

**Memorandum of Resolutions of the Trustees for  
John Callus Meats Pty Ltd Superannuation Fund**

**Present:** John Callus  
Susan Callus

**Treatment of pension withdrawals for 2021FY:** The Trustees have received notification from John and Susan Callus requesting that any withdrawals in excess of their minimum pension for the year ended 30 June 2021 be treated as a superannuation benefit payment.

The Trustees also acknowledge receipt of the member's declaration that a condition of release with a 'nil' cashing restriction has been met.

**Governing Rules:** It was confirmed that this strategy is in accordance with the governing rules of the Fund and the superannuation laws.

**Resolution:** The Trustees resolved to allocate the withdrawals as follows:

**John**

Amount	Account	Treatment
Minimum pension	Account Based Pension	Pension payment
Excess above minimum pension	Account Based Pension 1 Account Based Pension 2	Lump sum

**Susan**

Amount	Account	Treatment
Minimum pension	Account Based Pension	Pension payment
Excess above minimum pension	Account Based Pension 1 Account Based Pension 2 Account Based Pension 3	Lump sum

The Trustees also resolved to ensure any PAYG and TBAR obligations are reported to the ATO in a timely manner.

**Closure:** There being no further business, the meeting was declared closed.

Signed as a true and correct record

  
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John Callus

  
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Susan Callus