

# Self-managed superannuation fund annual return 2018

## Section A: Fund Information

1 **Your tax file number**

The Tax Office 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 B of the audit report qualified?

If the audit report was qualified, have the reported compliance issues been rectified?

### 7 Electronic funds transfer (EFT)

#### A Financial institution details for super payments and tax refunds

BSB no  Account no   
 Account name

### 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)

Not complete

**9 Was the fund wound up during the income year?**  N

**10 Exempt current pension income**

Did the fund pay an income stream to one of more members in the income year?  N

**Section B: Income**

**11 Income**

Did you have a CGT event during the year?  
 Have you applied an exemption or rollover?

G Y  
 M N

Net capital gain

A 0

Gross interest

C 65

Net foreign income

D 1255

Gross foreign income

D1 1255

Unfranked dividend amount

J 4354

Franked dividend amount

K 24872

Dividend franking credit

L 10659

Gross trust distributions

M 1030  P

**Calculation of assessable contributions**

Assessable employer contributions

R1 17912

plus No-TFN-quoted contributions

R3 0

**GROSS INCOME**

W 60147

**TOTAL ASSESSABLE INCOME**

V 60147

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

**12 Deductions and non-deductible expenses**

**Deductions**

**Non-deductible expenses**

SMSF auditor fee

H1 1320

Management and administration expenses

J1 383

H2

J2

**TOTAL DEDUCTIONS (A1 to M1)**

N 1703

**TOTAL NON-DEDUCTIBLE EXPENSES (A2 to L2)**

Y

**TOTAL SMSF EXPENSES (N + Y)**

Z 1703

**TOTAL INCOME OR LOSS**

O 58444

(Total assessable income less deductions)

**Sensitive** (when completed)

**Section D: Income tax calculation statement**  
**13 Income tax calculation statement**

		Taxable income	<b>A</b>	58444.00
		Tax on taxable income	<b>T1</b>	8766.60
		Tax on no-TFN-quoted contributions	<b>J</b>	0.00
Foreign inc. tax offsets	<b>C1</b>			58.30
Rebates and tax offsets	<b>C2</b>			
		<b>Gross tax</b>	<b>B</b>	8766.60
		Non-refundable non-c/f tax offsets (C1 + C2)	<b>C</b>	58.30
		<b>SUBTOTAL 1</b>	<b>T2</b>	8708.30
ESVCLP tax offset	<b>D1</b>			
ESVCLP tax offset c/f from previous year	<b>D2</b>			
ESIC tax offset	<b>D3</b>			
ESIC tax offset c/f from previous year	<b>D4</b>			
		Non-refundable c/f tax offsets (D1+D2+D3+D4)	<b>D</b>	
		<b>SUBTOTAL 2</b>	<b>T3</b>	8708.30
Complying fund's franking credits tax offset	<b>E1</b>	10659.82		
No-TFN tax offset	<b>E2</b>			
NRAS tax offset	<b>E3</b>			
Exploration cr. tax offset	<b>E4</b>			
<i>Credit:</i>				
Int. on early payments	<b>H1</b>			
Foreign res. w/holding (excl. capital gains)	<b>H2</b>			
ABN/TFN not quoted	<b>H3</b>			
TFN w/held from closely held trusts	<b>H5</b>			
Int. on no-TFN tax offset	<b>H6</b>			
Credit for foreign res. capital gains w/holding	<b>H8</b>			
		Refundable tax offsets (E1 + E2 + E3 + E4)	<b>E</b>	10659.82
		<b>TAX PAYABLE</b>	<b>T5</b>	0.00
		Section 102AAM int. charge	<b>G</b>	
		Eligible credits (H1 + H2 + H3 + H5 + H6 + H8)	<b>H</b>	
		Tax offset refunds	<b>I</b>	1951.52
		PAYG installments raised	<b>K</b>	
		Supervisory levy	<b>L</b>	259.00
		Supervisory levy adj. for wound up funds	<b>M</b>	
		Supervisory levy adj. for new funds	<b>N</b>	
		<b>TOTAL AMOUNT REFUNDABLE</b> (T5 + G - H - I - K + L - M + N)	<b>S</b>	1692.52

**Section E: Losses**  
**14 Losses information**

Net capital losses carried forward to later years **V** 46004

Sensitive (when completed)

File no 98 385 511  
 ABN 36 433 792 501

**Section F: Member information**

**MEMBER NUMBER: 1**

Title	<input type="text" value="Mr"/>	Account status	<input type="text" value="O"/>
First name	<input type="text" value="PETER"/>		
Other names	<input type="text" value="GEOFFREY"/>		
Surname	<input type="text" value="BEER"/>		
Suffix	<input type="text"/>		
Member's TFN	<input type="text" value="131 677 798"/>	Date of birth	<input type="text" value="28/08/1958"/>
See the Privacy note in the Declaration			

**OPENING ACCOUNT BALANCE**

**Contributions**

Employer contributions	<input type="text" value="14250.00"/>
Employers ABN	<input type="text" value="86 281 604 417"/>
<b>TOTAL CONTRIBUTIONS</b>	<input type="text" value="14250.00"/>

**Other transactions**

Allocated earnings or losses	<input type="text" value="56566.23"/>
Accumulation phase account balance	<input type="text" value="668454.35"/>
Retirement phase account bal. - Non CDBIS	<input type="text" value="0.00"/>
Retirement phase account balance - CDBIS	<input type="text" value="0.00"/>
TRIS Count	<input type="text" value="0"/>

**CLOSING ACCOUNT BALANCE**

Accumulation phase value	<input type="text" value="668454.35"/>
	<input type="text" value="668454.35"/>

**MEMBER NUMBER: 2**

Title	<input type="text" value="MRS"/>	Account status	<input type="text" value="O"/>
First name	<input type="text" value="CASSANDRA"/>		
Other names	<input type="text" value="MARGARET"/>		
Surname	<input type="text" value="BEER"/>		
Suffix	<input type="text"/>		
Member's TFN	<input type="text" value="141 131 562"/>	Date of birth	<input type="text" value="05/09/1964"/>
See the Privacy note in the Declaration			

**OPENING ACCOUNT BALANCE**

**Contributions**

Employer contributions	<input type="text" value="3662.00"/>
Employers ABN	<input type="text" value="42 639 787 451"/>
<b>TOTAL CONTRIBUTIONS</b>	<input type="text" value="3662.00"/>

**Other transactions**

Allocated earnings or losses	<input type="text" value="30138.60"/>
Accumulation phase account balance	<input type="text" value="352179.33"/>
Retirement phase account bal. - Non CDBIS	<input type="text" value="0.00"/>
Retirement phase account balance - CDBIS	<input type="text" value="0.00"/>
TRIS Count	<input type="text" value="0"/>

**CLOSING ACCOUNT BALANCE**

Accumulation phase value	<input type="text" value="352179.33"/>
	<input type="text" value="352179.33"/>

**Sensitive** (when completed)

**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="42513"/>
Australian non-residential real property	<b>J2</b> <input type="text"/>		<b>F</b> <input type="text"/>
Overseas real property	<b>J3</b> <input type="text"/>		<b>G</b> <input type="text" value="145870"/>
Australian shares	<b>J4</b> <input type="text"/>		<b>H</b> <input type="text" value="831921"/>
Overseas shares	<b>J5</b> <input type="text"/>		<b>I</b> <input type="text"/>
Other	<b>J6</b> <input type="text"/>		<b>J</b> <input type="text"/>
		Limited recourse borrowing arrangements (J1 to J6)	<b>K</b> <input type="text"/>
		Non-residential real property	<b>L</b> <input type="text"/>
		Residential real property	<b>M</b> <input type="text"/>
		Collectables and personal use assets	<b>N</b> <input type="text"/>
		Other assets	<b>O</b> <input type="text" value="1653"/>

**TOTAL AUSTRALIAN AND OVERSEAS ASSETS** **U**   
 (sum of labels A to T)

15d 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** **Y**

**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"/>		<b>W</b> <input type="text" value="1020633"/>
Other borrowings	<b>V3</b> <input type="text"/>		<b>X</b> <input type="text"/>
			<b>Y</b> <input type="text" value="1320"/>
		<b>TOTAL LIABILITIES</b>	<b>Z</b> <input type="text" value="1021953"/>

**Sensitive** (when completed)

File no 98 385 511  
ABN 36 433 792 501

**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 current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received the audit report and I am aware of any matters raised. I declare that the information on this annual return, including any attached schedules and additional documentation is true and correct. I also authorise the ATO to make any tax refunds to the nominated bank account (if applicable).

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

**Preferred trustee, director or public officer's contact details:**  
Title   
Family name and suffix   
Given and other names   
Phone number   
Email address   
Non-individual trustee name

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

**TAX AGENT'S DECLARATION:**  
We declare that the Self-managed superannuation fund annual return 2018 has been prepared in accordance with information provided by the trustees, that the trustees have given us a declaration stating that the information provided to us is true and correct, and that the trustees have authorised us to lodge this annual return.

Tax agent's signature  Date

**Tax agent's contact details**  
Title   
Family name and suffix   
Given and other names   
Tax agent's practice   
Tax agent's phone   
Reference number   
Tax agent number

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

**Sensitive** (when completed)

Not complete

**Gross dividends**  
 (excluding distributions from cash management, property and certain other unit trusts)

Company Share status (if applicable)	Unfranked dividends	Franked dividends	Franking credits	TFN withholding
AS PER DIVIDEND SCHEDULE	4354.75	24872.26	10659.54	
<b>Total</b>	<b>4354.75</b>	<b>24872.26</b>	<b>10659.54</b>	

**Foreign Income Schedule**

**LIST OF TRANSACTIONS**

Type Description Currency	Gross Amount	Deductions	Net Amount	Foreign Tax Paid
Type G General Description: Dft: SCENTRE GROUP AUD (Australia, Dollars)	538		538	Method: Actual
Type G General Description: Dft: WESTFIELD AUD (Australia, Dollars)	717		717	58.30 Method: Actual
<b>TOTALS SUMMARY</b> (Includes any available prior year unutilised foreign tax).	<b>1255</b>		<b>1255</b>	<b>58.30</b>

File no 98 385 511  
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**Distributions from Trusts**  
**Including Cash Management or Listed Property Trusts**

Trust Name **SCENTRE GROUP**  
 TFN  Trust Type **P**

**Arm's length income**

Unfranked Dividend	Franked Dividend	Franking Credit	Other Trust Income
<input type="text"/>	<input type="text"/>	<input type="text" value="0.28"/>	<input type="text" value="902"/>

Capital gains

Indexed	Discount (net)	Other
<input type="text"/>	<input type="text" value="7"/>	<input type="text"/>

Foreign income

Income	Tax credit	Class	Deduction
<input type="text" value="538"/>	<input type="text" value="0.00"/>	<input type="text" value="G"/>	<input type="text"/>

Trust Name **WESTFIELD**  
 TFN  Trust Type **P**

**Arm's length income**

Unfranked Dividend	Franked Dividend	Franking Credit	Other Trust Income
<input type="text"/>	<input type="text"/>	<input type="text" value="0.00"/>	<input type="text" value="128"/>

Capital gains

Indexed	Discount (net)	Other
<input type="text"/>	<input type="text" value="5509"/>	<input type="text"/>

Foreign income

Income	Tax credit	Class	Deduction
<input type="text" value="717"/>	<input type="text" value="58.30"/>	<input type="text" value="G"/>	<input type="text"/>

**Subtotals**

**Arm's length income**

Unfranked Dividend	Franked Dividend	Franking Credit	Other Trust Income
<input type="text"/>	<input type="text"/>	<input type="text" value="0.28"/>	<input type="text" value="1030"/>

Capital gains

Indexed	Discount (net)	Other
<input type="text"/>	<input type="text" value="5516"/>	<input type="text"/>

Foreign income

Income	Tax credit	Deduction
<input type="text" value="1255"/>	<input type="text" value="58.30"/>	<input type="text"/>



Item: 1 QBE INSURANCE LTD

Category: S Shares  
 Method: OT Other

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
QBE INSURANCE LTD	92343	01/07/2010	59682	04/06/2018		92343
Total:	92343		59682			92343
Reduced Cost Base:						92343

Capital Gain/Loss

Consideration Received	59682
Reduced Cost Base	92343
Capital Loss	32661

Item: 2 TELSTRA LTD

Category: S Shares  
 Method: OT Other

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
TELSTRA LTD	54052	01/07/2010	32436	30/11/2017		54052
Total:	54052		32436			54052
Reduced Cost Base:						54052

Capital Gain/Loss

Consideration Received	32436
Reduced Cost Base	54052
Capital Loss	21616

Item: 1 Dft: SCENTRE GROUP

Category: Z Values from Trust distribution schedules  
 Method: DS Discount

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
Dft: SCENTRE GROUP			7		N/A	
Total:			7			

Capital Gain/Loss

Capital Gain	11
Adjusted Discount Percentage	33.33%
Reduced Discount Capital Gain	7

Form F  
P G BEER RETIREMENT FUND  
File no 98 385 511  
ABN 36 433 792 501

Capital Gains Schedules 2018

Client ref BEE100

Item: 2 Dft: WESTFIELD

Category: Z Values from Trust distribution schedules  
Method: DS Discount

Description	Cost	Date Acquired	Consider'n Received	Date Disposed	Index Factor	Cost Base
Dft: WESTFIELD			5509		N/A	
Total:			5509			

Capital Gain/Loss

Capital Gain						<u>8264</u>
Adjusted Discount Percentage		33.33%				<u>2755</u>
Reduced Discount Capital Gain						<u>5509</u>

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

Item Description	Acquired	Disposed	Consideration Received	Cost Base		Gain/Loss
				Amount	Type	

**Other Assets**

**A. SUMMARY**

**2. Discount Capital Gains**

Values from P&T distribution schedules - Category Z

1	Dft: SCENTRE GROUP		7		DS	11
2	Dft: WESTFIELD		5509		DS	8264
						<b>8275</b>
<b>Less: Discount</b>						<b>-2759</b>
<b>Total Discount Capital Gains</b>						<b>5516</b>

**3. Current Year Capital Losses**

Shares in companies listed on an Australian Securities Exchange - Category S

1	QBE INSURANCE LTD	01/07/2010	04/06/2018	59682	92343 R	-32661
2	TELSTRA LTD	01/07/2010	30/11/2017	32436	54052 R	-21616
<b>Sub-total Current Year Capital Losses</b>						<b>-54277</b>

Key to Cost Base Type:

- C = Cost base (asset owned less than 12 months)
- R = Reduced cost base (loss)
- I = Indexed cost base (per CPI)
- D = Deemed threshold
- DS = Discount Method

Item Description	Acquired	Disposed	Consideration Received	Cost Base Amount Type	Gain/Loss
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<b>B. APPLICATION OF CAPITAL LOSSES</b>				
Description	Capital Gain	Current Year Loss Applied	Prior Year/ T'ferred In Loss Applied	Residual Cap Gain
3,4a,4b Capital Losses		54277		
1. Frozen/Other Capital Gains		0	0	0
2. Nominal Pre-discount Gains	8275	8275	0	0
6. Net Collectable Frozen/Other		0	0	0
7. Net Collectable Pre-disc Gains		0	0	0
8. Personal Use Frozen/Other		0	0	0
9. Personal Use Pre-discount Gains		0	0	0
<b>Total Remaining Capital Losses</b>		<b>46002</b>	<b>0</b>	

<b>C. NET CAPITAL GAIN/LOSS CALCULATION</b>	
Unapplied Current Year Losses	-46002
Unapplied Prior Year/Losses Transferred In	0
<b>Total Capital Losses Carried Forward</b>	<b>-46002</b>

**TOTAL NET CAPITAL GAIN SUMMARY**

Other Assets	-46002
Collectables	
Personal Use Assets	
<b>Total Net Capital Losses</b>	<b>-46002</b>

**Accumulated Losses To Carry Forward**

Other assets	46002
	46002 (Returned at Net Capital Losses carried forward)

Please note that due to the method of calculation, the summary report may be subject to rounding errors.

**PART A**

**Electronic lodgment declaration (Form P, T, F, SMSF or EX)**

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

Tax File Number  Year of return

Name of Partnership, Trust, Fund or Entity

Total Income/Loss

Total Deductions

Taxable Income/Loss

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

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

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

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

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

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

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

**Declaration:** I declare that:  
\* all the information I have provided to my registered tax agent for the preparation of this tax return, including any applicable schedules is true and correct, and  
\* I authorise the agent to give this document to the Commissioner of Taxation.

Signature of Partner, Trustee or Director

Date

**PART B**

**ELECTRONIC FUNDS TRANSFER CONSENT**

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

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

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

Not complete

Account name: PG BEER RETIREMENT FUND

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

Signature

Date

**PART D Tax agent's certificate (shared facilities only)**

We, STIRLING WARTON TAYLOR PTY LTD declare that:

- \* We have prepared this tax return in accordance with the information supplied by the partner, trustee, director or public officer
- \* We have received a declaration made by the entity that the information provided to us for the preparation of this tax return is true and correct, and
- \* We are authorised by the partner, trustee, director or public officer to lodge this tax return, including any applicable schedules.

Agent's Signature

Date

Agent's phone 02 8236 7500

Client's reference BEE100

Agent's Contact Name ROBERT MARK TAYLOR

Agent's reference number 72517001