

Self-managed superannuation fund annual return 2022

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?
If Part B of the audit report was qualified, have the reported issues been rectified?

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

A	264930
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Unsegregated assets method

C	Y
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Was an actuarial certificate obtained?

D	Y
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Did the fund have any other income that was assessable?

E	Y
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H & T Investments Superannuation Fund

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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?

G	Y
M	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 0

A	126113
B	343528
C	185
R	0

W	469826	
Y	264930	
V	204896	

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

Interest expenses within Australia

SMSF auditor fee

Investment expenses

Management and administration expenses

A1	178
H1	191
I1	17242
J1	2715

A2	232
H2	249
I2	22296
J2	3176

TOTAL DEDUCTIONS (A1 to M1)

N 20326

TOTAL NON-DEDUCTIBLE EXPENSES (A2 to L2)

Y 25953

TOTAL SMSF EXPENSES (N + Y)

Z 46279

TOTAL INCOME OR LOSS

(Total assessable income less deductions)

O 184570**Sensitive** (when completed)

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Section D: Income tax calculation statement

13 Income tax calculation statement

		Taxable income	A	184570.00
		Tax on taxable income	T1	27685.50
		Tax on no-TFN-quoted contributions	J	0.00
Foreign inc. tax offsets	C1 0.00	Gross tax	B	27685.50
Rebates and tax offsets	C2	Non-refundable non-c/f tax offsets (C1 + C2)	C	0.00
ESVCLP tax offset	D1	SUBTOTAL 1	T2	27685.50
ESVCLP tax offset c/f from previous year	D2	Non-refundable c/f tax offsets (D1+D2+D3+D4)	D	
ESIC tax offset	D3	SUBTOTAL 2	T3	27685.50
ESIC tax offset c/f from previous year	D4			
Complying fund's franking credits tax offset	E1	Refundable tax offsets (E1 + E2 + E3 + E4)	E	
No-TFN tax offset	E2	TAX PAYABLE	T5	27685.50
NRAS tax offset	E3	Section 102AAM int. charge	G	
Exploration cr. tax offset	E4	Eligible credits (H1 + H2 + H3 + H5 + H6 + H8)	H	
<i>Credit:</i>		Tax offset refunds	I	0.00
Int. on early payments	H1	PAYG installments raised	K	36103.00
Foreign res. w/holding (excl. capital gains)	H2	Supervisory levy	L	259.00
ABN/TFN not quoted	H3	Supervisory levy adj. for wound up funds	M	
TFN w/held from closely held trusts	H5	Supervisory levy adj. for new funds	N	
Int. on no-TFN tax offset	H6	TOTAL AMOUNT REFUNDABLE (T5 + G - H - I - K + L - M + N)	S	8158.50
Credit for foreign res. capital gains w/holding	H8			

Section E: Losses

14 Losses information

Losses carried forward to later income years

U 0

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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

(Sum of labels A to M)

Other transactions

Allocated earnings or losses

Lump sum payment

Income stream payment

Accumulation phase account balance

Retirement phase account bal. - Non CDBIS

Retirement phase account balance - CDBIS

TRIS Count

CLOSING ACCOUNT BALANCE

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

(Sum of labels A to M)

Other transactions

Allocated earnings or losses

Lump sum payment

Income stream payment

Accumulation phase account balance

Retirement phase account bal. - Non CDBIS

Retirement phase account balance - CDBIS

TRIS Count

CLOSING ACCOUNT BALANCE

Sensitive (when completed)

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

15b Australian direct investments

Limited Recourse Borrowing Arrangements

Australian residential real property	J1	<input type="text"/>	Cash and term deposits	E	<input type="text" value="998"/>
Australian non-residential real property	J2	<input type="text"/>	Debt securities	F	<input type="text"/>
Overseas real property	J3	<input type="text"/>	Loans	G	<input type="text"/>
Australian shares	J4	<input type="text"/>	Listed shares	H	<input type="text"/>
Overseas shares	J5	<input type="text"/>	Unlisted shares	I	<input type="text"/>
Other	J6	<input type="text"/>	Limited recourse borrowing arrangements (J1 to J6)	J	<input type="text"/>
Property count	J7	<input type="text"/>	Non-residential real property	K	<input type="text"/>
			Residential real property	L	<input type="text"/>
			Collectables and personal use assets	M	<input type="text"/>
			Other assets	O	<input type="text" value="7622401"/>

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	V1	<input type="text"/>	Borrowings	V	<input type="text"/>
Permissible temporary borrowings	V2	<input type="text"/>	Total member closing account balances	W	<input type="text" value="7567764"/>
Other borrowings	V3	<input type="text"/>	Reserve accounts	X	<input type="text"/>
			Other liabilities	Y	<input type="text" value="55635"/>
			TOTAL LIABILITIES	Z	<input type="text" value="7623399"/>

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

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 2022 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

	Capital gain	Capital loss
Other CGT assets and any other CGT events	I <input type="text" value="185653"/>	R <input type="text"/>
Total current year capital gains	J <input type="text" value="185653"/>	

4. CGT discount

Total CGT discount applied **A**

6. Net capital gain

Net capital gain **A**

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

Part A - Losses carried forward to the 2022-2023 income year -excludes film losses

1 Tax losses carried forward to later income years

Year of loss
2016-2017 and earlier income years
Total

G	0
U	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
2016-2017 and earlier income years
Total

M	0
V	0

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

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Gross rent and other leasing and hiring income

Details	Amount
Lease of Fishing Licences	343528.00
Total	343528.00

Exempt current pension income

Details	Amount
Actuarial Exempt Percentage 57.246%	
Gross Income \$469,826 less notional gain \$7,033	
= \$462,793 x %	264930.00
Total	264930.00

Item: 1 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		15/06/2022	7033	15/06/2022		
Total:			7033			

Capital Gain/Loss

Capital Gain 7033

Item: 2 Fishing Quota - Red Snapper - 39000

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 - 39000	273000	30/06/2017	451620	15/06/2022	N/A	273000
Total:	273000		451620			273000

Capital Gain/Loss

Capital Gain 178620

Adjusted Discount Percentage 33.33% 59540

Reduced Discount Capital Gain 119080