

# Self-managed superannuation fund annual return 2021

## Section A: Fund Information

1 Your tax file number

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

2 Name of self-managed superannuation fund (SMSF)

3 ABN

4 Current postal address  
 Street   
 Suburb/State/P'code

### 5 Annual return status

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

### 6 SMSF auditor

Auditor's name

Title

Family name

Given names

SMSF Auditor Number

Auditor's phone number

Postal address

Street

Suburb/State/P'code

Date audit was completed

Was Part A of the audit report qualified?

Was Part B of the audit report qualified?

### 7 Electronic funds transfer (EFT)

#### A Fund's financial institution account details

BSB no

Account no

Fund account name

I would like my tax refunds made to this account.

### 8 Status of SMSF

Australian superannuation fund

Fund benefit structure

Does the fund trust deed allow acceptance

of the Government's Super Co-contributions and Low Income Super-Contribution?

Sensitive (when completed)

**H & T Investments Superannuation Fund**

File no 99 471 513

ABN 75 397 787 684

**9 Was the fund wound up during the income year?** N**10 Exempt current pension income**

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

 Y

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

Exempt current pension amount

<b>A</b>	276029
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Unsegregated assets method

<b>C</b>	Y
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Was an actuarial certificate obtained?

<b>D</b>	Y
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Did the fund have any other income that was assessable?

<b>E</b>	Y
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**Sensitive** (when completed)

**H & T Investments Superannuation Fund**

Client ref

FISCHSF

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**Section B: Income****11 Income**

Did you have a CGT event during the year?

Have you applied an exemption or rollover?

<b>G</b>	<input type="checkbox"/> Y
<b>M</b>	<input type="checkbox"/> N

Net capital gain

Gross rent and other leasing and hiring income

Gross interest

**Calculation of assessable contributions***plus* No-TFN-quoted contributions

GROSS INCOME

Exempt current pension income

TOTAL ASSESSABLE INCOME

**R3** 

<b>A</b>	144909
<b>B</b>	499486
<b>C</b>	217
<b>R</b>	0

<b>W</b>	644612	<input type="checkbox"/>
<b>Y</b>	276029	<input type="checkbox"/>
<b>V</b>	368583	<input type="checkbox"/>

**Section C: Deductions and non-deductible expenses****12 Deductions and non-deductible expenses**

	Deductions	Non-deductible expenses
SMSF auditor fee	<b>H1</b> <input type="text" value="409"/>	<b>H2</b> <input type="text" value="306"/>
Investment expenses	<b>I1</b> <input type="text" value="124965"/>	<b>I2</b> <input type="text" value="93588"/>
Management and administration expenses	<b>J1</b> <input type="text" value="2509"/>	<b>J2</b> <input type="text" value="1685"/>
TOTAL DEDUCTIONS (A1 to M1)	<b>N</b> <input type="text" value="127883"/>	
TOTAL NON-DEDUCTIBLE EXPENSES (A2 to L2)		<b>Y</b> <input type="text" value="95579"/>
TOTAL SMSF EXPENSES (N + Y)	<b>Z</b> <input type="text" value="223462"/>	
TOTAL INCOME OR LOSS (Total assessable income less deductions)	<b>O</b> <input type="text" value="240700"/>	<input type="checkbox"/>

**Sensitive** (when completed)

## H &amp; T Investments Superannuation Fund

File no 99 471 513

ABN 75 397 787 684

## Section D: Income tax calculation statement

## 13 Income tax calculation statement

		Taxable income	<b>A</b>	240700.00
		Tax on taxable income	<b>T1</b>	36105.00
		Tax on no-TFN-quoted contributions	<b>J</b>	0.00
Foreign inc. tax offsets	<b>C1</b> 0.00	<b>Gross tax</b>	<b>B</b>	36105.00
Rebates and tax offsets	<b>C2</b>	Non-refundable non-c/f tax offsets (C1 + C2)	<b>C</b>	0.00
ESVCLP tax offset	<b>D1</b>	<b>SUBTOTAL 1</b>	<b>T2</b>	36105.00
ESVCLP tax offset c/f from previous year	<b>D2</b>	Non-refundable c/f tax offsets (D1+D2+D3+D4)	<b>D</b>	
ESIC tax offset	<b>D3</b>	<b>SUBTOTAL 2</b>	<b>T3</b>	36105.00
ESIC tax offset c/f from previous year	<b>D4</b>			
Complying fund's franking credits tax offset	<b>E1</b>	Refundable tax offsets (E1 + E2 + E3 + E4)	<b>E</b>	
No-TFN tax offset	<b>E2</b>	TAX PAYABLE	<b>T5</b>	36105.00
NRAS tax offset	<b>E3</b>	Section 102AAM int. charge	<b>G</b>	
Exploration cr. tax offset	<b>E4</b>	Eligible credits (H1 + H2 + H3 + H5 + H6 + H8)	<b>H</b>	
<i>Credit:</i>		Tax offset refunds	<b>I</b>	0.00
Int. on early payments	<b>H1</b>	PAYG installments raised	<b>K</b>	42866.00
Foreign res. w/holding (excl. capital gains)	<b>H2</b>	Supervisory levy	<b>L</b>	259.00
ABN/TFN not quoted	<b>H3</b>	Supervisory levy adj. for wound up funds	<b>M</b>	
TFN w/held from closely held trusts	<b>H5</b>	Supervisory levy adj. for new funds	<b>N</b>	
Int. on no-TFN tax offset	<b>H6</b>	<b>TOTAL AMOUNT REFUNDABLE</b> (T5 + G - H - I - K + L - M + N)	<b>S</b>	6502.00
Credit for foreign res. capital gains w/holding	<b>H8</b>			

## Section E: Losses

## 14 Losses information

Losses carried forward to later income years

**U** 0

Sensitive (when completed)

## H &amp; T Investments Superannuation Fund

Client ref

FISCHSF

File no 99 471 513

ABN 75 397 787 684

## Section F: Member information

## MEMBER NUMBER: 1

Title  Account status

First name

Other names

Surname

Suffix

Member's TFN  Date of birth

See the Privacy note in the Declaration

## OPENING ACCOUNT BALANCE

## TOTAL CONTRIBUTIONS

**N** 

(Sum of labels A to M)

## Other transactions

Allocated earnings or losses **O**

Lump sum payment **R1**

Income stream payment **R2**

Accumulation phase account balance **S1**

Retirement phase account bal. - Non CDBIS **S2**

Retirement phase account balance - CDBIS **S3**

TRIS Count

## CLOSING ACCOUNT BALANCE

**S** 

## MEMBER NUMBER: 2

Title  Account status

First name

Other names

Surname

Suffix

Member's TFN  Date of birth

See the Privacy note in the Declaration

## OPENING ACCOUNT BALANCE

## TOTAL CONTRIBUTIONS

**N** 

(Sum of labels A to M)

## Other transactions

Allocated earnings or losses **O**

Lump sum payment **R1**

Income stream payment **R2**

Accumulation phase account balance **S1**

Retirement phase account bal. - Non CDBIS **S2**

Retirement phase account balance - CDBIS **S3**

TRIS Count

## CLOSING ACCOUNT BALANCE

**S** 

Sensitive (when completed)

**H & T Investments Superannuation Fund**

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**Section H: Assets and liabilities****15 ASSETS**

15b Australian direct investments

**Limited Recourse Borrowing Arrangements**

Australian residential real property	<b>J1</b>	<input type="text"/>	Cash and term deposits	<b>E</b>	<input type="text" value="1169457"/>
Australian non-residential real property	<b>J2</b>	<input type="text"/>	Debt securities	<b>F</b>	<input type="text"/>
Overseas real property	<b>J3</b>	<input type="text"/>	Loans	<b>G</b>	<input type="text"/>
Australian shares	<b>J4</b>	<input type="text"/>	Listed shares	<b>H</b>	<input type="text"/>
Overseas shares	<b>J5</b>	<input type="text"/>	Unlisted shares	<b>I</b>	<input type="text"/>
Other	<b>J6</b>	<input type="text"/>	Limited recourse borrowing arrangements (J1 to J6)	<b>J</b>	<input type="text"/>
Property count	<b>J7</b>	<input type="text"/>	Non-residential real property	<b>K</b>	<input type="text"/>
			Residential real property	<b>L</b>	<input type="text"/>
			Collectables and personal use assets	<b>M</b>	<input type="text"/>
			Other assets	<b>O</b>	<input type="text" value="7135006"/>

**TOTAL AUSTRALIAN AND OVERSEAS ASSETS**

(sum of labels A to T)

**U** 

15e In-house assets

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year?

**A** **N** **16 Liabilities**

Borrowings for limited recourse borrowing arrangements	<b>V1</b>	<input type="text"/>	Borrowings	<b>V</b>	<input type="text"/>
Permissible temporary borrowings	<b>V2</b>	<input type="text"/>	Total member closing account balances	<b>W</b>	<input type="text" value="7863829"/>
Other borrowings	<b>V3</b>	<input type="text"/>	Reserve accounts	<b>X</b>	<input type="text"/>
			Other liabilities	<b>Y</b>	<input type="text" value="440634"/>
			<b>TOTAL LIABILITIES</b>	<b>Z</b>	<input type="text" value="8304463"/>

**Sensitive** (when completed)

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**Section K: Declarations****Important**

Before making this declaration check to ensure all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

**Privacy**

The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However, if you do not provide the TFN the processing of this form may be delayed. Taxation law authorises the ATO to collect information and disclose it to other government agencies. For more information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

**TRUSTEE'S OR DIRECTOR'S DECLARATION:**

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

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

Date

**Preferred trustee, director or public officer's contact details:**

Title	Mr
Family name and suffix	Fischer
Given and other names	Horst Dieter
Phone number	08 8947 3370
Non-individual trustee name	Fischer Wholesale Pty Ltd
ABN	69 006 593 022

Time taken to prepare and complete this tax return (hours)

 
**TAX AGENT'S DECLARATION:**

I declare that the Self-managed superannuation fund annual return 2021 has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date

**Tax agent's contact details**

Title	Mr
Family name and suffix	Zagami
Given and other names	Robert
Tax agent's practice	Eager and Partners
Tax agent's phone	03 51523317
Reference number	FISCHSF
Tax agent number	26665006

**NOTE: THIS PRINT-OUT IS NOT TO BE LODGED WITH THE ATO.**

**Sensitive** (when completed)

**1. Current year capital gains and capital losses**

	<b>Capital gain</b>	<b>Capital loss</b>
Real estate situated in Australia	<b>E</b> 33969	<b>O</b>
Other CGT assets and any other CGT events	<b>I</b> 509825	<b>R</b> 326430
<b>Total current year capital gains</b>	<b>J</b> 543794	

**2. Capital losses**

<b>Total current year capital losses</b>	<b>A</b> 326430
Total current year capital losses applied	<b>B</b> 326430
<b>Total capital losses applied</b>	<b>E</b> 326430

**4. CGT discount**

Total CGT discount applied	<b>A</b> 72455
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**6. Net capital gain**

Net capital gain	<b>A</b> 144909
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**Part A** - Losses carried forward to the 2021-2022 income year -excludes film losses

**1 Tax losses carried forward to later income years**

Year of loss  
2015-2016 and earlier income years  
Total

<b>G</b>	0
<b>U</b>	0

Transfer the amount at label U to the corresponding label on your tax return

**2 Net capital losses carried forward to later income years**

Year of loss  
2015-2016 and earlier income years  
Total

<b>M</b>	0
<b>V</b>	0

Transfer the amount at label V to the corresponding label on your tax return

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**H & T Investments Superannuation Fund**

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**Gross rent and other leasing and hiring income**

Details	Amount
Lease of Fishing Licences	488349.00
Rent Received	11137.00
Total	499486.00

**Exempt current pension income**

Details	Amount
Actuarial Exempt Percentage 42.821%	
Gross Income \$644612 x %	276029.00
Total	276029.00

Item: 1 Fishing Quota - Goldband Snapper - 81818

Category: O Other assets (patents, restrictive covenants, etc)

Method: OT Other

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
Fishing Quota - Goldband Snapper - 81818	1963632	30/06/2017	1637202	08/05/2021		1963632
<b>Total:</b>	<b>1963632</b>		<b>1637202</b>			<b>1963632</b>
Reduced Cost Base:						1963632

Capital Gain/Loss

Consideration Received	1637202
Reduced Cost Base	1963632
Capital Loss	<u>326430</u>

Item: 2 Fishing Quota - Red Snapper - 46000

Category: O Other assets (patents, restrictive covenants, etc)

Method: DS Discount

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
Fishing Quota - Red Snapper - 46000	322000	30/06/2017	500027	05/05/2021	N/A	322000
<b>Total:</b>	<b>322000</b>		<b>500027</b>			<b>322000</b>

Capital Gain/Loss

Capital Gain	<u>178027</u>
Adjusted Discount Percentage	33.33%
Reduced Discount Capital Gain	<u>118685</u>

Item: 3 Fishing Quota - Grouped Species - 37728

Category: O Other assets (patents, restrictive covenants, etc)  
 Method: DS Discount

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
Fishing Quota - Grouped Species - 37728	301824	30/08/2017	566683	05/05/2021	N/A	301824
<b>Total:</b>	<b>301824</b>		<b>566683</b>			<b>301824</b>

Capital Gain/Loss

Capital Gain 264859

Adjusted Discount Percentage 33.33% 88286

Reduced Discount Capital Gain 176573

Item: 4 Notional Gains - 2017 Cost Base Reset

Category: O Other assets (patents, restrictive covenants, etc)  
 Method: OT Other

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
Notional Gains - 2017 Cost Base Reset		01/07/2020	66939	01/05/2021		
<b>Total:</b>			<b>66939</b>			

Capital Gain/Loss

Capital Gain 66939

Item: 1 Precision Dve

Category: R Real estate  
 Method: DS Discount

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
Precision Dve	396031	30/06/2017	430000	25/11/2020	N/A	396031
<b>Total:</b>	<b>396031</b>		<b>430000</b>			<b>396031</b>

Capital Gain/Loss

Capital Gain 33969

Adjusted Discount Percentage 33.33% 11323

Reduced Discount Capital Gain 22646

Note: When sharing a capital gain or receiving a share a rounding error of \$1 may occur.