



000849



WATERS SUPERANNUATION FUND
17 WATERSIDE DR
DUDLEY PARK WA 6210

Our reference: 7122287750417

Phone: 13 10 20

ABN: 19 337 067 499

14 June 2021

Authority to release benefits due to Division 293 due and payable

Dear Trustee,

This is an authority to release benefits for BRYAN WATERS due to Division 293 due and payable. They have requested that \$3,750.00 be released from their superannuation account. The released amount is to be paid to the ATO.

What you need to do

WATERS SUPERANNUATION FUND is required within 20 business days of the date of this letter to:

- make a payment to us of the **lesser** of either:
 - \$3,750.00 or
 - the sum of all available release amounts for each super interest held by you for BRYAN WATERS.
- If you can't release the full amount, please specify your reason, and
- return the enclosed statement to us.

You don't need to amend the contributions report you provided for this member in your SMSF annual return or member account transaction service (MATS). Releasing this benefit doesn't change the contributions you previously reported.

Need help

If you have any questions, please phone **13 10 20** between 8:00am and 6:00pm, Monday to Friday.

Yours faithfully,
Grant Brodie
Deputy Commissioner of Taxation

PAY NOW

Your payment reference
number (PRN) is:
551006282237018711

BPAY®



Billers code: 75556
Ref: 551006282237018711

Telephone & internet Banking - BPAY®

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

CREDIT OR DEBIT CARD

Pay online with your credit or debit card at www.governmenteasypay.gov.au/PayATO or phone **1300 898 089**. A card payment fee applies.

OTHER PAYMENT OPTIONS

For other payment options, visit ato.gov.au/paymentoptions





Release authority statement

14 June 2021

How to complete this statement

You must:

- complete section B and if required section C
- sign and date the declaration (section E) that applies to you, and
- send the completed statement **without a cover sheet** by mail or fax:

mail to
Australian Taxation Office
PO Box 3578
ALBURY NSW 2640

OR fax individually to
1300 139 024

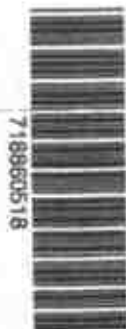
Completing this form

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

1	2	3	4	5	6	7	8	9	0
---	---	---	---	---	---	---	---	---	---

- Place '1' in ALL applicable boxes.

You must return this statement to us within 20 business days of the issue date on the enclosed letter.



Section A: Member details

1	Title	MR
2	Family name	WATERS
3	First given name	BRYAN
4	Member TFN	626223701
5	Member account number	SMSF116147578153
6	Member identifier number	
7	Unique superannuation identifier	
8	Year of assessment	2019 - 20
9	Payment reference number	5510 0626 2237 0187 11

Section B: Details of payment

Complete this section detailing the amount paid and if required the amount unable to be released from your member's super interest.

The amount to be paid to the ATO is \$ 3,750.00

10 Amount paid \$

3	7	5	0	0	0
---	---	---	---	---	---

11 Date amount paid

15	06	2021
----	----	------

12 Amount unable to be released (Complete section C if there is an amount unable to be released) \$

--	--	--	--	--	--



Section C: Reason for not releasing money

Complete this section if you cannot pay the full amount from your member's super interests.

13 Reason for non-release or partial release (Place an in the applicable box)

- The member does not have sufficient funds available or no longer has any super interests within this fund.
- The member has funds available, though cannot be released due to the interest being a defined benefit interest.

Section D: Super fund details

14 Super fund name WATERS SUPERANNUATION FUND

15 Super fund ABN 19337067499

Section E: Declaration

Complete the declaration that applies to you.

i Penalties may be imposed for giving false or misleading information.

TRUSTEE, DIRECTOR OR AUTHORISED OFFICER DECLARATION

I declare that:

- the information contained in the statement is true and correct
- where an amount has been paid, it has been released from account(s) held by the member

Name (Print in BLOCK LETTERS)

RYAN WATERS

Signature



Date

30 / 06 / 2021

Contact number 0418999896

OR

AUTHORISED REPRESENTATIVE DECLARATION

I, the authorised representative of the super provider, declare that:

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

Name (Print in BLOCK LETTERS)

Signature



Date

 / /

Contact number

Tax agent number (if applicable)

Privacy

The ATO is a government agency bound by the Privacy Act 1988 in terms of collection and handling of personal information and tax file numbers (TFNs). For further information about privacy law notices please go to ato.gov.au/privacy

Section C: Reason for not releasing money

Complete this section if you cannot pay the full amount from your member's super interests.

13 Reason for non-release or partial release (Place an in the applicable box)

- The member does not have sufficient funds available or no longer has any super interests within this fund.
- The member has funds available, though cannot be released due to the interest being a defined benefit interest.

Section D: Super fund details

14 Super fund name WATERS SUPERANNUATION FUND

15 Super fund ABN 19337067499

Section E: Declaration

Complete the declaration that applies to you.

 Penalties may be imposed for giving false or misleading information.

TRUSTEE, DIRECTOR OR AUTHORISED OFFICER DECLARATION

I declare that:

- the information contained in the statement is true and correct
- where an amount has been paid, it has been released from account(s) held by the member

Name (Print in BLOCK LETTERS)

ROSEMARY WATERS

Signature

R Waters

Date

30 / 06 / 2021

Contact number 0409357410

OR

AUTHORISED REPRESENTATIVE DECLARATION

I, the authorised representative of the super provider, declare that:

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

Name (Print in BLOCK LETTERS)

Signature

Date

 / /

Contact number

Tax agent number (if applicable)

Privacy

The ATO is a government agency bound by the *Privacy Act 1988* in terms of collection and handling of personal information and tax file numbers (TFNs). For further information about privacy law notices please go to ato.gov.au/privacy



MRS ROSEMARY V WATERS
C/- PEEL TAXATION & ACCOUNTING
PO BOX 4304
MANDURAH NORTH WA 6210

Our reference: 7122108263028
Phone: 13 10 20
Website: ato.gov.au/division293
TFN: 157 697 009
4 June 2021

Additional tax on concessional contributions (Division 293) notice for 2019-20

Dear ROSEMARY

There is an additional tax on super contributions which reduces the tax concession for individuals whose combined income and contributions are more than the \$250,000 threshold.

Why does the additional tax apply to you

For the 2019-20 financial year, your combined income and super contributions were more than \$250,000. This means you now have to pay an additional tax of 15% on your concessional contributions.

How much additional tax do you need to pay

Your additional tax for this notice is:

Taxable super contributions	\$25,000.00
Additional tax due and payable	\$3,750.00
Due date for payment	28 June 2021

Your Payment Reference Number for this amount is: 5510 0157 6970 0909 11

What you need to do now

There are two options for making a payment (your payment can be made using any combination of these):

1. Pay with your own money
2. Elect to release money from any of your existing super balances by completing a Division 293 election form online, instructions to do this are on the final page of this notice.

HOW TO PAY

Your payment reference number (PRN) is: 551001576970090911

BPAY®



Billers code: 75556
Ref: 551001576970090911

Telephone & Internet Banking - BPAY®

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

CREDIT OR DEBIT CARD

Pay online with your credit or debit card at www.governmenteasypay.gov.au/PayATO

To pay by phone, call the Government EasyPay service on **1300 898 089**.

A card payment fee applies.

For other payment options, visit ato.gov.au/paymentoptions

RELEASE MONEY FROM SUPER

You can ask your fund to pay some or all of the amount from your existing super balance. To do this, access our online services through myGov and complete the Division 293 election form.

Division 293 tax notice of assessment

Income Tax Assessment Act 1997 and Schedule 1 of the Taxation Administration Act 1953

This is your Division 293 tax assessment for the year ended 30 June 2020.

Your additional tax (Division 293 tax) is 15% of your taxable super contributions. Your taxable super contributions are only those Division 293 super contributions that are above the threshold.

Division 293 income (see below)		\$459,107.00	(a)
Division 293 super contributions (see below)		\$25,000.00	(b)
Combined income and super contributions	(a) + (b)	\$484,107.00	(c)
Less the Division 293 threshold		\$250,000.00	(d)
Amount above the threshold	(c) - (d)	\$234,107.00	(e)
Taxable super contributions	the lesser of (b) or (e)	\$25,000.00	(f)
ADDITIONAL TAX	(f) x 15%	\$3,750.00	

Yours sincerely

Melinda Smith

Deputy Commissioner of Taxation

(a) Division 293 income

Your Division 293 income is your taxable income from your income tax return.

(b) Division 293 super contributions

Your Division 293 super contributions are the total of all your concessional contributions.

Your concessional contributions

Your personal contributions you claimed as a tax deduction	\$25,000.00
DIVISION 293 SUPER CONTRIBUTIONS	\$25,000.00

Further information

Avoid interest charges

- › You need to pay the due and payable amount by the due date to avoid paying interest charges.
- › Though your election form is valid for 60 days you still need to pay by the due date to avoid interest charges.

Releasing money from super

To release money from any of your existing super balances you can access our ATO online services through myGov and complete the Division 293 election form before 3 August 2021.

When you complete the election form we will ask your nominated super fund(s) to release the amount you elected and send the money to us.

If you are not already registered with myGov visit our website at ato.gov.au/online-services to register.

You can also download the form via our website ato.gov.au/div293electionform, or order the form via our website ato.gov.au/online-ordering, and send it to us.

View your online statement of account

To view your tax and super accounts online all you need is a myGov account linked to our ATO online services.

If you are not already registered with myGov visit our website at ato.gov.au/online-services to register.

If you have a tax agent, they can also view your tax and super accounts through the Tax Agent Portal.

If you disagree

If you disagree with:

- › the income we have used, you will need to review your income tax return.
- › the contributions reported, contact your super fund.
- › our assessment, you can lodge an objection. Visit ato.gov.au/objections to find out more. If you do lodge an objection to the assessment you still need to pay the due and payable amount by the due date.

Find out more

For more information about Division 293 tax:

- › visit ato.gov.au/division293
- › phone us on **13 10 20** between 8:00am and 6:00pm, Monday to Friday.

Visit our website at ato.gov.au/contact-us for more contact options.



MR BRYAN M WATERS
C/- PEEL TAXATION & ACCOUNTING
PO BOX 4304
MANDURAH NORTH WA 6210

Our reference: 7122108156259
Phone: 13 10 20
Website: ato.gov.au/division293
TFN: 626 223 701
4 June 2021

Additional tax on concessional contributions (Division 293) notice for 2019-20

Dear BRYAN

There is an additional tax on super contributions which reduces the tax concession for individuals whose combined income and contributions are more than the \$250,000 threshold.

Why does the additional tax apply to you

For the 2019-20 financial year, your combined income and super contributions were more than \$250,000. This means you now have to pay an additional tax of 15% on your concessional contributions.

How much additional tax do you need to pay

Your additional tax for this notice is:

Taxable super contributions	\$25,000.00
Additional tax due and payable	\$3,750.00
Due date for payment	28 June 2021
Your Payment Reference Number for this amount is:	5510 0626 2237 0187 11

What you need to do now

There are two options for making a payment (your payment can be made using any combination of these):

1. Pay with your own money
2. Elect to release money from any of your existing super balances by completing a Division 293 election form online, instructions to do this are on the final page of this notice.

HOW TO PAY

Your payment reference number (PRN) is: 551006262237018711

BPAY®



Billor code: 75556
Ref: 551006262237018711

Telephone & Internet Banking – BPAY®

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

CREDIT OR DEBIT CARD

Pay online with your credit or debit card at www.governmenteasypay.gov.au/PayATO

To pay by phone, call the Government EasyPay service on **1300 898 089**.

A card payment fee applies.

For other payment options, visit ato.gov.au/paymentoptions

RELEASE MONEY FROM SUPER

You can ask your fund to pay some or all of the amount from your existing super balance. To do this, access our online services through myGov and complete the Division 293 election form.

Division 293 tax notice of assessment

Income Tax Assessment Act 1997 and Schedule 1 of the Taxation Administration Act 1953

This is your Division 293 tax assessment for the year ended 30 June 2020.

Your additional tax (Division 293 tax) is 15% of your taxable super contributions. Your taxable super contributions are only those Division 293 super contributions that are above the threshold.

Division 293 income (see below)		\$462,462.00	(a)
Division 293 super contributions (see below)		\$25,000.00	(b)
Combined income and super contributions	(a) + (b)	\$487,462.00	(c)
Less the Division 293 threshold		\$250,000.00	(d)
Amount above the threshold	(c) - (d)	\$237,462.00	(e)
Taxable super contributions	the lesser of (b) or (e)	\$25,000.00	(f)
ADDITIONAL TAX	(f) x 15%	\$3,750.00	

Yours sincerely
Melinda Smith
Deputy Commissioner of Taxation

(a) Division 293 income

Your Division 293 income is your taxable income from your income tax return.

(b) Division 293 super contributions

Your Division 293 super contributions are the total of all your concessional contributions.

Your concessional contributions

Your personal contributions you claimed as a tax deduction	\$25,000.00
DIVISION 293 SUPER CONTRIBUTIONS	\$25,000.00

Avoid interest charges

- You need to pay the due and payable amount by the due date to avoid paying interest charges.
- Though your election form is valid for 60 days you still need to pay by the due date to avoid interest charges.

Releasing money from super

To release money from any of your existing super balances you can access our ATO online services through myGov and complete the Division 293 election form before 3 August 2021.

When you complete the election form we will ask your nominated super fund(s) to release the amount you elected and send the money to us.

If you are not already registered with myGov visit our website at ato.gov.au/online-services to register.

You can also download the form via our website ato.gov.au/div293electionform, or order the form via our website ato.gov.au/onlineordering, and send it to us.

View your online statement of account

To view your tax and super accounts online all you need is a myGov account linked to our ATO online services.

If you are not already registered with myGov visit our website at ato.gov.au/online-services to register.

If you have a tax agent, they can also view your tax and super accounts through the Tax Agent Portal.

If you disagree

If you disagree with:

- the income we have used, you will need to review your income tax return.
- the contributions reported, contact your super fund.
- our assessment, you can lodge an objection. Visit ato.gov.au/objections to find out more. If you do lodge an objection to the assessment you still need to pay the due and payable amount by the due date.

Find out more

For more information about Division 293 tax:

- visit ato.gov.au/division293
- phone us on **13 10 20** between 8:00am and 6:00pm, Monday to Friday.

Visit our website at ato.gov.au/contactus for more contact options.