

# Electronic lodgment declaration (Form MS)

(for self-managed superannuation funds)

## Part A: Taxpayer's declaration

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.

### 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 However, you cannot lodge your tax return electronically if you do not quote your TFN.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.

**Tax file number**

\*\*\*\*\*

**Fund name**

Handleys Family Superannuation Fund

**Year of return**

2022

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 of the information I have provided to the agent for the preparation of this document is true and correct
- I authorise the agent to give this document to the Commissioner of Taxation

**Signature of trustee or director**



**Date**

20/12/22

## 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.

**Agent's reference number**

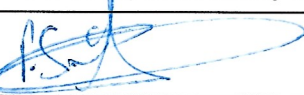
25957257

**Account name**

HUB24 Custodial Services Ltd Ref 240058630007

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

**Signature of trustee or director**



**Date**

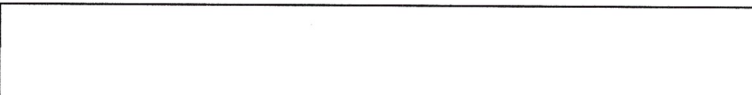
20/12/22

## Part D: Tax agent's certificate (shared facility users only)

**Declaration:** I declare that:

- I have prepared this tax return in accordance with the information supplied by the trustees;
- I have received a declaration by the trustees that the information provided to me for the preparation of this tax return is true and correct, and;
- I am authorised by the trustees to lodge this tax return, including any applicable schedules.

**Signature of tax agent**



**Date**

**Agent's contact name**

MS Emily Cooper

**Agent's phone**

13 00392544

**Agent's reference**

25957257

**Client's reference**

HANDLEYS

such significance in relation to the Fund as to require mention in the notes to the financial statements in order to ensure they are not misleading as to the financial position of the Fund or its operations.

### **18. Outstanding legal action**

The trustees confirm that there is no outstanding legal action or claims against the Fund.

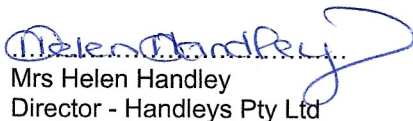
There have been no communications from the ATO concerning a contravention of SISA or SISR which has occurred, is occurring, or is about to occur.

We understand that your examination was made in accordance with Australian Auditing Standards and applicable Standards on Assurance Engagements and was, therefore, designed primarily for the purpose of expressing an opinion on the financial report of the Fund taken as a whole, and on the compliance of the Fund with specified requirements of SISA and SISR, and that your tests of the financial and compliance records and other auditing procedures were limited to those which you considered necessary for that purpose.

Yours faithfully



Mr Peter Handley  
Director - Handleys Pty Ltd



Mrs Helen Handley  
Director - Handleys Pty Ltd

**(Important: All SMSF trustees to sign the letter)**

Date: 16 December 2022

### **Data Storage**

We use data storage located in the office but it may be replicated to other locations.

Accepting our services as part of this engagement agreement indicates your acceptance of the use of outsourced services, cloud hosted software and outsourced data storage under the conditions outlined above.

### **Limitation of Liability**

Our firm's liability to you or any other user of the audit report is limited by a Scheme approved under Professional Standards Legislation.

### **Other**

We would appreciate acknowledgement of terms and conditions set out in this letter. Please note that this letter will be effective for future years unless the terms of the engagement are altered by future correspondence.

Please sign and return the attached copy of this letter to indicate that it is in accordance with your understanding of the arrangements for our audit of the financial report.

If you have any queries in relation to this please contact me.

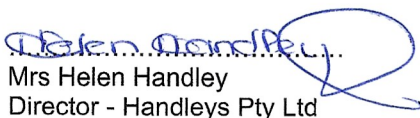
To: MR ANTHONY BOYS

I/We hereby confirm your appointment as Auditor under the above terms of engagement.

For and on behalf of Handleys Pty Ltd as trustee for the Handleys Family Superannuation Fund



.....  
Mr Peter Handley  
Director - Handleys Pty Ltd



.....  
Mrs Helen Handley  
Director - Handleys Pty Ltd

Yours sincerely

ANTHONY BOYS – REGISTERED COMPANY AUDITOR

**DATED: 16 December 2022**

Signed document to be returned to P.O. Box 3376 Rundle Mall 5000

# Handleys Family Superannuation Fund

## Trustee Declaration

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In the opinion of the Trustees of the Handleys Family Superannuation Fund.

The Fund is not a reporting entity and this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to these financial statements.

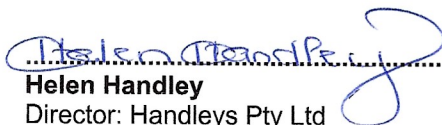
- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly the financial position of the Fund at 30 June 2022 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the Trust Deed; and
- (iii) the operation of the Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2022.

Signed in accordance with a resolution of the directors of Handleys Pty Ltd by:



..... Dated: 20/12/2022

**Peter Handley**  
Director: Handleys Pty Ltd



..... Dated: 20/12/22

**Helen Handley**  
Director: Handleys Pty Ltd

**CLOSURE:**

There being no further business the meeting was closed.



Peter Handley  
Chairperson

Dated: 20/12/22

30 June 2022

The Trustees of the Handleys Pty Ltd  
Handleys Family Super Fund  
96 Boundary Road  
WAHROONGA, 2076 NSW

Dear Trustees,

**Work Test Declaration – (Pete Handley)**  
**Payment of Employer Contributions for the financial year 1 July 2021 to 30 June 2022**

Please be advised that when I made contributions to the Fund during the financial year to 30 June 2022, I was aged between 65 and 74 inclusive and I satisfied the work test requirement of being gainfully employed for at least 40 hours in a 30 day period in the 1 July 2021 to 30 June 2022 financial year. Accordingly, the fund can accept my employer superannuation contributions of \$45,000 made during the period.

I understand that 'gainful employment' means

- employment for gain or reward in any business, trade, profession, vocation, calling, occupation or employment. For this reason a person who only receives passive income such as trust distributions or dividend income would fail to meet the gainful employment test. In addition, unpaid or charity work does not meet the definition of gainfully employed

Yours faithfully,



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**Peter Handley**