your cheque or savings account require registration. Please complete a Customer Initiated Direct Debit registration form available at www.deft.com.au or call 1 800 672 162. Payments by Credit Card do not require registration and a surcharge may apply.

Pay over the Internet from your Credit Card or pre-registered bank account at www.deft.com.au.

Pay by phone from your Credit Card or pre-registered bank account, Call 1 800 30 10 90 or Int +612 8 232 7395

Pay by making the payment slip with your Cheque to:
 DEFT Payment Systems
 GPO Box 141, Brisbane QLD 4001



Biller Code: 96503
Ref: 247841612 14552

Contact your financial institution to make a BPAY payment from your cheque or savings account.



Pay in person at any Australia Post Office, using Cash, Cheque or EFTPOS
 Payments made at Australia Post will incur a \$2.75 DEFT processing fee

Account: 428 Upper Edward Street
Owner: DSMJM Pty Ltd ACN 159
199 185 as trustee for Bitzios 2
Superannuation Fund
Lot No: 301

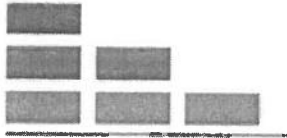
All Cheques must be made payable to:
 428 Upper Edward Street



*42 2478 41612 14552

Total Due \$1,908.58

DEFT Reference Number: 247841612 14552



Hartley's

Body Corporate Management

9.3

PO Box 111 CORINDA QLD 4075
 ABN 68613005182
 Ph: (07) 3379 7455 Fax: (07) 33797499
 info@hbcm.co

DSMJM Pty Ltd ACN 159 199 185 as trustee for
 Bitzios 2 Superannuation Fund
 PO Box 5102
 Q SUPERCENTRE MERMAID WATERS QLD 4218

TAX INVOICE
 ABN: 18 938 682 975

Date of Notice: **24/03/2020**

UCE: 143 UIE: 822

Body Corporate and Community Management Act 1997
NOTICE OF CONTRIBUTIONS

428 UPPER EDWARD STREET C.T.S 39996, Lot 301, 428 Upper Edward Street, SPRING HILL QLD 4004

Details	Admin	Sinking	Int/Disc	Due Date	Total
Standard Levy Contribution Schedule (01/05/20 - 31/07/20)	\$1,113.49	\$497.17	\$0.00	01/05/2020	\$1,610.66
Standard Levy Insurance Schedule (01/05/20 - 31/07/20)	\$287.70	\$0.00	\$0.00	01/05/2020	\$287.70
Total Amount Due \$1,898.36					

This is a tax invoice for GST purposes only in respect to current period levies. Current period levies of \$1,898.36 includes GST of \$172.57

Total if paying at an Australia Post Office \$1,901.11



Hartley's Body Corporate Management
 *Payments by phone or Internet from your cheque or savings account require registration. Please complete a Customer Initiated Direct Debit registration form available at www.deft.com.au or call 1 800 672 162. Payments by Credit Card do not require registration and a surcharge may apply.

Pay over the Internet from your Credit Card or pre-registered bank account at www.deft.com.au.

Pay by phone from your Credit Card or pre-registered bank account. Call 1 300 30 10 90 or Int +61 2 8 232 7395

Pay by making this payment slip with your Cheque to:
 DEFT Payment Systems
 GPO Box 141, Brisbane QLD 4001



Biller Code: 96503
Ref: 247841612 14552

Contact your financial institution to make a BPAY payment from your cheque or savings account.



Pay in person at any Australia Post Office, using Cash, Cheque or EFTPOS
 Payments made at Australia Post will incur a \$2.75 DEFT processing fee

Account: 428 Upper Edward Street
 Owner: DSMJM Pty Ltd ACN 159
 199 185 as trustee for Bitzios 2
 Superannuation Fund
 Lot No: 301

All Cheques must be made payable to:
 428 Upper Edward Street



*442 2478 41612 14552

Total Due \$1,898.36

DEFT Reference Number: 247841612 14552



Dedicated to a better Brisbane

BRISBANE CITY COUNCIL ABN 72 002 765 795

Rate Account

425/9

Property Location: 301/428 UPPER EDWARD ST
SPRING HILL

Issue Date 12 Dec 2019

Account number
5000 0000 4750 176

Bill number
5000 1036 4850 337

Enquiries ^{10.1}

(07) 3403 8888

24 hours 7 days

BITZIOS 2 SUPERANNUATION FUND
C/- DSMJM PTY LTD AS TRUSTEE
PO BOX 5102 Q SUPER CENTRE
MERMAID WATERS QLD 4218

Account Period
27 Sep 2019 - 31 Mar 2020

TAX INVOICE

Total GST on this Tax Invoice
\$17.75



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anytime, anywhere.

You can also opt-in for a
free SMS reminder of your
bill's due date.

Visit

brisbane.qld.gov.au/rates
to sign up and help keep
Brisbane clean, green
and sustainable.



The rates and charges set out in this notice are levied by the service of this notice and are due and payable within 30 days of the issue date. Full payment by the Due Date includes Discount and/or Rounding (where applicable).

Compounding interest of 9.83% per annum will accrue daily on any amount owing immediately after this date.

Nett Amount Payable

\$1,204.65

Due Date

13 January 2020

Summary of Charges

Opening Balance	0.00
Brisbane City Council Rates & Charges	543.25
Brisbane City Council Miscellaneous Charges	200.42
State Government Charges	461.00

Gross Amount	1,204.67
Discount and/or Rounding (where applicable)	0.02 CR
Nett Amount Payable	1,204.65

If mailing your payment please tear off this slip and return with payment. Please do not staple this slip. See reverse for payment methods.

Pay in person at any Post Office



* 439 500010364850337

Due Date

13 Jan 2020

BITZIOS 2 SUPERANNUATION FUND

B PAY
 Biller Code : 78550
 Ref : 5000 0000 4750 176

50

Gross Amount

\$1,204.67

Nett Amount

\$1,204.65

Property Details

Owner	BITZIOS 2 SUPERANNUATION FUND	10.2
Property Location	301/428 UPPER EDWARD ST SPRING HILL	
Real Property Description	L.301 SP.213625 PAR NTH BRISBANE 822/5811	
Valuation effective from	01 Jul 2017	\$155,601
	01 Jul 2018	\$155,601
	01 Jul 2019	\$115,994
Averaged Rateable Valuation (A R V)		\$115,994

Account Details Account number: 5000 0000 4750 176

Opening Balance

Closing Balance Of Last Bill	1,009.47
Brisbane City Council Miscellaneous Charges Reversed - Bill No. 500010364773133	5.22CR
Brisbane City Council Rates & Charges Reversed - Bill No. 500010364773133	543.25CR
State Government Charges Reversed - Bill No. 500010364773133	461.00CR
Total	0.00

Period : 27 Sep 2019 - 27 Sep 2019**Brisbane City Council Miscellaneous Charges**

Credit Card Payment Surcharge	5.22
Total	5.22

Period : 28 Nov 2019 - 28 Nov 2019**Brisbane City Council Miscellaneous Charges**

Rate Account And Services Establishment Fee	195.20 *
Total	195.20

Period : 01 Jan 2020 - 31 Mar 2020**Brisbane City Council Rates & Charges**

General Rates - Category 17 (Annually 0.9075 Cents In The A R V \$) @ Parity Factor (P/F) 1.000000	421.80
Waste Utility Charge - 1 Charge(S) @ \$85.59 Qtr	85.59
Bushland Preservation Levy Category 17 (Annual 0.0335 Cents In The A R V \$) @ P/F 1.000000	14.76
Environmental Mgt Compliance Levy Category 17 (Annual 0.0474 Cents In The A R V \$) @ P/F 1.000000	21.10
Total	543.25

State Government Charges

Emergency Management Levy - Group 5	446.00
Commercial Waste Utility Charge - 1 Charge(S) @ \$15.00 Qtr	15.00
Total	461.00

* Denotes items subject to GST.

Other Information

A surcharge of 0.52% applies when paying by Mastercard or Visa credit or debit cards and will be payable with your next rate account. The surcharge does not apply to BPAY payments or charges that attract GST.

This bill contains a Rate Account and Services Establishment Fee. Any failure to pay this charge by the due date will not affect the availability of any discount/rounding payable in respect of the Brisbane City Council Rates & Charges section of this notice. Exemptions from the fee may be available if applied for within 12 months of this notice. In addition to fee exemption, eligible first home owners can also receive a 50% remission on their rate account of up to \$1000 for 12 months. The application form and more information can be found at www.brisbane.qld.gov.au/rates or by calling Council's Contact Centre on 3403 8888



Statement 30 (Page 1 of 2)

Account Number 06 4486 10374582

Statement Period 1 Jul 2019 - 30 Sep 2019

Closing Balance \$6,742.42 CR

Enquiries 13 1998
 (24 hours a day, 7 days a week)



041

DIRECTOR
 SUITE 26 58 RIVERWALK AVE
 ROBINA QLD 4226

A/c 604

Business Transaction Account

If this account has an attached overdraft limit or facility which is secured over your primary place of residence or over a residential Investment property you should ensure that the property is insured in accordance with the terms and conditions of the mortgage. If you have any queries about your insurance cover you should contact your insurer. Information on property insurance can also be found on www.moneysmart.gov.au. Note, if this account has an attached overdraft limit or facility and we send you a statement every 4 or 6 months, we will update your statement preference to every 3 months as part of changes made to the new Banking Code of Practice from 1 July 2019.

Name: DSMJM PTY LTD ITF BITZIOS 2 SUPERANNUATI
 ON FUND

Note: Have you checked your statement today? It's easy to find out more information about each of your transactions by logging on to the CommBank App or NetBank. Should you have any questions on fees or see an error please contact us on the details above. Cheque proceeds are available when cleared.

Date	Transaction	Debit	Credit	Balance
01 Jul	2019 OPENING BALANCE			\$49,008.08 CR
01 Jul	DEBIT INTEREST CHARGED on this account to June 30, 2019 is \$50.66			
01 Jul	Account Fee	10.00		\$48,998.08 CR
14 Jul	Transfer to CBA A/c CommBank app To super saver	40,000.00		\$8,998.08 CR
29 Jul	TAX OFFICE PAYMENTS NetBank BPAY 75556 491487936757760 PAYG Jun 19	1,830.00		\$7,168.08 CR
01 Aug	Account Fee	10.00		\$7,158.08 CR
19 Aug	ASIC NetBank BPAY 17301 2291591991859 ASIC fees	158.00		\$7,000.08 CR
19 Aug	ASIC NetBank BPAY 17301 2291591991859 ASIC Fee	53.00		\$6,947.08 CR
19 Aug	Transfer to CBA A/c NetBank acct fees	220.00		\$6,727.08 CR
19 Aug	Transfer from NetBank from bitzios super		525.34	\$7,252.42 CR
19 Aug	Transfer to CBA A/c NetBank to bitzios super	500.00		\$6,752.42 CR

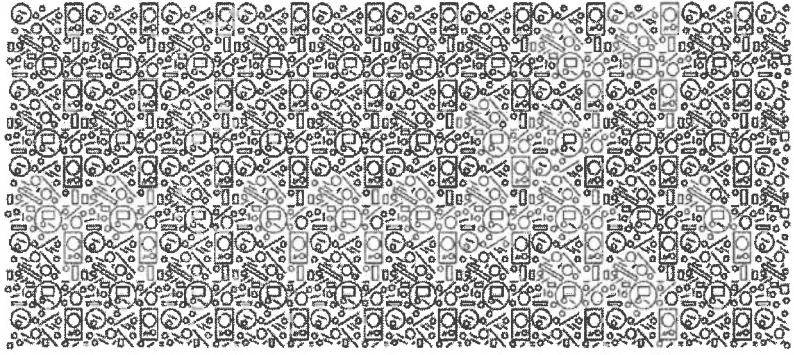


*# 5113.15306.1.1 ZZ259R3 0303 SL.R3.S937.D273.O V06.00.26

11.2

Account Number

06 4486 10374582



Date	Transaction	Debit	Credit	Balance
01 Sep	Account Fee	10.00		\$6,742.42 CR
30 Sep	2019 CLOSING BALANCE			\$6,742.42 CR

Opening balance	-	Total debits	+	Total credits	=	Closing balance
\$49,008.08 CR		\$42,791.00		\$525.34		\$6,742.42 CR

Transaction Summary during 1st June 2019 to 31st August 2019

Transaction Type	01 Jun to 30 Jun	01 Jul to 31 Jul	01 Aug to 31 Aug	Free	Chargeable	Unit Price	Fee Charged
Staff assisted withdrawals	0	0	0	0	0	\$2.50	\$0.00
Cheques written	0	0	0	0	0	\$1.50	\$0.00
Cheque deposit	0	0	0	0	0	\$1.50	\$0.00
Over the counter deposit	0	0	0	0	0	\$2.50	\$0.00
Quick deposits	0	0	0	0	0	\$0.20	\$0.00
Cheq deposit in quick deposit box	0	0	0	0	0	\$1.50	\$0.00
Total	0	0	0	0	0		\$0.00
Account Fee						\$10.00	\$30.00
Paper Statement Fee						\$2.50	\$0.00



Statement 31 (Page 1 of 2)

Account Number 06 4486 10374582

Statement Period 1 Oct 2019 - 30 Dec 2019

Closing Balance \$16,649.42 CR

Enquiries 13 1998
 (24 hours a day, 7 days a week)



041

DIRECTOR
 SUITE 26 58 RIVERWALK AVE
 ROBINA QLD 4226



*# 5421.29286.1.1 ZZ258R3 0303 SL.R3.S936.D348.O V06.00.28

Business Transaction Account

If this account has an attached overdraft limit or facility which is secured over your primary place of residence or over a residential Investment property you should ensure that the property is insured in accordance with the terms and conditions of the mortgage. If you have any queries about your insurance cover you should contact your insurer. Information on property insurance can also be found on www.moneysmart.gov.au. Note, if this account has an attached overdraft limit or facility and we send you a statement every 4 or 6 months, we will update your statement preference to every 3 months as part of changes made to the new Banking Code of Practice from 1 July 2019.

Name: DSMJM PTY LTD ITF BITZIOS 2 SUPERANNUATI
 ON FUND

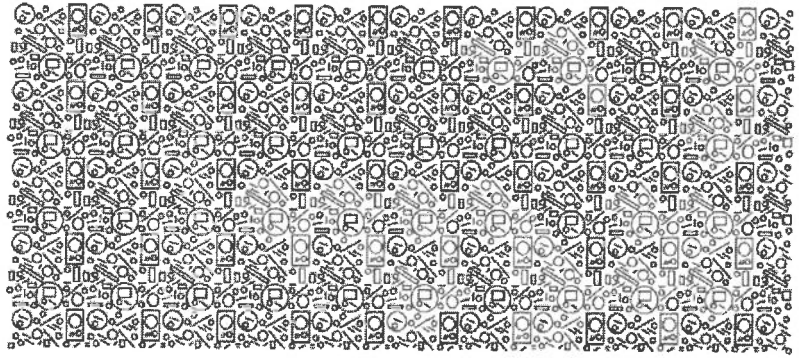
Note: Have you checked your statement today? It's easy to find out more information about each of your transactions by logging on to the CommBank App or NetBank. Should you have any questions on fees or see an error please contact us on the details above. Cheque proceeds are available when cleared.

Date	Transaction	Debit	Credit	Balance
01 Oct 2019	OPENING BALANCE			\$6,742.42 CR
01 Oct	Account Fee	10.00		\$6,732.42 CR
11 Oct	TAX OFFICE PAYMENTS NetBank BPAY 75556 491487936757760 PAYG Sep 19	1,813.00		\$4,919.42 CR
01 Nov	Account Fee	10.00		\$4,909.42 CR
08 Nov	Audit Shield NetBank BPAY 253575 404251196352272 audit shield super	320.00		\$4,589.42 CR
27 Nov	Transfer from NetBank office purchase		859,403.80	\$863,993.22 CR
27 Nov	Wdl Branch PACIFIC FAIR BROADBEACH	859,433.80		\$4,559.42 CR
01 Dec	Account Fee	10.00		\$4,549.42 CR
01 Dec	Transfer from NetBank rent Bris Dec 19		6,050.00	\$10,599.42 CR
30 Dec	Transfer from CommBank app Rent jan 20 bris		6,050.00	\$16,649.42 CR
30 Dec 2019	CLOSING BALANCE			\$16,649.42 CR

Opening balance	-	Total debits	+	Total credits	=	Closing balance
\$6,742.42 CR		\$861,596.80		\$871,503.80		\$16,649.42 CR

Account Number

06 4486 10374582



Transaction Summary during 1st September 2019 to 30th November 2019

Transaction Type	01 Sep to 30 Sep	01 Oct to 31 Oct	01 Nov to 30 Nov	Free	Chargeable	Unit Price	Fee Charged
Staff assisted withdrawals	0	0	1	1	0	\$3.00	\$0.00
Cheques written	0	0	0	0	0	\$3.00	\$0.00
Cheque deposit	0	0	0	0	0	\$3.00	\$0.00
Over the counter deposit	0	0	0	0	0	\$3.00	\$0.00
Quick deposits	0	0	0	0	0	\$3.00	\$0.00
Cheq deposit in quick deposit box	0	0	0	0	0	\$3.00	\$0.00
Total	0	0	1	1	0		\$0.00
Account Fee						\$10.00	\$30.00
Paper Statement Fee						\$2.50	\$0.00



Account Number 06 4486 10374582

Statement Period 31 Dec 2019 - 30 Mar 2020

Closing Balance \$23,793.19 CR

Enquiries 13 1998
 (24 hours a day, 7 days a week)



041

DIRECTOR
 SUITE 26 58 RIVERWALK AVE
 ROBINA QLD 4226

Business Transaction Account

If this account has an attached overdraft limit or facility which is secured over your primary place of residence or over a residential Investment property you should ensure that the property is insured in accordance with the terms and conditions of the mortgage. If you have any queries about your insurance cover you should contact your insurer. Information on property insurance can also be found on www.moneysmart.gov.au. Note, if this account has an attached overdraft limit or facility and we send you a statement every 4 or 6 months, we will update your statement preference to every 3 months as part of changes made to the new Banking Code of Practice from 1 July 2019.

Name: DSMJM PTY LTD ITF BITZIOS 2 SUPERANNUATI
 ON FUND

Note: Have you checked your statement today? It's easy to find out more information about each of your transactions by logging on to the CommBank App or NetBank. Should you have any questions on fees or see an error please contact us on the details above. Cheque proceeds are available when cleared.

Date	Transaction	Debit	Credit	Balance
31 Dec 2019	OPENING BALANCE			\$16,649.42 CR
01 Jan	Account Fee	10.00		\$16,639.42 CR
17 Jan	DEFT PAYMENTS NetBank BPAY 96503 24784161214552 Body corp Apr 20	1,908.58		\$14,730.84 CR
22 Jan	BCC RATES NetBank BPAY 78550 500000004750176 rates bris office	1,204.65		\$13,526.19 CR
01 Feb	Account Fee	10.00		\$13,516.19 CR
01 Feb	Transfer from CommBank app Rent bris feb 20		6,050.00	\$19,566.19 CR
28 Feb	Transfer from NetBank		1,813.00	\$21,379.19 CR
28 Feb	Transfer to CBA A/c NetBank error transfer	1,813.00		\$19,566.19 CR
28 Feb	TAX OFFICE PAYMENTS NetBank BPAY 75556 491487936757760 payg install dec19	1,813.00		\$17,753.19 CR
01 Mar	Account Fee	10.00		\$17,743.19 CR
01 Mar	Transfer from CommBank app Rent bris mar 20		6,050.00	\$23,793.19 CR
30 Mar 2020	CLOSING BALANCE			\$23,793.19 CR

Opening balance	-	Total debits	+	Total credits	=	Closing balance
\$16,649.42 CR		\$6,769.23		\$13,913.00		\$23,793.19 CR

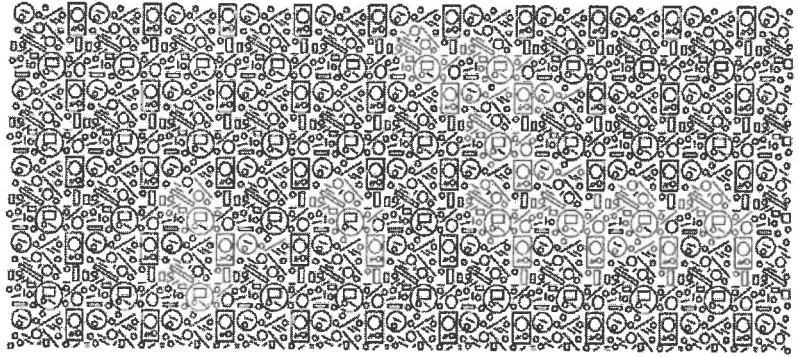


*# 3100.11720.1.1 ZZ258R3 0303 SLR3.S936.D090.O V06.00.28

11.6

Account Number

06 4486 10374582



Transaction Summary during 1st December 2019 to 29th February 2020

Transaction Type	01 Dec to 31 Dec	01 Jan to 31 Jan	01 Feb to 29 Feb	Free	Chargeable	Unit Price	Fee Charged
Staff assisted withdrawals	0	0	0	0	0	\$3.00	\$0.00
Cheques written	0	0	0	0	0	\$3.00	\$0.00
Cheque deposit	0	0	0	0	0	\$3.00	\$0.00
Over the counter deposit	0	0	0	0	0	\$3.00	\$0.00
Quick deposits	0	0	0	0	0	\$3.00	\$0.00
Cheq deposit in quick deposit box	0	0	0	0	0	\$3.00	\$0.00
Total	0	0	0	0	0		\$0.00
Account Fee						\$10.00	\$30.00
Paper Statement Fee						\$0.00	\$0.00



Statement 33 (Page 1 of 2)

Account Number 06 4486 10374582

Statement Period 31 Mar 2020 - 30 Jun 2020

Closing Balance \$25,959.88 CR

Enquiries 13 1998
 (24 hours a day, 7 days a week)



041

DIRECTOR
 SUITE 26 58 RIVERWALK AVE
 ROBINA QLD 4226

Business Transaction Account

If this account has an attached overdraft limit or facility which is secured over your primary place of residence or over a residential investment property you should ensure that the property is insured in accordance with the terms and conditions of the mortgage. If you have any queries about your insurance cover you should contact your insurer. Information on property insurance can also be found on www.moneysmart.gov.au. Note, if this account has an attached overdraft limit or facility and we send you a statement every 4 or 6 months, we will update your statement preference to every 3 months as part of changes made to the new Banking Code of Practice from 1 July 2019.

Name: DSMJM PTY LTD ITF BITZIOS 2 SUPERANNUATI
 ON FUND

Note: Have you checked your statement today? It's easy to find out more information about each of your transactions by logging on to the CommBank App or NetBank. Should you have any questions on fees or see an error please contact us on the details above. Cheque proceeds are available when cleared.

The date of transactions shown here may be different on your other transaction lists (for example, the transaction list that appears on the CommBank app).

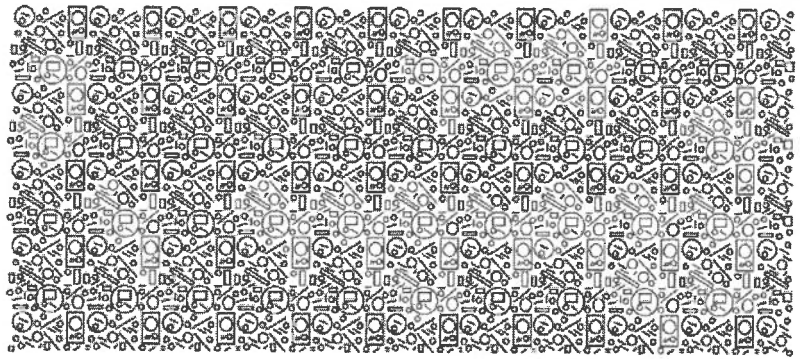
Date	Transaction	Debit	Credit	Balance
31 Mar 2020	OPENING BALANCE			\$23,793.19 CR
01 Apr	Account Fee	10.00		\$23,783.19 CR
02 Apr	Transfer from NetBank rent Bris Apr 20		6,050.00	\$29,833.19 CR
03 Apr	DEFT PAYMENTS NetBank BPAY 96503 24784161214552 body corp 05 to 07	1,898.36		\$27,934.83 CR
03 Apr	TAX OFFICE PAYMENTS NetBank BPAY 75556 491487936757760 payg march 2020	1,813.00		\$26,121.83 CR
01 May	Account Fee	10.00		\$26,111.83 CR
01 May	Transfer from NetBank rent bris May 2020		6,050.00	\$32,161.83 CR
22 May	Direct Credit 012721 ATO ATO001100011854871		228.05	\$32,389.88 CR
25 May	TAX OFFICE PAYMENTS NetBank BPAY 75556 491487936757760 GST to Mar 20	2,200.00		\$30,189.88 CR
28 May	Transfer to CBA A/c NetBank accountant fees	2,420.00		\$27,769.88 CR
01 Jun	Account Fee	10.00		\$27,759.88 CR
01 Jun	Transfer from NetBank rent Bris Jun 20		6,050.00	\$33,809.88 CR



*# 17256.37789.1.1 ZZ258R3 0303 SL.R3.S932.D172.OV06.00.30

Account Number

06 4486 10374582



11-8

Date	Transaction	Debit	Credit	Balance
25 Jun	Transfer from NetBank super SBitzios		21,600.00	\$55,409.88 CR
25 Jun	Transfer from NetBank Super DBitzios		20,550.00	\$75,959.88 CR
25 Jun	Transfer to CBA A/c NetBank to saver	50,000.00		\$25,959.88 CR
30 Jun	2020 CLOSING BALANCE			\$25,959.88 CR

Opening balance	-	Total debits	+	Total credits	=	Closing balance
\$23,793.19 CR		\$58,361.36		\$60,528.05		\$25,959.88 CR

Transaction Summary during 1st March 2020 to 31st May 2020

Transaction Type	01 Mar to 31 Mar	01 Apr to 30 Apr	01 May to 31 May	Free	Chargeable	Unit Price	Fee Charged
Staff assisted withdrawals	0	0	0	0	0	\$3.00	\$0.00
Cheques written	0	0	0	0	0	\$3.00	\$0.00
Cheque deposit	0	0	0	0	0	\$3.00	\$0.00
Over the counter deposit	0	0	0	0	0	\$3.00	\$0.00
Quick deposits	0	0	0	0	0	\$3.00	\$0.00
Cheq deposit in quick deposit box	0	0	0	0	0	\$3.00	\$0.00
Total	0	0	0	0	0		\$0.00
Account Fee						\$10.00	\$30.00
Paper Statement Fee						\$0.00	\$0.00



041

DIRECTOR
 SUITE 26 58 RIVERWALK AVE
 ROBINA QLD 4226

ALC 605

Account Number 06 4486 10374590

Statement Period 1 Jul 2019 - 30 Sep 2019

Closing Balance \$1,173,068.70 CR

Enquiries 13 1998
 (24 hours a day, 7 days a week)



Business Online Saver

Name: DSMJM PTY LTD ITF BITZIOS 2 SUPERANNUATI
 ON FUND

Note: Have you checked your statement today? It's easy to find out more information about each of your transactions by logging on to the CommBank App or NetBank. Should you have any questions on fees or see an error please contact us on the details above. Cheque proceeds are available when cleared.

Date	Transaction	Debit	Credit	Balance
01 Jul	2019 OPENING BALANCE			\$286,827.89 CR
01 Jul	CREDIT INTEREST EARNED on this account to June 30, 2019 is \$1,000.07			
01 Jul	Credit Interest		67.58	\$286,895.47 CR
12 Jul	Direct Credit 361494 AMP NWXB00627031201	452,515.40		\$739,410.87 CR
12 Jul	Direct Credit 361494 AMP NWXB00788011201	393,441.74		\$1,132,852.61 CR
14 Jul	Transfer from CommBank app To super saver	40,000.00		\$1,172,852.61 CR
01 Aug	Credit Interest		116.47	\$1,172,969.08 CR
01 Sep	Credit Interest		99.62	\$1,173,068.70 CR
30 Sep	2019 CLOSING BALANCE			\$1,173,068.70 CR

Opening balance	-	Total debits	+	Total credits	=	Closing balance
\$286,827.89 CR		Nil		\$886,240.81		\$1,173,068.70 CR

Your Credit Interest Rate Summary

Date	Balance	Standard Credit Interest Rate (p.a.)
30 Sep	Less than \$10,000.00	0.00%
	\$10,000.00 and over	0.10%

Note. Interest rates are effective as at the date shown but are subject to change.



Statement 31 (Page 1 of 1)

Account Number 06 4486 10374590

Statement Period 1 Oct 2019 - 30 Dec 2019

Closing Balance \$313,947.97 CR

Enquiries 13 1998
 (24 hours a day, 7 days a week)



041

DIRECTOR
 SUITE 26 58 RIVERWALK AVE
 ROBINA QLD 4226



Business Online Saver

Name: DSMJM PTY LTD ITF BITZIOS 2 SUPERANNUATI
 ON FUND

Note: Have you checked your statement today? It's easy to find out more information about each of your transactions by logging on to the CommBank App or NetBank. Should you have any questions on fees or see an error please contact us on the details above. Cheque proceeds are available when cleared.

Date	Transaction	Debit	Credit	Balance	
01 Oct	2019 OPENING BALANCE			\$1,173,068.70 CR	
01 Oct	Credit Interest		96.42	\$1,173,165.12 CR	
01 Nov	Credit Interest		99.64	\$1,173,264.76 CR	
27 Nov	Transfer to CBA A/c NetBank office purchase	859,403.80		\$313,860.96 CR	
01 Dec	Credit Interest		87.01	\$313,947.97 CR	
30 Dec	2019 CLOSING BALANCE			\$313,947.97 CR	
		Opening balance	- Total debits	+ Total credits	= Closing balance
		\$1,173,068.70 CR	\$859,403.80	\$283.07	\$313,947.97 CR

Your Credit Interest Rate Summary

Date	Balance	Standard Credit Interest Rate (p.a.)
30 Dec	Less than \$10,000.00	0.00%
	\$10,000.00 and over	0.10%

Note. Interest rates are effective as at the date shown but are subject to change.



Statement 32 (Page 1 of 1)

Account Number 06 4486 10374590

Statement Period 31 Dec 2019 - 30 Mar 2020

Closing Balance \$314,026.25 CR

Enquiries 13 1998
 (24 hours a day, 7 days a week)



041

DIRECTOR
 SUITE 26 58 RIVERWALK AVE
 ROBINA QLD 4226

Business Online Saver

Name: DSMJM PTY LTD ITF BITZIOS 2 SUPERANNUATI
 ON FUND

Note: Have you checked your statement today? It's easy to find out more information about each of your transactions by logging on to the CommBank App or NetBank. Should you have any questions on fees or see an error please contact us on the details above. Cheque proceeds are available when cleared.

Date	Transaction	Debit	Credit	Balance
31 Dec 2019	OPENING BALANCE			\$313,947.97 CR
01 Jan	Credit Interest		26.66	\$313,974.63 CR
01 Feb	Credit Interest		26.67	\$314,001.30 CR
01 Mar	Credit Interest		24.95	\$314,026.25 CR
30 Mar 2020	CLOSING BALANCE			\$314,026.25 CR

Opening balance	-	Total debits	+	Total credits	=	Closing balance
\$313,947.97 CR		Nil		\$78.28		\$314,026.25 CR

Your Credit Interest Rate Summary

Date	Balance	Standard Credit Interest Rate (p.a.)
30 Mar	Less than \$10,000.00	0.00%
	\$10,000.00 and over	0.10%

Note. Interest rates are effective as at the date shown but are subject to change.



Statement 33 (Page 1 of 1)

Account Number 06 4486 10374590

Statement Period 31 Mar 2020 - 30 Jun 2020

Closing Balance \$370,631.27 CR

Enquiries 13 1998
 (24 hours a day, 7 days a week)



041

DIRECTOR
 SUITE 26 58 RIVERWALK AVE
 ROBINA QLD 4226

Business Online Saver

Name: DSMJM PTY LTD ITF BITZIOS 2 SUPERANNUATI
 ON FUND

Note: Have you checked your statement today? It's easy to find out more information about each of your transactions by logging on to the CommBank App or NetBank. Should you have any questions on fees or see an error please contact us on the details above. Cheque proceeds are available when cleared.

The date of transactions shown here may be different on your other transaction lists (for example, the transaction list that appears on the CommBank app).

Date	Transaction	Debit	Credit	Balance
31 Mar 2020	OPENING BALANCE			\$314,026.25 CR
01 Apr	Credit Interest		26.67	\$314,052.92 CR
01 May	Credit Interest		25.81	\$314,078.73 CR
01 Jun	Credit Interest		26.68	\$314,105.41 CR
25 Jun	Transfer from NetBank from super gen acc	50,000.00		\$364,105.41 CR
26 Jun	Direct Credit 361494 AMP NWXB00627031201		3,682.62	\$367,788.03 CR
29 Jun	Direct Credit 361494 AMP NWXB00788011201		2,843.24	\$370,631.27 CR
30 Jun 2020	CLOSING BALANCE			\$370,631.27 CR

Opening balance	-	Total debits	+	Total credits	=	Closing balance
\$314,026.25 CR		Nil		\$56,605.02		\$370,631.27 CR

Your Credit Interest Rate Summary

Date	Balance	Standard Credit Interest Rate (p.a.)
30 Jun	Less than \$10,000.00	0.00%
	\$10,000.00 and over	0.10%

Note. Interest rates are effective as at the date shown but are subject to change.

*# 10310.10310.1.1 ZZ258R3 0303 SL R3 S933.D173.OV06.00.30

13-1

BITZIOS 2 SUPERANNUATION FUND
GENERAL LEDGER FOR THE PERIOD 01/07/2019 TO 30/06/2020
FROM ACCOUNT 772/000 TO 772/999 - ENTRIES: ALL

Printed: Tuesday 18 May, 2021 @ 10:38:11

Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
<u>772</u> <u>Real Estate Properties (Australian)</u>						
<u>772/001</u> <u>Unit 301, 428 Upper Edward Street, Spring Hill QLD 4000</u>						
22/11/2019*	772	Journal - Cash			6.2 77,730.00	(77,730.00)
Narration: Extract P&E per QSR						
22/11/2019	772	Journal - Cash	1.0000			(77,730.00)
Narration: Contract date 22/11/2019						
27/11/2019*	271119	Bank Statement		859,403.80	13.2	781,673.80
Narration: T/up settlement statement						
			----- 1.0000			
			Total Debits:	\$859,403.80		
			Total Credits:			\$77,730.00
			Current Year Profit/(Loss):			N/A

13.2

SETTLEMENT STATEMENT

Matter No: 1904725
Re: DSMJM Pty Ltd as Trustee purchase from Bitzios
Property: 301/428 Upper Edward Street, Spring Hill, Queensland 4000

Settlement Date: 29 November, 2019
Adjustment Date: 29 November, 2019
Contract Date: 22 November, 2019
Settlement Place: MCG Legal - Level 1, 67 Davenport Street, Southport
Settlement Time: 9:30am

Contract Price	\$825,000.00
BALANCE AT SETTLEMENT	<u>\$825,000.00</u>

CHEQUE DETAILS

1. Sherelle Bitzios	\$746,831.75
2. Sherelle Bitzios	<u>\$78,168.25</u>

CHEQUES TOTAL	<u>\$825,000.00</u>
----------------------	---------------------

FUNDS REQUIRED FOR SETTLEMENT

	AMOUNT (\$)
Contract Balance	\$ 825,000.00
PLUS MCG Legal	\$ 1,721.80
PLUS Stamp Duty	\$ 30,150.00
PLUS Registration Fees	<u>\$ 2,532.00</u>
	\$ 859,403.80
LESS Amount contributed by you by Telegraphic Transfer into our Trust Account ***** details noted in covering correspondence	\$ 859,403.80
	<u>\$ 859,403.80</u>
BALANCE ON SETTLEMENT	<u>\$ -</u>

Contract for Commercial Lots in a Community Titles Scheme

Seventh Edition

This document has been approved by The Real Estate Institute of Queensland Limited and the Queensland Law Society Incorporated as being suitable for the sale and purchase of Commercial Lots in a Community Titles Scheme in Queensland.

The Seller and Buyer agree to sell and buy the Property under this contract.

REFERENCE SCHEDULE

Contract Date: 22/11/2019

Agent: NAME: Entered into without the intervention of an Agent

ABN: _____ LICENCE NO: _____

ADDRESS: _____

SUBURB: _____ STATE: _____ POSTCODE: _____

PHONE: _____ MOBILE: _____ FAX: _____ EMAIL: _____

PARTIES

Seller: NAME: Sherelle Louise Bitzios ABN: _____

ADDRESS: 21 Karabella Court

SUBURB: MERMAID BEACH STATE: QLD POSTCODE: 4218

PHONE: _____ MOBILE: _____ FAX: _____ EMAIL: _____

NAME: _____ ABN: _____

ADDRESS: _____

SUBURB: _____ STATE: _____ POSTCODE: _____

PHONE: _____ MOBILE: _____ FAX: _____ EMAIL: _____

▪ or any other solicitor notified to the Buyer

Seller's Solicitor: NAME: Self Acting

REF: _____ CONTACT: _____

ADDRESS: _____

SUBURB: _____ STATE: _____ POSTCODE: _____

PHONE: _____ MOBILE: _____ FAX: _____ EMAIL: _____

JB AS JB

13.4

Buyer:

NAME: DSMJM PTY LTD ACN 159 199 185 AS TRUSTEE FOR BITZIOS 2 SUPERANNUATION FUND ABN: _____

ADDRESS: 301/428 Upper Edward Street

SUBURB: SPRING HILL STATE: QLD POSTCODE: 4000

PHONE: 07 5562 5377 MOBILE: 0418 876 342 FAX: _____ EMAIL: sherelle@bitziosconsulting.com.au

NAME: _____ ABN: _____

ADDRESS: _____

SUBURB: _____ STATE: _____ POSTCODE: _____

PHONE: _____ MOBILE: _____ FAX: _____ EMAIL: _____

▪ or any other solicitor notified to the Seller

Buyer's Solicitor:

NAME: MCG LEGAL

REF: MCG:TB:1904725 CONTACT: Tamie Bonner

ADDRESS: PO Box 908

SUBURB: SOUTHPORT STATE: QLD POSTCODE: 4215

PHONE: 07 5591 2222 MOBILE: _____ FAX: 07 5591 2232 EMAIL: info@mcglegal.com.au

PROPERTY

Lot: ADDRESS: 301/428 Upper Edward Street

SUBURB: SPRING HILL STATE: QLD POSTCODE: 4000

Description: LOT: 301 on BUP GTP SP | 213625

SCHEME: Community Titles Scheme | 39996

TITLE REFERENCE: 50769760

Local Government: Brisbane City Council

Present Use: _____

Excluded Fixtures: Not Applicable

Included Chattels: Not Applicable

Handwritten initials

13-5

PRICE

Purchase Price: \$825,000.00

Deposit: \$ Not Applicable
Initial Deposit payable on the day the Buyer signs this contract unless another time is specified below:

Deposit Holder: MCG Legal Law Practice Trust Account
Balance Deposit (if any) payable on:

Deposit Holder's Trust Account:	Bank: NAB	BSB: 084 917	Account No: 184 659 706
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Default Interest Rate: %
▪ If no figure is inserted, the Contract Rate applying at the Contract Date published by the Queensland Law Society Inc will apply

FINANCE

Finance Amount: \$ Not Applicable
▪ Unless all of "Finance Amount", "Financier" and "Finance Date" are completed, this contract is not subject to finance and Clause 3 does not apply.

Financier: Finance Date:

BUILDING AND/OR PEST INSPECTION DATE

Inspection Date: Not Applicable
▪ If "Inspection Date" is not completed, the contract is not subject to an inspection report and clause 4 does not apply.

MATTERS AFFECTING PROPERTY

Title Encumbrances:

Is the Property sold subject to any Encumbrances? No Yes, listed below:
▪ WARNING TO SELLER: You are required to disclose all Title Encumbrances which will remain after settlement (for example, easements on your title and statutory easements for sewerage and drainage which may not appear on a title search). Failure to disclose these may entitle the Buyer to terminate the contract or to compensation. It is NOT sufficient to state "refer to title", "search will reveal", or similar.

ADDITIONAL BODY CORPORATE INFORMATION

Interest Schedule Lot Entitlement of Lot:	822
Aggregate Interest Schedule Lot Entitlement:	5811
Contribution Schedule Lot Entitlement of Lot:	143
Aggregate Contribution Schedule Lot Entitlement:	1026

INSURANCE POLICIES

Insurer:	Allianz Australia Insurance Limited	Policy No:	QCSC19001116
Building:	\$5,888,028.00		
Public Liability:	\$30,000,000.00		
Other:			

SB AS

13.6

NEIGHBOURHOOD DISPUTES (DIVIDING FENCES AND TREES) ACT 2011

The Seller gives notice to the Buyer in accordance with Section 83 of the *Neighbourhood Disputes (Dividing Fences and Trees) Act 2011* that the Lot:

(select whichever is applicable)

- is not affected by any application to, or an order made by, the Queensland Civil and Administrative Tribunal (QCAT) in relation to a tree on the Land or
- is affected by an application to, or an order made by, QCAT in relation to a tree on the Land, a copy of which has been given to the Buyer prior to the Buyer signing the contract.

▪ **WARNING:** Failure to comply with s83 Neighbourhood Disputes (Dividing Fences and Trees) Act 2011 by giving a copy of an order or application to the Buyer (where applicable) prior to Buyer signing the contract will entitle the Buyer to terminate the contract prior to Settlement.

GST Table

GOODS AND SERVICES TAX – WARNING

Marking the GST items in the GST Table may have significant consequences for the Seller and Buyer. The Seller and Buyer should seek professional advice about completion of the GST items and not rely on the Agent to complete the GST items.

Notes to completion:

- A. Only 1 box in the selected item must be marked.
- B. If the Yes box in item GST1 is marked:
 - items GST2 and GST3 must not be marked;
 - despite any markings of items GST2 and GST3, clauses 11.4, 11.5 and 11.6 do not apply.
- C. If the Yes box in item GST2 is marked:
 - items GST1 and GST3 must not be marked;
 - despite any marking of items GST1 and GST3, clauses 11.4, 11.5 and 11.7 do not apply.

GST1 Going Concern:

Is this a sale of a Going Concern? Yes
If Yes, clause 11.7 (If the Supply is a Going Concern) applies.
Otherwise clause 11.7 (If the Supply is a Going Concern) does not apply.
If the Yes box is marked, do not complete items GST2 and GST3

▪ **WARNING:** There are strict requirements for the sale of a Going Concern under the GST Act. If in doubt about complying with those provisions, seek professional advice before marking this item.

GST2 Margin Scheme

Is the Margin Scheme to apply to the sale of the Property? Yes
If Yes, clause 11.6 (Margin Scheme) applies. *If the Yes box is marked, do not complete items GST1 and GST3*
Otherwise clause 11.6 (Margin Scheme) does not apply.
The Seller must not apply the Margin Scheme to the Supply of the Property if clause 11.6 does not apply.

GST3 Inclusive or Exclusive Purchase Price:

Do not complete item GST3 if item GST1 (Going Concern) or item GST2 (Margin Scheme) are marked Yes

Does the Purchase Price include GST? Mark 1 box only

Yes If Yes, clause 11.4 (Purchase Price Includes GST) applies.

No If No, clause 11.5 (Purchase Price Does Not Include GST) applies

If neither box is marked or if both boxes are marked, clause 11.4 (Purchase Price Includes GST) applies.

INITIALS (Note: Initials not required if signed with Electronic Signature)

JB AS JB

13-7

GST WITHHOLDING OBLIGATIONS

Buyer Warranty

Is the Buyer registered for GST and acquiring the Land for a creditable purpose?
(select whichever is applicable)

▪ **WARNING:** the Buyer warrants in clause 2.4(6) that this information is true and correct.

Yes

No

[Note: If the buyer selects [No] the Seller may be required to give a notice under section 14-255 of the Withholding Law prior to settlement.]

JB AD JB

COMMERCIAL TENANCY SCHEDULE*

*Attach further Schedule if insufficient space.

13-8

LEASE 1

Name of Tenant: Bitzios Consulting Pty Ltd

Use: _____

Location/Tenancy No: _____

Area of Tenancy (m² approx.): _____

Current Rent per Annum: \$5,720.00 per month + outgoings

Current Commencement Date: 1 November 2019

Current Term: Month to month

Remaining Options:

Option 1	Term	_____	years
Option 2	Term	_____	years
Option 3	Term	_____	years

Tenant Car Park: No. _____ Rate _____ per annum per month

LEASE 2

Name of Tenant: _____

Use: _____

Location/Tenancy No: _____

Area of Tenancy (m² approx.): _____

Current Rent per Annum: _____ inclusive of outgoings exclusive of outgoings

Current Commencement Date: _____

Current Term: _____

Remaining Options:

Option 1	Term	_____	years
Option 2	Term	_____	years
Option 3	Term	_____	years

Tenant Car Park: No. _____ Rate _____ per annum per month

SERVICE AGREEMENT SCHEDULE*

*Attach further Schedule if insufficient space.

CONTRACT 1:

Contractor: Not Applicable

Service Performed: _____

Cost: \$ _____ per annum per quarter per month

CONTRACT 2:

Contractor: _____

Service Performed: _____

Cost: \$ _____ per annum per quarter per month

CONTRACT 3:

Contractor: _____

Service Performed: _____

Cost: \$ _____ per annum per quarter per month

INITIALS (Note: Initials not required if signed with Electronic Signature)

JB *MS*

13-9

SELLER'S DISCLOSURE

WARNING: The Seller is taken to have knowledge of significant Body Corporate matters that may affect the Buyer, where the Seller ought reasonably be aware of those matters.

[Section 223(4) Body Corporate and Community Management Act 1997]

The Seller gives notice to the Buyer of the following matters:

(a) LATENT OR PATENT DEFECTS IN COMMON PROPERTY OR BODY CORPORATE ASSETS

Nil

[Sections 223(2)(a) and 223(2)(b) Body Corporate and Community Management Act 1997] Annex details of disclosure made by the Seller (if any).

(b) ACTUAL CONTINGENT OR EXPECTED LIABILITIES OF BODY CORPORATE

Nil

[Sections 223(2)(c) and 223(2)(d) Body Corporate and Community Management Act 1997] Annex details of disclosure made by the Seller (if any).

(c) CIRCUMSTANCES IN RELATION TO AFFAIRS OF BODY CORPORATE

Not Applicable

[Sections 223(3) Body Corporate and Community Management Act 1997] Annex details of disclosure made by the Seller (if any).

(d) EXCEPTIONS TO WARRANTIES IN CLAUSE 7.4(2)

Not Applicable

Annex details of disclosure made by the Seller (if any).

(e) PROPOSED BODY CORPORATE RESOLUTIONS (CLAUSE 8.4)

Not Applicable

Annex details of disclosure made by the Seller (if any).

SB *AK* *SB*

13-11

TERMS OF CONTRACT

FOR COMMERCIAL LOTS IN A COMMUNITY TITLES SCHEME

1. DEFINITIONS

1.1 In this contract:

- (1) terms in bold in the Reference Schedule and the Disclosure Statement have the meanings shown opposite them unless the context requires otherwise; and
 - (a) "ATO" means the Australian Taxation Office;
 - (b) "ATO Clearance Certificate" means a certificate issued under section 14-220(1) of the Withholding Law which is current on the date it is given to the Buyer;
 - (c) "Balance Purchase Price" means the Purchase Price, less the Deposit paid by the Buyer, adjusted under clause 2.5;
 - (d) "Bank" means an authorised deposit-taking institution within the meaning of the *Banking Act 1959* (Cth).
 - (e) "Body Corporate" means the body corporate of the Scheme;
 - (f) "Body Corporate Debt" has the meaning in the Regulation Module but excludes the Body Corporate Levies for the period which includes the Settlement Date;
 - (g) "Body Corporate Levies" means regular periodic contributions levied on the owner of the Lot (including, if applicable, levied under an exclusive use by-law) excluding any Special Contribution;
 - (h) "Bond" includes any security for payment of rent or other monies or performance of any obligation pursuant to any Lease.
 - (i) "Building" means any building that forms part of the Lot or in which the Lot is situated.
 - (j) "Business Day" means a day other than
 - (i) a Saturday or Sunday;
 - (ii) a public holiday in the Place for Settlement, and
 - (iii) a day in the period 27 to 31 December (inclusive);
 - (k) "CGT Withholding Amount" means the amount determined under section 14-200(3)(a) of the Withholding Law or, if a copy is provided to the Buyer prior to settlement, a lesser amount specified in a variation notice under section 14-235;
 - (l) "Commercial Tenancies" means the tenancies referred to in the Commercial Tenancies Schedule and any additional tenancies granted by the Seller with the Buyer's consent under clause 10.6(1)(a);
 - (m) "Commercial Tenancy Documents" means all agreements, deeds of covenant and other documents relating to the Commercial Tenancies;
 - (n) "Contract Date" or "Date of Contract" means the date inserted in the Reference Schedule;
 - (o) "Contractor" means any party performing services under a Service Agreement;
 - (p) "Court" includes any tribunal established under statute;
 - (q) "Disclosure Statement" means the statement under section 206 (existing lot) or section 213 (proposed lot) of the *Body Corporate and Community Management Act 1997*.
 - (r) "Electronic Signature" means an electronic method of signing that identifies the person and indicates their intention to sign the contract;
 - (s) "Encumbrances" includes:
 - (i) unregistered encumbrances
 - (ii) statutory encumbrances; and
 - (iii) Security Interests.
 - (t) "Essential Term" includes, in the case of breach by:
 - (i) the Buyer: clauses 2.1, 2.4(1), 2.4(5), 5.1 and 6.1; and
 - (ii) the Seller: clauses 2.4(5), 5.1, 5.3(1)(a) – (d), 5.3(1)(e)(ii) & (iii), 5.7 and 6.1;
 but nothing in this definition precludes a Court from finding other terms to be essential;
 - (u) "Exclusive Use Areas" means parts of the common property for the Scheme allocated to the Lot under an exclusive use by-law;
 - (v) "Financial Institution" means a Bank, building society or credit union;
 - (w) "GST" means the goods and services tax under the *GST Act*;
 - (x) "GST Act" means *A New Tax System (Goods and Services Tax) Act* and includes other GST related legislation;
 - (y) "GST Withholding Amount" means the amount (if any) determined under section 14-250 of the Withholding Law required to be paid to the Commissioner of Taxation;
 - (z) "Improvements" means fixed structures in the Lot (such as stoves, hot water systems, fixed carpets, curtains, blinds and their fittings, clothes lines fixed satellite dishes and television antennae, in-ground plants) but does not include the Reserved Items;
 - (aa) "ITAA" means the *Income Tax Assessment Act 1936* ("1936 Act") and the *Income Tax Assessment Act 1997* ("1997 Act"), or if a specific provision is referred to, the Act which contains the provision; however if a specific provision of the 1936 Act is referred to which has been replaced by a provision of the 1997 Act, the reference must be taken to be the replacement provision;
 - (bb) "Keys" means keys, codes or devices in the Seller's possession or control for all locks or security systems on the Property or necessary to access the Property;
 - (cc) "Land" means the scheme land for the Scheme;
 - (dd) "Outgoings" means:
 - (i) rates or charges on the Lot by any competent authority (for example, council rates, water rates, fire service levies);
 - (ii) land tax; and
 - (iii) Body Corporate Levies;
 - (ee) "PPSR" means the Personal Property Securities Register established under *Personal Property Securities Act 2009* (Cth).
 - (ff) "Property" means
 - (i) the Lot;
 - (ii) the right to any Exclusive Use Areas.
 - (iii) the Improvements;

JB JB

13.12

CURRENT TITLE SEARCH
NATURAL RESOURCES, MINES AND ENERGY, QUEENSLAND

Request No: 32333550
Search Date: 14/10/2019 12:06

Title Reference: 50769760
Date Created: 22/05/2009

Previous Title: 14048016

REGISTERED OWNER

Dealing No: 712632220 30/07/2009

SHERELLE LOUISE BITZIOS

ESTATE AND LAND

Estate in Fee Simple

LOT 301 SURVEY PLAN 213625
Local Government: BRISBANE CITY
COMMUNITY MANAGEMENT STATEMENT 39996

EASEMENTS, ENCUMBRANCES AND INTERESTS

1. Rights and interests reserved to the Crown by
Deed of Grant No. 19561137 (SUBN POR 163)

ADMINISTRATIVE ADVICES - NIL
UNREGISTERED DEALINGS - NIL

CERTIFICATE OF TITLE ISSUED - No

** End of Current Title Search **

COPYRIGHT THE STATE OF QUEENSLAND (NATURAL RESOURCES, MINES AND ENERGY) [2019]
Requested By: D-ENQ INFOTRACK PTY LIMITED



13-13

CAMPBELLS
LEGAL SERVICES
S O L I C I T O R S

19 May 2009

ATTENTION: GARRY WRIGHT
Department of Natural Resources
TO BE DELIVERED

Our Ref: PAC.DW.082265

Dear Garry

RE: SASAFRAS HOLDINGS PTY LTD AS TRUSTEE
LODGEMENT OF EASEMENTS, SURVEY PLANS & FIRST CMS

We refer to the above matter and further to our telephone conversations regarding the various requisitions issued by your Department, we hereby request that the previous dealings be withdrawn and the enclosed documentation be relodged as follows :

1. Plan of Survey 712377443.
2. Easement 712377455.
3. Easement 712377457
4. First CMS 712377441
5. Survey Plan 712377449.

We also enclose Form 18 General Consent obtained from the Brisbane City Council as requested with respect to the encroachment.

We confirm your verbal advices that you had satisfied yourself as to the non-requirement of the seal of the City Tabernacle.

Please also find enclosed our cheque in the sum of \$161.75 in payment of the requisitions fees.

We would be pleased if you could process this matter at your earliest convenience and thank you in anticipation of your assistance.

Yours faithfully


PETER CAMPBELL
SOLICITOR

CONVEYANCING ◊ BUSINESS LAW ◊ COMMERCIAL ◊ WILLS & ESTATES ◊ PERSONAL INJURY CLAIMS ◊ FAMILY LAW

ABN 96 655 781 322

Level 1, 46 Mt Gravatt Capalaba Road, Upper Mt Gravatt Qld 4122
(Cnr Mt Gravatt Capalaba Road and Freda Street) (entry and parking in Freda Street)
All correspondence to: PO Box 6016 Upper Mt Gravatt Qld 4122

email: solicitors@campbellslegal.com.au

web: www.mylocalsolicitor.com.au

Phone: +61 7 3849 3066

Fax: +61 7 3849 3067



Our Ref: MCG:TB:1904725
Your Ref:

22 November 2019

The Manager
DSMJM Pty Ltd as Trustee
301/428 Upper Edward Street
SPRING HILL QLD 4000

FOR COLLECTION

Dear Damien & Sherelle

**RE: DSMJM PTY LTD AS TRUSTEE PURCHASE FROM BITZIOS
PROPERTY: 301/428 UPPER EDWARD STREET, SPRING HILL, QLD, 4000**

Thank you for engaging MCG Legal to act in the purchase of your property.

Conveyancing in Queensland is complex and is affected by at least 20 different pieces of State and Federal legislation, contract conditions, extensive case law and practice guidelines.

Many things in a conveyance may not go as expected. Courts require us to explain a range of issues concerning your conveyance and how you might protect against them.

Please read this letter and the attached Commercial Conveyancing Booklet for Buyers as soon as possible as it contains important information about your purchase. If any of the information given to you is unclear, please call us as soon as possible.

It is important that you read and consider all of our advice, give us clear instructions as soon as possible before critical dates expire, and tell us if you have any concerns about the contract or the property.

We must be able to contact you at all times so tell us if your contact phone number, email or address changes during the course of the transaction or if you expect communication difficulties at any time.

Failure to do this could mean that you may lose rights, suffer loss or be unable to purchase the property simply because we were unable to contact you at a critical stage. **Your active involvement in the process is therefore critical to achieving a successful result.**

Tamie Bonner will have conduct of the legal aspects of your purchase, under the supervision of our Principal, Matt Gill.

P 07 5591 2222
F 07 5591 2232
P PO Box 908
Southport Qld 4215
A Level 1, 67 Davenport St
Southport Qld 4215
E info@mcglegal.com.au
W www.mcglegal.com.au
ABN: 65 631 591 164

B-14

1. DOCUMENTS ATTACHED TO THIS LETTER

Documents for you to **retain/keep** for your records:

- Contract and Disclosure Statement
- To-Do List for Buyer of Commercial Property ("**To-Do List**")
- Disclosure Notice and Costs Agreement (1 copy)
- Conveyancing Booklet ("the Booklet")
- Form OSR D 2.2 Guide to completing a Dutiable transaction
- Copy of the Title Search

We note your advice that at present you do not wish for us to order the Registered Plan, Community Management Statement and Community Titles Scheme Searches. Please do not hesitate to contact our office if you decide that you would like a these to be ordered at a later date.

Documents / items for you to **return** to MCG Legal as soon as possible after receipt so that we are in a position to progress your transaction:

- completed and signed Personal Details Form
- signed Authority
- signed Disclosure Notice and Costs Agreement
- Form OSR D 2.2 Guide to completing a Dutiable transaction
- for each person in the transaction 100 points of identification (i.e. copy of driver's licence and copy of passport)
- the list of standard and optional searches ("Buyer Searches List") completed (if required) and signed. Please note that it is our practise not to undertake searches other than those noted on the Buyer Searches List until the Contract becomes unconditional
- Cheque made payable to "MCG Legal Trust Account" for \$400.00 if not completing an internet/bank transfer/credit card payment (using our trust account details as set out in the To-Do List)
- Your original fully signed Superfund Deed and any associated documents i.e. Resignation of Trustee, Company Constitution. Please immediately advise our office if your original Superfund Deed is dated prior to 1 March 2002 as there will be extra requirements

2. CONTRACT INFORMATION

We confirm the details of your purchase are as follows:-

Street address:	301/428 Upper Edward Street, Spring Hill, Qld, 4000
Seller:	Sherelle Louise Bitzios
Buyer:	DSMJM Pty Ltd ACN 159 199 185 as Trustee for Bitzios 2 Superannuation Fund
Property Description:	Lot 301 on SP 213625 Title Reference 50769760

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Community Titles Scheme:	Scheme Name 428 Upper Edward Street CTS/CMS No. 39996
Local Government:	Brisbane City Council
Area:	143m2
Purchase Price:	\$825,000.00
Deposit:	There is no deposit payable under the contract.
Lease/tenancy details:	The property is being sold subject to a tenancy. The current tenancy is a periodic month to month tenancy. Which is self managed by the Seller.
Included chattels:	Not Applicable
Excluded fixtures:	Not Applicable

Please see Critical Dates section for other conditions pertaining to the Contract.

Note **Please advise our office if you believe any of the above information is not correct.

3. CRITICAL DATES

We have calculated the following important critical dates. If you do not agree with our calculations please tell us as soon as possible.

Time is of the essence in your contract. This means that failure to meet the deadlines set out in the schedule below could have serious legal and financial consequences for you. For example, the seller may become entitled to terminate the contract, keep your deposit and claim compensation from you.

Meeting date deadlines is very critical. The Booklet contains important and critical additional information on how these dates operate and your responsibilities and rights if notice is not given by particular critical dates. Please read this Booklet, it is important.

We suggest you diarise the dates as it is your responsibility to take action where noted below. Your instructions will be required at least the day before the due date noted below and preferably earlier. This will give us time to act on your instructions.

Item	Due Date	Who is responsible to action – you or us?
<p>Only applicable to Units:</p>		
<p>Last day to terminate for breach of implied warranties under the contract</p> <p>14 days after Contract Date</p>		<p>You must instruct us before this date if you wish to terminate the contract for a breach of the seller’s implied warranties about the body corporate. See the Booklet for an explanation and our recommendation that you instruct us as soon as possible to undertake a body corporate search to discover if you are entitled to terminate for any breach.</p>
<p>Only applicable to Units:</p>		
<p>Last day to terminate for contribution schedule lot entitlements not being in accordance with principle in Community Management Statement</p> <p>30 days after the Contract Date</p>		<p>You must tell us to give notice terminating the contract within 30 days after the contract date if you believe that the contribution schedule lot entitlements are not in accordance with the principle for calculating lot entitlements in the Community Management Statement.</p>
<p>Last day to terminate for breach of seller’s warranty on contamination</p>	<p>2 Business Days before the Settlement Date</p>	<p>You must tell us whether or not you wish to terminate the contract if you are aware that the seller has breached its warranty by not advising you of an outstanding obligation to give notice to the authority of a notifiable activity being conducted on the Land or facts and circumstances that may lead to the Land being classified as contaminated.</p> <p>Please note you may still have until settlement to claim compensation under the contract or terminate the contract under the <i>Environmental Protection Act 1994</i>.</p>
<p>Last day to terminate for breach of seller’s warranty about body corporate matters or failure to complete Additional Body Corporate Information</p>	<p>14 days after the Contract Date</p>	<p>You must tell us whether you wish to terminate the contract if you believe that you are materially prejudiced by the seller either breaching its warranty about body corporate matters or the seller not completing the Additional Body Corporate Information.</p>

Last day to terminate for seller's failure to provide true copies of all commercial tenancies	14 days after the Contract Date	You must tell us whether or not you wish to terminate the contract if you believe that the seller has failed to provide true copies of all commercial tenancies.
Last day to terminate for commercial tenancies being unsatisfactory	7 days after receipt from the seller of all commercial tenancy documents	You must tell us whether you wish to terminate the contract if you are not satisfied with any of the terms and conditions of the commercial tenancies as received from the seller.
Last date to terminate due to property being adversely affected	On or before Settlement Date	You must tell us whether or not you wish to terminate the contract if the property is adversely affected by a matter noted in the contract.
Last date to terminate for seller's statements or warranties on commercial tenancies being inaccurate	On or before Settlement Date	You must tell us whether or not you wish to terminate the contract if the seller has breached a warranty or statement about commercial tenancies contained in the contract.
Date for payment of transfer duty	Settlement	You must provide cleared funds or a bank cheque for payment of duty and a declaration for any duty concession (if applicable) by this date. See paragraph 6 (Transfer Duty) for more information
Settlement date	14 days from the date of the Contract	We will arrange settlement and note that you are responsible to: <ul style="list-style-type: none"> • do everything in the To-Do List; • do everything your bank requires you to do for settlement; and • provide any additional funds required for settlement. Note that any additional funds you provide to us must be <i>cleared</i> funds. See the "Settlement Funds" paragraph in the Booklet for further explanation.

13-19

Date for payment of any required Settlement
withholding tax

For contracts entered into on or after 1 July 2017 where the Property sold has a market value of \$750,000.00 or more, the Buyer must withhold the required amount (usually 12.5%) and pay it to the ATO promptly after settlement unless each Seller produces a valid clearance certificate issued by the ATO or a notice from the ATO reducing the withholding amount.

Where a Buyer fails to comply, the Buyer may be liable to pay a penalty (equal to the amount required to be withheld) in addition to paying the withholding amount.

4. WHAT DO YOU NEED TO DO NOW?

a) Contract Information

Please carefully read all the particulars noted in the reference schedule of the contract, especially your personal details.

If any details in the contract reference schedule are incorrect or missing your rights may be affected. Please call us as soon as possible if you have any concerns.

b) Insurance

The property will be at your risk from 5:00pm on the first business day after the contract date. We recommend that you immediately arrange for insurance cover so that it is in place before the property is at your risk. To find out what should be covered by insurance refer to the explanation on insurance in the Booklet.

c) Identity

We are required to obtain proof of your identity unless you have recently provided this to us. Please forward copies of two forms of photo identification (e.g. driver's licence, passport or other identification card) certified as true and correct by a Justice of the Peace, Commissioner of Declarations or a Lawyer to us for our records.

If the contract or any other documents are to be signed by an attorney, please forward a copy of the registered power of attorney and confirm that it has been registered and has not been revoked.

If you are purchasing as the Trustee of a Trust, then please forward our office the original Trust Deed and any associated documents i.e. Resignation of Trustee, Company Constitution. Please immediately advise our office if your original Trust Deed is dated prior to 1 March 2002 as there will be extra requirements.

We note it is up to you to provide our office with the correct relevant Trust documents.

13-20

d) **Personal Details Form**

Please complete the Personal Details Form and return it to us as soon as possible. This is very important to your matter. If any information contained in the form is incorrect, please amend by hand prior to returning it to us.

e) **To-Do List**

Please read the To-Do List and action all relevant tasks. If you do not, you may not be able to complete the contract on time and the seller might terminate the contract, delay settlement or claim compensation from you.

f) **Buyer Searches List**

Please read the Buyer Searches List and the corresponding potential rights of termination and compensation for each search.

Further detail on the Buyer Searches List is below.

g) **Electronic Conveyancing**

E-conveyancing is a recently introduced system which allows for an "electronic" settlement of a conveyancing transaction through an online exchange known as "PEXA" (Property Exchange Australia).

We are electing not to settle this transaction via PEXA and will not be using e-conveyancing for the settlement of this transaction.

f) **GST**

Please note - this information is only a general overview of how the GST provisions of the Contract operate and is not an assessment of whether the Contract provisions are appropriate for the transaction. It is critical that you read the section in the Booklet about financial and tax advice being excluded from our retainer. You should ensure that you obtain specialist advice on the GST treatment, GST registration, your GST liability and other GST and tax implications of the transaction. Failure to obtain specific tax advice on your circumstances may result in tax liabilities, penalties or other loss. Unless you tell us otherwise we will presume that you have obtained tax advice and that the GST provisions of the Contract adequately provide for your circumstances.

The Contract indicates that the supply is of a going concern and the Buyer will not have to pay GST in addition to the Purchase Price.

You should get advice from your tax accountant or financial advisor on whether the specific circumstances mean that the transaction is the supply of a going concern and the implications of that for you.

Important GST warranties and rights under the Standard Contract

The Seller warrants that between the Contract date and settlement the Seller is carrying on an enterprise on the Property and that the Property and all other things that the Seller must provide to the Buyer under the Contract are all of the things necessary to continue the operation of the enterprise.

If the Seller breaches this warranty then the Buyer can terminate the Contract or proceed to settle and pay the GST on the supply of the Property. If the Buyer becomes aware that the supply is not of a going concern after settlement the Buyer must pay the amount of any input tax credit to the Seller after receiving the benefit of the input tax credit.

The Buyer warrants under the Contract that the Buyer is registered or required to be registered for GST.

If the Buyer breaches its warranty the Buyer must pay GST on the Purchase Price at settlement or, if settlement has already occurred, on demand by the Seller.

If for any other reason the supply is not of a going concern the Buyer will be required to pay GST on the Purchase Price at settlement.

5. SEARCHES AND SELLER'S DISCLOSURE

The seller has obligations to disclose certain information and notices about the property. If you have received (or receive at any stage) any documentation or information from the seller, agent or body corporate, you must provide us with a copy as soon as possible.

It is important that we carry out searches to check that the seller has met its disclosure obligations, that warranties in the contract are correct and to obtain the information required to assist in your conveyance.

Some search results may show a right to terminate the contract or claim compensation from the seller. Other search results may reveal whether the property is potentially adversely affected or whether there are restrictions on your potential to use and enjoy the property.

The only way to check whether there are defects in the property other than those disclosed in the contract is to conduct a full due diligence. If conducted prior to the contract being entered into, any defects discovered could be factored into the price agreed or alternatively you might decide the property unsuitable. Alternatively, if due diligence is conducted after the contract is signed the search results may reveal an inaccuracy in disclosure or a breach of warranty, however, your rights of termination or compensation are limited to contractual or statutory rights that apply if the seller has not complied with its disclosure obligations or warranties are incorrect.

Please note that the contract only contains limited rights of termination and compensation and that not all adverse impacts identified in our searches give rights to terminate or claim compensation. Despite certain searches not giving rise to rights under the contract, they are conducted so that you are well informed as to the condition of the property and can take any future action that is necessary to address any adverse result.

a) What other searches should be obtained?

On opening our file we conduct initial searches as shown in the Buyer Searches List and then, once the Contract becomes unconditional, we carry out the balance of the Standard Searches on the Buyer Searches List unless:

- you instruct us otherwise; or

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- we do not have sufficient funds or other arrangements with you to enable us to conduct the remaining Standard Searches on your behalf.

We have also set out in the Buyer Searches List some optional searches for you to consider ("**Optional Searches**"). These are at an additional cost to the price quoted.

If there are issues regarding the property of particular concern or importance to you or your financier then you should discuss this with us so that we can determine whether additional searches are required.

Please note that the amounts we charge you for searches are the actual fees charged to us by the search providers.

Please complete and return the Buyer Searches List with any Optional Searches you require ticked or call us as soon as possible. If we do not receive the completed Buyer Searches List or it is returned uncompleted we will not undertake any Optional Searches.

b) When we carry out searches?

Please refer to the Buyer Searches List to see at what stage we carry out the standard searches.

The standard searches noted in the Buyers Search List which form part of our fees are not conducted until the Contract becomes unconditional. Should you wish us to conduct any searches prior to the Contract becoming unconditional please immediately instruct us to do so. Failure to do searches immediately could cause delay in identifying your rights of termination.

The basis for us waiting until the Contract is unconditional is so that there are no wasted fees in searches should you not proceed with the Contract i.e. building and pest not satisfactory or finance not approved. Please clarify your position to us as soon as possible.

We conduct a Title search both at the beginning of the transaction and before settlement. This is to check that the seller continues to comply with its ongoing obligations. Please see the Buyer Searches List for further details.

c) What if there are issues with the search results?

We will contact you and let you know if any search results reveal any issues and will give you advice on your rights under the contract and any options you may have.

Please note that you may not be able to terminate the contract in all cases. For example, often discoveries of unapproved structures, flood levels, noise corridors, restrictions or limits on the use of waterfront or beachfront property may not give you a right of termination or a right of compensation from the seller. We have noted those searches in the Buyer Searches List which do not necessarily give rise to termination or compensation rights under the contract.

You may decide that you do not wish to exercise rights that we might advise on arising from search results. In making that decision you should consider the impact these search results may have on any later attempt to sell the property including the risk that

some issues ought to be disclosed prior to any sale contract and the risk that, if not disclosed, a subsequent buyer may discover these issues and choose to exercise rights against you (including termination or compensation). Please contact our office should you require any further clarification or advice in this regard.

BCCM Compliance (only applicable to a unit or Body Corporate purchase)

You have been provided with a section 206 Disclosure Statement, which is attached to the contract.

If the Disclosure Statement given to you with the Contract contains errors or is not substantially complete and you would be materially prejudiced if required to complete the Contract then you may have rights to terminate. This may apply where issues are identified that are of particular importance to your purchase.

The time you have to terminate varies depending on the deficiency identified. The first of your termination rights expires 14 days after a copy of the Contract is received, therefore, if you wish to terminate, you must tell us as soon as possible.

We will advise you of any issues we detect in the disclosure statement.

In order to verify the information contained in the disclosure statement we recommend engaging an agent to conduct a full search of the body corporate records. Should you require this undertaken we request that you instruct us to order the search on your behalf as soon as possible and advise the costs associated with this search are approximately \$255.00 (inclusive of GST and photocopying charges).

Tenancies/ Leases and Service Contracts / Agreements

The Property is sold to you subject to the following leases, agreements for lease, licences and service contracts / agreements:

- Periodic Month to Month Tenancy.

From settlement, you are bound by each lease and service contract / agreement disclosed as if you were named as a party to it instead of the Seller.

The Seller is obliged to give you copies of all leases and service contracts / agreements within seven days of the Contract Date. If the Seller fails to give you documents within this timeframe or the documents' terms are not satisfactory to you then you may be able to terminate the Contract by the dates noted above in our letter.

You may also be able to terminate the Contract at any time before settlement if the Seller's statements or warranties about the leases in the Contract are not accurate. These are contained in clause 10.3 of the Contract.

Clause 32.1 of the Contract also gives you a right to terminate if any statements about the service contracts / agreements are incorrect.

You should contact us as soon as possible if you are concerned about leasing or service contract / agreement matters and whether or not you may have a right of termination.

13-24

The Contract also requires that the Seller must administer the Property reasonably and obtain your consent to most changes to any leases or tenancies. If you are aware that the Seller is negotiating amendments or entering into correspondence with tenants about leases or tenancies you should contact us as soon as possible.

We can provide you with advice on whether the Seller needs to obtain your consent to the proposed amendment or correspondence, whether you can reasonably withhold it and whether you may be able to terminate or seek compensation if the Seller is in breach for not obtaining your consent.

6. **RETAINER, PROFESSIONAL COSTS AND EXPENSES**

a) **Retainer**

Our retainer includes all work which is usual and necessary as part of the conveyancing process and does not extend further.

Some items we specifically consider are beyond our retainer are listed in the Booklet and additional expenses may be incurred if works are outside our retainer.

Our retainer may be terminated:

- i) with your agreement;
- ii) if you give us notice that you no longer wish us to act;
- iii) if we give you reasonable notice that we are terminating the retainer for just cause, which may include:
 - you have given us instructions that are not lawful, proper or competent;
 - your acts or omissions are inconsistent with us continuing to represent you, preventing us from properly performing our duties;
 - we identify a conflict of interest or duty and cannot ethically continue to act for you;
 - you have refused to reimburse disbursements we have paid on your behalf;
 - you fail to pay when requested or deposit monies into our trust account when requested for payment of duty due to the Office of State Revenue;
 - you refuse to provide reasonable security for our legal costs;
 - you fail to provide adequate instructions within a reasonable time; or
 - if the retainer comes to an end at law.

b) **Professional costs**

Our professional costs are set out in our costs disclosure and retainer.

13-25

If we attend to work outside the scope of our retainer we may charge additional fees on a time basis according to our usual hourly rates as outlined in our Disclosure Notice.

c) **Outlays**

We estimate that we will incur approximately \$400.00 in search fees and sundry costs on your behalf.

This estimate is based on the assumption that you will be conducting the Standard Searches only. Additional search costs will be incurred for any Optional Searches and we have noted an estimate of the cost for each Optional Search in the Buyer Searches List.

d) **Transfer Duty**

We estimate the Transfer Duty payable to be \$30,150.00 (based on the assumption that you are not eligible for a duty concession). Please contact us as soon as possible for a revised calculation if you believe you are eligible for a duty concession.

Duty must be paid and the contract stamped by the earlier of:-

- 30 days from when the contract becomes unconditional; or
- settlement (if obtaining finance).

We have estimated this date in paragraph 3 of this letter titled Critical Dates. Penalty interest accrues daily if the contract is not stamped on time.

If you are purchasing the property as an undisclosed trustee or on behalf of another entity (such as nominee sale), you must let us know so we may consider if any other documents are needed to register or record your interest. There can be significant tax and duty implications arising from any such transactions and, unless specifically instructed and we have agreed to provide advice, specific advice about this is beyond the scope of our retainer.

e) **Registration Fees**

We estimate the title registration fees will be \$2,532.00*.

* Registration fee amounts noted above are to be used as guide only.

If you are obtaining finance, your financier will lodge the transfer for registration along with any releases of the seller's mortgage, the mortgage you grant in favour of the financier and any other title documents. The financier will either seek payment of these fees from you directly or charge them to your loan account. You should follow up your bank one month after settlement to ensure the transfer has been registered. It is not part of our retainer to send reminders about this issue or monitor it unless we accept your instructions to do so (which will be an extra cost to you). It will be critical to your ownership of the property to ensure your financier manages the transfer and registration process.

13-26

If you are not obtaining finance to complete the transaction, we will lodge the transfer and the release of the seller's mortgage (if applicable) for registration following settlement. You will need to provide us with a cheque payable to "Department of Natural Resources and Mines" in payment of the registration fees. Alternatively, you can deposit cleared funds to our Trust Account in payment of those fees, when providing us with payment of the transfer duty or balance settlement funds (where applicable).

If you have any queries about any of the issues raised in this letter please call Tamie Bonner or Matt Gill on 07 5591 2222.

Yours faithfully
MCG Legal



Tamie Bonner

Email: tamie@mcglegal.com.au

13.27

Leeza Cox

From: Tom Graham
Sent: Monday, 11 March 2019 1:35 PM
To: 'Damien Bitzios'
Cc: Leeza Cox; Cherie Miano
Subject: RE: Brisbane office property valuation and super funds transfer

Hi Damien

The valuation is completed as per the link below. My apologies, I thought I'd already sent this through.

<https://www.dropbox.com/sh/82xhs5vjrgsee2x/AAAJ0P63XhbvCFsi8if2tQiRa?dl=0>

To keep the ball rolling we need to get the kids money rolled out of the funds so that it is tidy and clean cut when we move you into the one SMSF and purchase the property.

I think Cherie has sent through the docs for them to sign. Could you please confirm that you have these or let me know if you/ they need further info to keep things moving.

Regards,

Tom Graham | Partner – Financial Planning

M 0447 177 644

tom@simmonslivingstone.com.au

ABN 17 872 182 446

30/340 Hope Island Road, Hope Island QLD 4212

PO Box 806, Oxenford 4210 Queensland

Tele 07 5561 8800 | Fax 07 5561 8700

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2016 – Infocus Award Winner Rising Star Award

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From: Damien Bitzios [mailto:Damien@bitziosconsulting.com.au]
Sent: Monday, 11 March 2019 11:13 AM
To: Tom Graham <Tom@Simmonslivingstone.com.au>
Subject: Brisbane office property valuation and super funds transfer

Hi Tom

Any update on how this is progressing please?

Regards,

13-28



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13-24

RayWhite

Comparative Market Analysis

Prepared on 1st February 2019



301/428 Upper Edward Street Spring Hill QLD 4000



Steven Webster
Ray White - Spring Hill

126 Leichhardt St
SPRING HILL QLD 4000

m: 0433984117

steven.webster@raywhite.com

13-30



Appraisal

301/428 Upper Edward Street Spring Hill QLD 4000

- 🏠 - 🚗 - 🚗 143m² 📏 - 📄



Your Property History

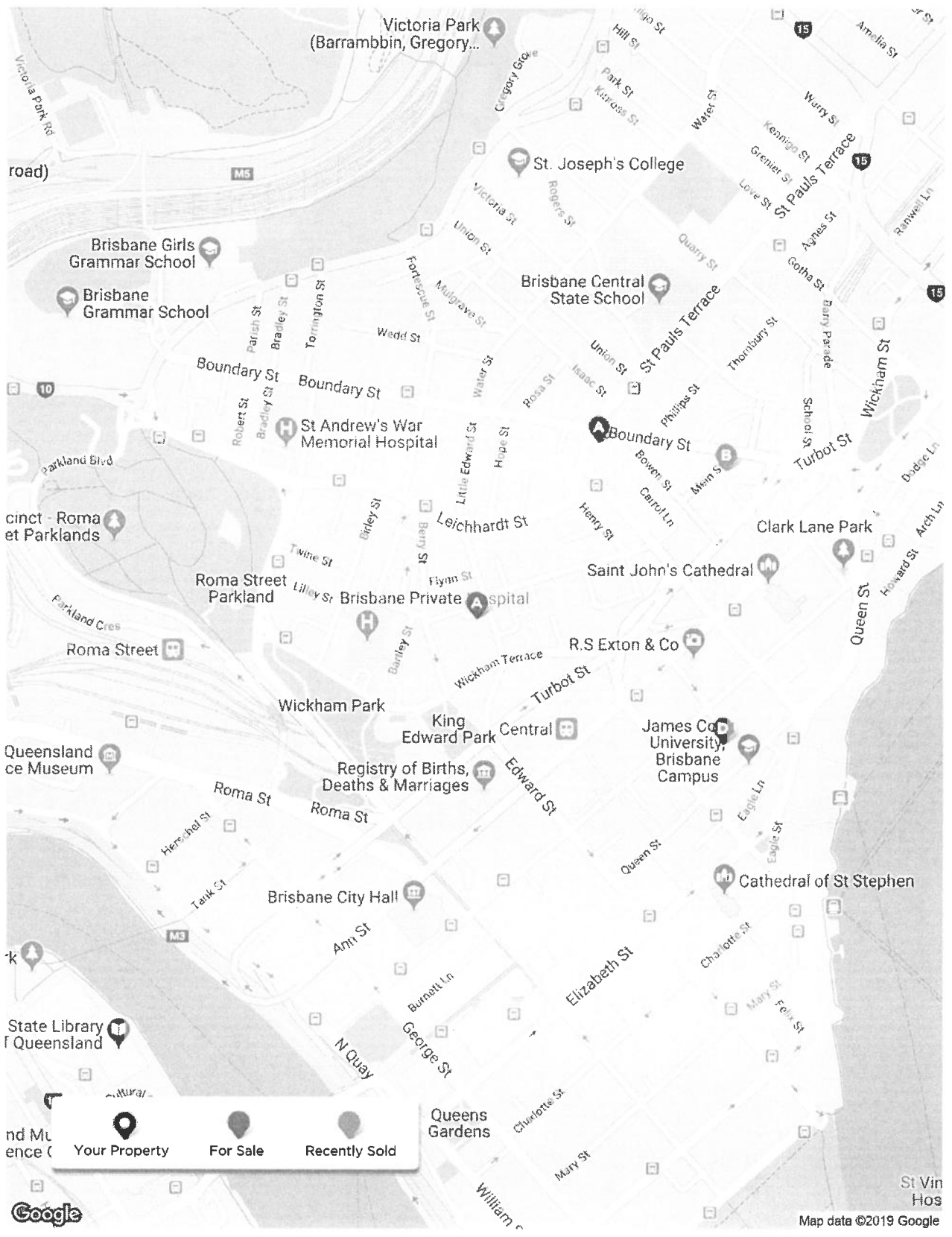
24 Apr, 2009 - Sold for \$904,475



Introducing Steven Webster

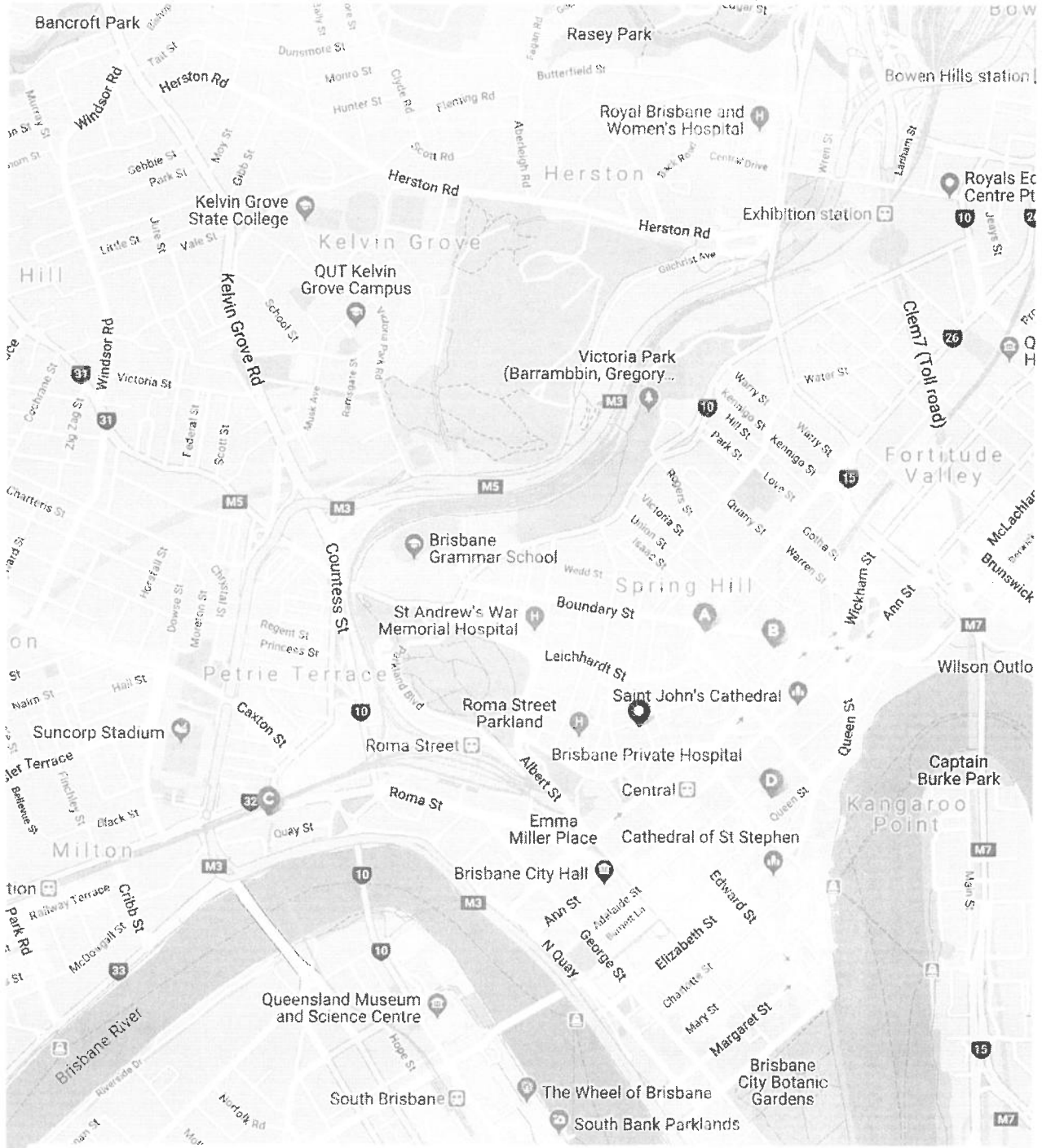


Comparables Map: Sales & Listings





Comparables Map: Sales



A	223 Leichhardt Street Spring Hill QLD 4000	-	-	-	\$735,000
B	4/220 Boundary Street Spring Hill QLD 4000	-	-	2	\$745,000
C	3/414 Upper Roma Street Brisbane City QLD 4000	-	-	4	\$864,096
D	41/344 Queen Street Brisbane City QLD 4000	-	-	50	\$920,000

Comparable Sales



223 Leichhardt Street Spring Hill QLD 4000

Sold Price \$735,000

🚗 - 🚢 - 🚗 - 🏠 122m² 🏠 122m²

Sold Date **18-Sep-18** Price Change - Year Built -
 DOM - First Listing -
 Distance **0.38km** Last Listing -

A

Notes from your agent

\$60,000 net/A, Ground Floor Freehold, Naming rights on building, 122sqm internal space with approx, 50sqm exclusive external area on title, Floor to ceiling glass providing excellent natural light. Can be used for office or retail purposes, Approvals in place for Grease Trap, Total 3 Car Spaces



4/220 Boundary Street Spring Hill QLD 4000

Sold Price \$745,000

🚗 - 🚢 - 🚗 2 🏠 1,082m² 🏠 70m²

Sold Date **18-Oct-18** Price Change ▼ -0.7% Year Built -
 DOM **11** First Listing **\$750,000**
 Distance **0.51km** Last Listing -

B

Notes from your agent

- 135sq m NLA • Net Income of \$57,000pa + GST • Fresh five year lease until 2023
- Three exclusive undercover and secure car parks. Similarly sized office in a similar location, slightly less returns.



3/414 Upper Roma Street Brisbane City QLD 4000

Sold Price \$864,096

🚗 - 🚢 - 🚗 4 🏠 221m² 🏠 -

Sold Date **11-May-18** Price Change ▲ 1.7% Year Built -
 DOM **80** First Listing **\$850,000**
 Distance **1.23km** Last Listing **\$825,000**

C

Notes from your agent

\$47,400.00 + GST/A • 3 secure undercover car parks plus visitor parking • Bigger office which includes 4 private offices, large break out areas and a new kitchen. Natural light in abundance with good views and a fantastic location.

DOM = Days on market RS = Recent sale

13-34

Comparable Sales



41/344 Queen Street Brisbane City QLD 4000

Sold Price \$920,000

-
 -
 50
 102m²
 102m²

Sold Date	01-May-18	Price Change	-	Year Built	-
DOM	-	First Listing	-		
Distance	0.49km	Last Listing	-		



Notes from your agent

- * 6 Individual consulting rooms plus generous reception, waiting area and managers office
- * Quality internal kitchen and utilities room
- * Data caballed throughout and fully air-conditioned
- * Exposure to Queen Street traffic from signage opportunities.
- * Net income: \$54,479.96 + GST approx. Lease term 3 years. Options: 2 x 2 years. Total term expiry 2022

DOM = Days on market RS = Recent sale

Comparables Map: Listings



13-36

Comparable Listings

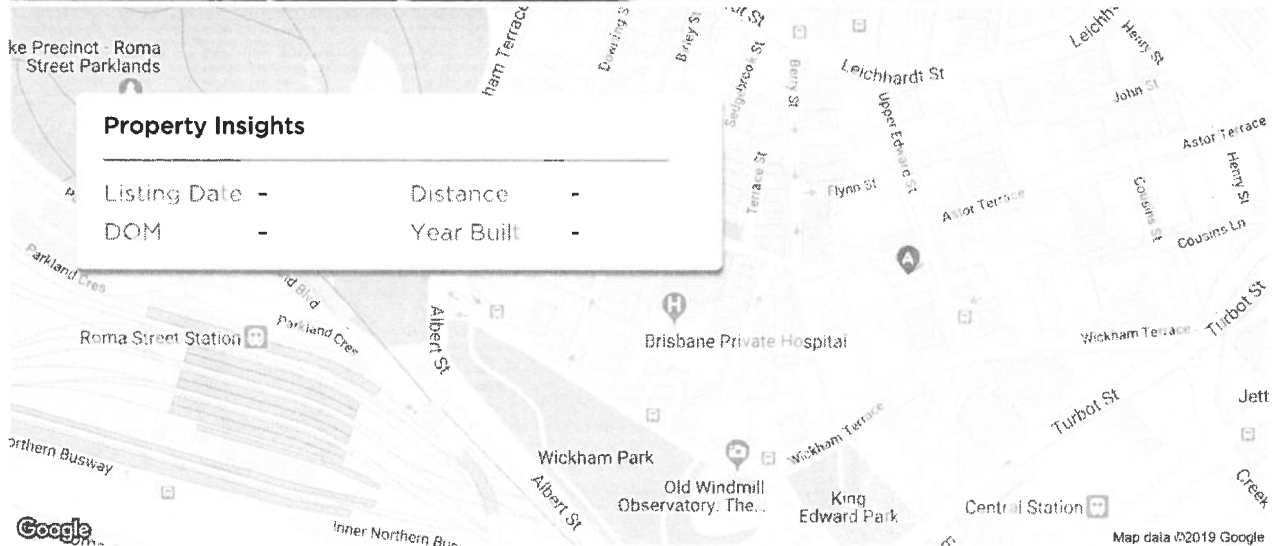
A 201/428 Upper Edward Street Spring Hill QLD 4000 Listing Price -

🏠 - 🚗 - 🏠 - 📏 259m² 🗺️ -



Notes from your agent

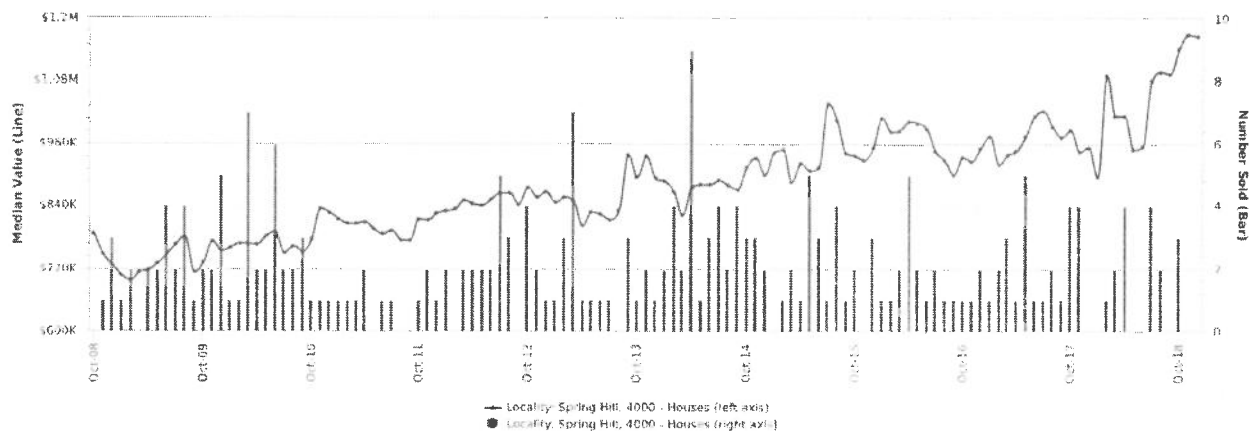
Same building, • 259sqm of office space • Pre-existing high quality fit-out
 • Bought for \$1,250,000 in 2010, it has been on the market for 1.5 years at \$1,200,000 and not sold suggesting commercial prices have diminished since 2010.



Market Trends

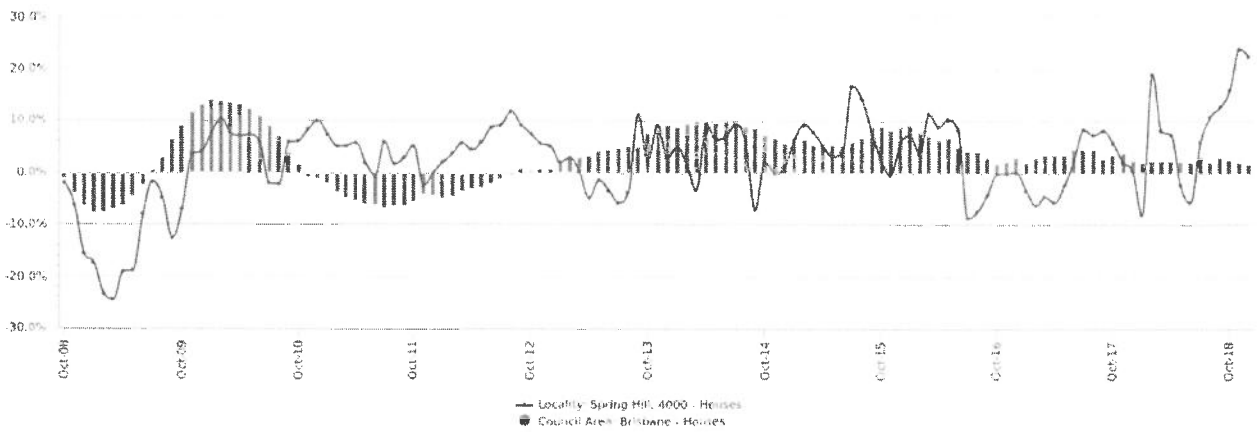
Houses in Spring Hill

Median Value vs. Number Sold



Statistics are calculated to the end of the displayed month.

Annual Change in Median Value



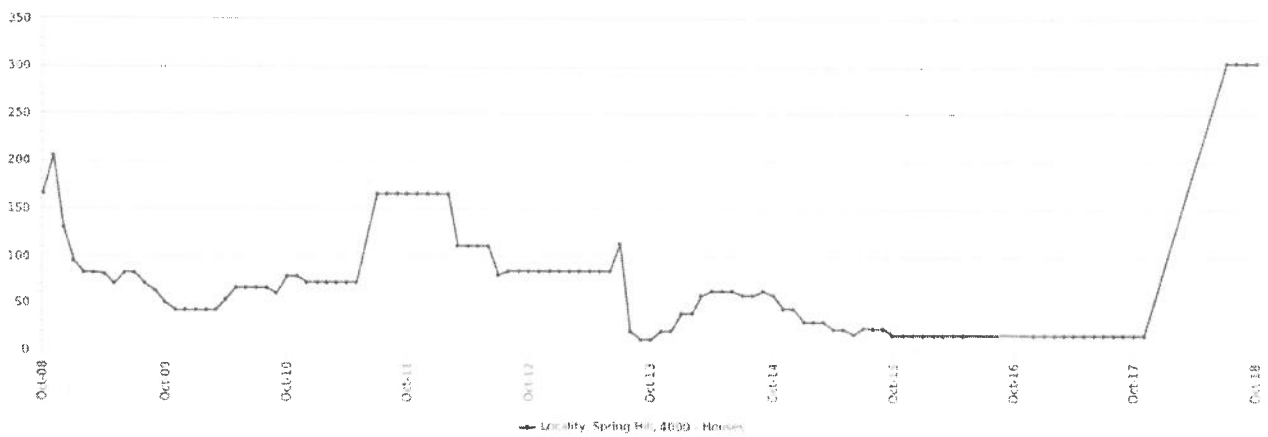
Statistics are calculated to the end of the displayed month.

\$1,165,056
 Median Value as at 31 Dec 2018

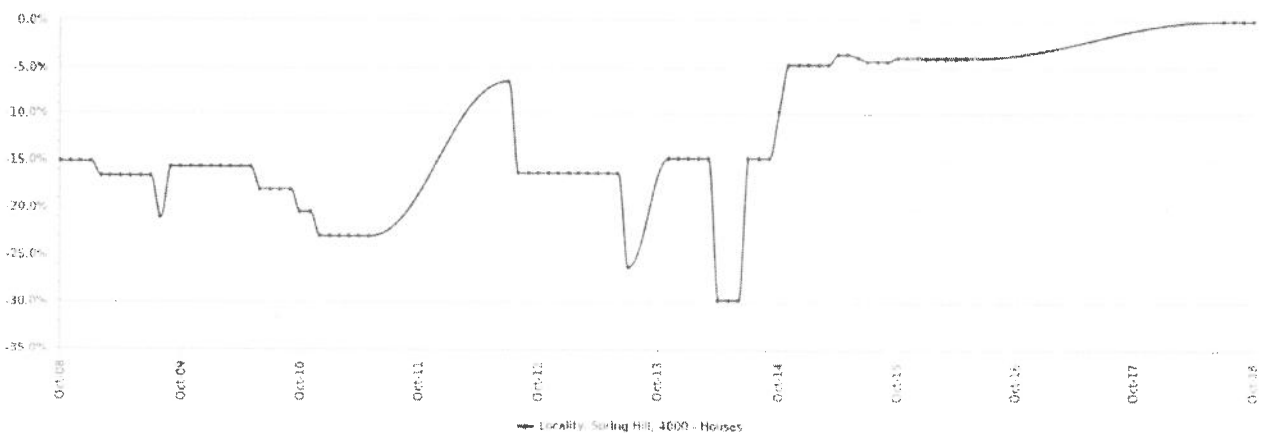
Market Trends

Houses in Spring Hill

Median Days on Market

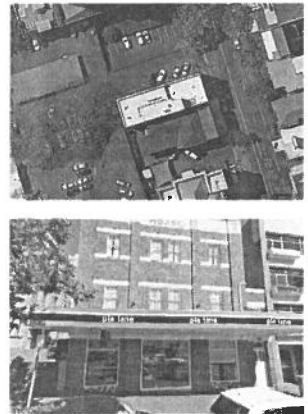


Median Vendor Discount



Summary

301/428 Upper Edward Street Spring Hill QLD 4000



Appraisal price range
\$800,000 - \$850,000

— Median
\$825,000

Notes from your agent

This appraisal has taken into account current sales and historical data of market performance in Brisbane since the time of purchase.

Disclaimer

Based on or contains data provided by the State of Queensland (Department of Natural Resources and Mines) 2019. In consideration of the State permitting use of this data you acknowledge and agree that the State gives no warranty in relation to the data (including accuracy, reliability, completeness, currency or suitability) and accepts no liability (including without limitation, liability in negligence) for any loss, damage or costs (including consequential damage) relating to any use of the data. Data must not be used for direct marketing or be used in breach of the privacy laws.

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13.41



STEVEN
WEBSTER
Ray White
Spring Hill
SW

Steven Webster

Sales & Marketing Specialist

M: 0433 984 117

E: steven.webster@raywhite.com

Why choose Steven Webster as your real estate professional?

As a local Brisbanite growing up on the northern side of the city I bring an exceptional understanding of the region, the common issues affecting the local property market, and a genuine love for the beautiful city of Brisbane. My job title suggests I help buy and sell real estate but to me the job is much more than that. I pride myself on building genuine long-term, successful relationships on the back of outstanding customer service which puts you first. By building these strong foundations, it allows me to understand your vision - whether you are buying, selling, investing or researching - and deliver you the best possible outcome each and every time. Integrity, sincerity, honesty and hard work have been at the forefront of my life since my early sporting days playing at elite levels before a career-ending knee injury at the age of 20 thrust me into the world of business.

Balancing a Real Estate & Property Development degree at Griffith University, whilst excelling as the General Manager for an industry leading events Management Company, honed my sales and marketing skills rapidly. This strong background in management, marketing, entertainment, customer service and elite sports has given me a truly unique combination of skills to bring to Ray White.

Having skills is one thing, but it's my passion to help others which drives me to elite standards. The satisfaction of my clients is a representation of my service, and I am fully committed to achieving the best possible outcome for every single one of them.

This strong desire to help others is further enhanced by working alongside the recently awarded Number 4 Ray White International Selling Principle Sam Mayes, local property market leaders, and number 8 performing Ray White International Office. When you list with Ray White Spring Hill & New Farm you truly are in the best hands, we will not let you down.

I am passionate about what I do, and I'd love to guide you through your next life-changing investment. A great result can have a huge influence on your life both financially and emotionally, and if I can do that for you, then I am a happy man!

13.42



STEVEN WEBSTER

Sales & Marketing Consultant
Ray White Spring Hill

0433 984 117

steven.webster@raywhite.com

126 Leichhardt Street Spring Hill Q 4000

raywhitespringhill.com.au

Ray White.

Bitzios 2 Superannuation Fund

Bas summary	2020 year	LODGED WITH ATO BY CLIENT											
		G1	G3	G10	G11	1A	1B	W1	W2	5A	TOTAL		
Sept 19 Qtr										1813	1813	0	0
Dec 19 Qtr	12100					1100				1813	2913	0	0
Mar 20 Qtr	12100					1100	174			1813	2739	0	0
June 20 Qtr	18150					1650	173			1734	3211	0	0
		42350	0	0	0	3850	347	0	0	7173	10676	0	0

Amendment to be done to next BAS which will be June 2021 BAS 347

1650 June Bas per client
 - 347 Amendment to do
8 1303 #840

BITZIOS 2 SUPERANNUATION FUND

14-2

GST TRANSACTION LIST FOR THE PERIOD 01/07/2019 TO 30/06/2020

Printed: Tuesday 18 May, 2021 @ 10:41:50

Date	Ref	Type	GST Rate	Supplies				Purchases							
				Total	GST Free	Input Taxed	GST Charged	Capital	Other	Partial GST	No GST	GST Paid	ABN not quoted		
280/001	Unit 301, 428 Upper Edward Street, Spring Hill QLD 4000														
01/12/2019	011219	B	100%	6,050.00			550.00								
30/12/2019	301219	B	100%	6,050.00			550.00								
01/02/2020	010220	B	100%	6,050.00			550.00								
01/03/2020	010320	B	100%	6,050.00			550.00								
02/04/2020	020420	B	100%	6,050.00			550.00								
01/05/2020	010520	B	100%	6,050.00			550.00								
01/06/2020	010620	B	100%	6,050.00			550.00								
				42,350.00			3,850.00								
425/005	Body corporate expenses														
17/01/2020	170120	B	100%					1,908.58				173.50			
03/04/2020	030420	B	100%					1,898.36				172.57			
								3,806.94				346.07			
425/009	Council rates														
22/01/2020	220120	B	GST Free					1,204.65			1,204.65				
								1,204.65			1,204.65				
				42,350.00			3,850.00	5,011.59			1,204.65	346.07			

Business Activity Statement Summary					
Label G1	\$42,350	Label 1A	\$3,850		
Label G2		Label 4			
Label G3		Label 2A	\$3,850	Amount Payable / (Refundable)	\$3,504
		Label 2B	\$346		
Label G10		Label IB	\$346	GST Payable/(Refundable)	\$3,504
Label G11	\$5,012				
Label W4					

* includes rounding adjustment to taxable supplies and purchases



Australian Government
Australian Taxation Office

Agent SIMMONS LIVINGSTONE AND ASSOCIATES PTY
Client THE TRUSTEE FOR BITZIOS 2 SUPERANNUATION FUND
ABN 49 148 793 675

143

Print instalment

Account	Period	Document ID
Activity statement – 001 – THE TRUSTEE FOR BITZIOS 2 SUPERANNUATION FUND	Jul 2019 – Sep 2019	42874157144

Receipt ID 1081810385
 Date lodged 25 October 2019
 Payment due date 28 October 2019

Statement summary

Description	Reported Value	Owed to ATO	Owed by ATO
PAYG income tax instalment			
5A Owed to ATO		\$1,813.00	
T7 Instalment amount – Based on the notional tax \$ 6,908.10 from the 2018 assessment.	\$1,813.00		

Amount owing to ATO

\$1,813.00

BPAY®



Biller code 75556
Ref 491487936757760

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Payment reference number

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*171 491487936757760



Australian Government
Australian Taxation Office

Agent SIMMONS LIVINGSTONE AND ASSOCIATES PTY
Client THE TRUSTEE FOR BITZIOS 2 SUPERANNUATION FUND
ABN 49 148 793 675

14.4

Print activity statement

Account	Period	Document ID	GST accounting method
Activity statement – 001 – THE TRUSTEE FOR BITZIOS 2 SUPERANNUATION FUND	Oct 2019 – Dec 2019	44089443996	Cash

Receipt ID 1141298163
Date lodged 25 May 2020
Payment due date 28 February 2020

Statement summary

Description	Reported Value	Owed to ATO	Owed by ATO
Goods and services tax (GST)			
1A Owed to ATO		\$1,100.00	
1B Owed by ATO			\$0.00
G1 Total sales	\$12,100.00		
Does this include GST?	Yes		
PAYG income tax instalment			
5A Owed to ATO		\$1,813.00	
5B Owed by ATO			\$0.00
T7 Instalment amount – Based on the notional tax \$ 6,908.10 from the 2018 assessment.	\$1,813.00		
T8 Estimated tax for year	\$0.00		
T9 Varied amount payable for quarter	\$0.00		
T4 Reason for variation			

Amount owing to ATO

\$2,913.00

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Australian Government
Australian Taxation Office

Agent SIMMONS LIVINGSTONE AND ASSOCIATES PTY
Client THE TRUSTEE FOR BITZIOS 2 SUPERANNUATION FUND
ABN 49 148 793 675

14-5

Print activity statement

Account	Period	Document ID	GST accounting method
Activity statement – 001 – THE TRUSTEE FOR BITZIOS 2 SUPERANNUATION FUND	Jan 2020 – Mar 2020	44089446038	Cash

Receipt ID 3578409185
Date lodged 25 May 2020
Payment due date 28 April 2020

Statement summary

Description	Reported Value	Owed to ATO	Owed by ATO
Goods and services tax (GST)			
1A Owed to ATO		\$1,100.00	
1B Owed by ATO			\$0.00
G1 Total sales	\$12,100.00		
Does this include GST?	Yes		
PAYG income tax instalment			
5A Owed to ATO		\$1,813.00	
5B Owed by ATO			\$0.00
T7 Instalment amount – Based on the notional tax \$ 6,908.10 from the 2018 assessment.	\$1,813.00		
T8 Estimated tax for year	\$0.00		
T9 Varied amount payable for quarter	\$0.00		
T4 Reason for variation			

Amount owing to ATO

\$2,913.00

BPAY®



Bill code 75556
Ref 491487936757760

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Payment reference number

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*171 491487936757760



Agent SIMMONS LIVINGSTONE AND ASSOCIATES PTY
Client THE TRUSTEE FOR BITZIOS 2 SUPERANNUATION FUND
ABN 49 148 793 675

14-6

Print activity statement

Account	Period	Document ID	GST accounting method
Activity statement – 001 – THE TRUSTEE FOR BITZIOS 2 SUPERANNUATION FUND	Apr 2020 – Jun 2020	44110637157	Cash

Receipt ID 628830391
Date lodged 18 August 2020
Payment due date 25 August 2020

Statement summary

Description	Reported Value	Owed to ATO	Owed by ATO
Goods and services tax (GST)			
1A Owed to ATO		\$1,650.00	
1B Owed by ATO			\$0.00
G1 Total sales	\$18,150.00		
Does this include GST?	Yes		
PAYG income tax instalment			
5A Owed to ATO		\$1,734.00	
5B Owed by ATO			\$0.00
T7 Instalment amount – Based on the notional tax \$ 6,832.95 from the 2019 assessment.	\$1,734.00		
T8 Estimated tax for year	\$0.00		
T9 Varied amount payable for quarter	\$0.00		
T4 Reason for variation			

Amount owing to ATO

\$3,384.00

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Ref 491487936757760

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Payment reference number
 491487936757760



*171 491487936757760

15.1



PAYG Instalments report 2020

Tax Agent 24659936

Last Updated 31/10/2020

TFN	Client Name	Quarter 1 (\$)	Quarter 2 (\$)	Quarter 3 (\$)	Quarter 4 (\$)	Total Instalment (\$)
950327798	THE TRUSTEE FOR BITZIOS 2 SUPERANNUATION FUND	1,813.00	1,813.00	1,813.00	1,734.00	7,173.00

Total No of Clients: 1



Activity statement 001

Date generated	06/11/2020
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

19 results found - from 06 November 2018 to 06 November 2020 sorted by processed date ordered newest to oldest

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
19 Aug 2020	18 Aug 2020	Payment received		\$3,384.00	\$0.00
18 Aug 2020	25 Aug 2020	Original Activity Statement for the period ending 30 Jun 20	\$3,384.00		\$3,384.00 DR
18 Aug 2020	25 Aug 2020	- GST	\$1,650.00		
18 Aug 2020	25 Aug 2020	- PAYG Instalments	\$1,734.00		
26 May 2020	26 May 2020	General interest charge			\$0.00
26 May 2020	25 May 2020	Payment received		\$2,200.00	\$0.00
26 May 2020	1 May 2020	General interest charge			\$2,200.00 DR
25 May 2020	28 Apr 2020	Client initiated amended Activity Statement for the period ending 31 Mar 20 - GST	\$1,100.00		\$2,200.00 DR
25 May 2020	28 Feb 2020	Client initiated amended Activity Statement for the period ending 31 Dec 19 - GST	\$1,100.00		\$1,100.00 DR
27 Apr 2020	28 Apr 2020	Original Activity Statement for the period ending 31 Mar 20 - PAYG Instalments	\$1,813.00		\$0.00
6 Apr 2020	3 Apr 2020	Payment received		\$1,813.00	\$1,813.00 CR
2 Mar 2020	28 Feb 2020	Payment received		\$1,813.00	\$0.00
1 Mar 2020	28 Feb 2020	Original Activity Statement for the period ending 31 Dec 19 - PAYG Instalments	\$1,813.00		\$1,813.00 DR
25 Oct 2019	28 Oct 2019	Original Activity Statement for the period ending 30 Sep 19 - PAYG Instalments	\$1,813.00		\$0.00
14 Oct 2019	11 Oct 2019	Payment		\$1,813.00	\$1,813.00 CR
4 Aug 2019	29 Jul 2019	Original Activity Statement for the period ending 30 Jun 19 - PAYG Instalments	\$1,830.00		\$0.00
30 Jul 2019	29 Jul 2019	Payment		\$1,830.00	\$1,830.00 CR
5 May 2019	29 Apr 2019	Original Activity Statement for the period ending 31 Mar 19 - PAYG Instalments	\$1,830.00		\$0.00
30 Apr 2019	29 Apr 2019	Payment		\$1,830.00	\$1,830.00 CR
3 Mar 2019	28 Feb 2019	Original Activity Statement for the period ending 31 Dec 18 - PAYG Instalments	\$1,416.00		\$0.00
27 Feb 2019	26 Feb 2019	Payment		\$1,416.00	\$1,416.00 CR

BITZIOS 2 SUPERANNUATION FUND

Trial Balance at 01/07/2019

Printed: Friday 6 November, 2020 @ 11:44:28

Last Year	Account	Account Name	Units	Debits \$	Credits \$
	242	Employer Contributions - Concessional			
(22,000.00)	242/001	Bitzios, Damien			
(3,489.43)	242/002	Bitzios, Matthew			
(22,000.00)	242/003	Bitzios, Sherelle Louise			
	250	Interest Received			
(1,000.07)	250/002	Cash at Bank - CBA 064486 10374590			67.58
	285	Transfers In - Preserved/Taxable			
(148,507.24)	285/003	Bitzios, Sherelle Louise			
	286	Transfers In - Preserved/Tax Free			
(3,492.76)	286/003	Bitzios, Sherelle Louise			
1,793.00	301	Accountancy Fees			
259.00	304	ATO Supervisory Levy			
330.00	307	Auditor's Remuneration			
135.00	315	Bank Charges		10.00	
50.66	379	Interest Paid			
320.00	380	Insurance			
48.00	381	Filing Fees - ASIC			
	460	Transfers Out - Preserved/Taxable			
155,671.05	460/002	Bitzios, Matthew			
	461	Transfers Out - Preserved/Tax Free			
4,966.35	461/002	Bitzios, Matthew			
6,832.95	485	Income Tax Expense			
30,083.49	490	Profit/Loss Allocation Account			
	501	Bitzios, Damien (Accumulation)			
(142,800.06)	501/001	Opening Balance - Preserved/Taxable			160,780.89
(3,000.00)	501/002	Opening Balance - Preserved/Tax Free			3,000.00
(22,000.00)	501/011	Employer Contributions - Concessional			
846.16	501/031	Share of Profit/(Loss) - Preserved/Taxable			
3,300.00	501/051	Contributions Tax - Preserved			
(126.99)	501/053	Income Tax - Preserved/Taxable			
	502	Bitzios, Matthew (Exited fund 28/02/2019)			
(153,643.12)	502/001	Opening Balance - Preserved/Taxable			
(4,966.35)	502/002	Opening Balance - Preserved/Tax Free			
(3,489.43)	502/011	Employer Contributions - Concessional			
1,103.70	502/031	Share of Profit/(Loss) - Preserved/Taxable			
523.42	502/051	Contributions Tax - Preserved			
(165.62)	502/053	Income Tax - Preserved/Taxable			
155,671.05	502/091	Transfers Out - Preserved/Taxable			
4,966.35	502/092	Transfers Out - Preserved/Tax Free			
	503	Bitzios, Sherelle Louise (Accumulation)			
	503/001	Opening Balance - Preserved/Taxable			167,219.37
	503/002	Opening Balance - Preserved/Tax Free			3,492.76
(22,000.00)	503/011	Employer Contributions - Concessional			
(148,507.24)	503/021	Transfers In - Preserved/Taxable			
(3,492.76)	503/022	Transfers In - Preserved/Tax Free			

31/5/17
Age @ 1/7/19
= 48

2/7/17
Age @ 1/7/19
= 47

BITZIOS 2 SUPERANNUATION FUND

Trial Balance at 01/07/2019

Printed: Friday 6 November, 2020 @ 11:44:28

Last Year	Account	Account Name	Units	Debits \$	Credits \$
(14.27)	503/031	Share of Profit/(Loss) - Preserved/Taxable			
3,300.00	503/051	Contributions Tax - Preserved			
2.14	503/053	Income Tax - Preserved/Taxable			
49,008.08	604	Cash at Bank - CBA 064486 10374582		48,998.08	
286,827.89	605	Cash at Bank - CBA 064486 10374590		286,895.47	
	850	Income Tax Payable			
(6,832.95)	850/001	Income Tax Payable		487.05	
7,320.00	850/004	Tax Instalments Paid			
(1,830.00)	860	PAYG Payable			1,830.00
0.00				<u>336,390.60</u>	<u>336,390.60</u>

Current Year Profit/(Loss): \$57.58