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# **Workpapers - 2020 Financial Year**

## **Jet Super Fund**

Preparer: Mara Greco

Reviewer: Christina Subramaniam

Printed: 13 November 2020

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## Lead Schedule

2020 Financial Year

Code	Workpaper	CY Balance	LY Balance	Change	Status
23800	Distributions Received	(\$5,516.50)	(\$2,067.00)	166.88%	Completed
23900	Dividends Received	(\$29,790.09)	(\$50,910.86)	(41.49)%	Completed
24200	Contributions	(\$19,138.81)	(\$31,505.67)	(39.25)%	Completed
24700	Changes in Market Values of Investments	\$9,953.44	(\$51,956.52)	(119.16)%	Completed
25000	Interest Received	(\$992.66)	(\$3,627.98)	(72.64)%	Completed
30100	Accountancy Fees	\$2,640.00	\$3,090.00	(14.56)%	Completed
30400	ATO Supervisory Levy	\$259.00	\$259.00	0%	Completed
30700	Auditor's Remuneration	\$473.00	\$473.00	0%	Completed
30800	ASIC Fees		\$40.00	100%	N/A - Not Applicable
31500	Bank Charges		\$30.00	100%	N/A - Not Applicable
33400	Depreciation	\$8.39	\$5.04	66.47%	Completed
41600	Pensions Paid	\$84,472.00	\$81,226.36	4%	Completed
48500	Income Tax Expense		(\$5,891.46)	100%	Completed
49000	Profit/Loss Allocation Account	(\$68,204.03)	\$60,836.09	(212.11)%	N/A - Not Applicable
50000	Members	(\$879,864.36)	(\$948,068.39)	(7.19)%	Completed
60400	Bank Accounts	\$136,475.73	\$260,149.30	(47.54)%	Completed
61800	Distributions Receivable	\$3,901.17	\$1,431.00	172.62%	Completed

Code	Workpaper	CY Balance	LY Balance	Change	Status
62550	Reinvestment Residual Account	\$19.42		100%	Completed
64100	Non-Deductible Preliminary Expenses	\$2,677.07	\$2,677.07	0%	N/A - Not Applicable
68000	Sundry Debtors	\$999.65	\$999.65	0%	Completed
76550	Plant and Equipment (at written down value) - Unitised		\$8.39	100%	Completed
77600	Shares in Listed Companies (Australian)	\$721,627.58	\$675,411.52	6.84%	Completed
78400	Units in Unlisted Unit Trusts (Australian)	\$40,000.00		100%	Completed
85000	Income Tax Payable /Refundable		\$7,391.46	100%	Completed
A	Financial Statements				Completed
B	Permanent Documents				Completed
C	Other Documents				Completed
D	Pension Documentation				Completed
E	Estate Planning				N/A - Not Applicable

# 23800 - Distributions Received

2020 Financial Year

Preparer Mara Greco

Reviewer Christina Subramaniam

Status Completed

Account Code	Description	CY Balance	LY Balance	Change
VCX.AX1	Vicinity Centres	(\$1,386.00)	(\$2,067.00)	(32.95)%
MAQ0464AU	Arrowstreet Glob Equity Fund	(\$1,706.61)		100%
DHHF.AX	Betashares Diversified High Growth Etf	(\$223.46)		100%
DBBF.AX	Betashares Diversified Balanced Etf	(\$216.55)		100%
MAQ0404AU	Morgan Stanley IFP Glob Franchise	(\$1,983.88)		100%
<b>TOTAL</b>		<b>CY Balance</b>	<b>LY Balance</b>	
		(\$5,516.50)	(\$2,067.00)	

## Supporting Documents

- Distribution Reconciliation Report [Report](#)
- ANN STAT VCX Vicinity.pdf [VCX.AX1](#)
- ANN STAT Arrowstreet Global Equity Fund.pdf [MAQ0464AU](#)
- DIST DHHF 20-4-2020 BetaShares Div High Growth.pdf [DHHF.AX](#)
- DIST DBBF Apr 20.pdf [DBBF.AX](#)
- DIST DBBF 16-7-2020 BetaShares Diversified Balanced ETF.pdf [DBBF.AX](#)
- ANN STAT IFP Global Franchise Fund.pdf [MAQ0404AU](#)
- DIST VCX 2-3-2020.pdf [VCX.AX1](#)
- DIST Receivable Arrowstreet Global Equity Fund.pdf [MAQ0464AU](#)
- ANN STAT DHHF BetaShares Diversified High Growth ETF 2019-2020.pdf [DHHF.AX](#)
- DIST DHHF 16-7-2020 BetaShares Diversified High Growth ETF.pdf [DHHF.AX](#)
- ANN STAT DBBF Beta Shares Diversified Balanced ETF.pdf [DBBF.AX](#)
- DIST Receivable IFP Global Franchise Fund.pdf [MAQ0404AU](#)

## Standard Checklist

- Attach a copy of all Tax Statements
- Attach a copy of Distribution Reconciliation Report
- Ensure all Distributions have been reviewed on [Distribution Tax Automation](#)



## Jet Super Fund

# Distribution Reconciliation Report

For The Period 01 July 2019 - 30 June 2020

Date	Non Primary Production Income (A) * <sub>1</sub>					Distributed Capital Gains (B) * <sub>2</sub>					Foreign Income * <sub>3</sub>		Non-Assessable			Taxable Income
	Payment Received	Franked	Unfranked	Interest/ Other	Franking Credits	Discounted (After Discount)	Rate * <sub>5</sub>	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits	Tax Exempt	Tax Free	Tax Deferred / AMIT * <sub>6</sub>	
<b>Shares in Listed Companies (Australian)</b>																
DBBF.AX Betashares Diversified Balanced Etf																
20/04/2020	84.56							S								0.00
30/06/2020	131.99	27.12	5.69	56.13	16.63			S		101.18	10.71			26.43		217.46
	216.55	27.12	5.69	56.13	16.63					101.18	10.71			26.43		217.46
<i>Net Cash Distribution:</i>	216.55															
DHHF.AX Betashares Diversified High Growth Etf																
20/04/2020	144.77							S								0.00
30/06/2020	78.69	72.96	16.78	25.78	43.52			S		102.09	25.94			5.85		287.07
	223.46	72.96	16.78	25.78	43.52					102.09	25.94			5.85		287.07
<i>Net Cash Distribution:</i>	223.46															
VCX.AX Vicinity Centres																
02/03/2020	1,386.00			1,418.53		60.42	I		60.42						(153.37)	1,478.95
	1,386.00			1,418.53		60.42			60.42						(153.37)	1,478.95
<i>Net Cash Distribution:</i>	1,386.00															
	<b>1,826.01</b>	<b>100.08</b>	<b>22.47</b>	<b>1,500.44</b>	<b>60.15</b>	<b>60.42</b>			<b>60.42</b>		<b>203.27</b>	<b>36.65</b>			<b>(121.09)</b>	<b>1,983.48</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>																
MAQ0404AU Morgan Stanley IFP Glob Franchise																
30/06/2020	1,983.88			2.59		792.98	I		792.98		395.33	56.69			0.00	1,247.59

Jet Super Fund

**Distribution Reconciliation Report**

For The Period 01 July 2019 - 30 June 2020

Date	Non Primary Production Income (A) * <sub>1</sub>					Distributed Capital Gains (B) * <sub>2</sub>					Foreign Income * <sub>3</sub>		Non-Assessable			Taxable Income
	Payment Received	Franked	Unfranked	Interest/ Other	Franking Credits	Discounted (After Discount)	Rate * <sub>5</sub>	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits	Tax Exempt	Tax Free	Tax Deferred / AMIT * <sub>6</sub>	
	1,983.88			2.59		792.98		792.98			395.33	56.69			0.00	1,247.59
<i>Net Cash Distribution:</i>	1,983.88															
MAQ0464AU Arrowstreet Glob Equity Fund																
30/06/2020	1,706.61			0.14		637.68	1	637.68			431.11	71.12			0.00	1,140.05
	1,706.61			0.14		637.68		637.68			431.11	71.12			0.00	1,140.05
<i>Net Cash Distribution:</i>	1,706.61															
	<b>3,690.49</b>			<b>2.73</b>		<b>1,430.66</b>		<b>1,430.66</b>			<b>826.44</b>	<b>127.81</b>			<b>0.00</b>	<b>2,387.64</b>

## Jet Super Fund

# Distribution Reconciliation Report

For The Period 01 July 2019 - 30 June 2020

Date	Non Primary Production Income (A) * <sub>1</sub>			Distributed Capital Gains (B) * <sub>2</sub>				Foreign Income * <sub>3</sub>		Non-Assessable			Taxable Income			
	Payment Received	Franked	Unfranked	Interest/ Other	Franking Credits	Discounted (After Discount)	Rate * <sub>5</sub>	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits		Tax Exempt	Tax Free	Tax Deferred / AMIT * <sub>6</sub>
<b>TOTAL</b>	<b>5,516.50</b>	<b>100.08</b>	<b>22.47</b>	<b>1,503.17</b>	<b>60.15</b>	<b>1,491.08</b>		<b>1,491.08</b>			<b>1,029.71</b>	<b>164.46</b>			<b>(121.09)</b>	<b>4,371.12</b>

### Total Distributed Gains

Discount Rate	Discounted	Gross
Superfund 1/3	0.00	0.00
Individual 50%(I)	1,491.08	2,982.16
<b>Total</b>	<b>1,491.08</b>	<b>2,982.16</b>

### \*<sub>1</sub> Summary of Non Primary Production Income (A)

Tax Label	Franked	Unfranked	Interest/Other	Less Other Deduction	Income Before Credits * <sub>7</sub>	Franking Credits	Total Including Credits
11M Gross trust distributions	100.08	22.47	1,503.17		1,625.72	60.15	<b>1,685.87</b>

\*<sub>2</sub> Forms part of the Net Capital Gains calculation for Tax Label 11A.

\*<sub>3</sub> Forms part of the Foreign Credits calculation for Tax Label 11D, D1, 13C1.

\*<sub>4</sub> Taxable Income is designed to match Tax Statement provided by Fund Manager.

Taxable Income in the SMSF Annual Return will be different due to application of Capital Losses in Net Capital Gain calculation and application of different discount method.

\*<sub>5</sub> This is the discount rate selected for the transaction. "S" being Super Funds at 1/3 and "I" being Individual at 50%.

\*<sub>6</sub> AMIT cost base net increase is reflected as negative amount i.e. negative tax deferred and AMIT cost base net decrease is reflected as positive amount i.e. positive tax deferred.

\*<sub>7</sub> Sum of Income Before Credits reconciles with Taxable Trust Distributions in Statement of Taxable Income.

^ Variance between Payment Received and Net Cash Distribution.



# BetaShares

## Exchange Traded Funds

Responsible Entity: BetaShares Capital Ltd  
ABN 78 139 566 868 | AFSL 341181  
ARSN 633 062 772

All Registry communications to:  
C/- Link Market Services Limited  
Locked Bag A14, Sydney South, NSW, 1235  
Telephone: +61 1300 420 094  
ASX Code: DBBF  
Email: [registrars@linkmarketservices.com.au](mailto:registrars@linkmarketservices.com.au)  
Website: [www.linkmarketservices.com.au](http://www.linkmarketservices.com.au)

DAVID END



002 032581

MS AVERIL ELIZABETH SCOTT &  
MR CRAIG GILBERT DEVITT  
<JET SUPER FUND ACCOUNT>  
60 LANCASTER LANE  
COOROIBAH QLD 4565

### Distribution Advice

**Payment date:** 20 April 2020  
**Record date:** 2 April 2020  
**Reference no.:** X\*\*\*\*\*9623  
TFN/ABN RECEIVED AND RECORDED

Dear Unitholder,

#### BetaShares Diversified Balanced Income ETF (ASX Code: DBBF)

##### Distribution statement for the period ended 31 March 2020

A distribution payment has been made in respect of your units as at the record date. The final details of the distribution components (including any non-assessable amounts) will be advised in the Attribution Managed Investment Trust Member Annual (AMMA) Statement for the year ending 30 June 2020.

Visit our Investor website at [www.linkmarketservices.com.au](http://www.linkmarketservices.com.au) where you can view and change your details, including electing to receive distribution notifications by email going forward.

Class Description	Rate per Unit	Participating Units	Gross Amount
Ordinary Units	10.570475 cents	800	\$84.56
		<b>Net Amount:</b>	<b>\$84.56</b>

#### PAYMENT REMITTED TO:

MACQUARIE BANK  
12 CREEK STREET  
BRISBANE QLD 4000  
Account Name: Ms Averil Elizabeth Scott + Mr C  
BSB: 184-446 ACC: \*\*\*\*\*1651  
Direct Credit Reference No.: 001241469754



# BetaShares

## Exchange Traded Funds

Responsible Entity: BetaShares Capital Ltd  
ABN 78 139 566 868 | AFSL 341181  
ARSN 633 063 260

All Registry communications to:  
C/- Link Market Services Limited  
Locked Bag A14, Sydney South, NSW, 1235  
Telephone: +61 1300 420 094  
ASX Code: DHHF  
Email: registrars@linkmarketservices.com.au  
Website: www.linkmarketservices.com.au

DIVIDEND



002 032582

MS AVERIL ELIZABETH SCOTT &  
MR CRAIG GILBERT DEVITT  
<JET SUPER FUND ACCOUNT>  
60 LANCASTER LANE  
COOROIBAH QLD 4565

### Distribution Advice

**Payment date:** 20 April 2020  
**Record date:** 2 April 2020  
**Reference no.:** X\*\*\*\*\*9623  
TFN/ABN RECEIVED AND RECORDED

Dear Unitholder,

#### BetaShares Diversified High Growth ETF (ASX Code: DHHF)

##### Distribution statement for the period ended 31 March 2020

A distribution payment has been made in respect of your units as at the record date. The final details of the distribution components (including any non-assessable amounts) will be advised in the Attribution Managed Investment Trust Member Annual (AMMA) Statement for the year ending 30 June 2020.

Visit our investor website at [www.linkmarketservices.com.au](http://www.linkmarketservices.com.au) where you can view and change your details, including electing to receive distribution notifications by email going forward.

Class Description	Rate per Unit	Participating Units	Gross Amount
Ordinary Units	12.063831 cents	1,200	\$144.77
		<b>Net Amount:</b>	<b>\$144.77</b>

Residual balance brought forward from your Plan account:	\$0.00
Total amount available for reinvestment:	\$144.77
This amount has been applied to 6 units at \$20.891241 per unit:	\$125.35
Residual balance carried forward in your Plan account:	\$19.42
Number of ordinary units held prior to allotment:	1,200
Ordinary units allotted this distribution:	6
<sup>^</sup> Total holding of ordinary units after the allotment:	1,206

<sup>^</sup>The "Total holding of ordinary units after the allotment" shown above may not be the current holding balance (it does not include any Ex distribution transfers registered after Ex date 1 April 2020, or any transfers registered since the Record date). Neither BetaShares nor Link Market Services Limited will be liable for any losses incurred by any person who relies on the holding shown without making their own adjustments for any transactions.



**BetaShares**  
Exchange Traded Funds

31 March 2020

Market Announcements Office  
ASX Limited

**TO BE RELEASED FOR EACH OF THE ASX CODES LISTED BELOW**

**FINAL DISTRIBUTION ANNOUNCEMENT**

BetaShares Capital Ltd, the issuer of the following funds quoted on the AQUA market of the ASX (the "Funds"), announces each Fund's final distribution amount for the March 2020 distribution period.

ASX Code	Fund	Distribution Period	Final Distribution Amount (dollars per unit)	% Franked (estimated)
AAA	BetaShares Australian High Interest Cash ETF	Monthly	0.04068109	-
CRED	BetaShares Australian Investment Grade Corporate Bond ETF	Monthly	0.10865583	-
HBRD	BetaShares Active Australian Hybrids Fund (Managed Fund)	Monthly	0.02772569	91.09%
HVST	BetaShares Australian Dividend Harvester Fund (Managed Fund)	Monthly	0.10070215	97.48%
QPON	BetaShares Australian Bank Senior Floating Rate Bond ETF	Monthly	0.03066668	-
AGVT	BetaShares Australian Government Bond ETF	Monthly	0.04999609	-
DZZF	BetaShares Diversified Conservative Income ETF	Monthly	0.06965769	-
A200	BetaShares Australia 200 ETF	Quarterly	0.42401602	166.68%
INCM	BetaShares Global Income Leaders ETF	Quarterly	0.11897563	-
UMAX	BetaShares S&P 500 Yield Maximiser Fund (Managed Fund)	Quarterly	0.30448535	-
YMAX	BetaShares Australian Top 20 Equity Yield Maximiser Fund (Managed Fund)	Quarterly	0.15276642	51.19%
<del>DBDF</del>	<del>BetaShares Diversified Balanced ETF</del> ✓	Quarterly	0.10570475	-
<del>DHGF</del>	<del>BetaShares Diversified High Growth ETF</del> ✓	Quarterly	0.12063631	-
<del>DGCF</del>	<del>BetaShares Diversified Growth ETF</del>	Quarterly	0.20523538	-
GBND	BetaShares Sustainability Leaders Diversified Bond ETF - Currency Hedged	Quarterly	0.06760000	-
OOO	BetaShares Crude Oil Index ETF - Currency Hedged (Synthetic)	Quarterly	0.05977957	-

As previously announced, the following distribution timetable will apply for the distribution period:

Event	Date
Ex Distribution Date	01 April 2020
Record Date	02 April 2020
Payment Date	20 April 2020

You must be registered as a unitholder of a Fund as of the Record Date to be eligible to receive a distribution. To be eligible, you will need to have purchased your units prior to the Ex Distribution Date, for the transaction to have been settled and for your unitholding to have been entered on the register as of the Record Date.

To receive your distribution payment promptly, please ensure that the correct bank account details have been provided to the registrar before the Record Date.

**Distribution Reinvestment Plan ("DRP")**

The Distribution Reinvestment Plan ("DRP") is operating for each Fund, excluding BetaShares Crude Oil Index ETF - Currency Hedged (Synthetic). The distribution reinvestment price will be announced separately on 01 April 2020. The issue of units under the DRP will be processed on 20 April 2020.

Any DRP elections made by eligible investors must be received by the registrar, Link Market Services, by 03 April 2020. For DRP participants, any distributions will be reinvested in units in accordance with the DRP terms and conditions, which can be obtained by calling Link Market Services on 1300 420 094.

**Distribution Component Information**



Certain estimated distribution component information will be available at each Fund's "Resources" section at [www.betashares.com.au](http://www.betashares.com.au), including a Fund Payment Notice for the purposes of Subdivision 12-H of Schedule 1 of the Taxation Administration Act 1953 (Cth) and other information about non-resident withholding tax components of the distribution.

**STAY UP TO DATE WITH YOUR INVESTMENTS:** How you receive correspondence about your investments has changed. Most types of information previously sent by post are now being sent to you via email. To ensure you continue to receive important information about your investments, register your email address with Link Market Services today, [www.linkmarketservices.com.au](http://www.linkmarketservices.com.au) or call 1300 420 094

**IMPORTANT INFORMATION:** This information has been prepared by BetaShares Capital Ltd (ACN 139 566 868 AFS Licence 341181) ("BetaShares") the issuer of the BetaShares Funds. It is general information only and does not take into account any person's objectives, financial situation or needs. The information does not constitute an offer or recommendation to make any investment or adopt any investment strategy. You should read the relevant PDS and ASX announcements and seek professional legal, financial, taxation, and/or other professional advice before making an investment decision regarding any BetaShares Funds. For a copy of the PDS and more information about BetaShares Funds go to [www.betashares.com.au](http://www.betashares.com.au) or call 1300 487 577.

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BetaShares Capital Ltd  
AFS Licence 341 181 ABN 78 139 566 868  
Level 11, 50 Margaret Street, Sydney

8 May \$104.02

20 April  
D BFF

\$84.56



# BetaShares

## Exchange Traded Funds

Responsible Entity: BetaShares Capital Ltd  
ABN 78 139 566 868 | AFSL 341181  
ARSN 633 062 772

All Registry communications to:  
C/- Link Market Services Limited  
Locked Bag A14, Sydney South, NSW, 1235  
Telephone: +61 1300 420 094  
ASX Code: DBBF  
Email: registrars@linkmarketservices.com.au  
Website: www.linkmarketservices.com.au

**Part A: Your details**

**HIN: X00060259623**



002 080746

MS AVERIL ELIZABETH SCOTT &  
MR CRAIG GILBERT DEVITT  
<JET SUPER FUND ACCOUNT>  
60 LANCASTER LANE  
COOROIBAH QLD 4565

**Date:** 20 July 2020

**Reference No.:** X\*\*\*\*\*9623

**BetaShares Diversified Balanced ETF (ASX Code: DBBF)**

**Attribution Managed Investment Trust Member Annual Statement  
for the year ended 30 June 2020**

**Part B: Summary of 2020 tax return (supplementary section) items for a resident individual**

Non Australian residents should seek independent Australian tax advice.

<b>Tax return (supplementary section)</b>	<b>Amount</b>	<b>Tax return label</b>
Share of net income from trusts, less net capital gains, foreign income and franked distributions	\$61.82	13U
Franked distribution from trusts	\$43.75	13C
Other deductions relating to non-primary production income	\$0.00	13Y
Share of franking credits from franked dividends	\$16.63	13Q
Share of credit for foreign resident withholding amounts (excluding capital gains)	\$0.00	13A
Share of credit for tax amounts withheld	\$0.00	13R
Net capital gain	\$0.00	18A
Total current year capital gains	\$0.00	18H
Credit for foreign resident capital gains withholding amounts	\$0.00	18X
Assessable foreign source income	\$111.89	20E
Other net foreign source income	\$111.89	20M
Australian franking credits from a New Zealand franking company	\$0.00	20F
Foreign income tax offset *	\$10.71	20O
Early stage venture capital limited partnership: current year tax offset	\$0.00	T7K
Early stage investor: current year tax offset	\$0.00	T8L
Other refundable tax offsets: Exploration credits	\$0.00	T10 (code E)

\*To work out your foreign income tax offset (FITO) entitlement, see **20 Foreign source income and foreign assets or property** or the Guide to foreign tax offset rules 2020.

**Part B: Capital gains tax information – Additional information for item 18**

	<b>Amount</b>	
Capital gains - discounted method	\$0.00	(gross amount)
Capital gains - indexation method	\$0.00	
Capital gains - other method	\$0.00	
<b>Total current year capital gains</b>	<b>\$0.00</b>	

## Part C: Components of attribution

	Cash distributions	Tax paid or Franking credit (grossed up)	Attributable amount
<b>Australian Income</b>			
Dividends - unfranked amount declared to be CFI	\$3.56	5.69	\$3.56
Dividends - unfranked amount not declared to be CFI	\$2.13		\$2.13
Dividends - less LIC capital gain deduction	\$0.00		\$0.00
Interest (subject to non - resident withholding tax)	\$14.79	41.53	\$14.79
Interest (not subject to non - resident withholding tax)	\$26.74		\$26.74
Other assessable Australian income	\$14.60		\$14.60
Clean Building MIT Income	\$0.00		\$0.00
Less other allowable trust deductions	\$0.00		\$0.00
NCMI – Non-primary production	\$0.00		\$0.00
Excluded from NCMI – Non-primary production	\$0.00		\$0.00
<b>Non-primary production income</b>	<b>\$61.82</b>		<b>\$61.82</b>
Dividends - Franked amount	\$27.12	\$16.63	\$43.75
<b>Capital Gains</b>			
Capital gains - discounted method - TAP	\$0.00		\$0.00
Capital gains - discounted method - TAP - NCMI	\$0.00	\$0.00	\$0.00
Capital gains - discounted method - TAP - Excluded from NCMI	\$0.00		\$0.00
Capital gains - discounted method - NTAP	\$0.00	\$0.00	\$0.00
Capital gains - discounted method - NTAP - NCMI	\$0.00		\$0.00
Capital gains - discounted method - NTAP - Excluded from NCMI	\$0.00	\$0.00	\$0.00
Capital gains - discounted method - TAP - Clean building MIT	\$0.00		\$0.00
Capital gains - indexation method - TAP	\$0.00		\$0.00
Capital gains - indexation method - NTAP	\$0.00		\$0.00
Capital gains - other method - TAP	\$0.00		\$0.00
Capital gains - other method - TAP - NCMI	\$0.00		\$0.00
Capital gains - other method - TAP - Excluded from NCMI	\$0.00		\$0.00
Capital gains - other method - NTAP	\$0.00		\$0.00
Capital gains - other method - NTAP - NCMI	\$0.00		\$0.00
Capital gains - other method - NTAP - Excluded from NCMI	\$0.00		\$0.00
Capital gains - other method - TAP - Clean building MIT	\$0.00		\$0.00
<b>Net capital gains</b>	<b>\$0.00</b>		<b>\$0.00</b>
AMIT CGT gross up amount			\$0.00
Other capital gains distribution	\$0.00		\$0.00
<b>Total current year capital gains</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Foreign Income</b>			
Other net foreign source income	\$101.18	\$10.71	\$111.89
Australian franking credit from a New Zealand franking company		\$0.00	\$0.00
CFC income	\$0.00		\$0.00
Transferor trust income	\$0.00		\$0.00
<b>Total foreign income</b>	<b>\$101.18</b>	<b>\$10.71</b>	<b>\$111.89</b>
<b>Other Non-assessable Amounts</b>			
Net exempt income	\$0.00		\$0.00
Non-assessable non-exempt amount	\$0.00		\$0.00
Other non-attributable amounts	\$26.43		\$0.00
<b>Total Non-assessable amounts</b>	<b>\$26.43</b>		<b>\$0.00</b>
<b>Gross Cash Distribution</b>	<b>\$216.55</b>		
<b>Other deductions from Distribution</b>			
Less: Other Withholding Tax	\$0.00		
Less: TFN/ABN Withholding Tax	\$0.00		
<b>Net Cash Distribution</b>	<b>\$216.55</b>		



## Part D : Tax offsets

Tax offsets	Amount
Franking credit tax offset	\$16.63
Foreign income tax offset	\$10.71
Australian franking credits from a New Zealand franking company	\$0.00
<b>Total tax offsets</b>	<b>\$27.34</b>

## Part E: Attribution Managed Investment Trust ('AMIT') cost base adjustments

AMIT cost base net amount - excess (decrease)	\$243.89
AMIT cost base net amount - shortfall (increase)	\$217.46
AMIT cost base net amount - net increase	\$0.00
<b>AMIT cost base net amount - net reduction</b>	<b>\$26.43</b>

## Part F: Payment summary information for the year ended 30 June 2020

	Attribution/Amount	Tax paid
Total fund payment	\$0.00	\$0.00
Interest Income	\$0.00	\$0.00
Unfranked dividend not declared to be CFI	\$0.00	\$0.00
Deemed payment - Dividend	\$0.00	\$0.00
Deemed payment - Interest	\$0.00	\$0.00
Deemed payment - Royalties	\$0.00	\$0.00
Deemed payment - Fund payment	\$0.00	\$0.00

**Note:** FITOs are not split into their components (representing the type of income/gains they have arisen on) and they have not been reduced where they arise on discounted capital gains. Investors should seek their own advice in this respect from their professional tax advisor.

Please retain this statement for income tax purposes.

*The 'Total fund payment' amount in Part F is exclusive of fund payments relating to 'NCMI – non-primary production', and 'Excluded from NCMI – non-primary production'. Furthermore, the difference between the sum of the amounts in the 'Tax Paid' column in Part F and the 'Other Withholding Tax' amount in Part C, relates to MIT withholding tax paid on income relating to 'NCMI – non-primary production', and 'Excluded from NCMI – non-primary production'.*

*For completeness, we note that for investors who are not subject to Australian non-resident withholding tax (e.g. generally, investors that are tax residents of Australia), the figures in Part F (i.e. the amounts in both the 'Attribution/Amount' and 'Tax Paid' columns) will be displayed as nil.*

The Annual Tax Guide contains general information about how to use this statement when you complete your 2020 Tax Return. To view the Guide, please visit: <http://www.betashares.com.au/TaxGuide>

This statement contains important information. Please retain it for taxation purposes as a charge may be levied for replacement.

To view or change your Unitholder details, please visit our investor website at [www.linkmarketservices.com.au](http://www.linkmarketservices.com.au)

2020 Annual Financial Report: The Annual Report for your BetaShares Fund for the financial year ended 30 June 2020 will be available for you to access on the BetaShares website from 30 September 2020. You will find it at the Announcements section of your Fund's product page at [www.betashares.com.au](http://www.betashares.com.au).

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# BetaShares

## Exchange Traded Funds

Responsible Entity: BetaShares Capital Ltd  
ABN 78 139 566 868 | AFSL 341181  
ARSN 633 062 772

All Registry communications to:  
C/- Link Market Services Limited  
Locked Bag A14, Sydney South, NSW, 1235  
Telephone: +61 1300 420 094  
ASX Code: DBBF  
Email: registrars@linkmarketservices.com.au  
Website: www.linkmarketservices.com.au



002 124116

MS AVERIL ELIZABETH SCOTT &  
MR CRAIG GILBERT DEVITT  
<JET SUPER FUND ACCOUNT>  
60 LANCASTER LANE  
COOROIBAH QLD 4565

### Distribution Advice

**Payment date:** 16 July 2020  
**Record date:** 2 July 2020  
**Reference no.:** X\*\*\*\*\*9623  
TFN/ABN RECEIVED AND RECORDED

Dear Unitholder,

#### BetaShares Diversified Balanced ETF (ASX Code: DBBF)

##### Distribution statement for the period ended 30 June 2020

A distribution payment has been made in respect of your units as at the record date. The final details of the distribution components (including any non-assessable amounts) is advised in the Attribution Managed Investment Trust Member Annual (AMMA) Statement for the year ended 30 June 2020.

Visit our investor website at [www.linkmarketservices.com.au](http://www.linkmarketservices.com.au) where you can view and change your details, including electing to receive distribution notifications by email going forward.

Class Description	Rate per Unit	Participating Units	Gross Amount
Ordinary Units	16.498831 cents	800	\$131.99
		<b>Net Amount:</b>	\$131.99

#### PAYMENT REMITTED TO:

MACQUARIE BANK  
12 CREEK STREET  
BRISBANE QLD 4000  
Account Name: Ms Averil Elizabeth Scott + Mr C  
BSB: 184-446 ACC: \*\*\*\*\*1651  
Direct Credit Reference No.: 001242377287

**Part A: Your details**

**HIN: X00060259623**



002 080747

MS AVERIL ELIZABETH SCOTT &  
 MR CRAIG GILBERT DEVITT  
 <JET SUPER FUND ACCOUNT>  
 60 LANCASTER LANE  
 COOROIBAH QLD 4565

**Date:** 20 July 2020  
**Reference No.:** X\*\*\*\*\*9623

**BetaShares Diversified High Growth ETF (ASX Code: DHHF)**  
**Attribution Managed Investment Trust Member Annual Statement**  
**for the year ended 30 June 2020**

**Part B: Summary of 2020 tax return (supplementary section) items for a resident individual**  
 Non Australian residents should seek independent Australian tax advice.

Tax return (supplementary section)	Amount	Tax return label
Share of net income from trusts, less net capital gains, foreign income and franked distributions	\$42.56	13U
Franked distribution from trusts	\$116.48	13C
Other deductions relating to non-primary production income	\$0.00	13Y
Share of franking credits from franked dividends	\$43.52	13Q
Share of credit for foreign resident withholding amounts (excluding capital gains)	\$0.00	13A
Share of credit for tax amounts withheld	\$0.00	13R
Net capital gain	\$0.00	18A
Total current year capital gains	\$0.00	18H
Credit for foreign resident capital gains withholding amounts	\$0.00	18X
Assessable foreign source income	\$128.03	20E
Other net foreign source income	\$128.03	20M
Australian franking credits from a New Zealand franking company	\$0.00	20F
Foreign income tax offset *	\$25.94	20O
Early stage venture capital limited partnership: current year tax offset	\$0.00	T7K
Early stage investor: current year tax offset	\$0.00	T8L
Other refundable tax offsets: Exploration credits	\$0.00	T10 (code E)

\*To work out your foreign income tax offset (FITO) entitlement, see **20 Foreign source income and foreign assets or property** or the Guide to foreign tax offset rules 2020.

**Part B: Capital gains tax information – Additional information for item 18**

	Amount	
Capital gains - discounted method	\$0.00	(gross amount)
Capital gains - indexation method	\$0.00	
Capital gains - other method	\$0.00	
<b>Total current year capital gains</b>	<b>\$0.00</b>	

## Part C: Components of attribution

	Cash distributions	Tax paid or Franking credit (grossed up)	Attributable amount
<b>Australian Income</b>			
Dividends - unfranked amount declared to be CFI	\$10.81	16.78	\$10.81
Dividends - unfranked amount not declared to be CFI	\$5.97		\$5.97
Dividends - less LIC capital gain deduction	\$0.00		\$0.00
Interest (subject to non - resident withholding tax)	\$5.21	13.98	\$5.21
Interest (not subject to non - resident withholding tax)	\$8.77		\$8.77
Other assessable Australian income	\$11.80		\$11.80
Clean Building MIT Income	\$0.00		\$0.00
Less other allowable trust deductions	\$0.00		\$0.00
NCMI – Non-primary production	\$0.00		\$0.00
Excluded from NCMI – Non-primary production	\$0.00		\$0.00
<b>Non-primary production income</b>	<b>\$42.56</b>		<b>\$42.56</b>
<b>Dividends - Franked amount</b>	<b>\$72.96</b>	<b>\$43.52</b>	<b>\$116.48</b>
<b>Capital Gains</b>			
Capital gains - discounted method - TAP	\$0.00		\$0.00
Capital gains - discounted method - TAP - NCMI	\$0.00	\$0.00	\$0.00
Capital gains - discounted method - TAP - Excluded from NCMI	\$0.00		\$0.00
Capital gains - discounted method - NTAP	\$0.00	\$0.00	\$0.00
Capital gains - discounted method - NTAP - NCMI	\$0.00		\$0.00
Capital gains - discounted method - NTAP - Excluded from NCMI	\$0.00	\$0.00	\$0.00
Capital gains - discounted method - TAP - Clean building MIT	\$0.00		\$0.00
Capital gains - indexation method - TAP	\$0.00		\$0.00
Capital gains - indexation method - NTAP	\$0.00		\$0.00
Capital gains - other method - TAP	\$0.00		\$0.00
Capital gains - other method - TAP - NCMI	\$0.00		\$0.00
Capital gains - other method - TAP - Excluded from NCMI	\$0.00		\$0.00
Capital gains - other method - NTAP	\$0.00		\$0.00
Capital gains - other method - NTAP - NCMI	\$0.00		\$0.00
Capital gains - other method - NTAP - Excluded from NCMI	\$0.00		\$0.00
Capital gains - other method - TAP - Clean building MIT	\$0.00		\$0.00
<b>Net capital gains</b>	<b>\$0.00</b>		<b>\$0.00</b>
AMIT CGT gross up amount			\$0.00
Other capital gains distribution	\$0.00		
<b>Total current year capital gains</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Foreign Income</b>			
Other net foreign source income	\$102.09	\$25.94	\$128.03
Australian franking credit from a New Zealand franking company		\$0.00	\$0.00
CFC income	\$0.00		\$0.00
Transferor trust income	\$0.00		\$0.00
<b>Total foreign income</b>	<b>\$102.09</b>	<b>\$25.94</b>	<b>\$128.03</b>
<b>Other Non-assessable Amounts</b>			
Net exempt income	\$0.00		\$0.00
Non-assessable non-exempt amount	\$0.00		\$0.00
Other non-attributable amounts	\$5.85		\$0.00
<b>Total Non-assessable amounts</b>	<b>\$5.85</b>		<b>\$0.00</b>
<b>Gross Cash Distribution</b>	<b>\$223.46</b>		
<b>Other deductions from Distribution</b>			
Less: Other Withholding Tax	\$0.00		
Less: TFN/ABN Withholding Tax	\$0.00		
<b>Net Cash Distribution</b>	<b>\$223.46</b>		

## Part D : Tax offsets

Tax offsets	Amount
Franking credit tax offset	\$43.52
Foreign income tax offset	\$25.94
Australian franking credits from a New Zealand franking company	\$0.00
<b>Total tax offsets</b>	<b>\$69.46</b>

## Part E: Attribution Managed Investment Trust ('AMIT') cost base adjustments

AMIT cost base net amount - excess (decrease)	\$292.92
AMIT cost base net amount - shortfall (increase)	\$287.07
AMIT cost base net amount - net increase	\$0.00
<b>AMIT cost base net amount - net reduction</b>	<b>\$5.85</b>

## Part F: Payment summary information for the year ended 30 June 2020

	Attribution/Amount	Tax paid
Total fund payment	\$0.00	\$0.00
Interest Income	\$0.00	\$0.00
Unfranked dividend not declared to be CFI	\$0.00	\$0.00
Deemed payment - Dividend	\$0.00	\$0.00
Deemed payment - Interest	\$0.00	\$0.00
Deemed payment - Royalties	\$0.00	\$0.00
Deemed payment - Fund payment	\$0.00	\$0.00

**Note:** FITOs are not split into their components (representing the type of income/gains they have arisen on) and they have not been reduced where they arise on discounted capital gains. Investors should seek their own advice in this respect from their professional tax advisor.

Please retain this statement for income tax purposes.

*The 'Total fund payment' amount in Part F is exclusive of fund payments relating to 'NCMI – non-primary production', and 'Excluded from NCMI – non-primary production'. Furthermore, the difference between the sum of the amounts in the 'Tax Paid' column in Part F and the 'Other Withholding Tax' amount in Part C, relates to MIT withholding tax paid on income relating to 'NCMI – non-primary production', and 'Excluded from NCMI – non-primary production'.*

*For completeness, we note that for investors who are not subject to Australian non-resident withholding tax (e.g. generally, investors that are tax residents of Australia), the figures in Part F (i.e. the amounts in both the 'Attribution/Amount' and 'Tax Paid' columns) will be displayed as nil.*

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# BetaShares

## Exchange Traded Funds

Responsible Entity: BetaShares Capital Ltd  
ABN 78 139 566 868 | AFSL 341181  
ARSN 633 063 260

All Registry communications to:  
C/- Link Market Services Limited  
Locked Bag A14, Sydney South, NSW, 1235  
Telephone: +61 1300 420 094  
ASX Code: DHHF  
Email: registrars@linkmarketservices.com.au  
Website: www.linkmarketservices.com.au

DIVIDEND



002 032582

MS AVERIL ELIZABETH SCOTT &  
MR CRAIG GILBERT DEVITT  
<JET SUPER FUND ACCOUNT>  
60 LANCASTER LANE  
COOROIBAH QLD 4565

### Distribution Advice

**Payment date:** 20 April 2020  
**Record date:** 2 April 2020  
**Reference no.:** X\*\*\*\*\*9623

TFN/ABN RECEIVED AND RECORDED

Dear Unitholder,

#### BetaShares Diversified High Growth ETF (ASX Code: DHHF)

##### Distribution statement for the period ended 31 March 2020

A distribution payment has been made in respect of your units as at the record date. The final details of the distribution components (including any non-assessable amounts) will be advised in the Attribution Managed Investment Trust Member Annual (AMMA) Statement for the year ending 30 June 2020.

Visit our investor website at [www.linkmarketservices.com.au](http://www.linkmarketservices.com.au) where you can view and change your details, including electing to receive distribution notifications by email going forward.

Class Description	Rate per Unit	Participating Units	Gross Amount
Ordinary Units	12.063831 cents	1,200	\$144.77

**Net Amount:** \$144.77

Residual balance brought forward from your Plan account:	\$0.00
Total amount available for reinvestment:	\$144.77
This amount has been applied to 6 units at \$20.891241 per unit:	\$125.35
Residual balance carried forward in your Plan account:	\$19.42
Number of ordinary units held prior to allotment:	1,200
Ordinary units allotted this distribution:	6
^Total holding of ordinary units after the allotment:	1,206

^The "Total holding of ordinary units after the allotment" shown above may not be the current holding balance (it does not include any Ex distribution transfers registered after Ex date 1 April 2020, or any transfers registered since the Record date). Neither BetaShares nor Link Market Services Limited will be liable for any losses incurred by any person who relies on the holding shown without making their own adjustments for any transactions.



# BetaShares

## Exchange Traded Funds

Responsible Entity: BetaShares Capital Ltd  
ABN 78 139 566 868 | AFSL 341181  
ARSN 633 063 260

All Registry communications to:  
C/- Link Market Services Limited  
Locked Bag A14, Sydney South, NSW, 1235  
Telephone: +61 1300 420 094  
ASX Code: DHHF  
Email: [registrars@linkmarketservices.com.au](mailto:registrars@linkmarketservices.com.au)  
Website: [www.linkmarketservices.com.au](http://www.linkmarketservices.com.au)



002 124118

MS AVERIL ELIZABETH SCOTT &  
MR CRAIG GILBERT DEVITT  
<JET SUPER FUND ACCOUNT>  
60 LANCASTER LANE  
COOROIBAH QLD 4565

### Distribution Advice

**Payment date:** 16 July 2020  
**Record date:** 2 July 2020  
**Reference no.:** X\*\*\*\*\*9623  
TFN/ABN RECEIVED AND RECORDED

**HIN: 00060259623**

Dear Unitholder,

#### BetaShares Diversified High Growth ETF (ASX Code: DHHF)

##### Distribution statement for the period ended 30 June 2020

A distribution payment has been made in respect of your units as at the record date. The final details of the distribution components (including any non-assessable amounts) is advised in the Attribution Managed Investment Trust Member Annual (AMMA) Statement for the year ended 30 June 2020.

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Class Description	Rate per Unit	Participating Units	Gross Amount
Ordinary Units	6.524619 cents	1,206	\$78.69
		<b>Net Amount:</b>	<b>\$78.69</b>

#### PAYMENT REMITTED TO:

MACQUARIE BANK  
12 CREEK STREET  
BRISBANE QLD 4000  
Account Name: Ms Averil Elizabeth Scott + Mr C  
BSB: 184-446 ACC: \*\*\*\*\*1651  
Direct Credit Reference No.: 001242478884



Investor Account

14281 Craig Gilbert Devitt & Averil Elizabeth Scott Jet Super Fund

Fund

Date Range

dd/mm/yyyy To dd/mm/yyyy

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Fund	AGE - Arrowstreet Global Equity Fund
Date	30/06/2020
Transaction Details	Net Distribution Information
Units Transacted	0.00
Unit Price	0.0000 AUD
Amount	1,706.61 AUD

*paid into account 9/7/20*

*DISTRIBUTION RECEIVABLE*

Fund	GFF - IFP Global Franchise Fund
Date	30/06/2020
Transaction Details	Net Distribution Information
Units Transacted	0.00
Unit Price	0.0000 AUD
Amount	1,983.88 AUD

*paid into account 9/7/20*

*DISTRIBUTION RECEIVABLE*

Fund	AGE - Arrowstreet Global Equity Fund
Date	21/01/2020
Transaction Details	Investment Application
Units Transacted	16,614.06
Unit Price	1.2038 AUD
Amount	20,000.00 AUD

*PURCHASE ARROWSTREET*

Fund	GFF - IFP Global Franchise Fund
Date	21/01/2020
Transaction Details	Investment Application
Units Transacted	7,817.39
Unit Price	2.5584 AUD
Amount	20,000.00 AUD

*PURCHASE IFP GLOBAL*

Showing 1 to 4 of 4 records

< 1 >



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**Investments in any of the Funds are not deposits with, or other liabilities of, Macquarie Bank Limited (MBL) or of any other Macquarie Group company and are subject to investment risk, including possible delays in repayment and loss of income and capital invested. Neither MBL nor any other member of the Macquarie Group guarantees any particular rate of return on, or the performance of, any of the Funds, nor do they guarantee the repayment of capital from any of the Funds.**

Other than Macquarie Bank Limited (MBL), none of the entities noted on this page are authorised deposit-taking institutions for the purposes of the Banking Act 1959 (Commonwealth of Australia). The obligations of these entities do not represent deposits or other liabilities of MBL. MBL does not guarantee or otherwise provide assurance in respect of the obligations of that entity, unless noted otherwise.

The above information is not personal advice and does not take into account the investment objectives, financial situation or needs of any person. Before making any investment decision, investors should consider the appropriateness of the information based on their own circumstances and consider the Product Disclosure Statement (PDS) or other offer document in deciding whether to acquire or continue to hold units in a fund. The PDS or other offer document is available by contacting us.

Units in the Funds listed above are issued by the relevant responsible entity: Macquarie Investment Management Limited (ABN 66 002 867 003, AFSL 237492), Macquarie Investment Management Australia Limited (ABN 55 092 552 611, AFSL 238321) or Macquarie Financial Products Management Limited (ABN 38 095 135 694, AFSL 237847). The relevant responsible entity is as specified in the relevant Fund's PDS or other offer document.

## 2020 TAX RETURN INFORMATION

**Fund name:** IFP Global Franchise Fund  
**Account name:** Craig Gilbert Devitt & Averil Elizabeth Scott ATF Jet Super Fund  
**Investor number:** 142811628

### Part C Components of an Attribution

	<u>Attribution</u>	<u>Cash Distribution</u>	<u>Franking Credit and Tax Offset Gross-ups</u>
<b>Australian Income</b>			
Dividends - Unfranked	0.00	0.00	0.00
Interest	2.59	2.59	0.00
Other assessable Australian income	0.00	0.00	0.00
Non-Primary Production income	2.59	2.59	0.00
Franked distributions from trusts	0.00	0.00	0.00
<b>Capital Gains</b>			
Discounted capital gains - NTARP	792.98	792.98	
Capital gains - other - NTARP	0.00	0.00	
Discounted capital gains - TARP	0.00	0.00	
Capital gains - other - TARP	0.00	0.00	
<b>Net capital gain</b>	<b>792.98</b>	<b>792.98</b>	
AMIT CGT gross up amount	792.98		
Other capital gains distribution (non-taxable)		792.98	
<b>Total current year capital gains</b>	<b>1,585.96</b>	<b>1,585.96</b>	
<b>Foreign Income</b>			
Foreign income	455.02	395.33	59.69
<b>Other Non-Assessable Amounts</b>			
Net exempt amounts	0.00	0.00	
Non-assessable non-exempt amount	0.00	0.00	
Other non-attributable amounts	0.00	0.00	
<b>Gross cash distribution</b>		<b>1,983.88</b>	
TFN amount withheld		0.00	
Foreign taxes withheld		0.00	
Other expense		0.00	
<b>Net cash distribution</b>		<b>1,983.88</b>	
<b>Tax Offsets</b>			
Franking credit tax offset	0.00		
Foreign income tax offset	59.69		
<b>Total tax offsets</b>	<b>59.69</b>		
<b>AMIT Cost Base Adjustments</b>			
AMIT cost base net increase / (reduction)	0.00		

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

End of Document

## 2020 TAX RETURN INFORMATION

**Fund name:** IFP Global Franchise Fund  
**Account name:** Craig Gilbert Devitt & Averil Elizabeth Scott ATF Jet Super Fund  
**Investor number:** 142811628

### **Part B Summary of 2020 Tax Return (supplementary section) Items**

<b>Tax Return (supplementary section)</b>	<b><u>Attributable Amount</u></b>	<b><u>Label</u></b>
Non-Primary production income	2.59	13U
Franked distributions from trusts	0.00	13C
Franking credits	0.00	13Q
Total current year capital gains	1,585.96	18H
Net capital gain	792.98	18A
Assessable foreign source income	455.02	20E
Other net foreign source income	455.02	20M
Foreign income tax offsets	59.69	20O

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**Macquarie Investment Management Australia Limited**

ABN 55 092 552 611

AFS Licence Number 238321

A Member of the Macquarie Group of Companies

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AUSTRALIA

Telephone: 1800 814 523 (Australia)  
(61 2) 8245 4900 (International)  
Facsimile: (61 2) 8232 4730  
Website: macquarie.com

No. 14 281



MACQUARIE

23 July 2020

Mr Craig Gilbert Devitt  
Craig Gilbert Devitt & Averil Elizabeth Scott ATF Jet Super Fund  
60 Lancaster Lane  
COOROIBAH QLD 4565

Dear Sir/Madam

**2020 TAX RETURN INFORMATION**

**ATTRIBUTION MANAGED INVESTMENT TRUST MEMBER ANNUAL (AMMA) STATEMENT**

**Fund name:** IFP Global Franchise Fund  
**Account name:** Craig Gilbert Devitt & Averil Elizabeth Scott ATF Jet Super Fund  
**Investor number:** 142811628

Please find attached an AMMA statement for your investment in the IFP Global Franchise Fund for the year ending 30 June 2020.

Yours faithfully

Macquarie Investment Management

This statement does not constitute taxation or any other professional advice. You are strongly advised to seek taxation or other professional advice in relation to your particular tax circumstances and the completion of your tax return.

To the maximum extent permitted by law, no member of the Macquarie Group nor any of their directors, employees or agents accept any liability for any loss arising from the use of this tax statement, its contents or otherwise arising in connection with it.

Macquarie Investment Management Australia Limited is not an authorised deposit-taking institution for the purposes of the Banking Act 1959 (Cwth), and its obligations do not represent deposits or other liabilities of Macquarie Bank Limited ABN 46 008 583 542 (MBL). MBL does not guarantee or otherwise provide assurance in respect of the obligations of Macquarie Investment Management Australia Limited.

**Macquarie Investment Management Australia Limited**

ABN 55 092 552 611

AFS Licence Number 238321

A Member of the Macquarie Group of Companies

50 Martin Place  
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AUSTRALIA

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(61 2) 8245 4900 (International)  
Facsimile: (61 2) 8232 4730  
Website: macquarie.com



23 July 2020

Mr Craig Gilbert Devitt  
Craig Gilbert Devitt & Averil Elizabeth Scott ATF Jet Super Fund  
60 Lancaster Lane  
COOROIBAH QLD 4565

**2020 TAX RETURN INFORMATION**

**ATTRIBUTION MANAGED INVESTMENT TRUST MEMBER ANNUAL (AMMA) STATEMENT**

**Fund name:** IFP Global Franchise Fund  
**Account name:** Craig Gilbert Devitt & Averil Elizabeth Scott ATF Jet Super Fund  
**Investor number:** 142811628

Resident individual unitholder for year ended 30 June 2020.

**Part A Your Details**

**Tax File Number:** Provided  
**Country of Tax Residency at 30 June 2020:** AUSTRALIA  
**Tax Identification Number (TIN) for country of residence:** Not Provided

If any of the above is incorrect, please contact Macquarie Investment Management Client Service on 1800 814 523 (within Australia) or (61 2) 8245 4900 Monday to Friday 8.30am – 5.30pm (Sydney time).

Investor Account

14281 Craig Gilbert Devitt & Averil Elizabeth Scott Jet Super Fund

Fund

Date Range

dd/mm/yyyy To dd/mm/yyyy

Reset Search

Display 10 Records Per Page

Fund	AGE - Arrowstreet Global Equity Fund
Date	30/06/2020
Transaction Details	Net Distribution Information
Units Transacted	0.00
Unit Price	0.0000 AUD
Amount	1,706.61 AUD

*DISTRIBUTION RECEIVABLE* *paid into account 9/7/20*

Fund	GFF - IFP Global Franchise Fund
Date	30/06/2020
Transaction Details	Net Distribution Information
Units Transacted	0.00
Unit Price	0.0000 AUD
Amount	1,983.88 AUD

*DISTRIBUTION RECEIVABLE* *paid into account 9/7/20*

Fund	AGE - Arrowstreet Global Equity Fund
Date	21/01/2020
Transaction Details	Investment Application
Units Transacted	16,614.06
Unit Price	1.2038 AUD
Amount	20,000.00 AUD

*PURCHASE  
ARROWSTREET*

Fund	GFF - IFP Global Franchise Fund
Date	21/01/2020
Transaction Details	Investment Application
Units Transacted	7,817.39
Unit Price	2.5584 AUD
Amount	20,000.00 AUD

*PURCHASE  
IFP GLOBAL*

Showing 1 to 4 of 4 records

< 1 >

**Important Information** (<https://www.macquarie.com/au/about/disclosures/important-information>)

**Electronic Terms and Conditions** (<http://www.macquarie.com/au/about/disclosures/managed-funds-terms-and-conditions>)

**Privacy Policy** (<http://www.macquarie.com/au/about/disclosures/privacy-and-cookies>)

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**Investments in any of the Funds are not deposits with, or other liabilities of, Macquarie Bank Limited (MBL) or of any other Macquarie Group company and are subject to investment risk, including possible delays in repayment and loss of income and capital invested. Neither MBL nor any other member of the Macquarie Group guarantees any particular rate of return on, or the performance of, any of the Funds, nor do they guarantee the repayment of capital from any of the Funds.**

Other than Macquarie Bank Limited (MBL), none of the entities noted on this page are authorised deposit-taking institutions for the purposes of the Banking Act 1959 (Commonwealth of Australia). The obligations of these entities do not represent deposits or other liabilities of MBL. MBL does not guarantee or otherwise provide assurance in respect of the obligations of that entity, unless noted otherwise.

The above information is not personal advice and does not take into account the investment objectives, financial situation or needs of any person. Before making any investment decision, investors should consider the appropriateness of the information based on their own circumstances and consider the Product Disclosure Statement (PDS) or other offer document in deciding whether to acquire or continue to hold units in a fund. The PDS or other offer document is available by contacting us.

Units in the Funds listed above are issued by the relevant responsible entity: Macquarie Investment Management Limited (ABN 66 002 867 003, AFSL 237492), Macquarie Investment Management Australia Limited (ABN 55 092 552 611, AFSL 238321) or Macquarie Financial Products Management Limited (ABN 38 095 135 694, AFSL 237847). The relevant responsible entity is as specified in the relevant Fund's PDS or other offer document.



## 2020 TAX RETURN INFORMATION

**Fund name:** Arrowstreet Global Equity Fund  
**Account name:** Craig Gilbert Devitt & Averil Elizabeth Scott ATF Jet Super Fund  
**Investor number:** 142811633

### Part C Components of an Attribution

<u>Australian Income</u>	<u>Attribution</u>	<u>Cash Distribution</u>	<u>Franking Credit and Tax Offset Gross-ups</u>
Dividends - Unfranked	0.00	0.00	0.00
Interest	0.14	0.14	0.00
Other assessable Australian income	0.00	0.00	0.00
Non-Primary Production income	0.14	0.14	0.00
Franked distributions from trusts	0.00	0.00	0.00
<b>Capital Gains</b>			
Discounted capital gains - NTARP	637.68	637.68	
Capital gains - other - NTARP	0.00	0.00	
Discounted capital gains - TARP	0.00	0.00	
Capital gains - other - TARP	0.00	0.00	
<b>Net capital gain</b>	<b>637.68</b>	<b>637.68</b>	
AMIT CGT gross up amount	637.68		
Other capital gains distribution (non-taxable)		637.68	
<b>Total current year capital gains</b>	<b>1,275.36</b>	<b>1,275.36</b>	
<b>Foreign Income</b>			
Foreign income	502.23	431.11	71.12
<b>Other Non-Assessable Amounts</b>			
Net exempt amounts	0.00	0.00	
Non-assessable non-exempt amount	0.00	0.00	
Other non-attributable amounts	0.00	0.00	
<b>Gross cash distribution</b>		<b>1,706.61</b>	
TFN amount withheld		0.00	
Foreign taxes withheld		0.00	
Other expense		0.00	
<b>Net cash distribution</b>		<b>1,706.61</b>	
<b>Tax Offsets</b>			
Franking credit tax offset	0.00		
Foreign income tax offset	71.12		
<b>Total tax offsets</b>	<b>71.12</b>		
<b>AMIT Cost Base Adjustments</b>			
AMIT cost base net increase / (reduction)	0.00		

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

End of Document



## 2020 TAX RETURN INFORMATION

**Fund name:** Arrowstreet Global Equity Fund  
**Account name:** Craig Gilbert Devitt & Averil Elizabeth Scott ATF Jet Super Fund  
**Investor number:** 142811633

### **Part B Summary of 2020 Tax Return (supplementary section) Items**

<b>Tax Return (supplementary section)</b>	<b><u>Attributable Amount</u></b>	<b><u>Label</u></b>
Non-Primary production income	0.14	13U
Franked distributions from trusts	0.00	13C
Franking credits	0.00	13Q
Total current year capital gains	1,275.36	18H
Net capital gain	637.68	18A
Assessable foreign source income	502.23	20E
Other net foreign source income	502.23	20M
Foreign income tax offsets	71.12	20O

---

**Macquarie Investment Management Australia Limited**

ABN 55 092 552 611

AFS Licence Number 238321

A Member of the Macquarie Group of Companies

50 Martin Place  
Sydney NSW 2000  
AUSTRALIA  
PO Box R1723  
Royal Exchange NSW 1225  
AUSTRALIA

Telephone: 1800 814 523 (Australia)  
(61 2) 8245 4900 (International)  
Facsimile: (61 2) 8232 4730  
Website: macquarie.com



23 July 2020

Mr Craig Gilbert Devitt  
Craig Gilbert Devitt & Averil Elizabeth Scott ATF Jet Super Fund  
60 Lancaster Lane  
COOROIBAH QLD 4565

Dear Sir/Madam

**2020 TAX RETURN INFORMATION**

**ATTRIBUTION MANAGED INVESTMENT TRUST MEMBER ANNUAL (AMMA) STATEMENT**

**Fund name:** Arrowstreet Global Equity Fund  
**Account name:** Craig Gilbert Devitt & Averil Elizabeth Scott ATF Jet Super Fund  
**Investor number:** 142811633

Please find attached an AMMA statement for your investment in the Arrowstreet Global Equity Fund for the year ending 30 June 2020.

Yours faithfully

Macquarie Investment Management

This statement does not constitute taxation or any other professional advice. You are strongly advised to seek taxation or other professional advice in relation to your particular tax circumstances and the completion of your tax return.

To the maximum extent permitted by law, no member of the Macquarie Group nor any of their directors, employees or agents accept any liability for any loss arising from the use of this tax statement, its contents or otherwise arising in connection with it.

Macquarie Investment Management Australia Limited is not an authorised deposit-taking institution for the purposes of the Banking Act 1959 (Cwth), and its obligations do not represent deposits or other liabilities of Macquarie Bank Limited ABN 46 008 583 542 (MBL). MBL does not guarantee or otherwise provide assurance in respect of the obligations of Macquarie Investment Management Australia Limited.

**Macquarie Investment Management Australia Limited**

ABN 55 092 552 611

AFS Licence Number 238321

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50 Martin Place  
Sydney NSW 2000  
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Facsimile: (61 2) 8232 4730  
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MACQUARIE

23 July 2020

Mr Craig Gilbert Devitt  
Craig Gilbert Devitt & Averil Elizabeth Scott ATF Jet Super Fund  
60 Lancaster Lane  
COOROIBAH QLD 4565

**2020 TAX RETURN INFORMATION**

**ATTRIBUTION MANAGED INVESTMENT TRUST MEMBER ANNUAL (AMMA) STATEMENT**

**Fund name:** Arrowstreet Global Equity Fund  
**Account name:** Craig Gilbert Devitt & Averil Elizabeth Scott ATF Jet Super Fund  
**Investor number:** 142811633

Resident individual unitholder for year ended 30 June 2020.

**Part A Your Details**

**Tax File Number:** Provided  
**Country of Tax Residency at 30 June 2020:** AUSTRALIA  
**Tax Identification Number (TIN) for country of residence:** Not Provided

If any of the above is incorrect, please contact Macquarie Investment Management Client Service on 1800 814 523 (within Australia) or (61 2) 8245 4900 Monday to Friday 8.30am – 5.30pm (Sydney time).



Vicinity Limited ABN 90 114 757 783 and  
 Vicinity Centres RE Ltd ABN 88 149 781 322  
 as responsible entity for  
 Vicinity Centres Trust ARSN 104 931 928

All Registry communications to:  
 C/- Link Market Services Limited  
 Locked Bag A14, Sydney South NSW 1235, Australia  
 Telephone: (+61) 1300 887 890  
 Security code: VCX  
 Email: vicinity@linkmarketservices.com.au  
 Website: www.linkmarketservices.com.au

*Dividend Filing*

HIN: X00060259623



002 007655

MS AVERIL ELIZABETH SCOTT &  
 MR CRAIG GILBERT DEVITT  
 <JET SUPER FUND ACCOUNT>  
 60 LANCASTER LANE  
 COOROIBAH QLD 4565

## Distribution Statement

**Payment Date:** 02 March 2020

**Record Date:** 31 December 2019

**Reference No:** X\*\*\*\*\*9623

**TFN/ABN Status:** Quoted

This payment represents the distribution from Vicinity Centres for the six months ended 31 December 2019 in respect of ordinary stapled securities entitled to participate at the record date.

This distribution statement should not be used for taxation purposes. The components of your distribution for taxation purposes will be provided in the Annual Taxation Statement for year ending 30 June 2020, to be sent to securityholders in late August 2020, which should be used for completion of your 2020 income tax return.

Description of securities	Rate per security	Participating securities	Gross distribution amount
VCX - Ordinary Securities	7.70 cents	18,000	\$1,386.00
		<b>Net Amount:</b>	<b>\$1,386.00</b>

## PAYMENT INSTRUCTIONS

MACQUARIE BANK  
 12 CREEK STREET  
 BRISBANE QLD 4000  
 BSB: 184-446  
 ACC: \*\*\*\*\*1651

Ms Averil Elizabeth Scott + Mr C

Payment Reference Number: 001237147478

A payment has been made into the above account. If this account is not valid please turn over for instructions to update your details. Once your details have been updated, a payment will be made within 4 weeks.

**UPDATING YOUR DETAILS:** Refer overleaf for instructions on how to update your details.

**CHANGE YOUR ADDRESS DETAILS:** If you have a broker sponsored holding, (i.e. your reference number begins with an "X") you must advise your change of address to your broker otherwise refer overleaf for instructions on how to update your address.

**ENQUIRIES:** Should you have any queries in relation to the information contained in this advice, please contact our Registry, Link Market Services Limited on the number shown above. For general queries in relation to Vicinity Centres, please also call Link Market Services Limited on the number shown above, or email feedback@vicinity.com.au

## UPDATE YOUR DETAILS ONLINE



Visit [www.linkmarketservices.com.au](http://www.linkmarketservices.com.au) and click on 'Investor Login'

- Log in using your **Portfolio login** (if you have established one) otherwise use the **Single Holding login**
- Enter '**Vicinity Centres**' or '**VCX**' in the **Issuer Name** field
- Enter your **Shareholder Reference Number (SRN)** or **Holder Identification Number (HIN)**
- Enter your **postcode**, or if your registered address is overseas, select the **Outside Australia** link to look up your country of residence
- Type in the **security code**
- Tick the box confirming that you agree to the terms and conditions
- Click on **Login**

## UPDATE YOUR COMMUNICATIONS OPTIONS



Once logged in, click on 'Communications' at the top of the page

- The first option is to receive all communications electronically. Please tick this box and enter your email address. You will then receive company announcements, distribution or payment statements, annual reports and notices of meeting documents efficiently and securely direct to your inbox.

## UPDATE YOUR BANK ACCOUNT AND TFN/ABN DETAILS



Once logged in, click on 'Payments & Tax'

- Select **Payments Instructions** or **Tax Details** and update

### FOREIGN ACCOUNT TAX COMPLIANCE ACT (FATCA) & COMMON REPORTING STANDARD (CRS)



Once logged in, click on 'Payments & Tax'

- Select **FATCA/CRS**
- Check if you have already self-certified this holding
- If not, complete the online form and submit

HIN: X00060259623



Vicinity Limited ABN 90 114 757 783 and  
Vicinity Centres RE Ltd ABN 88 149 781 322  
as responsible entity for  
Vicinity Centres Trust ARSN 104 931 928

All Registry communications to:  
C/- Link Market Services Limited  
Locked Bag A14, Sydney South  
NSW 1235 Australia  
Telephone: (+61) 1300 887 890  
Facsimile: +61 2 9287 0303  
Security code: VCX  
Email: investor.relations@vicinity.com.au  
Website: www.vicinity.com.au



002 009233

MS AVERIL ELIZABETH SCOTT &  
MR CRAIG GILBERT DEVITT  
<JET SUPER FUND ACCOUNT>  
60 LANCASTER LANE  
COOROIBAH QLD 4565

Statement Date: 31 August 2020  
SRN: X\*\*\*\*\*9623

## Annual Taxation Statement For the year ended 30 June 2020

Dear Securityholder,

This is your 2020 Annual Taxation Statement from Vicinity Centres which has been prepared to assist with the completion of your 2020 Australian income tax return. Vicinity Centres Trust is an Attribution Managed Investment Trust (AMIT) for the 2020 income year. It is required to provide you with an AMIT Member Annual (AMMA) Statement in respect to your securityholding during the year ended 30 June 2020. This Annual Taxation Statement is an AMMA Statement for the year ended 30 June 2020.

### Part A: Components of the distribution

The following is a summary of the components relating to your total distribution for the year ended 30 June 2020. The tax return label references are relevant if you are completing an Australian income tax return for individuals.

Determined member component	Notes <sup>1</sup>	\$	Tax return label
Australian assessable income			
- Interest		40.17	N/A
- Other income		1,378.36	
<b>Total Australian assessable income</b>	(1)	<b>1,418.53</b>	13U
Discounted capital gains	(2)	60.42	18A
Less Attributed taxable components in excess of cash distribution	(3)	92.95	N/A
Tax Deducted			
- Tax remitted		0.00	13R
- Less tax paid on your behalf		0.00	
<b>Less Tax deducted from distribution</b>	(4)	<b>0.00</b>	N/A
<b>Total net distribution paid (1 + 2 - 3 - 4)</b>		<b>1,386.00</b>	N/A

### Part B: Additional information

Additional information	Notes <sup>1</sup>	\$	Tax return label
Capital gains – TAP	(5)	107.98	N/A
Capital gains – Non-TAP		12.86	
<b>Total gross capital gains</b>	(6)	<b>120.84</b>	18H

### Part C: AMIT cost base adjustment

AMIT cost base net amount	Notes <sup>1</sup>	\$	Tax return label
<b>Cost base net increase amount</b>	(7)	<b>153.37</b>	N/A

Vicinity Centres is a dual-stapled entity comprised of Vicinity Limited and Vicinity Centres Trust. No dividend has been declared or paid by Vicinity Limited for the year ended 30 June 2020. This Annual Taxation Statement relates to a payment made by Vicinity Centres Trust of 7.7 cents per security which was paid on 2 March 2020.

**PLEASE READ: The taxation treatment of investment income can be complex. We recommend you seek professional taxation advice from your accountant or taxation adviser in relation to your investment in Vicinity Centres. The contents of this statement are not and should not be relied upon as taxation advice.**

1. Refer overleaf for notes to the distribution components.



## Notes relating to your Annual Taxation Statement

You should refer to the Vicinity Centres Annual Tax Return Guide For Individuals 2020 prior to completing your 2020 income tax return. The Annual Tax Return Guide For Individuals 2020 can be obtained from <http://www.vicinity.com.au/investor-centre/tax-information> or by contacting us on 1300 887 890 for a hard copy.

This statement has been prepared on the basis that you:

- Are an Australian resident individual taxpayer;
- Do not have any current year or carried-forward revenue losses or capital losses; and
- Hold your stapled securities as an investment on capital account, rather than as part of a business that trades in these types of investments.

### 1. Australian assessable income

Trust income is taxed on an attribution basis. This component comprises interest and other income and must be included in your tax return at Label 13U (non-primary production income).

### 2. Discounted capital gains

This component of the distribution is attributable to capital gains calculated using the discounted method. This is the taxable amount for resident individuals.

### 3. Attributed taxable components in excess of cash distribution

The amount shown at this item is the difference between total taxable components attributed to you and your cash distribution (deemed distribution). You are not required to include this amount in your tax return.

### 4. Tax deducted

This component of the distribution represents tax deducted from Australian residents who have not supplied their Tax File Number (TFN) or Australian Business Number (ABN) or have not claimed an exemption from quoting their TFN or ABN. If you are a non-resident investor, tax has been deducted from your distribution because of your non-resident tax status.

The amount of tax deducted also includes a tax payment made on your behalf by Vicinity Centres due to taxable components attributed to your securityholding for the financial year exceeding the cash distribution payment. Vicinity Centres may choose to subtract this tax payment made on your behalf for the year ended 30 June 2020 from future distributions made by Vicinity Centres.

### 5. Capital gain (grossed up) – TAP and Non-TAP

This component of the distribution is attributable to capital gains sourced from Taxable Australian Property (TAP) and Non-Taxable Australian Property (Non-TAP). The taxable amount for a resident securityholder is disclosed at item 2 which is calculated by applying the capital gains tax (CGT) 50% discount to this amount. This amount should not be used for resident complying superannuation entities and companies.

### 6. Total gross capital gains

The amount shown at this item is the total amount of your current year capital gains and must be included in your tax return at Label 18H (Total current year capital gains).

### 7. AMIT cost base net increase amount

Under the AMIT rules, you will either have an AMIT cost base net increase or net decrease amount to the CGT cost base or reduced cost base of your securities. For the current year, there is an AMIT cost base net increase amount. As a result, you are required to increase the CGT cost base or reduced cost base of your securities by the amount shown at this item.

# 23900 - Dividends Received

2020 Financial Year

Preparer Mara Greco

Reviewer Christina Subramaniam

Status Completed

Account Code	Description	CY Balance	LY Balance	Change
NAB.AX	National Australia Bank Limited	(\$9,960.00)	(\$11,880.00)	(16.16)%
BHP.AX	BHP Billiton Limited	(\$3,693.61)	(\$4,618.50)	(20.03)%
BLD.AX	Boral Limited.	(\$690.00)	(\$810.00)	(14.81)%
WBC.AX	Westpac Banking Corporation	(\$4,800.00)	(\$16,920.00)	(71.63)%
WSA.AX	Western Areas Limited	(\$50.00)		100%
AWC.AX	Alumina Limited	(\$2,465.70)	(\$7,827.28)	(68.5)%
S32.AX	South32 Limited	(\$111.78)	(\$273.70)	(59.16)%
FMG.AX	Fortescue Metals Group Ltd	(\$5,619.00)	(\$5,731.38)	(1.96)%
TLS.AX	Telstra Corporation Limited.	(\$2,400.00)	(\$2,850.00)	(15.79)%
<b>TOTAL</b>		<b>CY Balance</b>	<b>LY Balance</b>	
		(\$29,790.09)	(\$50,910.86)	

## Supporting Documents

- Investment Income Comparison Report [Report](#)
- DIV NAB 3-7-2019.pdf [NAB.AX](#)
- DIV BHP Sept19 & Mar20.pdf [BHP.AX](#)
- DIV WBC Dec 19.pdf [WBC.AX](#)
- DIV AWC Sept19 & Mar20.pdf [AWC.AX](#)
- DIV FMG Oct19 & Apr20.pdf [FMG.AX](#)
- Dividend Reconciliation Report [Report](#)
- DIV NAB 12-12-2019.pdf [NAB.AX](#)
- DIV BLD Oct 19 & Apr 20.pdf [BLD.AX](#)
- DIV WSA Apr 20.pdf [WSA.AX](#)
- DIV S32 Oct 19 & Apr 20.pdf [S32.AX](#)
- DIV TLS Sept 19 & Mar 20.pdf [TLS.AX](#)

## Standard Checklist

- Attach copies of all dividend statements
- Attach copy of Dividend Reconciliation Report
- Attach copy of Investment Income Comparison Report





**Jet Super Fund**

**Dividend Reconciliation Report**

For The Period 01 July 2019 - 30 June 2020

Date	Net Payment Received	Australian Income			Foreign Income			Withheld		
		Unfranked	Franked	Franking Credits	Foreign Income	Foreign Credits	NZ Credits	TFN Withheld	Non-Resident	LIC Deduction
<b>Shares in Listed Companies (Australian)</b>										
AWC.AX Alumina Limited										
12/09/2019	1,632.18	0.00	1,632.18	699.51						
17/03/2020	833.52	0.00	833.52	357.22						
	2,465.70	0.00	2,465.70	1,056.73						
BHP.AX BHP Billiton Limited										
25/09/2019	1,705.54	0.00	1,705.54	730.95						
24/03/2020	1,988.07	0.00	1,988.07	852.03						
	3,693.61	0.00	3,693.61	1,582.98						
BLD.AX Boral Limited.										
01/10/2019	405.00	202.50	202.50	86.79						
15/04/2020	285.00	142.50	142.50	61.07						
	690.00	345.00	345.00	147.86						
FMG.AX Fortescue Metals Group Ltd										
02/10/2019	1,348.56	0.00	1,348.56	577.95						
06/04/2020	4,270.44	0.00	4,270.44	1,830.19						
	5,619.00	0.00	5,619.00	2,408.14						

**Jet Super Fund****Dividend Reconciliation Report**

For The Period 01 July 2019 - 30 June 2020

Date	Net Payment Received	Australian Income			Foreign Income			Withheld		
		Unfranked	Franked	Franking Credits	Foreign Income	Foreign Credits	NZ Credits	TFN Withheld	Non-Resident	LIC Deduction
NAB.AX National Australia Bank Limited										
03/07/2019	4,980.00	0.00	4,980.00	2,134.29						
12/12/2019	4,980.00	0.00	4,980.00	2,134.29						
	9,960.00	0.00	9,960.00	4,268.58						
S32.AX South32 Limited										
10/10/2019	61.58	0.00	61.58	26.39						
02/04/2020	50.20	0.00	50.20	21.51						
	111.78	0.00	111.78	47.90						
TLS.AX Telstra Corporation Limited.										
26/09/2019	1,200.00	0.00	1,200.00	514.29						
27/03/2020	1,200.00	0.00	1,200.00	514.29						
	2,400.00	0.00	2,400.00	1,028.58						
WBC.AX Westpac Banking Corporation										
20/12/2019	4,800.00	0.00	4,800.00	2,057.14						
	4,800.00	0.00	4,800.00	2,057.14						
WSA.AX Western Areas Limited										
03/04/2020	50.00	0.00	50.00	21.43						

Jet Super Fund

# Dividend Reconciliation Report

For The Period 01 July 2019 - 30 June 2020

Date	Net Payment Received	Australian Income			Foreign Income			Withheld		
		Unfranked	Franked	Franking Credits	Foreign Income	Foreign Credits	NZ Credits	TFN Withheld	Non-Resident	LIC Deduction
	50.00	0.00	50.00	21.43						
	<b>29,790.09</b>	<b>345.00</b>	<b>29,445.09</b>	<b>12,619.34</b>						
<b>TOTAL</b>	<b>29,790.09</b>	<b>345.00</b>	<b>29,445.09</b>	<b>12,619.34</b>						

Tax Return Reconciliation

	Totals	Tax Return Label
Unfranked	345.00	J
Franked Dividends	29,445.09	K
Franking Credits	12,619.34	L

## Jet Super Fund

# Investment Income Comparison Report

As at 30 June 2020

Investment	Ledger Data			ASX & UUT Data							
	Transaction Date	Income Amount	Franking Credit	Date Payable	Ex Div/Dist Date	Units On Hand	45 Day Qualified	Amount per share/unit	Estimated Income	Estimated Franking*	
<b>Reconciled</b>											
<b>Shares in Listed Companies (Australian)</b>											
AWC.AX	Alumina Limited	12/09/2019	1,632.18	699.51	12/09/2019	28/08/2019	25,000.00	25,000.00	0.0653	1,632.18	699.50
AWC.AX	Alumina Limited	17/03/2020	833.52	357.22	17/03/2020	28/02/2020	15,000.00	15,000.00	0.0556	833.52	357.22
BHP.AX	BHP Billiton Limited	25/09/2019	1,705.54	730.95	25/09/2019	05/09/2019	1,500.00	1,500.00	1.1370	1,705.54	730.94
BHP.AX	BHP Billiton Limited	24/03/2020	1,988.07	852.03	24/03/2020	05/03/2020	2,000.00	2,000.00	0.9940	1,988.07	852.03
BLD.AX	Boral Limited.	01/10/2019	405.00	86.79	01/10/2019	30/08/2019	3,000.00	3,000.00	0.1350	405.00	86.79
BLD.AX	Boral Limited.	15/04/2020	285.00	61.07	15/04/2020	13/03/2020	3,000.00	3,000.00	0.0950	285.00	61.07
FMG.AX	Fortescue Metals Group Ltd	02/10/2019	1,348.56	577.95	02/10/2019	02/09/2019	5,619.00	5,619.00	0.2400	1,348.56	577.95
FMG.AX	Fortescue Metals Group Ltd	06/04/2020	4,270.44	1,830.19	06/04/2020	02/03/2020	5,619.00	5,619.00	0.7600	4,270.44	1,830.19
NAB.AX	National Australia Bank Limited	03/07/2019	4,980.00	2,134.29	03/07/2019	14/05/2019	6,000.00	6,000.00	0.8300	4,980.00	2,134.28
NAB.AX	National Australia Bank Limited	12/12/2019	4,980.00	2,134.29	12/12/2019	14/11/2019	6,000.00	6,000.00	0.8300	4,980.00	2,134.28
S32.AX	South32 Limited	10/10/2019	61.58	26.39	10/10/2019	12/09/2019	1,500.00	1,500.00	0.0411	61.58	26.39
S32.AX	South32 Limited	02/04/2020	50.20	21.51	02/04/2020	05/03/2020	1,500.00	1,500.00	0.0335	50.21	21.52
TLS.AX	Telstra Corporation Limited.	26/09/2019	1,200.00	514.29	26/09/2019	28/08/2019	15,000.00	15,000.00	0.0800	1,200.00	514.29
TLS.AX	Telstra Corporation Limited.	27/03/2020	1,200.00	514.29	27/03/2020	26/02/2020	15,000.00	15,000.00	0.0800	1,200.00	514.29
WBC.AX	Westpac Banking Corporation	20/12/2019	4,800.00	2,057.14	20/12/2019	12/11/2019	6,000.00	6,000.00	0.8000	4,800.00	2,057.14
WSA.AX	Western Areas Limited	03/04/2020	50.00	21.43	03/04/2020	12/03/2020	5,000.00	5,000.00	0.0100	50.00	21.43
			<b>29,790.09</b>	<b>12,619.34</b>					<b>6.1864</b>	<b>29,790.09</b>	<b>12,619.31</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>											
MAQ0404AU	Morgan Stanley IFP Glob Franchise	30/06/2020	1,983.88		30/06/2020	30/06/2020	7,817.39	7,817.39	0.2538	1,983.88	
MAQ0464AU	Arrowstreet Glob Equity Fund	30/06/2020	1,706.61		30/06/2020	30/06/2020	16,614.06	16,614.06	0.1027	1,706.61	

## Jet Super Fund

# Investment Income Comparison Report

As at 30 June 2020

Investment	Ledger Data			ASX & UUT Data							
	Transaction Date	Income Amount	Franking Credit	Date Payable	Ex Div/Dist Date	Units On Hand	45 Day Qualified	Amount per share/unit	Estimated Income	Estimated Franking*	
		<b>3,690.49</b>						<b>0.3565</b>	<b>3,690.49</b>		
<b>Shares in Listed Companies (Australian)</b>											
DBBF.AX	Betashares Diversified Balanced Etf	20/04/2020	84.56		20/04/2020	01/04/2020	800.00	800.00	0.1057	84.56	0.00
DBBF.AX	Betashares Diversified Balanced Etf	30/06/2020	131.99	16.63							
DBBF.AX	Betashares Diversified Balanced Etf				16/07/2020	01/07/2020	800.00	800.00	0.1650	131.99	11.32
DHHF.AX	Betashares Diversified High Growth Etf	20/04/2020	144.77		20/04/2020	01/04/2020	1,200.00	1,200.00	0.1206	144.77	0.00
DHHF.AX	Betashares Diversified High Growth Etf	30/06/2020	78.69	43.52							
DHHF.AX	Betashares Diversified High Growth Etf				16/07/2020	01/07/2020	1,206.00	1,206.00	0.0652	78.69	22.47
VCX.AX	Vicinity Centres	02/03/2020	1,386.00		02/03/2020	30/12/2019	18,000.00	18,000.00	0.0770	1,386.00	0.00
			<b>1,826.01</b>	<b>60.15</b>					<b>0.5336</b>	<b>1,826.01</b>	<b>33.79</b>
			<b>35,306.59</b>	<b>12,679.49</b>					<b>7.0765</b>	<b>35,306.59</b>	<b>12,653.10</b>

\*Franking credit is estimated using 45 day qualified units. The estimation might not be accurate for preference shares and hedging arrangements.

## Update Your Details:



Online:  
www.investorcentre.com/au/contact

## Enquiries:



By Phone:  
(within Australia) 1300 556 050  
(outside Australia) +61 3 9415 4027



By Mail:  
Computershare Investor Services Pty Limited  
GPO Box 2975 Melbourne  
Victoria 3001 Australia



017281 002 AWC



MS AVERIL ELIZABETH SCOTT &  
MR CRAIG GILBERT DEVITT  
<JET SUPER FUND ACCOUNT>  
60 LANCASTER LANE  
COOROIBAH QLD 4565

## Holder Identification Number (HIN)

X 0060259623

ASX Code	AWC
TFN/ABN Status	Quoted
Record Date	29 August 2019
Payment Date	12 September 2019
Direct Credit Reference No.	838133

## Notification of 2019 Interim Dividend - Paid 12 September 2019

Dear Shareholder,

We have pleasure in advising the payment of the 2019 Interim Dividend at the rate of 4.4 US cents (equivalent to 6.5287 Australian cents) per share has been forwarded for direct credit to the account detailed below. The dividend is paid on the number of shares registered in your name and entitled to participate as at the Record Date of 29 August 2019.

All amounts are in Australian dollars.

For income tax purposes this dividend is 100% franked at the rate of 30%.

Ensure your information is up to date. Simply visit [www.investorcentre.com/au](http://www.investorcentre.com/au) to update your banking instructions or personal details.

Stephen Foster  
Company Secretary

Class Description	Number of Shares	Dividend per Share	Unfranked Amount	Franked Amount	Franking Credit
Ordinary Shares	25,000	6.5287 cents	A\$0.00	A\$1,632.18	A\$699.51
				<b>Net Payment</b>	<b>A\$1,632.18</b>

Note: You should retain this statement to assist you in preparing your tax return.

## Your Payment Instruction

MACQUARIE BANK LTD  
BSB: 184-446 Account number: 121791651

Amount Deposited

**A\$1,632.18**

If payment cannot be made to the above instruction, a cheque will be forwarded to your registered address.

FILING  
Dividend

## Update Your Details:



Online:  
[www.investorcentre.com/au/contact](http://www.investorcentre.com/au/contact)

## Enquiries:



**By Phone:**  
(within Australia) 1300 556 050  
(outside Australia) +61 3 9415 4027



**By Mail:**  
Computershare Investor Services Pty Limited  
GPO Box 2975 Melbourne  
Victoria 3001 Australia

000271 000 AWC



MS AVERIL ELIZABETH SCOTT &  
MR CRAIG GILBERT DEVITT  
<JET SUPER FUND ACCOUNT>  
60 LANCASTER LANE  
COOROIBAH QLD 4565

## Holder Identification Number (HIN)

HIN WITHHELD

ASX Code	AWC
TFN/ABN Status	Quoted
Record Date	2 March 2020
Payment Date	17 March 2020
Direct Credit Reference No.	837230

## Notification of 2019 Final Dividend - Paid 17 March 2020

Dear Shareholder,

We have pleasure in advising the payment of the 2019 Final Dividend at the rate of 3.6 US cents (equivalent to 5.5568 Australian cents) per share has been forwarded for direct credit to the account detailed below. The dividend is paid on the number of shares registered in your name and entitled to participate as at the Record Date of 2 March 2020.

All amounts are in Australian dollars.

For income tax purposes this dividend is 100% franked at the rate of 30%.

Ensure your information is up to date. Simply visit [www.investorcentre.com/au](http://www.investorcentre.com/au) to update your banking instructions or personal details.

Stephen Foster  
Company Secretary

Class Description	Number of Shares	Dividend per Share	Unfranked Amount	Franked Amount	Franking Credit
Ordinary Shares	15,000	5.5568 cents	A\$0.00	A\$833.52	A\$357.22
				<b>Net Payment</b>	<b>A\$833.52</b>

Note: You should retain this statement to assist you in preparing your tax return.

## Your Payment Instruction

MACQUARIE BANK LTD

BSB: 184-446 Account number: XXXXXX51

Amount Deposited

**AUD\$833.52**

If payment cannot be made to the above instruction, a cheque will be forwarded to your registered address.



# BHP

BHP Group Limited  
ABN 49 004 028 077

*Jet Super - Div*

### Update Your Details:



[www.computershare.com.au/investor](http://www.computershare.com.au/investor)



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GPO Box 2975 Melbourne  
Victoria 3001 Australia



F 129148 002 BHP



MS AVERIL ELIZABETH SCOTT &  
MR CRAIG GILBERT DEVITT  
<JET SUPER FUND ACCOUNT>  
60 LANCASTER LANE  
COOROIBAH QLD 4565

### Your Shareholding

SHARE CLASS	HOLDER NUMBER
Ordinary Shares	X 0060259623
TFN/ABN STATUS	DIRECT CREDIT REF NO
Quoted	1115913
RECORD DATE	PAYMENT DATE
6 September 2019	25 September 2019

You must keep this document for your tax records.

## BHP Group Limited Shares

### 380th Dividend Payment - Dividend Statement & Direct Credit Advice

The statement below represents your final dividend for the year ended 30 June 2019. This dividend is paid at the rate of 78 US cents (equivalent to A\$1.13702624) per share on your holding of fully paid ordinary shares, registered in your name and entitled to participate as at the record date. This dividend has been franked in Australia at a rate of 100% and the company tax rate used to determine the franking credit is 30%. All amounts are in Australian dollars, except where indicated.

Caroline Cox  
Group General Counsel and Company Secretary

Amount per Security	Number of Securities	Franked Amount	Unfranked Amount	Gross Payment
A\$1.13702624	1,500	A\$1,705.54	A\$0.00	A\$1,705.54
<b>Net Payment</b>				<b>A\$1,705.54</b>
Australian Franking Credit				A\$730.95

### Your Payment Instruction

MACQUARIE BANK LTD  
BSB: 184-446  
Account Number: 121791651

<b>Amount Deposited</b>
<b>A\$1,705.54</b>

If payment cannot be made to the above instruction, you will be issued with a cheque in the same currency as the Amount Deposited.



To start receiving your statements online simply visit [www.computershare.com.au/easyupdate/bhp](http://www.computershare.com.au/easyupdate/bhp).

# BHP

BHP Group Limited  
ABN 49 004 028 077

File

### Update Your Details:



www.computershare.com.au/investor



(within Australia) 1300 656 780  
(outside Australia) +61 3 9415 4020



Computershare Investor Services Pty Limited  
GPO Box 2975 Melbourne  
Victoria 3001 Australia

007849 000 BHP



MS AVERIL ELIZABETH SCOTT &  
MR CRAIG GILBERT DEVITT  
<JET SUPER FUND ACCOUNT>  
60 LANCASTER LANE  
COOROIBAH QLD 4565

### Your Shareholding

SHARE CLASS	HOLDER NUMBER
Ordinary Shares	HIN WITHHELD
TFN/ABN STATUS	DIRECT CREDIT REF NO
Quoted	1108702
RECORD DATE	PAYMENT DATE
6 March 2020	24 March 2020

You must keep this document for your tax records.

## BHP Group Limited Shares

### 381st Dividend Payment - Dividend Statement & Direct Credit Advice

The statement below represents your interim dividend for the year ending 30 June 2020. This dividend is paid at the rate of 65 US cents (equivalent to 99.403579 Australian cents) per share on your holding of fully paid ordinary shares, registered in your name and entitled to participate as at the record date. This dividend has been franked in Australia at a rate of 100% and the company tax rate used to determine the franking credit is 30%. All amounts are in Australian dollars, except where indicated.

Caroline Cox  
Group General Counsel and Company Secretary

Amount per Security	Number of Securities	Franked Amount	Unfranked Amount	Gross Payment
A99.403579 cents	2,000	A\$1,988.07	A\$0.00	A\$1,988.07
<b>Net Payment</b>				<b>A\$1,988.07</b>
Australian Franking Credit				A\$852.03

### Your Payment Instruction

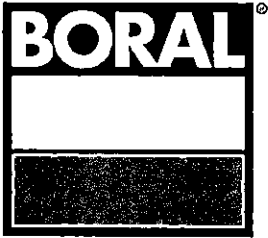
MACQUARIE BANK LTD  
BSB: 184-446  
Account Number: XXXXXXXX51

Amount Deposited

**A\$1,988.07**

If payment cannot be made to the above instruction, you will be issued with a cheque in the same currency as the Amount Deposited.

# Payment Advice



**BORAL LIMITED**  
ABN: 13 008 421 761

MS AVERIL ELIZABETH SCOTT & MR CRAIG GILBERT DEVITT  
<JET SUPER FUND ACCOUNT>  
60 LANCASTER LANE  
COOROIBAH QLD  
4565

All Registry communications to:  
C/- Link Market Services Limited  
Locked Bag A14, Sydney South, NSW, 1235  
Telephone: 1300 554 474  
ASX Code: BLD  
Email: [registrars@linkmarketservices.com.au](mailto:registrars@linkmarketservices.com.au)  
Website: [www.linkmarketservices.com.au](http://www.linkmarketservices.com.au)

## DIVIDEND STATEMENT

Reference No.: X\*\*\*\*\*9623  
Payment Date: 01 October 2019  
Record Date: 02 September 2019

Security Description	Dividend Rate per Share	Participating Shares	Unfranked Amount	Franked Amount	Total Payment	Franking Credit
BLD - FULLY PAID ORDINARY	\$0.135	3,000	\$202.50	\$202.50	\$405.00	<del>\$86.79</del>
			Less Withholding Tax		\$0.00	
			<b>Net Amount</b>		<b>AUD 405.00</b>	
			Represented By:			
			Direct Credit amount		<del>AUD 405.00</del>	

### BANKING INSTRUCTIONS

The amount of AUD 405.00 was deposited to the bank account detailed below:

MACQUARIE BANK

AVERILE SCOTT & CRAIG G DEVITT  
BSB: 184-446 ACC: \*\*\*\*\*1651

DIRECT CREDIT REFERENCE NO.: 1234317125

### FRANKING INFORMATION

Franked Rate per Share	\$0.0675
Franking Percentage	50%
Company Tax Rate	30%

### AUSTRALIAN TAX INFORMATION (A\$)

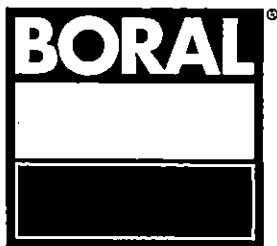
Income Description	Amount
Conduit Foreign Income (CFI)	\$0.00
Nil CFI	\$202.50
<b>Total unfranked Income</b>	<b>\$202.50</b>

Withholding tax is not payable by non-residents on the Conduit Foreign Income portion of the unfranked dividend amount.  
The total amount together with the franking credit (if any) should be disclosed as assessable income in your Australian tax return.

Note: You may require this statement for taxation purposes. All investors should seek independent advice relevant to their own particular circumstances.

Please ensure your details are current by viewing and updating via the online service centre.

# Payment Advice



**BORAL LIMITED**  
ABN: 13 008 421 761

MS AVERIL ELIZABETH SCOTT & MR CRAIG GILBERT DEVITT  
<JET SUPER FUND ACCOUNT>  
60 LANCASTER LANE  
COOROIBAH QLD  
4565

File  
=

All Registry communications to:  
C/- Link Market Services Limited  
Locked Bag A14, Sydney South, NSW, 1235  
Telephone: 1300 554 474  
ASX Code: BLD  
Email: [registrars@linkmarketservices.com.au](mailto:registrars@linkmarketservices.com.au)  
Website: [www.linkmarketservices.com.au](http://www.linkmarketservices.com.au)

## DIVIDEND STATEMENT

Reference No.: X\*\*\*\*\*9623  
Payment Date: 15 April 2020  
Record Date: 16 March 2020

Security Description	Dividend Rate per Share	Participating Shares	Unfranked Amount	Franked Amount	Total Payment	Franking Credit
BLD - FULLY PAID ORDINARY	\$0.095	3,000	\$142.50	\$142.50	\$285.00	\$61.07
			Less Withholding Tax		\$0.00	
			<b>Net Amount</b>		AUD 285.00	
			Represented By:			
			Direct Credit amount		AUD 285.00	

### BANKING INSTRUCTIONS

The amount of AUD 285.00 was deposited to the bank account detailed below:

MACQUARIE BANK

AVERILE SCOTT & CRAIG G DEVITT  
BSB: 184-446 ACC: \*\*\*\*\*1651

DIRECT CREDIT REFERENCE NO.: 1241202551

### FRANKING INFORMATION

Franked Rate per Share	\$0.0475
Franking Percentage	50%
Company Tax Rate	30%

### AUSTRALIAN TAX INFORMATION (A\$)

Income Description	Amount
Conduit Foreign Income (CFI)	\$0.00
Nil CFI	\$142.50
<b>Total unfranked income</b>	<b>\$142.50</b>

Withholding tax is not payable by non-residents on the Conduit Foreign Income portion of the unfranked dividend amount.  
The total amount together with the franking credit (if any) should be disclosed as assessable income in your Australian tax return.

Note: You may require this statement for taxation purposes. All investors should seek independent advice relevant to their own particular circumstances.

Please ensure your details are current by viewing and updating via the online service centre.

# Payment Advice

2019 - 2020



All Registry communications to:  
Fortescue Metals Group Limited  
Locked Bag A14, Sydney South, NSW, 1235  
Telephone: 1300 554 474  
ASX Code: FMG  
Email: [registrars@linkmarketservices.com.au](mailto:registrars@linkmarketservices.com.au)  
Website: [www.linkmarketservices.com.au](http://www.linkmarketservices.com.au)

## FORTESCUE METALS GROUP LTD

ABN: 57 002 594 872

MS AVERIL ELIZABETH SCOTT & MR CRAIG GILBERT DEVITT  
<JET SUPER FUND ACCOUNT>  
60 LANCASTER LANE  
COOROIBAH QLD  
4565

## DIVIDEND STATEMENT

Reference No.: X\*\*\*\*\*9623  
Payment Date: ~~02 October 2019~~  
Record Date: 03 September 2019

Security Description	Dividend Rate per Share	Participating Shares	Unfranked Amount	Franked Amount	Total Payment	Franking Credit
FMG - ORDINARY FULLY PAID SHARES	\$0.24	5,619	\$0.00	\$1,348.56	\$1,348.56	\$577.95

Less Withholding Tax \$0.00  
**Net Amount** AUD 1,348.56  
Represented By:  
Direct Credit amount AUD 1,348.56

## BANKING INSTRUCTIONS

The amount of AUD 1,348.56 was deposited to the bank account detailed below:

MACQUARIE BANK

MS AVERIL ELIZABETH SCOTT + MR C  
BSB: 184-446 ACC: \*\*\*\*\*1651

DIRECT CREDIT REFERENCE NO.: 1233529270

## FRANKING INFORMATION

Franked Rate per Share \$0.24  
Franking Percentage 100%  
Company Tax Rate 30%

The total amount together with the franking credit (if any) should be disclosed as assessable income in your Australian tax return.

Note: You may require this statement for taxation purposes. All investors should seek independent advice relevant to their own particular circumstances.

Please ensure your details are current by viewing and updating via the online service centre.

# Payment Advice



### All Registry communications to:

Fortescue Metals Group Limited  
 Locked Bag A14, Sydney South, NSW, 1235  
 Telephone: 1300 554 474  
 ASX Code: FMG  
 Email: [reglstrars@linkmarketservices.com.au](mailto:reglstrars@linkmarketservices.com.au)  
 Website: [www.linkmarketservices.com.au](http://www.linkmarketservices.com.au)

## FORTESCUE METALS GROUP LTD

ABN: 57 002 594 872

MS AVERIL ELIZABETH SCOTT & MR CRAIG GILBERT DEVITT  
 <JET SUPER FUND ACCOUNT>  
 60 LANCASTER LANE  
 COOROIBAH QLD  
 4565

## DIVIDEND STATEMENT

Reference No.: X\*\*\*\*\*9623  
 Payment Date: 06 April 2020  
 Record Date: 03 March 2020

Security Description	Dividend Rate per Share	Participating Shares	Unfranked Amount	Franked Amount	Total Payment	Franking Credit
FMG - ORDINARY FULLY PAID SHARES	\$0.76	5,619	\$0.00	\$4,270.44	\$4,270.44	\$1,830.19
			Less Withholding Tax			\$0.00
			Net Amount			AUD 4,270.44
			Represented By:			
			Direct Credit amount			AUD 4,270.44

### BANKING INSTRUCTIONS

The amount of AUD 4,270.44 was deposited to the bank account detailed below:

MACQUARIE BANK

MS AVERIL ELIZABETH SCOTT + MR C  
 BSB: 184-446 ACC: \*\*\*\*\*1651

DIRECT CREDIT REFERENCE NO.: 1240026548

### FRANKING INFORMATION

Franked Rate per Share	\$0.76
Franking Percentage	100%
Company Tax Rate	30%

The total amount together with the franking credit (if any) should be disclosed as assessable income in your Australian tax return.

Total  
 \$ 6100.63

Note: You may require this statement for taxation purposes. All investors should seek independent advice relevant to their own particular circumstances.

Please ensure your details are current by viewing and updating via the online service centre.



## 2019 Interim Dividend Statement

060350  
002 NAB  
 MS AVERIL ELIZABETH SCOTT &  
 MR CRAIG GILBERT DEVITT  
 <JET SUPER FUND ACCOUNT>  
 60 LANCASTER LANE  
 COOROIBAH QLD 4565

### Need assistance?

www.nab.com.au/shareholder

(in Australia) 1300 367 647  
(outside Australia) +61 3 9415 4299

### Holder Identification Number (HIN)

X0060259623

### Summary of key information

Payment Date	3 July 2019
Record Date	15 May 2019
TFN/ABN status	Quoted
ASX code	NAB
Direct Credit Reference No.	583972

## Interim Dividend for the year ending 30 September 2019

The dividend is 100% franked at the relevant Australian Corporate Tax Rate of 30%.

Ordinary Shares	Dividend Rate per Share	Unfranked Amount	Franked Amount	Franking Credit
6,000	83 cents	\$0.00	\$4,980.00	\$2,134.29

### Dividend Summary

6,000 shares x 83 cents = \$4,980.00

## Payment details

The cash dividend amount of \$4,980.00 has been credited to:

MACQUARIE BANK LTD  
BSB: 184-446 ACC: \*\*\*\*\*1651

## Tax information

Australian resident shareholders

Franked Amount: This should be included in your assessable income.  
Franking Credit: This may also need to be included in your assessable income.  
This amount may be available as a tax offset to reduce your income tax liability.

If you are unsure of the tax treatment of your dividend, please contact your accountant or taxation adviser.

**Dividend Amount \$4,980.00**



## 2019 Final Dividend Statement

002208  
000  
NAB  
MS AVERIL ELIZABETH SCOTT &  
MR CRAIG GILBERT DEVITT  
<JET SUPER FUND ACCOUNT>  
60 LANCASTER LANE  
COOROIBAH QLD 4565

### Need assistance?

[www.nab.com.au/shareholder](http://www.nab.com.au/shareholder)

(in Australia) 1300 367 647  
(outside Australia) +61 3 9415 4299

### Holder Identification Number (HIN)

HIN WITHHELD

### Summary of key information

Payment Date 12 December 2019  
Record Date 15 November 2019  
TFN/ABN status Quoted  
ASX code NAB  
Direct Credit Reference No. 574539

## Final Dividend for the year ended 30 September 2019

The dividend is 100% franked at the relevant Australian Corporate Tax Rate of 30%.

Ordinary Shares	Dividend Rate per Share	Unfranked Amount	Franked Amount	Franking Credit
6,000	83 cents	\$0.00	\$4,980.00	\$2,134.29

### Dividend Summary

6,000 shares x 83 cents = \$4,980.00

## Payment details

The cash dividend amount of \$4,980.00 has been credited to:

MACQUARIE BANK LTD  
BSB: 184-446 ACC: \*\*\*\*\*1651

## Tax information

### Australian resident shareholders

**Franked Amount:** This should be included in your assessable income.

**Franking Credit:** This may also need to be included in your assessable income. This amount may be available as a tax offset to reduce your income tax liability.

### New Zealand tax resident shareholders

New Zealand tax law requires us to notify shareholders that New Zealand imputation credits have been attached to this dividend at a rate of NZ\$0.15 per share. These credits are only relevant for shareholders required to file a New Zealand income tax return.

The aggregate of the dividend amount together with the attached New Zealand imputation credits is NZ\$6,194.74.

If you are unsure of the tax treatment of your dividend, please contact your accountant or taxation adviser.

**Dividend Amount**

**\$4,980.00**



Jet Super - Div

**SOUTH32 LIMITED**

**MS AVERIL ELIZABETH SCOTT + MR CRAIG GILBERT DEVITT <JET SUPER FUND ACCOUN  
X\*\*\*\*\*9623**

**Summary**

Class	ORDINARY FULLY PAID SHARES
Payment Date	10/10/2019
Record Date	13/09/2019
Payment Type	Dividend
Payment Rate	\$0.04105078
Shares on Record Date	1500
Payment Method	Direct Credit
Payment Reference	01016627
Gross Amount	\$61.58
Total Taxes	\$0.00
Deduction Amount	\$0.00
Net Amount	\$61.58

**Taxes and Fees**

Franked Amount	\$61.58
Unfranked Amount	\$0.00
Franking Credit	\$26.39
Withholding Tax	\$0.00

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# Dividends & Payments

**Dividend & Payments Details**

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### Important Note

#### Important Note

This is a summary only. If you require information to complete your personal taxation return please refer to the Individual Payment Advices or Annual Taxation statements which can be located in the Statements & Documents tab above.

If a conversion of your Securities from Issuer Sponsored to CHESS or vice versa has occurred, the history displayed only show activity since that conversion took place.

If you require information which predates the oldest information displayed, as only a certain amount of data is retained in the system, this can be obtained by accessing the full site.



South32 Limited  
ABN 64 093 732 597

File

**UPDATE YOUR INFORMATION**

**ONLINE:**  
www.computershare.com.au/investor

**MAIL:**  
Computershare Investor Services Pty Limited  
GPO Box 2975 Melbourne  
Victoria 3001 Australia

001329 000 S32



MS AVERIL ELIZABETH SCOTT &  
MR CRAIG GILBERT DEVITT  
<JET SUPER FUND ACCOUNT>  
60 LANCASTER LANE  
COOROIBAH QLD 4565

**ENQUIRIES**

**PHONE:**  
1800 019 953 (within Australia)  
+61 3 9415 4169 (outside Australia)

**HOLDER IDENTIFICATION NUMBER (HIN)**

**HIN WITHHELD**  
ASX Code: S32  
TFN/ABN Status: Quoted  
Record Date: 6 March 2020  
Payment Date: 2 April 2020

**INTERIM AND SPECIAL DIVIDEND**

This payment represents an interim dividend of 1.1 US cents (equivalent to 1.673640 Australian cents) and a special dividend of 1.1 US cents (equivalent to 1.673640 Australian cents) per share for the half year ended 31 December 2019. These dividends are paid on the Ordinary Shares registered in your name and entitled to participate as at the Record Date of 6 March 2020. All amounts are in Australian Dollars, except where indicated.

The interim and special dividends have been franked at a rate of 100% in Australia. The company tax rate used to determine the franking credit is 30%.

If you would like to provide your TFN/ABN/Exemptions, view any outstanding payments, change payment options or view your shareholding, please visit [www.computershare.com.au/investor](http://www.computershare.com.au/investor).

PAYMENT TYPE	AMOUNT PER SECURITY	NUMBER OF SECURITIES	FRANKED AMOUNT	UNFRANKED AMOUNT	GROSS PAYMENT
Interim	1.673640 cents	1,500	\$25.10	\$0.00	\$25.10
Special	1.673640 cents	1,500	\$25.10	\$0.00	\$25.10
<b>Net Payment</b>					<b>\$50.20</b>
Franking Credit					\$21.52

**PAYMENT INSTRUCTIONS**

**MACQUARIE BANK LTD**  
BSB: 184-446  
Account Number: XXXXXX51  
Payment Reference: 1010451  
Amount Paid: A\$50.20

Total  
71.72

**Note:** You should retain this statement to assist you in preparing your tax return.

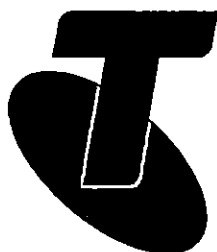
**! IMPORTANT NOTICE REGARDING YOUR PAYMENT**

If payment cannot be made to the above account, the dividend amount will be withheld pending receipt of your valid direct credit instruction. Please ensure your bank details are kept up to date.



# Payment Advice

PULE



**TELSTRA CORPORATION LIMITED**  
ABN: 33 051 775 556

MS AVERIL ELIZABETH SCOTT & MR CRAIG GILBERT DEVITT  
<JET SUPER FUND ACCOUNT>  
60 LANCASTER LANE  
COOROIBAH QLD  
4565

All Registry communications to:  
TELSTRA CORPORATION LIMITED  
PO Box A942 SYDNEY SOUTH NSW 1234  
Telephone: 1300 88 66 77  
ASX Code: TLS  
Email: [telstra@linkmarketservices.com.au](mailto:telstra@linkmarketservices.com.au)  
Website: [www.linkmarketservices.com.au](http://www.linkmarketservices.com.au)

## DIVIDEND STATEMENT

Reference No.: X\*\*\*\*\*9623  
Payment Date: 27 March 2020  
Record Date: 27 February 2020

Security Description	Dividend Rate per Share	Participating Shares	Unfranked Amount	Franked Amount	Total Payment	Franking Credit
TLS - FULLY PAID ORDINARY SHARES	\$0.08	15,000	\$0.00	\$1,200.00	\$1,200.00	\$514.29

Less Withholding Tax \$0.00  
Net Amount AUD 1,200.00  
Represented By:  
Direct Credit amount AUD 1,200.00

### BANKING INSTRUCTIONS

The amount of AUD 1,200.00 was deposited to the bank account detailed below:

MACQUARIE BANK

MS AVERIL ELIZABETH SCOTT + MR C  
BSB: 184-446 ACC: \*\*\*\*\*1651

DIRECT CREDIT REFERENCE NO.: 1239301190

Total \$ 1714.29

### FRANKING INFORMATION

Franked Rate per Share \$0.08  
Franking Percentage 100%  
Company Tax Rate 30%

The interim dividend for the period ended 31 December 2019 is comprised of an interim ordinary dividend of 5 cents per share and an interim special dividend of 3 cents per share, both fully franked at the company tax rate of 30%.

The total amount together with the franking credit (if any) should be disclosed as assessable income in your Australian tax return.

Note: You may require this statement for taxation purposes. All investors should seek independent advice relevant to their own particular circumstances.

Please ensure your details are current by viewing and updating via the online service centre.

All registry communications to:  
Link Market Services Limited  
Locked Bag A6015, Sydney South NSW 1235  
Telephone (free call within Australia): +61 1800 804 255  
ASX Code: WBC  
Email: westpac@linkmarketservices.com.au  
Website: www.linkmarketservices.com.au



002 / 195235

MS AVERIL ELIZABETH SCOTT &  
MR CRAIG GILBERT DEVITT  
<JET SUPER FUND ACCOUNT>  
60 LANCASTER LANE  
COOROIBAH QLD 4565

### Key details

Payment date: 20 December 2019  
Record date: 13 November 2019  
SRN/HIN: X\*\*\*\*\*9623  
TFN/ABN status: RECEIVED AND RECORDED

## Final dividend statement for the six months ended 30 September 2019

This dividend is 100% franked with Australian franking credits at the company tax rate of 30%.

Description	Participating holding	Dividend rate per share <sup>*</sup>	Unfranked amount	Franked amount	Total amount	Franking credit
Ordinary shares	6,000	80 cents	\$0.00	\$4,800.00	\$4,800.00	\$2,057.14
Net dividend amount					\$4,800.00	
***New Zealand Imputation Credit (NZIC)						NZ\$420.00

\* The final dividend of 80 cents per share takes into consideration the cost of the Bank Levy which was equivalent to 8 cents per share over 2019. All amounts are in Australian dollars unless otherwise stated.

\*\*\* Only relevant for New Zealand taxpayers.

### PAYMENT INSTRUCTIONS

#### MACQUARIE BANK

BSB: 184-446

ACC: \*\*\*\*\*1651

ACCOUNT NAME: JET SUPER SF

PAYMENT REFERENCE NUMBER: 001235957355

A payment has been made to the above account. If this account is not valid please turn over for instructions to update your details.

Please keep this statement for your tax records.  
It can also be accessed online in Link's Investor Centre, see over for login instructions.



ABN 68 091 049 357

**Update your information:**

**Online:**  
www.computershare.com.au/easyupdate/WSA

**By Mail:**  
Computershare Investor Services Pty Limited  
GPO Box 2975 Melbourne  
Victoria 3001 Australia

**Enquiries:**  
(within Australia) 1300 727 692  
(international) +61 3 9415 4000

**Holder Identification Number (HIN)**

**HIN WITHHELD**

ASX Code	WSA
TFN/ABN Status	Quoted
Record Date	13 March 2020
Payment Date	3 April 2020
Direct Credit Reference No.	803780

File

000033 000 WSA



MS AVERIL ELIZABETH SCOTT &  
MR CRAIG GILBERT DEVITT  
<JET SUPER FUND ACCOUNT>  
60 LANCASTER LANE  
COOROIBAH QLD 4565

**2020 Interim Dividend**

Dear Shareholder,

This payment represents an interim dividend of 1 cent per share for the half year ended 31 December 2019. This dividend is paid on the shares registered in your name and entitled to participate as at the record date of 13 March 2020. This payment is 100% franked at the corporate tax rate of 30%.

Please register at [www.computershare.com.au/easyupdate/WSA](http://www.computershare.com.au/easyupdate/WSA) in order to update your TFN, bank account and other details online.

Ian Macliver  
Chairman

Class Description	Amount per Security	Number of Securities	Franked Amount	Unfranked Amount	Gross Payment
Ordinary Shares	1 cent	5,000	\$50.00	\$0.00	\$50.00
<b>Net Payment</b>					<b>\$50.00</b>
<b>Franking Credit</b>					<b>\$21.43</b>

Total  
71.43

**Note 1:** You should retain this statement to assist you in preparing your tax return.

**Note 2:** If you require your payment to be re-issued, you may be charged an administrative fee which will be deducted from your payment.

**Your Payment Instruction**

MACQUARIE BANK LTD  
BSB: 184-446 Account number: XXXXXX51

<b>Amount Deposited</b>
<b>AUD\$50.00</b>

If payment cannot be made to the above instruction, a cheque will be forwarded to your registered address.

# 24200 - Contributions

2020 Financial Year

Preparer Mara Greco

Reviewer Christina Subramaniam

Status Completed

Account Code	Description	CY Balance	LY Balance	Change
DEV CRA00002A	(Contributions) Devitt, Craig - Accumulation (Accumulation)	(\$19,138.81)	(\$31,505.67)	(39.25)%
<b>TOTAL</b>		<b>CY Balance</b>	<b>LY Balance</b>	
		(\$19,138.81)	(\$31,505.67)	

## Supporting Documents

- Contributions Breakdown Report [Report](#)

## Standard Checklist

- Attach copies of S290-170 notices (if necessary)
- Attach copy of Contributions Breakdown Report
- Attach SuperStream Contribution Data Report
- Check Fund is registered for SuperStream (if necessary)
- Ensure all Contributions have been allocated from Bank Accounts
- Ensure Work Test is satisfied if members are over 65



## Jet Super Fund

# Contributions Breakdown Report

For The Period 01 July 2019 - 30 June 2020

### Summary

Member	D.O.B	Age (at 30/06/2019)	Total Super Balance (at 30/06/2019) *1	Concessional	Non-Concessional	Other	Reserves	Total
Devitt, Craig	25/08/1956	62	948,068.39	19,138.81	0.00	0.00	0.00	19,138.81
Scott, Averil	17/05/1946	73 *4	0.00	0.00	0.00	0.00	0.00	0.00
<b>All Members</b>				<b>19,138.81</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>19,138.81</b>

\*1 Total Super Balance is per individual across funds within a firm.

\*4 Members aged 65 to 74 must satisfy work test or meet work test exemption criteria (applies from 1 July 2019) for your fund to accept non-mandated contributions (e.g. salary sacrifice, personal super contributions). NCC bring-forward arrangement is not available.

### Contribution Caps

Member	Contribution Type	Contributions	Cap	Current Position
Devitt, Craig	Concessional	19,138.81	25,000.00	5,861.19 Below Cap
	Non-Concessional	0.00	100,000.00	100,000.00 Below Cap
Scott, Averil	Concessional	0.00	50,000.00	50,000.00 Below Cap
	Non-Concessional	0.00	100,000.00	100,000.00 Below Cap

### Carry Forward Unused Concessional Contribution Cap

Member	2015	2016	2017	2018	2019	2020	Current Position
Devitt, Craig							
Concessional Contribution Cap	35,000.00	35,000.00	35,000.00	25,000.00	25,000.00	25,000.00	
Concessional Contribution	31,701.41	41,829.99	35,000.00	32,287.03	31,505.67	19,138.81	
Unused Concessional Contribution	0.00	0.00	0.00	0.00	0.00	5,861.19	
Cumulative Carry Forward Unused	N/A	N/A	N/A	N/A	0.00	0.00	
Maximum Cap Available	35,000.00	35,000.00	35,000.00	25,000.00	25,000.00	25,000.00	5,861.19 Below Cap
Total Super Balance	0.00	0.00	0.00	923,312.65	887,232.30	948,068.39	



	3104 50							
08/01/2020	AUTOMATIC DATA P ADP2020010817007 20 50	Employer	1,693.11					
07/02/2020	AUTOMATIC DATA P ADP2020020717196 92 50	Employer	1,662.72					
06/03/2020	AUTOMATIC DATA P ADP2020030617369 99 50	Employer	1,479.98					
08/04/2020	AUTOMATIC DATA P ADP2020040817546 75 50	Employer	2,056.24					
08/05/2020	AUTOMATIC DATA P ADP2020050817730 69 50	Employer	104.12					
<b>Total - Devitt, Craig</b>			<b>19,138.81</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total for all members</b>			<b>19,138.81</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# 24700 - Changes in Market Values of Investments

2020 Financial Year

Preparer Mara Greco

Reviewer Christina Subramaniam

Status Completed

Account Code	Description	CY Balance	LY Balance	Change
24700	Changes in Market Values of Investments	\$9,953.44	(\$51,956.52)	(119.16)%
<b>TOTAL</b>		<b>CY Balance</b>	<b>LY Balance</b>	
		\$9,953.44	(\$51,956.52)	

## Supporting Documents

- Market Movement [Report](#)
- BUY BHP 500 Shares Mar 20.pdf [24700](#)
- CHESS DHHF Dec 2019.pdf [24700](#)
- CHESS BHP Feb 2020.pdf [24700](#)
- BUY DHHF 1200 Shares DEC 19.pdf [24700](#)
- CHESS ZIP Feb 2019.pdf [24700](#)
- BUY NAB 2000 Shares APR 20.pdf [24700](#)
- CHESS BHP March 2020.pdf [24700](#)
- BUY DBBF 800 Shares 13 Dec 19.pdf [24700](#)
- CHESS NAB March 2020.pdf [24700](#)
- BUY WSA 5000 SEPT 19.pdf [24700](#)
- CHESS DHHF April 2020.pdf [24700](#)
- Realised Capital Gain Report [Report](#)
- CHESS WSA Sept 2020.pdf [24700](#)
- CHESS NAB April 2020.pdf [24700](#)
- CHESS VCX Feb 2020.pdf [24700](#)
- SELL WBC 1000 Shares Mar 20.pdf [24700](#)
- SELL AWC 10,000 Shares Nov 19.pdf [24700](#)
- CHESS WBC March 2020.pdf [24700](#)
- CHESS DBBF Dec 2019.pdf [24700](#)
- BUY BHP 500 Shares FEB 20.pdf [24700](#)
- CHESS AWC Nov 2019.pdf [24700](#)
- SELL NAB 1000 Shares Mar 20.pdf [24700](#)

## Standard Checklist

- Attach copies of Source Documentation (Contract Notes, Broker Statements, Chess Statements, Contracts of Sale, Managed Fund Statements etc)
- Attach copy of Market Movement report
- Attach copy of Net Capital Gains Reconciliation
- Attach copy of Realised Capital Gain Report
- Ensure all Asset Disposals have been entered
- Ensure all Market Values have been entered for June 30
- Ensure all Tax Deferred Distributions have been entered

# Jet Super Fund

## Market Movement Report

As at 30 June 2020

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
Alumina Limited										
	01/07/2019	Opening Balance	25,000.00	0.00	0.00	0.00	58,250.00	0.00	0.00	0.00
	18/11/2019	Disposal	(10,000.00)	(23,232.07)	0.00	0.00	35,017.93	24,770.24	23,232.07	1,538.17
	18/11/2019	Writeback	0.00	0.00	(1,872.63)	0.00	33,145.30	0.00	0.00	0.00
	<b>30/06/2020</b>		<b>15,000.00</b>	<b>(23,232.07)</b>	<b>(1,872.63)</b>	<b>0.00</b>	<b>33,145.30</b>	<b>24,770.24</b>	<b>23,232.07</b>	<b>1,538.17</b>
Asus Laptop										
	01/07/2019	Opening Balance	1.00	0.00	0.00	0.00	8.39	0.00	0.00	0.00
	<b>30/06/2020</b>		<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8.39</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
BHP Billiton Limited										
	01/07/2019	Opening Balance	1,500.00	0.00	0.00	0.00	61,740.00	0.00	0.00	0.00
	28/02/2020	Purchase	500.00	17,836.38	0.00	0.00	79,576.38	0.00	0.00	0.00
	16/03/2020	Purchase	500.00	13,244.95	0.00	0.00	92,821.33	0.00	0.00	0.00
	<b>30/06/2020</b>		<b>2,500.00</b>	<b>31,081.33</b>	<b>0.00</b>	<b>0.00</b>	<b>92,821.33</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Betashares Diversified Balanced Etf										
	17/12/2019	Purchase	800.00	20,024.00	0.00	0.00	20,024.00	0.00	0.00	0.00
	17/12/2019	Purchase	1,200.00	29,915.86	0.00	0.00	49,939.86	0.00	0.00	0.00
	<b>30/06/2020</b>		<b>2,000.00</b>	<b>49,939.86</b>	<b>0.00</b>	<b>0.00</b>	<b>49,939.86</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Boral Limited.										
	01/07/2019	Opening Balance	3,000.00	0.00	0.00	0.00	15,360.00	0.00	0.00	0.00
	<b>30/06/2020</b>		<b>3,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,360.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Fortescue Metals Group Ltd										
	01/07/2019	Opening Balance	5,619.00	0.00	0.00	0.00	50,683.38	0.00	0.00	0.00
	<b>30/06/2020</b>		<b>5,619.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>50,683.38</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
National Australia Bank Limited										
	01/07/2019	Opening Balance	6,000.00	0.00	0.00	0.00	160,320.00	0.00	0.00	0.00
	04/03/2020	Disposal	(1,000.00)	(29,865.80)	0.00	0.00	130,454.20	24,011.15	29,865.80	(5,854.65)
	04/03/2020	Writeback	0.00	0.00	1,792.69	0.00	132,246.89	0.00	0.00	0.00
	30/04/2020	Purchase	2,000.00	30,656.74	0.00	0.00	162,903.63	0.00	0.00	0.00
	<b>30/06/2020</b>		<b>7,000.00</b>	<b>790.94</b>	<b>1,792.69</b>	<b>0.00</b>	<b>162,903.63</b>	<b>24,011.15</b>	<b>29,865.80</b>	<b>(5,854.65)</b>

# Jet Super Fund

## Market Movement Report

As at 30 June 2020

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
South32 Limited										
	01/07/2019	Opening Balance	1,500.00	0.00	0.00	0.00	4,770.00	0.00	0.00	0.00
	<b>30/06/2020</b>		<b>1,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,770.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Telstra Corporation Limited.										
	01/07/2019	Opening Balance	15,000.00	0.00	0.00	0.00	57,750.00	0.00	0.00	0.00
	<b>30/06/2020</b>		<b>15,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>57,750.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Vicinity Centres										
	01/07/2019	Opening Balance	18,000.00	0.00	0.00	0.00	44,100.00	0.00	0.00	0.00
	<b>30/06/2020</b>		<b>18,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>44,100.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Western Areas Limited										
	17/09/2019	Purchase	5,000.00	16,169.95	0.00	0.00	16,169.95	0.00	0.00	0.00
	<b>30/06/2020</b>		<b>5,000.00</b>	<b>16,169.95</b>	<b>0.00</b>	<b>0.00</b>	<b>16,169.95</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Westpac Banking Corporation										
	01/07/2019	Opening Balance	6,000.00	0.00	0.00	0.00	170,160.00	0.00	0.00	0.00
	04/03/2020	Disposal	(1,000.00)	(29,975.93)	0.00	0.00	140,184.07	23,022.34	29,975.93	(6,953.59)
	04/03/2020	Writeback	0.00	0.00	1,396.57	0.00	141,580.64	0.00	0.00	0.00
	<b>30/06/2020</b>		<b>5,000.00</b>	<b>(29,975.93)</b>	<b>1,396.57</b>	<b>0.00</b>	<b>141,580.64</b>	<b>23,022.34</b>	<b>29,975.93</b>	<b>(6,953.59)</b>
Zip Co Limited.										
	01/07/2019	Opening Balance	15,794.00	0.00	0.00	0.00	52,278.14	0.00	0.00	0.00
	<b>30/06/2020</b>		<b>15,794.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>52,278.14</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Market Movement</b>					<b>1,316.63</b>				<b>(11,270.07)</b>	<b>(9,953.44)</b>

## Jet Super Fund

# Realised Capital Gains Report

For the period: 1 July 2019 to 30 June 2020

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Shares in Listed Companies (Australian)</b>												
Alumina Limited												
24/04/2018	14/11/2019	5,000.00	13,119.95	12,385.12	(734.83)	13,119.95	13,119.95	0.00	0.00	0.00	0.00	(734.83)
12/07/2017	14/11/2019	5,000.00	10,112.12	12,385.12	2,273.00	10,112.12	10,112.12	0.00	0.00	2,273.00	0.00	0.00
		<b>10,000.00</b>	<b>23,232.07</b>	<b>24,770.24</b>	<b>1,538.17</b>	<b>23,232.07</b>	<b>23,232.07</b>	<b>0.00</b>	<b>0.00</b>	<b>2,273.00</b>	<b>0.00</b>	<b>(734.83)</b>
National Australia Bank Limited												
16/06/2017	02/03/2020	1,000.00	29,865.80	24,011.15	(5,854.65)	29,865.80	29,865.80	0.00	0.00	0.00	0.00	(5,854.65)
		<b>1,000.00</b>	<b>29,865.80</b>	<b>24,011.15</b>	<b>(5,854.65)</b>	<b>29,865.80</b>	<b>29,865.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(5,854.65)</b>
Westpac Banking Corporation												
21/06/2017	02/03/2020	1,000.00	29,975.93	23,022.34	(6,953.59)	29,975.93	29,975.93	0.00	0.00	0.00	0.00	(6,953.59)
		<b>1,000.00</b>	<b>29,975.93</b>	<b>23,022.34</b>	<b>(6,953.59)</b>	<b>29,975.93</b>	<b>29,975.93</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(6,953.59)</b>
		<b>12,000.00</b>	<b>83,073.80</b>	<b>71,803.73</b>	<b>(11,270.07)</b>	<b>83,073.80</b>	<b>83,073.80</b>	<b>0.00</b>	<b>0.00</b>	<b>2,273.00</b>	<b>0.00</b>	<b>(13,543.07)</b>
		<b>12,000.00</b>	<b>83,073.80</b>	<b>71,803.73</b>	<b>(11,270.07)</b>	<b>83,073.80</b>	<b>83,073.80</b>	<b>0.00</b>	<b>0.00</b>	<b>2,273.00</b>	<b>0.00</b>	<b>(13,543.07)</b>



MACQUARIE

GPO Box 1630, Sydney NSW 2001  
1800 098 648  
support@trading.macquarie.com

FILE

BHP BUY

**Ms Averil Elizabeth Scott + Mr Craig Gilbert  
Devitt <JET SUPER FUND A/C>  
60 LANCASTER LANE  
COOROIBAH QLD 4565**

Buy Order Instruction		Tax Invoice B4957762	
Order Number	7049435	Trade Date	12-Mar-20
Time/Date Created	11-Mar-20 09:47 AM AEST	As at Date	12-Mar-20
Order Creator	Averil Elizabeth Scott	Settlement Date	16-Mar-20
Time/Date Last Amended	12-Mar-20 07:54 AM AEST	Amount	\$13,244.95
Last Instruction	Buy 500 BHP @ \$26.45	Settlement Account	Macquarie CMA
Current Status	Completed		

**A/C 209927 - Ms Averil Elizabeth Scott + Mr Craig Gilbert Devitt <JET  
SUPER FUND A/C>**

**Buy Contract B4957762**

**We have bought for you:**

ASX Code: BHP  
Description: BHP GROUP LIMITED ORDINARY FULLY PAID

Quantity	Basis of Quotation	Condition Code	Serial #	Price	Consideration
500	XD		1210327522	\$26.45	\$13,225.00
500				\$26.45	(average)

Trade Value	\$13,225.00
Brokerage	\$19.95
Amount Payable	\$13,244.95
<i>Includes GST of:</i>	\$1.81

Third Party Platform Pty Ltd is a Trading Participant of both ASX and CHI-X. Your order may have been executed on either or both markets of which Third Party Platform Pty Ltd is a Participant and has been cleared by Third Party Platform Pty Ltd.

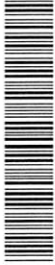
This confirmation is issued subject to (a) the directions, decisions and requirements of the Market Operator, the ASIC Market Integrity Rules, the Market Operating Rules, the ASX Clear Operating Rules and where relevant the ASX Settlement Operating Rules; (b) the customs and usages of the Market and (c) the correction of errors and omissions.

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# Western Areas Limited

ABN: 66 091 049 357  
Place of Incorporation: Western Australia



175763 02552  
MS AVERIL ELIZABETH SCOTT &  
MR CRAIG GILBERT DEVITT  
<JET SUPER FUND ACCOUNT>  
60 LANCASTER LANE  
COOROIBAH QLD 4565

## CHESS HOLDING STATEMENT

For statement enquiries contact  
your CHESS Sponsor:

THIRD PARTY PLATFORM PTY LTD

GPO BOX 1630  
SYDNEY, NSW 2001

☎ 1300786299

Holder ID Number (HIN): 0060259623

CHESS Sponsor's ID (PID): 02552

Statement Period: September 2019

Page: 1 of 1

### WSA - ORDINARY FULLY PAID

Date	Transaction Type	Transaction ID	Ex/Cum Status	Quantity On	Quantity Off	Holding Balance
17 Sep 19	Movement of Securities due to Purchase, Sale or Transfer	001739Q07AF6VG00		5000		5000

#### FOR YOUR INFORMATION

- ☛ To obtain full terms and conditions of an Issuer's securities contact the Issuer's Registrar or the Issuer directly.
- ☛ For information about CHESS Depository Interests (CDIs) and to obtain a free copy of the Financial Services Guide (FSG) or any supplementary FSG for CHESS Depository Nominees Pty Ltd go to [www.asx.com.au/cdis](http://www.asx.com.au/cdis) or phone 131 279.
- ☛ ASX Settlement may by law need to disclose information in CHESS Holdings to third parties.

*Refer overleaf for additional important information*

#### Share Registry Details:

COMPUTERSHARE INVESTOR SERVICES PTY LTD  
GPO BOX D182  
PERTH WA 6840  
Ph: 1300 557 010



Issued By:

ASX Settlement Pty Limited | ABN 49 008 504 532 | PO Box H227, Australia Square, Sydney NSW 1215



# BetaShares

BetaShares Diversified High Growth ETF  
ARSN: 633 063 260  
Place of Incorporation: NSW

Jet Super

Holdings



163979 02552  
MS AVERIL ELIZABETH SCOTT &  
MR CRAIG GILBERT DEVITT  
<JET SUPER FUND ACCOUNT>  
60 LANCASTER LANE  
COOROIBAH QLD 4565

## CHESS HOLDING STATEMENT

For statement enquiries contact  
your CHESS Sponsor:  
**THIRD PARTY PLATFORM PTY LTD**  
GPO BOX 1630  
SYDNEY, NSW 2001  
☎ 1300786299

Holder ID Number (HIN):	0060259623
CHESS Sponsor's ID (PID):	02552
Statement Period:	December 2019
Page:	1 of 1

### DHHF - EXCHANGE TRADED FUND UNITS FULLY PAID

Date	Transaction Type	Transaction ID	Ex/Cum Status	Quantity		Holding Balance
				On	Off	
17 Dec 19	Movement of Securities due to Purchase, Sale or Transfer	001739Z17AW94800		1200		1200

#### FOR YOUR INFORMATION

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*Refer overleaf for additional important information*

#### Share Registry Details:

LINK MARKET SERVICES LIMITED  
LOCKED BAG A14,  
SYDNEY SOUTH NSW 1235  
Ph: 02 82807111



Issued By:  
ASX Settlement Pty Limited | ABN 49 008 504 532 | PO Box H227, Australia Square, Sydney NSW 1215





National Australia Bank Limited  
 ABN 12 004 044 937  
 Place of Incorporation: VIC



199073 02552  
 MS AVERIL ELIZABETH SCOTT &  
 MR CRAIG GILBERT DEVITT  
 <JET SUPER FUND ACCOUNT>  
 60 LANCASTER LANE  
 COOROIBAH QLD 4565

## CHESS HOLDING STATEMENT

For statement enquiries contact  
 your CHESS Sponsor:  
**THIRD PARTY PLATFORM PTY LTD**  
 GPO BOX 1630  
 SYDNEY, NSW 2001  
 ☎ 1300786299

Holder ID Number (HIN):	0060259623
CHESS Sponsor's ID (PID):	02552
Statement Period:	April 2020
Page:	1 of 1

### NAB - ORDINARY FULLY PAID

Date	Transaction Type	Transaction ID	Ex/Cum Status	Quantity		Holding Balance
				On	Off	
	<b>Balance Brought Forward from 03 Mar 20</b>					5000
30 Apr 20	Movement of Securities due to Purchase, Sale or Transfer	001730C17F820400		2000		7000

#### FOR YOUR INFORMATION

- ☛ To obtain full terms and conditions of an Issuer's securities contact the Issuer's Registrar or the Issuer directly.
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*Refer overleaf for additional important information*

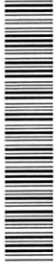
#### Share Registry Details:

NATIONAL AUSTRALIA BANK LIMITED  
 GPO BOX 2333  
 MELBOURNE VIC 8060  
 Ph: 1300 367 647





BHP Group Limited  
 ABN: 49 004 028 077  
 Place of Incorporation: VIC



127810 02552  
 MS AVERIL ELIZABETH SCOTT &  
 MR CRAIG GILBERT DEVITT  
 <JET SUPER FUND ACCOUNT>  
 60 LANCASTER LANE  
 COOROIBAH QLD 4565

## CHESS HOLDING STATEMENT

For statement enquiries contact  
 your CHESS Sponsor:

**THIRD PARTY PLATFORM PTY LTD**

GPO BOX 1630  
 SYDNEY, NSW 2001

1300786299

**Holder ID Number (HIN): 0060259623**

CHESS Sponsor's ID (PID): 02552

Statement Period: February 2020

Page: 1 of 1

### BHP - ORDINARY FULLY PAID

Date	Transaction Type	Transaction ID	Ex/Cum Status	Quantity		Holding Balance
				On	Off	
	<b>Balance Brought Forward from 19 Jan 15</b>					1500
28 Feb 20	Movement of Securities due to Purchase, Sale or Transfer	001730597B09OH00		500		2000

#### FOR YOUR INFORMATION

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- ☛ ASX Settlement may by law need to disclose information in CHESS Holdings to third parties.

*Refer overleaf for additional important information*

#### Share Registry Details:

COMPUTERSHARE INVESTOR SERVICES PTY LTD  
 BHP BILLITON LIMITED  
 GPO BOX 2975  
 MELBOURNE VIC 3001  
 Ph: 1300 656780



Issued By:

ASX Settlement Pty Limited | ABN 49 008 504 532 | PO Box H227, Australia Square, Sydney NSW 1215



## CHESS HOLDING STATEMENT

For statement enquiries contact  
 your CHESS Sponsor:  
**THIRD PARTY PLATFORM PTY LTD**  
 GPO BOX 1630  
 SYDNEY, NSW 2001  
 ☎ 1300786299



173875 02552  
 MS AVERIL ELIZABETH SCOTT &  
 MR CRAIG GILBERT DEVITT  
 <JET SUPER FUND ACCOUNT>  
 60 LANCASTER LANE  
 COOROIBAH QLD 4565

Holder ID Number (HIN):	0060259623
CHESS Sponsor's ID (PID):	02552
Statement Period:	February 2019
Page:	1 of 1

### VCX - FULLY PAID ORDINARY/UNITS STAPLED SECURITIES

Date	Transaction Type	Transaction ID	Ex/Cum Status	Quantity		Holding Balance
				On	Off	
	<b>Balance Brought Forward from 08 May 18</b>					8000
27 Feb 19	Movement of Securities due to Purchase, Sale or Transfer	0017395879L7WN00		10000		18000

#### FOR YOUR INFORMATION

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- ☛ ASX Settlement may by law need to disclose information in CHESS Holdings to third parties.
- ☛ Do you have a small shareholding? Donate to Australian charities using ShareGift's brokerage-free service & receive tax deduction when over \$2. [www.sharegiftaustralia.org.au](http://www.sharegiftaustralia.org.au)

**Refer overleaf for additional important information**

#### Share Registry Details:

LINK MARKET SERVICES LIMITED  
 LOCKED BAG A14,  
 SYDNEY SOUTH NSW 1235  
 Ph: 02 82807111





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1800 098 648  
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**Ms Averil Elizabeth Scott + Mr Craig Gilbert  
Devitt <JET SUPER FUND A/C>  
60 LANCASTER LANE  
COOROIBAH QLD 4565**

Buy Order Instruction		Tax Invoice B4746449	
Order Number	6788919	Trade Date	13-Dec-19
Time/Date Created	13-Dec-19 08:44 AM AEST	As at Date	13-Dec-19
Order Creator	Averil Elizabeth Scott	Settlement Date	17-Dec-19
Time/Date Last Amended	13-Dec-19 12:49 PM AEST	Amount	\$29,915.86
Last Instruction	Buy 1,200 DHHF @ \$24.90	Settlement Account	Macquarie CMA
Current Status	Completed		

**A/C 209927 - Ms Averil Elizabeth Scott + Mr Craig Gilbert Devitt <JET  
SUPER FUND A/C>**

**Buy Contract B4746449**

**We have bought for you:**

ASX Code: DHHF  
Description: BETASHARES DIVERSIFIED HIGH GROWTH ETF EXCHANGE TRADED  
FUND UNITS FULLY PAID

Quantity	Basis of Quotation	Condition Code	Serial #	Price	Consideration
1,200			1730202440	\$24.90	\$29,880.00
1,200				\$24.90 (average)	

Trade Value	\$29,880.00
Brokerage	\$35.86
Amount Payable	\$29,915.86
<i>Includes GST of:</i>	\$3.26

Third Party Platform Pty Ltd is a Trading Participant of both ASX and CHI-X. Your order may have been executed on either or both markets of which Third Party Platform Pty Ltd is a Participant and has been cleared by Third Party Platform Pty Ltd.

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SELL WBC FILE



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### Sell Orders

**Ms Averil Elizabeth Scott + Mr Craig Gilbert  
Devitt <JET SUPER FUND A/C>  
60 LANCASTER LANE  
COOROIBAH QLD 4565**

Sell Order Instruction		Tax Invoice S4913129	
Order Number	6996854	Trade Date	02-Mar-20
Time/Date Created	02-Mar-20 08:43 AM AEST	As at Date	02-Mar-20
Order Creator	Averil Elizabeth Scott	Settlement Date	04-Mar-20
Time/Date Last Amended	02-Mar-20 12:43 PM AEST	Amount	\$23,022.34
Last Instruction	Sell 1,000 WBC @ \$23.05	Settlement Account	Macquarie CMA
Current Status	Completed		

**A/C 209927 - Ms Averil Elizabeth Scott + Mr Craig Gilbert Devitt <JET  
SUPER FUND A/C>**

**Sell Contract S4913129**

**We have sold for you:**

ASX Code: WBC  
Description WESTPAC BANKING CORPORATION ORDINARY FULLY PAID

Quantity	Basis of Quotation	Condition Code	Serial #	Price	Consideration
1,000			1220357843	\$23.05	\$23,050.00
1,000				\$23.05	(average)

Trade Value	\$23,050.00
Brokerage	\$27.66
Net Proceeds	\$23,022.34
Includes GST of:	\$2.51

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Zip Co Limited

ABN: 50 139 546 428  
Place of Incorporation: WA



173875 02552  
MS AVERIL ELIZABETH SCOTT &  
MR CRAIG GILBERT DEVITT  
<JET SUPER FUND ACCOUNT>  
60 LANCASTER LANE  
COOROIBAH QLD 4565

## CHESS HOLDING STATEMENT

For statement enquiries contact  
your CHESS Sponsor:

THIRD PARTY PLATFORM PTY LTD

GPO BOX 1630  
SYDNEY, NSW 2001

☎ 1300786299

Holder ID Number (HIN): 0060259623

CHESS Sponsor's ID (PID): 02552

Statement Period: February 2019

Page: 1 of 1

### Z1P - ORDINARY FULLY PAID

Date	Transaction Type	Transaction ID	Ex/Cum Status	Quantity		Holding Balance
				On	Off	
27 Feb 19	Movement of Securities due to Purchase, Sale or Transfer	0017395879QNK900		15000		15000

#### FOR YOUR INFORMATION

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- ☛ ASX Settlement may by law need to disclose information in CHESS Holdings to third parties.
- ☛ Do you have a small shareholding? Donate to Australian charities using ShareGift's brokerage-free service & receive tax deduction when over \$2. [www.sharegiftaustralia.org.au](http://www.sharegiftaustralia.org.au)

*Refer overleaf for additional important information*

#### Share Registry Details:

COMPUTERSHARE INVESTOR SERVICES PTY LTD  
GPO BOX D182  
PERTH WA 6840  
Ph: 1300 557 010



ASX

Issued By:

ASX Settlement Pty Limited | ABN 49 008 504 532 | PO Box H227, Australia Square, Sydney NSW 1215





MACQUARIE

GPO Box 1630, Sydney NSW 2001  
1800 098 648  
support@trading.macquarie.com

Sold

File

10,000 x AWC

\$ 2.48

14/11/2019

**Ms Averil Elizabeth Scott + Mr Craig Gilbert  
Devitt <JET SUPER FUND A/C>  
60 LANCASTER LANE  
COOROIBAH QLD 4565**

Sell Order Instruction		Tax Invoice S4686411	
Order Number	6714549	Trade Date	14-Nov-19
Time/Date Created	14-Nov-19 01:34 PM AEST	As at Date	14-Nov-19
Order Creator	Averil Elizabeth Scott	Settlement Date	18-Nov-19
Time/Date Last Amended	14-Nov-19 01:34 PM AEST	Amount	\$24,770.24
Last Instruction	Sell 10,000 AWC @ \$2.48	Settlement Account	Macquarie CMA
Current Status	Completed		

**A/C 209927 - Ms Averil Elizabeth Scott + Mr Craig Gilbert Devitt <JET  
SUPER FUND A/C>**

**Sell Contract S4686411**

**We have sold for you:**

ASX Code: AWC  
Description ALUMINA LIMITED ORDINARY FULLY PAID

Quantity	Basis of Quotation	Condition Code	Serial #	Price	Consideration
5,775			1810202621	\$2.48	\$14,322.00
496			1810202628	\$2.48	\$1,230.08
1			1810202696	\$2.48	\$2.48
1			1810202724	\$2.48	\$2.48
1			1810202749	\$2.48	\$2.48
93			1810202752	\$2.48	\$230.64
1			1810202770	\$2.48	\$2.48
1			1810202820	\$2.48	\$2.48

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MACQUARIE

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**Tax Invoice S4686411**

**Ms Averil Elizabeth Scott + Mr Craig Gilbert  
Devitt <JET SUPER FUND A/C>  
60 LANCASTER LANE  
COOROIBAH QLD 4565**

Trade Date 14-Nov-19  
As at Date 14-Nov-19  
Settlement Date 18-Nov-19

**A/C 209927 - Ms Averil Elizabeth Scott + Mr Craig Gilbert Devitt <JET  
SUPER FUND A/C>**

**Sell Contract S4686411**

Continued

ASX Code: AWC  
Description ALUMINA LIMITED ORDINARY FULLY PAID

Quantity	Basis of Quotation	Condition Code	Serial #	Price	Consideration
1			1810202850	\$2.48	\$2.48
1			1810202907	\$2.48	\$2.48
1			1810202946	\$2.48	\$2.48
1			1810203027	\$2.48	\$2.48
1			1810203069	\$2.48	\$2.48
1			1810203102	\$2.48	\$2.48
1			1810203128	\$2.48	\$2.48
1			1810203165	\$2.48	\$2.48
1			1810203245	\$2.48	\$2.48
140			1810203299	\$2.48	\$347.20
22			1810204219	\$2.48	\$54.56
135			1810205276	\$2.48	\$334.80
120			1810205528	\$2.48	\$297.60

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MACQUARIE

GPO Box 1630, Sydney NSW 2001  
1800 098 648  
support@trading.macquarie.com

**Tax Invoice S4686411**

**Ms Averil Elizabeth Scott + Mr Craig Gilbert  
Devitt <JET SUPER FUND A/C>  
60 LANCASTER LANE  
COOROIBAH QLD 4565**

Trade Date 14-Nov-19  
As at Date 14-Nov-19  
Settlement Date 18-Nov-19

**A/C 209927 - Ms Averil Elizabeth Scott + Mr Craig Gilbert Devitt <JET  
SUPER FUND A/C>**

**Sell Contract S4686411**

Continued

ASX Code: AWC  
Description ALUMINA LIMITED ORDINARY FULLY PAID

Quantity	Basis of Quotation	Condition Code	Serial #	Price	Consideration
110			1810207157	\$2.48	\$272.80
113			1810207358	\$2.48	\$280.24
32			1810207415	\$2.48	\$79.36
94			1810207759	\$2.48	\$233.12
69			1810208054	\$2.48	\$171.12
400			1810208199	\$2.48	\$992.00
2,387			1810208239	\$2.48	\$5,919.76
<b>10,000</b>				<b>\$2.48</b>	<b>(average)</b>

Trade Value	\$24,800.00
Brokerage	\$29.76
Net Proceeds	\$24,770.24
<i>Includes GST of:</i>	\$2.71

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MACQUARIE

GPO Box 1630, Sydney NSW 2001  
1800 098 648  
support@trading.macquarie.com

FILE

28/4/20

Buy 2000 NAB @ \$15.31

Ms Averil Elizabeth Scott + Mr Craig Gilbert  
Devitt <JET SUPER FUND A/C>  
60 LANCASTER LANE  
COOROIBAH QLD 4565

Buy Order Instruction		Tax Invoice B5141099	
Order Number	7309254	Trade Date	28-Apr-20
Time/Date Created	28-Apr-20 10:42 AM AEST	As at Date	28-Apr-20
Order Creator	Averil Elizabeth Scott	Settlement Date	30-Apr-20
Time/Date Last Amended	28-Apr-20 11:16 AM AEST	Amount	\$30,656.74
Last Instruction	Buy 2,000 NAB @ \$15.31	Settlement Account	Macquarie CMA
Current Status	Completed		

A/C 209927 - Ms Averil Elizabeth Scott + Mr Craig Gilbert Devitt <JET  
SUPER FUND A/C>

Buy Contract B5141099

We have bought for you:

ASX Code: NAB  
Description NATIONAL AUSTRALIA BANK LIMITED ORDINARY FULLY PAID

Quantity	Basis of Quotation	Condition Code	Serial #	Price	Consideration
304			1920174613	\$15.31	\$4,654.24
181			1920174627	\$15.31	\$2,771.11
25			1920174631	\$15.31	\$382.75
159			1920174642	\$15.31	\$2,434.29
243			1920174698	\$15.31	\$3,720.33
1,088			1920174793	\$15.31	\$16,657.28

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This confirmation is issued subject to (a) the directions, decisions and requirements of the Market Operator, the ASIC Market Integrity Rules, the Market Operating Rules, the ASX Clear Operating Rules and where relevant the ASX Settlement Operating Rules; (b) the customs and usages of the Market and (c) the correction of errors and omissions.

If condition code is 'XT' or 'SA' then all or part of that transaction was crossed. Explanation of Basis of Quotation abbreviations can be obtained from [http://www.asx.com.au/prices/status\\_notes.htm](http://www.asx.com.au/prices/status_notes.htm)



MACQUARIE

GPO Box 1630, Sydney NSW 2001  
1800 098 648  
support@trading.macquarie.com

**Ms Averil Elizabeth Scott + Mr Craig Gilbert  
Devitt <JET SUPER FUND A/C>  
60 LANCASTER LANE  
COOROIBAH QLD 4565**

**Tax Invoice B5141099**

Trade Date 28-Apr-20  
As at Date 28-Apr-20  
Settlement Date 30-Apr-20

**A/C 209927 - Ms Averil Elizabeth Scott + Mr Craig Gilbert Devitt <JET  
SUPER FUND A/C>**

**Buy Contract B5141099**

Continued

ASX Code: NAB  
Description NATIONAL AUSTRALIA BANK LIMITED ORDINARY FULLY PAID

2,000	\$15.31	(average)
	Trade Value	\$30,620.00
	Brokerage	\$36.74
	Amount Payable	\$30,656.74
	<i>Includes GST of:</i>	\$3.34

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238248 02552  
MS AVERIL ELIZABETH SCOTT &  
MR CRAIG GILBERT DEVITT  
<JET SUPER FUND ACCOUNT>  
60 LANCASTER LANE  
COOROIBAH QLD 4565

**CHESS HOLDING STATEMENT**

For statement enquiries contact  
your CHESS Sponsor:

**THIRD PARTY PLATFORM PTY LTD**

GPO BOX 1630  
SYDNEY, NSW 2001

☎ 1300786299

**Holder ID Number (HIN): 0060259623**

**CHESS Sponsor's ID (PID): 02552**

**Statement Period: March 2020**

**Page: 1 of 1**

**WBC - ORDINARY FULLY PAID**

Date	Transaction Type	Transaction ID	Ex/Cum Status	Quantity		Holding Balance
				On	Off	
	<b>Balance Brought Forward from 23 Jun 17</b>					6000
03 Mar 20	Movement of Securities due to Purchase, Sale or Transfer	0255263059260200			1000	5000

**FOR YOUR INFORMATION**

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- ☛ ASX Settlement may by law need to disclose information in CHESS Holdings to third parties.

*Refer overleaf for additional important information*



Issued By:

ASX Settlement Pty Limited | ABN 49 008 504 532 | PO Box H227, Australia Square, Sydney NSW 1215

**Share Registry Details:**

LINK MARKET SERVICES LIMITED  
LOCKED BAG A14,  
SYDNEY SOUTH NSW 1235  
Ph: 02 82807111

# BHP

BHP Group Limited  
ABN: 49 004 028 077  
Place of Incorporation: VIC

*File*

*Jet Super*

*Holding*

*Statements*

## CHESSE HOLDING STATEMENT

For statement enquiries contact  
your CHESSE Sponsor:  
**THIRD PARTY PLATFORM PTY LTD**  
GPO BOX 1630  
SYDNEY, NSW 2001  
☎ 1300786299



238248 02552  
MS AVERIL ELIZABETH SCOTT &  
MR CRAIG GILBERT DEVITT  
<JET SUPER FUND ACCOUNT>  
60 LANCASTER LANE  
COOROIBAH QLD 4565

Holder ID Number (HIN): 0060259623

CHESSE Sponsor's ID (PID): 02552

Statement Period: March 2020

Page: 1 of 1

### BHP - ORDINARY FULLY PAID

Date	Transaction Type	Transaction ID	Ex/Cum Status	Quantity		Holding Balance
				On	Off	
	<b>Balance Brought Forward from 28 Feb 20</b>					2000
16 Mar 20	Movement of Securities due to Purchase, Sale or Transfer	001730767L27GQ00		500		2500

#### FOR YOUR INFORMATION

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Issued By:

ASX Settlement Pty Limited | ABN 49 008 504 532 | PO Box H227, Australia Square, Sydney NSW 1215

#### Share Registry Details:

COMPUTERSHARE INVESTOR SERVICES PTY LTD  
BHP BILLITON LIMITED  
GPO BOX 2975  
MELBOURNE VIC 3001  
Ph: 1300 656780





# BetaShares

BetaShares Diversified Balanced ETF  
ARSN: 633 062 772  
Place of Incorporation: NSW

Jet Super Holdings

## CHESS HOLDING STATEMENT

For statement enquiries contact  
your CHESS Sponsor:  
**THIRD PARTY PLATFORM PTY LTD**  
GPO BOX 1630  
SYDNEY, NSW 2001  
☎ 1300786299



163979 02552

MS AVERIL ELIZABETH SCOTT &  
MR CRAIG GILBERT DEVITT

<JET SUPER FUND ACCOUNT>

60 LANCASTER LANE  
COOROIBAH QLD 4565

Holder ID Number (HIN): 0060259623

CHESS Sponsor's ID (PID): 02552

Statement Period: December 2019

Page: 1 of 1

### DBBF - EXCHANGE TRADED FUND UNITS FULLY PAID

Date	Transaction Type	Transaction ID	Ex/Cum Status	Quantity		Holding Balance
				On	Off	
17 Dec 19	Movement of Securities due to Purchase, Sale or Transfer	001739Z17AW9D500		800		800

#### FOR YOUR INFORMATION

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*Refer overleaf for additional important information*

#### Share Registry Details:

LINK MARKET SERVICES LIMITED  
LOCKED BAG A14,  
SYDNEY SOUTH NSW 1235  
Ph: 02 82807111



ASX

Issued By:

ASX Settlement Pty Limited | ABN 49 008 504 532 | PO Box H227, Australia Square, Sydney NSW 1215





MACQUARIE

GPO Box 1630, Sydney NSW 2001  
1800 098 648  
support@trading.macquarie.com

**Ms Averil Elizabeth Scott + Mr Craig Gilbert  
Devitt <JET.SUPER.FUND.A/C>  
60 LANCASTER LANE  
COOROIBAH QLD 4565**

Buy Order Instruction		Tax Invoice B4744535	
Order Number	6788922	Trade Date	13-Dec-19
Time/Date Created	13-Dec-19 08:46 AM AEST	As at Date	13-Dec-19
Order Creator	Averil Elizabeth Scott	Settlement Date	17-Dec-19
Time/Date Last Amended	13-Dec-19 08:46 AM AEST	Amount	\$20,024.00
Last Instruction	Buy 800 DBBF @ \$25.00	Settlement Account	Macquarie CMA
Current Status	Completed		

**A/C 209927 - Ms Averil Elizabeth Scott + Mr Craig Gilbert Devitt <JET  
SUPER FUND A/C>**

**Buy Contract B4744535**

**We have bought for you:**

ASX Code: DBBF  
Description: BETASHARES DIVERSIFIED BALANCED ETF EXCHANGE TRADED  
FUND UNITS FULLY PAID

Quantity	Basis of Quotation	Condition Code	Serial #	Price	Consideration
800			1730000273	\$25.00	\$20,000.00
800				\$25.00	(average)

Trade Value	\$20,000.00
Brokerage	\$24.00
Amount Payable	\$20,024.00
<i>Includes GST of:</i>	\$2.18

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MACQUARIE

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support@trading.macquarie.com

**Ms Averil Elizabeth Scott + Mr Craig Gilbert  
Devitt <JET SUPER FUND A/C>  
60 LANCASTER LANE  
COOROIBAH QLD 4565**

Buy Order Instruction		Tax Invoice B4894155	
Order Number	6978834	Trade Date	26-Feb-20
Time/Date Created	26-Feb-20 11:41 AM AEST	As at Date	26-Feb-20
Order Creator	Averil Elizabeth Scott	Settlement Date	28-Feb-20
Time/Date Last Amended	26-Feb-20 11:41 AM AEST	Amount	\$17,836.38
Last Instruction	Buy 500 BHP @ \$35.65	Settlement Account	Macquarie CMA
Current Status	Completed		

**A/C 209927 - Ms Averil Elizabeth Scott + Mr Craig Gilbert Devitt <JET  
SUPER FUND A/C>**

**Buy Contract B4894155**

**We have bought for you:**

ASX Code: BHP  
Description BHP GROUP LIMITED ORDINARY FULLY PAID

Quantity	Basis of Quotation	Condition Code	Serial #	Price	Consideration
154			1710125592	\$35.63	\$5,487.02
100			1710125593	\$35.63	\$3,563.00
100			1710125594	\$35.63	\$3,563.00
12			1710125595	\$35.63	\$427.56
51			1710125596	\$35.63	\$1,817.13
26			1710125597	\$35.63	\$926.38
57			1710125598	\$35.63	\$2,030.91

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**Tax Invoice B4894155**

**Ms Averil Elizabeth Scott + Mr Craig Gilbert  
Devitt <JET SUPER FUND A/C>  
60 LANCASTER LANE  
COOROIBAH QLD 4565**

Trade Date 26-Feb-20  
As at Date 26-Feb-20  
Settlement Date 28-Feb-20

**A/C 209927 - Ms Averil Elizabeth Scott + Mr Craig Gilbert Devitt <JET  
SUPER FUND A/C>**

**Buy Contract B4894155**

**Continued**

ASX Code: BHP  
Description BHP GROUP LIMITED ORDINARY FULLY PAID

500	\$35.63	(average)
	Trade Value	\$17,815.00
	Brokerage	\$21.38
	Amount Payable	\$17,836.38
	<i>Includes GST of:</i>	\$1.94

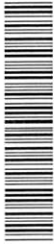
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National Australia Bank Limited  
 ABN 12 004 044 937  
 Place of Incorporation: VIC



238248 02552  
 MS AVERIL ELIZABETH SCOTT &  
 MR CRAIG GILBERT DEVITT  
 <JET SUPER FUND ACCOUNT>  
 60 LANCASTER LANE  
 COOROIBAH QLD 4565

## CHESS HOLDING STATEMENT

For statement enquiries contact  
 your CHESS Sponsor:  
**THIRD PARTY PLATFORM PTY LTD**  
 GPO BOX 1630  
 SYDNEY, NSW 2001  
 ☎ 1300786299

**Holder ID Number (HIN):** 0060259623

**CHESS Sponsor's ID (PID):** 02552

**Statement Period:** March 2020

**Page:** 1 of 1

### NAB - ORDINARY FULLY PAID

Date	Transaction Type	Transaction ID	Ex/Cum Status	Quantity		Holding Balance
				On	Off	
	<b>Balance Brought Forward from 20 Jun 17</b>					6000
03 Mar 20	Movement of Securities due to Purchase, Sale or Transfer	0255263059216100			1000	5000

#### FOR YOUR INFORMATION

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- ☛ ASX Settlement may by law need to disclose information in CHESS Holdings to third parties.

*Refer overleaf for additional important information*



Issued By:

ASX Settlement Pty Limited | ABN 49 008 504 532 | PO Box H227, Australia Square, Sydney NSW 1215

#### Share Registry Details:

NATIONAL AUSTRALIA BANK LIMITED  
 GPO BOX 2333  
 MELBOURNE VIC 8060  
 Ph: 1300 367 647

# ALUMINA LIMITED

ABN 85 004 820 419  
State of Incorporation/Registration: Victoria



135408 02552  
MS AVERIL ELIZABETH SCOTT &  
MR CRAIG GILBERT DEVITT  
<JET SUPER FUND ACCOUNT>  
60 LANCASTER LANE  
COOROIBAH QLD 4565

## CHESS HOLDING STATEMENT

For statement enquiries contact  
your CHESS Sponsor:

**THIRD PARTY PLATFORM PTY LTD**

GPO BOX 1630  
SYDNEY, NSW 2001

☎ 1300786299

**Holder ID Number (HIN): 0060259623**

CHESS Sponsor's ID (PID): 02552

Statement Period: November 2019

Page: 1 of 1

### AWC - ORDINARY FULLY PAID

Date	Transaction Type	Transaction ID	Ex/Cum Status	Quantity		Holding Balance
				On	Off	
	<b>Balance Brought Forward from 27 Apr 18</b>					25000
15 Nov 19	Movement of Securities due to Purchase, Sale or Transfer	0255263015858700			10000	15000

#### FOR YOUR INFORMATION

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*Refer overleaf for additional important information*



Issued By:

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#### Share Registry Details:

COMPUTERSHARE INVESTOR SERVICES PTY LTD  
GPO BOX 2975  
MELBOURNE VIC 3001  
Ph: 1300 307 613



MACQUARIE  
 GPO Box 1630, Sydney NSW 2001  
 1800 098 648  
 support@trading.macquarie.com

Buy Orders

Buy

Western Areas

13/9/91

@ 3.23

**Ms Averil Elizabeth Scott + Mr Craig Gilbert  
 Devitt <JET SUPER FUND A/C>  
 60 LANCASTER LANE  
 COOROIBAH QLD 4565**

Buy Order Instruction		Tax Invoice B4565603	
Order Number	6551201	Trade Date	13-Sep-19
Time/Date Created	13-Sep-19 09:43 AM AEST	As at Date	13-Sep-19
Order Creator	Averil Elizabeth Scott	Settlement Date	17-Sep-19
Time/Date Last Amended	13-Sep-19 10:34 AM AEST	Amount	\$16,169.95
Last Instruction	Buy 5,000 WSA @ \$3.23	Settlement Account	Macquarie CMA
Current Status	Completed		

**A/C 209927 - Ms Averil Elizabeth Scott + Mr Craig Gilbert Devitt <JET  
 SUPER FUND A/C>**

**Buy Contract B4565603**

**We have bought for you:**

ASX Code: WSA  
 Description: WESTERN AREAS LIMITED ORDINARY FULLY PAID

Quantity	Basis of Quotation	Condition Code	Serial #	Price	Consideration
59	XD		1610091845	\$3.23	\$190.57
317	XD		1610092381	\$3.23	\$1,023.91
330	XD		1610093169	\$3.23	\$1,065.90
321	XD		1610093938	\$3.23	\$1,036.83
2	XD		1610103126	\$3.23	\$6.46
3,971	XD		1610108832	\$3.23	\$12,826.33

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MACQUARIE

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1800 098 648  
support@trading.macquarie.com

**Tax Invoice B4565603**

**Ms Averil Elizabeth Scott + Mr Craig Gilbert  
Devitt <JET SUPER FUND A/C>  
60 LANCASTER LANE  
COOROIBAH QLD 4565**

Trade Date 13-Sep-19  
As at Date 13-Sep-19  
Settlement Date 17-Sep-19

**A/C 209927 - Ms Averil Elizabeth Scott + Mr Craig Gilbert Devitt <JET  
SUPER FUND A/C>**

**Buy Contract B4565603**

Continued

ASX Code: WSA  
Description WESTERN AREAS LIMITED ORDINARY FULLY PAID

5,000

\$3.23 (average)

Trade Value	\$16,150.00
Brokerage	<del>\$19.95</del>
Amount Payable	<del>\$16,169.95</del>
Includes GST of:	<del>\$1.81</del>

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If condition code is 'XT' or 'SA' then all or part of that transaction was crossed. Explanation of Basis of Quotation abbreviations can be obtained from [http://www.asx.com.au/prices/status\\_notes.htm](http://www.asx.com.au/prices/status_notes.htm)



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1800 098 648  
support@trading.macquarie.com

SELL NAB FILE

**Ms Averil Elizabeth Scott + Mr Craig Gilbert  
Devitt <JET SUPER FUND A/C>  
60 LANCASTER LANE  
COOROIBAH QLD 4565**

Sell Order Instruction		Tax Invoice S4912107	
Order Number	6996851	Trade Date	02-Mar-20
Time/Date Created	02-Mar-20 08:42 AM AEST	As at Date	02-Mar-20
Order Creator	Averil Elizabeth Scott	Settlement Date	04-Mar-20
Time/Date Last Amended	02-Mar-20 12:00 PM AEST	Amount	\$24,011.15
Last Instruction	Sell 1,000 NAB @ \$24.00	Settlement Account	Macquarie CMA
Current Status	Completed		

**A/C 209927 - Ms Averil Elizabeth Scott + Mr Craig Gilbert Devitt <JET  
SUPER FUND A/C>**

**Sell Contract S4912107**

**We have sold for you:**

ASX Code: NAB  
Description: NATIONAL AUSTRALIA BANK LIMITED ORDINARY FULLY PAID

Quantity	Basis of Quotation	Condition Code	Serial #	Price	Consideration
324			1220235247	\$24.04	\$7,788.96
676			1220235248	\$24.04	\$16,251.04
<b>1,000</b>				<b>\$24.04</b>	<b>(average)</b>

Trade Value	\$24,040.00
Brokerage	\$28.85
Net Proceeds	\$24,011.15
<i>Includes GST of:</i>	\$2.62

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# BetaShares

BetaShares Diversified High Growth ETF  
ARSN: 633 063 260  
Place of Incorporation: NSW

## CHES HOLDING STATEMENT

For statement enquiries contact  
your CHES Sponsor:

**THIRD PARTY PLATFORM PTY LTD**

GPO BOX 1630  
SYDNEY, NSW 2001

☎ 1300786299



199073 02552  
MS AVERIL ELIZABETH SCOTT &  
MR CRAIG GILBERT DEVITT  
<JET SUPER FUND ACCOUNT>  
60 LANCASTER LANE  
COOROIBAH QLD 4565

Holder ID Number (HIN): 0060259623

CHES Sponsor's ID (PID): 02552

Statement Period: April 2020

Page: 1 of 1

### DHHF - EXCHANGE TRADED FUND UNITS FULLY PAID

Date	Transaction Type	Transaction ID	Ex/Cum Status	Quantity		Holding Balance
				On	Off	
	<b>Balance Brought Forward from 17 Dec 19</b>					1200
20 Apr 20	Allotment of Securities due to Dividend Reinvestment Plan	6367604971046800		6		1206

D

DBBF

#### FOR YOUR INFORMATION

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- ☛ ASX Settlement may by law need to disclose information in CHES Holdings to third parties.

*Refer overleaf for additional important information*

#### Share Registry Details:

LINK MARKET SERVICES LIMITED  
LOCKED BAG A14,  
SYDNEY SOUTH NSW 1235  
Ph: 02 82807111



ASX

Issued By:

ASX Settlement Pty Limited | ABN 49 008 504 532 | PO Box H227, Australia Square, Sydney NSW 1215

# 25000 - Interest Received

2020 Financial Year

Preparer Mara Greco

Reviewer Christina Subramaniam

Status Completed

Account Code	Description	CY Balance	LY Balance	Change
MBL121791651	Macquarie Cash Management Account # 184-446 121791651	(\$992.66)	(\$3,625.96)	(72.62)%
JETS0001_INTEREST: AU	Interest: Australian Taxation Office		(\$2.02)	100%
<b>TOTAL</b>		<b>CY Balance</b>	<b>LY Balance</b>	
		(\$992.66)	(\$3,627.98)	

## Supporting Documents

- Interest Reconciliation Report [Report](#)
- INTEREST Recd Macquarie 121791651.pdf [MBL121791651](#)

## Standard Checklist

- Attach Interest Reconciliation Report
- Ensure all interest has been recorded from Bank Statements
- Review Statements to ensure all TFN withheld has been input

**Jet Super Fund**

**Interest Reconciliation Report**

For The Period 01 July 2019 - 30 June 2020

Date	Payment Amount	Gross Interest	TFN Withheld	Foreign Income	Foreign Credits
<b>Bank Accounts</b>					
MBL121791651 Macquarie Cash Management Account # 184-446 121791651					
31/07/2019	180.00	180.00			
30/08/2019	166.46	166.46			
30/09/2019	147.39	147.39			
31/10/2019	101.41	101.41			
29/11/2019	95.51	95.51			
31/12/2019	97.21	97.21			
31/01/2020	79.00	79.00			
28/02/2020	66.81	66.81			
31/03/2020	40.55	40.55			
30/04/2020	6.82	6.82			
29/05/2020	5.84	5.84			
30/06/2020	5.66	5.66			
	992.66	992.66			
	<b>992.66</b>	<b>992.66</b>			
<b>TOTAL</b>	<b>992.66</b>	<b>992.66</b>			

**Tax Return Reconciliation**

	Totals	Tax Return Label
Gross Interest	992.66	11C



**Macquarie Cash Management Account**

enquiries 1800 806 310

account name CRAIG GILBERT DEVITT &  
AVERIL ELIZABETH SCOTT  
ATF JET SUPER FUND  
account no. 121791651

transaction	description	debits	credits	balance
	CLOSING BALANCE AS AT 30 JUN 20	127,351.07	71,514.59	136,475.73

\* Stepped interest rates for the period 1 January to 5 March: balances \$0.00 to \$4,999.99 earned 0.00%  
balances \$5,000.00 and above earned 0.55% pa (65 days); 6 March to 23 March: balances \$0.00 to \$4,999.99  
earned 0.00% balances \$5,000.00 and above earned 0.30% pa (18 days); 24 March to 30 June: balances  
\$0.00 to \$4,999.99 earned 0.05% balances \$5,000.00 and above earned 0.05% pa (99 days)

**annual interest summary 2019/2020**

INTEREST PAID	992.66
TOTAL INCOME PAID	992.66

# 30100 - Accountancy Fees

2020 Financial Year

**Preparer** Mara Greco

**Reviewer** Christina Subramaniam

**Status** Completed

Account Code	Description	CY Balance	LY Balance	Change
30100	Accountancy Fees	\$2,640.00	\$3,090.00	(14.56)%
<b>TOTAL</b>		<b>CY Balance</b>	<b>LY Balance</b>	
		\$2,640.00	\$3,090.00	

## Supporting Documents

- General Ledger [Report](#)
- Accountant Fees.pdf [30100](#)

## Standard Checklist

- Attach all source documentation
- Ensure all Transactions have been entered

# Jet Super Fund General Ledger

For The Period 01 July 2019 - 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
22/01/2020	CHEQUE WITHDRAWAL 000206 09		2,640.00		2,640.00 DR
			<b>2,640.00</b>		<b>2,640.00 DR</b>
<b>Total Debits:</b>	<b>2,640.00</b>				
<b>Total Credits:</b>	<b>0.00</b>				



**CHARTERED ACCOUNTANT**

**Business Focused Solutions**

A.B.N. 16 230 504 491  
 PO Box 354, ASPLEY QLD 4034  
 Phone (07) 3263 5200 Fax (07) 3263 4830

Mr C Devitt  
 Jet Super Fund  
 60 Lancaster Lane  
 COOROIBAH QLD 4565

**Tax Invoice**  
**204366**  
 Ref: JETS0001  
 18 December, 2019

Description	Amount
Professional Services Rendered Preparation of Financial Statements for the period ended 30 June 2019 which included: Dissection and coding of Bank Statements in preparation of Journals for preparation of Trial Balance for the year ended 30 June 2019 Calculate members benefits and allocate income to each member Preparation of Member Statements for the period ended 30 June 2019 Preparation and Lodgement of Superannuation Fund Tax Return and associated schedules for the year ended 30 June 2019 Preparation of Resolution of Minutes for the period ended 30 June 2019 Sundry advice and Other Matters (This invoice does not include Auditor Fees. These will be invoiced separately by the Auditor.)*	2,640.00

**Terms: Strictly Seven Days** **AMT Due \$ 2,640.00**  
 The Amount Due Includes GST of \$240.00  
 \* Indicates Taxable Supply  
**Refer to our Terms of Trade on our website [www.taxonline.com.au](http://www.taxonline.com.au)**  
**REMINDER - TAX RETURNS AND BAS'S WILL NOT BE LODGED UNTIL PAYMENT OF INVOICE**

<b>Jet Super Fund</b>		<b>Remittance Advice.</b>		<b>Invoice: 204366</b>	
*Cheque	*Cash	*M/card & VISA Only		Ref: JETS0001	
*Direct Deposit - please use Invoice No. as your REFERENCE				18 December, 2019	
<b>Senrico Pty Ltd --- BSB 484 799 Acc 167 066 970</b>			<b>Amt Due: \$</b>		<b>2,640.00</b>
Card No.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Validation No.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
Cardholder .....		Signature .....		Expiry Date ...../.....	

# 30400 - ATO Supervisory Levy

2020 Financial Year

**Preparer** Mara Greco

**Reviewer** Christina Subramaniam

**Status** Completed

Account Code	Description	CY Balance	LY Balance	Change
30400	ATO Supervisory Levy	\$259.00	\$259.00	0%
<b>TOTAL</b>		<b>CY Balance</b>	<b>LY Balance</b>	
		\$259.00	\$259.00	

## Supporting Documents

- General Ledger [Report](#)
- ATO Supervisory Levy.pdf [30400](#)

## Standard Checklist

- Attach all source documentation
- Ensure all Transactions have been entered



Jet Super Fund

# General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>ATO Supervisory Levy (30400)</b>					
<i>ATO Supervisory Levy (30400)</i>					
20/01/2020	ATO ATO008000011882783 50		259.00		259.00 DR
			<b>259.00</b>		<b>259.00 DR</b>

Total Debits: 0.00

Total Credits: 0.00

Credit for interest on early payments – amount of interest	<b>H1</b> <input type="text"/>
Credit for tax withheld – foreign resident withholding (excluding capital gains)	<b>H2</b> <input type="text"/>
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	<b>H3</b> <input type="text"/>
Credit for TFN amounts withheld from payments from closely held trusts	<b>H5</b> <input type="text"/>
Credit for interest on no-TFN tax offset	<b>H6</b> <input type="text"/>
Credit for foreign resident capital gains withholding amounts	<b>H8</b> <input type="text"/>
<b>Eligible credits</b>	
<b>H</b> <input type="text" value="0.00"/>	
(H1 plus H2 plus H3 plus H5 plus H6 plus H8)	

<b>#Tax offset refunds</b> (Remainder of refundable tax offsets).	<b>I</b> <input type="text" value="5,891.46"/>
(unused amount from label E- an amount must be included even if it is zero)	

<b>PAYG instalments raised</b>	<b>K</b> <input type="text" value="1,500.00"/>
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<b>Supervisory levy</b>	<b>L</b> <input type="text" value="259.00"/>
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<b>Supervisory levy adjustment for wound up funds</b>	<b>M</b> <input type="text"/>
---	-------------------------------

<b>Supervisory levy adjustment for new funds</b>	<b>N</b> <input type="text"/>
--	-------------------------------

<b>Total amount of tax refundable</b>	<b>S</b> <input type="text" value="7,132.46"/>
(T5 plus G less H less I less K plus L less M plus N)	

#This is a mandatory label.

**Section E: Losses**

**14 Losses**

If total loss is greater than \$100,000, complete and attach a Losses schedule 2019.

Tax losses carried forward to later income years	<b>U</b> <input type="text"/>
--	-------------------------------

Net capital losses carried forward to later income years	<b>V</b> <input type="text" value="9,104"/>
--	---

Net capital losses brought forward from prior years		Net capital losses carried forward to later income years	
Non-Collectables	<input type="text"/>		9,104
Collectables	<input type="text"/>		0

# 30700 - Auditor's Remuneration

2020 Financial Year

**Preparer** Mara Greco

**Reviewer** Christina Subramaniam

**Status** Completed

Account Code	Description	CY Balance	LY Balance	Change
30700	Auditor's Remuneration	\$473.00	\$473.00	0%
<b>TOTAL</b>		<b>CY Balance</b>	<b>LY Balance</b>	
		\$473.00	\$473.00	

## Supporting Documents

- General Ledger [Report](#)
- Auditor Fees.pdf [30700](#)

## Standard Checklist

- Attach all source documentation
- Ensure all Transactions have been entered

# Jet Super Fund General Ledger

For The Period 01 July 2019 - 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Auditor's Remuneration (30700)</b>					
Auditor's Remuneration (30700)					
15/01/2020	CHEQUE WITHDRAWAL 000207 09		473.00		473.00 DR
			<b>473.00</b>		<b>473.00 DR</b>
<b>Total Debits:</b>			<b>473.00</b>		
<b>Total Credits:</b>			<b>0.00</b>		



# TAX INVOICE

Jet Super Fund  
Attention: Mr C Devitt  
121 Botanical Circuit  
BANORA POINT NSW 2486

Invoice Date  
18 Dec 2019  
  
Invoice Number  
INV-0752  
  
Reference  
2019 Jet  
  
ABN  
18 160 477 430

Superannuation Audit  
Assistance Pty Ltd  
Attention: Thomas Nasmyth  
PO Box 945  
HAMILTON QLD 4007  
super.audit.assistance@gmail.com

Description	Quantity	Unit Price	GST	Amount AUD
Audit of the 2019 Financial Statements, Income Tax Return, attached schedules and the operations of your Superannuation Fund.	1.00	430.00	10%	430.00
			Subtotal	430.00
			TOTAL GST 10%	43.00
			<b>TOTAL AUD</b>	<b>473.00</b>

**Due Date: 2 Jan 2020**

Bendigo Bank  
BSB 633 000  
Account 1470 767 98

(For direct deposits please use the invoice number or your fund name as a reference)

[View and pay online now](#)

## PAYMENT ADVICE

Customer Jet Super Fund  
Invoice Number INV-0752  
Amount Due 473.00  
Due Date 2 Jan 2020

To: Superannuation Audit Assistance Pty Ltd  
Attention: Thomas Nasmyth  
PO Box 945  
HAMILTON QLD 4007  
super.audit.assistance@gmail.com

Amount Enclosed

Enter the amount you are paying above

# 30800 - ASIC Fees

2020 Financial Year

**Preparer** Mara Greco

**Reviewer** Christina Subramaniam

**Status** N/A - Not Applicable

Account Code	Description	CY Balance	LY Balance	Change
30800	ASIC Fees		\$40.00	100%
<b>TOTAL</b>		<b>CY Balance</b>	<b>LY Balance</b>	
			\$40.00	

## Supporting Documents

- General Ledger [Report](#)

## Standard Checklist

- Attach all source documentation
- Ensure all Transactions have been entered

Jet Super Fund

# General Ledger

For The Period 01 July 2019 - 30 June 2020

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Transaction Date	Description	Units	Debit	Credit	Balance \$
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0.00 DR

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Total Debits: 0.00

Total Credits: 0.00

# 31500 - Bank Charges

2020 Financial Year

**Preparer** Mara Greco

**Reviewer** Christina Subramaniam

**Status** N/A - Not Applicable

Account Code	Description	CY Balance	LY Balance	Change
31500	Bank Charges		\$30.00	100%
<b>TOTAL</b>		<b>CY Balance</b>	<b>LY Balance</b>	
			\$30.00	

## Supporting Documents

- General Ledger [Report](#)

## Standard Checklist

- Attach all source documentation
- Ensure all Transactions have been entered



Jet Super Fund

# General Ledger

For The Period 01 July 2019 - 30 June 2020

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Transaction Date	Description	Units	Debit	Credit	Balance \$
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0.00 DR

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Total Debits: 0.00

Total Credits: 0.00

# 33400 - Depreciation

2020 Financial Year

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**Preparer** Mara Greco

**Reviewer** Christina Subramaniam

**Status** Completed

Account Code	Description	CY Balance	LY Balance	Change
JETS0001_ASUSLAPTOP	Asus Laptop	\$8.39	\$5.04	66.47%
<b>TOTAL</b>		<b>CY Balance</b>	<b>LY Balance</b>	
		\$8.39	\$5.04	

## Supporting Documents

- Depreciation Schedule Report [Report](#)

## Standard Checklist

- Attach Depreciation Schedule

## Depreciation Schedule for the period 01 July 2019 to 30 June 2020

Investment	Cost	Opening Written Down Value	Adjustments			Depreciation			Closing Written Down Value	
			Disposals/ Decrease	Additions/ Increase	Total Value For Depreciation <sup>1</sup>	Method	Rate	Calculated Depreciation <sup>2</sup>		Posted Depreciation <sup>3</sup>
<b>Plant and Equipment (at written down value) - Unitised</b>										
Asus Laptop										
	1,249.00	8.39			8.39	Low Value Pool	37.50 %	8.39	8.39	0.00
	<b>1,249.00</b>	<b>8.39</b>			<b>8.39</b>				<b>8.39</b>	<b>0.00</b>
	<b>1,249.00</b>	<b>8.39</b>			<b>8.39</b>				<b>8.39</b>	<b>0.00</b>

<sup>1</sup> Amounts have been pro rated based on number of days in the year

<sup>2</sup> Depreciation calculated as per depreciation method

<sup>3</sup> Depreciation amounts posted to the ledger

# 41600 - Pensions Paid

2020 Financial Year

Preparer Mara Greco

Reviewer Christina Subramaniam

Status Completed

Account Code	Description	CY Balance	LY Balance	Change
DEVCRA00001P	(Pensions Paid) Devitt, Craig - Pension (Pension)	\$84,266.00	\$81,076.36	3.93%
DEVCRA00003P	(Pensions Paid) Devitt, Craig - Pension (Transition to Retirement Pension 2)	\$206.00	\$150.00	37.33%
<b>TOTAL</b>		<b>CY Balance</b>	<b>LY Balance</b>	
		\$84,472.00	\$81,226.36	

## Supporting Documents

- Pension Summary Report [Report](#)

## Standard Checklist

- Attach copy of Pension Summary Report
- Ensure Member(s) have been advised of pension for coming year
- Ensure Minimum Pension has been paid for each account

Jet Super Fund

# Pension Summary Report

As at 30/06/2020

**Member Name :** Devitt, Craig

**Member Age :** 62\* (Date of Birth : 25/08/1956)

Member Code	Pension Type	Pension Start Date	Tax Free	Min / PF	Minimum	Maximum	Gross Pension Payments	PAYG	Net Pension Payment	Amount to reach Minimum
DEVCRA 00001P	Transition to Retirement Pension	01/07/2016	13.39%	2.00%	\$17,080.00*	\$85,407.75	\$84,266.00	\$0.00	\$84,266.00	NIL

\*COVID-19 50% reduction has been applied to the minimum pension amount

DEVCRA 00003P	Transition to Retirement Pension	01/07/2016	0.00%	2.00%	\$40.00*	\$206.79	\$206.00	\$0.00	\$206.00	NIL
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\*COVID-19 50% reduction has been applied to the minimum pension amount

					<b>\$17,120.00</b>	<b>\$85,614.54</b>	<b>\$84,472.00</b>	<b>\$0.00</b>	<b>\$84,472.00</b>	<b>\$0.00</b>
--	--	--	--	--	--------------------	--------------------	--------------------	---------------	--------------------	---------------

**Total :**

					<b>\$17,120.00</b>	<b>\$85,614.54</b>	<b>\$84,472.00</b>	<b>\$0.00</b>	<b>\$84,472.00</b>	<b>\$0.00</b>
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\*Age as at 01/07/2019 or pension start date for new pensions.

# 48500 - Income Tax Expense

2020 Financial Year

Preparer Mara Greco

Reviewer Christina Subramaniam

Status Completed

Account Code	Description	CY Balance	LY Balance	Change
48500	Income Tax Expense		(\$5,891.46)	100%
<b>TOTAL</b>		<b>CY Balance</b>	<b>LY Balance</b>	
			(\$5,891.46)	

## Supporting Documents

- 2020 Statement of Taxable Income.pdf 48500

Jet Super Fund

**Statement of Taxable Income**

For the year ended 30 June 2020

	2020
	\$
Benefits accrued as a result of operations	(131,472.92) ✓
<b>Less</b>	
Realised Accounting Capital Gains	(11,270.07) ✓
Accounting Trust Distributions	5,516.50 ✓
	<u>(5,753.57)</u>
<b>Add</b>	
Decrease in MV of investments	87,788.52
Pension Payments	84,472.00 ✓
Franking Credits	12,679.50 ✓
Foreign Credits	164.46 ✓
Taxable Trust Distributions	1,625.72 ✓
Distributed Foreign income	1,029.71 ✓
	<u>187,759.91</u>
SMSF Annual Return Rounding	<u>(2.56)</u>
<b>Taxable Income or Loss</b>	<u>62,038.00</u>
Income Tax on Taxable Income or Loss	9,305.70
<b>Less</b>	
Franking Credits	12,679.50 ✓
Foreign Credits	164.46 ✓
	<u>(3,538.26)</u>
<b>CURRENT TAX OR REFUND</b>	<u>(3,538.26)</u>
Supervisory Levy	259.00 ✓
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(3,279.26)</u>

*Handwritten notes:*  
 12,619.34  
 60-15  
 -----  
 12,679.49

# 49000 - Profit/Loss Allocation Account

2020 Financial Year

**Preparer** Mara Greco

**Reviewer** Christina Subramaniam

**Status** N/A - Not Applicable

Account Code	Description	CY Balance	LY Balance	Change
49000	Profit/Loss Allocation Account	(\$68,204.03)	\$60,836.09	(212.11)%
<b>TOTAL</b>		<b>CY Balance</b>	<b>LY Balance</b>	
		(\$68,204.03)	\$60,836.09	

## Supporting Documents

No supporting documents



# 50000 - Members

2020 Financial Year

Preparer Mara Greco

Reviewer Christina Subramaniam

Status Completed

Account Code	Description	Opening Balance	Contribution Income	Earnings	Member Payments	Tax & Fees	Closing Balance	Change
DEVCRA00001P	Devitt, Craig - Pension (Pension)	(\$854,077.51)		\$0.00	\$84,266.00		(\$769,811.51)	(9.87)%
DEVCRA00002A	Devitt, Craig - Accumulation (Accumulation)	(\$91,922.95)	(\$19,138.81)	\$0.00		\$2,870.84	(\$108,190.92)	17.7%
DEVCRA00003P	Devitt, Craig - Pension (Transition to Retirement Pension 2)	(\$2,067.93)		\$0.00	\$206.00		(\$1,861.93)	(9.96)%
<b>TOTAL</b>		<b>Opening Balance</b>	<b>Contribution Income</b>	<b>Earnings</b>	<b>Member Payments</b>	<b>Tax &amp; Fees</b>	<b>Closing Balance</b>	
		(\$948,068.39)	(\$19,138.81)	\$0.00	\$84,472.00	\$2,870.84	(\$879,864.36)	

## Supporting Documents

- Members Summary [Report](#)
- Members Statements [Report](#)

## Standard Checklist

Attach copies of Members Statements

# Members Statement

Craig Devitt  
 60 Lancaster Lane  
 COOROIBAH, Queensland, 4565, Australia

## Your Details

Date of Birth : 25/08/1956  
 Age: 63  
 Tax File Number: Provided  
 Date Joined Fund: 01/07/2005  
 Service Period Start Date: 28/07/1980  
 Date Left Fund:  
 Member Code: DEVCRA00001P  
 Account Start Date 01/07/2016  
 Account Phase: Accumulation Phase  
 Account Description: Pension

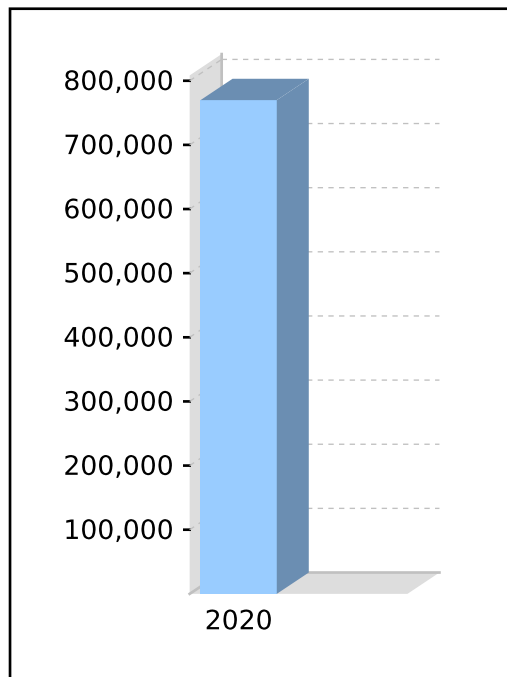
Nominated Beneficiaries Averil Scott  
 Vested Benefits 769,811.51  
 Total Death Benefit 769,811.51  
 Current Salary 0.00  
 Previous Salary 0.00  
 Disability Benefit 0.00

## Your Balance

Total Benefits 769,811.51

Preservation Components  
 Preserved 769,811.51  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components  
 Tax Free (13.39%) 103,087.23  
 Taxable 666,724.28



## Your Detailed Account Summary

	This Year
Opening balance at 01/07/2019	854,077.51
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	84,266.00
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2020	769,811.51

# Members Statement

Craig Devitt  
 60 Lancaster Lane  
 COOROIBAH, Queensland, 4565, Australia

### Your Details

Date of Birth : 25/08/1956  
 Age: 63  
 Tax File Number: Provided  
 Date Joined Fund: 01/07/2005  
 Service Period Start Date: 28/07/1980  
 Date Left Fund:  
 Member Code: DEVCRA00002A  
 Account Start Date 01/07/2005  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

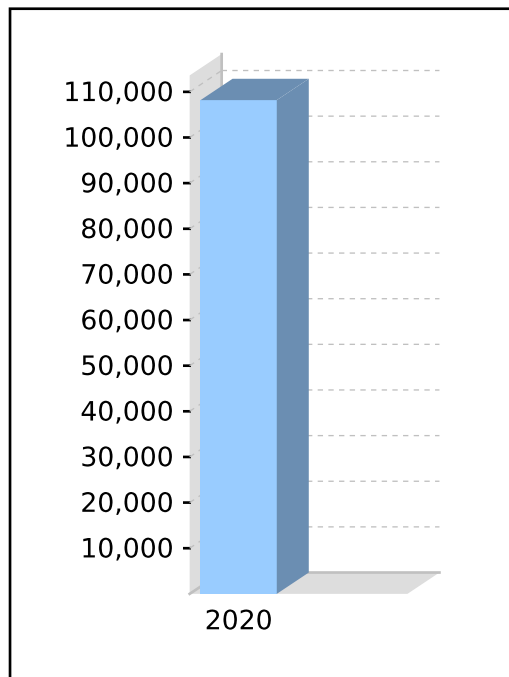
Nominated Beneficiaries N/A  
 Vested Benefits 108,190.92  
 Total Death Benefit 108,190.92  
 Current Salary 0.00  
 Previous Salary 0.00  
 Disability Benefit 0.00

### Your Balance

Total Benefits 108,190.92

Preservation Components  
 Preserved 108,190.92  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components  
 Tax Free  
 Taxable 108,190.92



### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2019	91,922.95
<u>Increases to Member account during the period</u>	
Employer Contributions	19,138.81
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	2,870.84
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2020	108,190.92

# Members Statement

Craig Devitt  
 60 Lancaster Lane  
 COOROIBAH, Queensland, 4565, Australia

### Your Details

Date of Birth : 25/08/1956  
 Age: 63  
 Tax File Number: Provided  
 Date Joined Fund: 01/07/2005  
 Service Period Start Date: 28/07/1980  
 Date Left Fund:  
 Member Code: DEVCRA00003P  
 Account Start Date: 01/07/2016  
 Account Phase: Accumulation Phase  
 Account Description: Transition to Retirement Pension 2

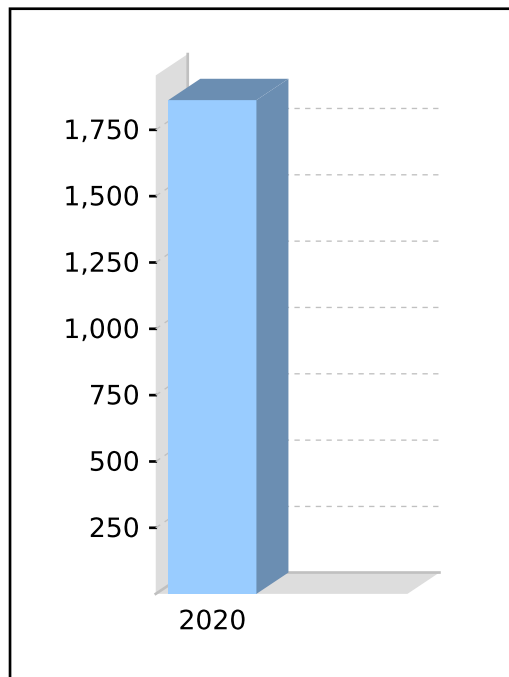
Nominated Beneficiaries: Averil Scott  
 Vested Benefits: 1,861.93  
 Total Death Benefit: 1,861.93  
 Current Salary: 0.00  
 Previous Salary: 0.00  
 Disability Benefit: 0.00

### Your Balance

Total Benefits 1,861.93

Preservation Components  
 Preserved 1,861.93  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components  
 Tax Free (0.00%)  
 Taxable 1,861.93



### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2019	2,067.93
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	206.00
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2020	1,861.93

# Members Statement

Averil Scott  
 60 Lancaster Lane  
 COOROIBAH, Queensland, 4565, Australia

## Your Details

Date of Birth : 17/05/1946  
 Age: 74  
 Tax File Number: Provided  
 Date Joined Fund: 01/07/2005  
 Service Period Start Date:  
 Date Left Fund:  
 Member Code: SCOAVE00001A  
 Account Start Date 01/07/2005  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

Nominated Beneficiaries N/A  
 Vested Benefits  
 Total Death Benefit 0.00  
 Current Salary 0.00  
 Previous Salary 0.00  
 Disability Benefit 0.00

## Your Balance

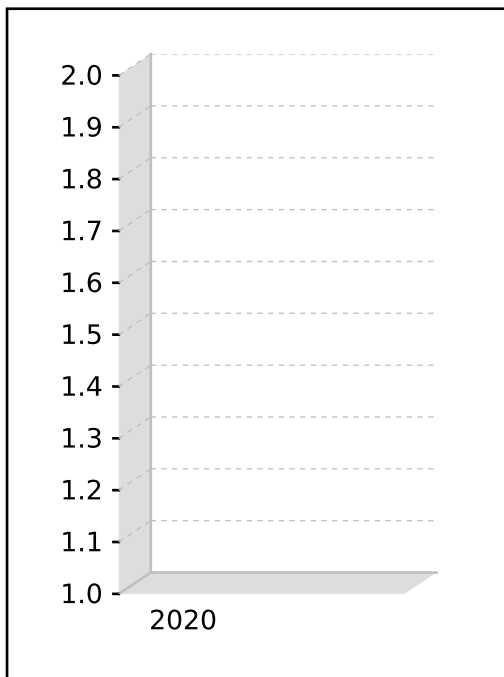
### Total Benefits

#### Preservation Components

Preserved  
 Unrestricted Non Preserved  
 Restricted Non Preserved

#### Tax Components

Tax Free  
 Taxable



## Your Detailed Account Summary

This Year

Opening balance at 01/07/2019

#### Increases to Member account during the period

Employer Contributions  
 Personal Contributions (Concessional)  
 Personal Contributions (Non Concessional)  
 Government Co-Contributions  
 Other Contributions  
 Proceeds of Insurance Policies  
 Transfers In  
 Net Earnings  
 Internal Transfer In

#### Decreases to Member account during the period

Pensions Paid  
 Contributions Tax  
 Income Tax  
 No TFN Excess Contributions Tax  
 Excess Contributions Tax  
 Refund Excess Contributions  
 Division 293 Tax  
 Insurance Policy Premiums Paid  
 Management Fees  
 Member Expenses  
 Benefits Paid/Transfers Out  
 Superannuation Surcharge Tax  
 Internal Transfer Out

Closing balance at 30/06/2020 0.00

Jet Super Fund

# Members Summary Report

As at 30 June 2020

Opening Balance	Increases				Decreases						Closing Balance
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums	Member Expenses	
<b>Craig Devitt (Age: 63)</b>											
DEVCRA00001P - Pension - Tax Free: 13.39%											
854,077.51					84,266.00						769,811.51
DEVCRA00002A - Accumulation											
91,922.95	19,138.81					2,870.84					108,190.92
DEVCRA00003P - Transition to Retirement Pension 2 - Tax Free: 0.00%											
2,067.93					206.00						1,861.93
<b>948,068.39</b>	<b>19,138.81</b>				<b>84,472.00</b>	<b>2,870.84</b>					<b>879,864.36</b>
<b>Averil Scott (Age: 74)</b>											
SCOAVE00001A - Accumulation											
<b>948,068.39</b>	<b>19,138.81</b>				<b>84,472.00</b>	<b>2,870.84</b>					<b>879,864.36</b>

# 60400 - Bank Accounts

2020 Financial Year

**Preparer** Mara Greco

**Reviewer** Christina Subramaniam

**Status** Completed

Account Code	Description	CY Balance	LY Balance	Change
MBL121791651	Macquarie Cash Management Account # 184-446 121791651	\$136,475.73	\$260,149.30	(47.54)%
<b>TOTAL</b>		<b>CY Balance</b>	<b>LY Balance</b>	
		\$136,475.73	\$260,149.30	

## Supporting Documents

- Bank Statement Report [Report](#)
- BSTAT Macquarie 121791651.pdf [MBL121791651](#)

## Standard Checklist

- Attach Copies of Bank Statements
- Attach copy of Bank Statement Report
- Ensure all Balances match Statement Balances at June 30
- Ensure all Transactions have been entered



# Jet Super Fund Bank Statement

For The Period 01 July 2019 - 30 June 2020

**Chart Code:** 60400 / MBL121791651

**Account Name:** Macquarie Cash Management Account # 184-446 121791651

**BSB and Account Number:** 184446 121791651

**Opening Balance** - **Total Debits** + **Total Credits** = **Closing Balance**  
 \$ 260,149.30 \$ 255,432.88 \$ 131,759.31 \$ 136,475.73

**Data Feed Used**

BGL Bank Data Service

Date	Description	Debit \$	Credit \$	Ledger Balance \$	Statement Balance \$	Variance \$
01/07/2019	Opening Balance			260,149.30	260,149.30	
03/07/2019	NAB INTERIM DIV DV201/00583972 DVND 56 [System Matched Income Data]		4,980.00	265,129.30	260,149.30	4,980.00
08/07/2019	AUTOMATIC DATA P ADP201907081586873 50		2,476.99	267,606.29	265,129.30	2,476.99
17/07/2019	CHEQUE WITHDRAWAL 000201 09	15,000.00		252,606.29	252,606.29	
31/07/2019	MACQUARIE CMA INTEREST PAID INTR 73		180.00	252,786.29	252,606.29	180.00
08/08/2019	AUTOMATIC DATA P ADP201908081607859 50		1,828.60	254,614.89	254,614.89	
23/08/2019	CHEQUE WITHDRAWAL 000202 09	15,000.00		239,614.89	254,614.89	(15,000.00)
28/08/2019	VCX DST 001230855818 DVND 56 [System Matched Income Data]		1,431.00	241,045.89	241,045.89	
30/08/2019	MACQUARIE CMA INTEREST PAID INTR 73		166.46	241,212.35	241,045.89	166.46
06/09/2019	AUTOMATIC DATA P ADP201909061627697 50		1,618.50	242,830.85	241,212.35	1,618.50
12/09/2019	ALUMINA LIMITED SEP19/00838133 DVND 56 [System Matched Income Data]		1,632.18	244,463.03	244,463.03	
16/09/2019	CHEQUE WITHDRAWAL 000203 09	15,000.00		229,463.03	229,463.03	
17/09/2019	MOT CNT4565603 BUY 5000 WSA DT	16,169.95		213,293.08	213,293.08	
25/09/2019	BHP GROUP DIV AF380/01115913 DVND 56 [System Matched Income Data]		1,705.54	214,998.62	213,293.08	1,705.54
26/09/2019	TLS FNL DIV 001233100027 DVND 56 [System Matched Income Data]		1,200.00	216,198.62	214,998.62	1,200.00
30/09/2019	MACQUARIE CMA INTEREST PAID INTR 73		147.39	216,346.01	216,198.62	147.39

**Jet Super Fund**  
**Bank Statement**

For The Period 01 July 2019 - 30 June 2020

Date	Description	Debit \$	Credit \$	Ledger Balance \$	Statement Balance \$	Variance \$
01/10/2019	BLD FNL DIV 001234317125 DVND 56 [System Matched Income Data]		405.00	216,751.01	216,751.01	
02/10/2019	FMG DIVIDEND 001233529270 DVND 56 [System Matched Income Data]		1,348.56	218,099.57	218,099.57	
08/10/2019	AUTOMATIC DATA P ADP201910081646077 50		2,500.72	220,600.29	220,600.29	
10/10/2019	SOUTH32 DIVIDEND AF006/01016627 DVND 56 [System Matched Income Data]		61.58	220,661.87		
18/10/2019	CHEQUE WITHDRAWAL 000204 09	15,000.00		205,661.87	220,661.87	(15,000.00)
25/10/2019	CHEQUE WITHDRAWAL 000205 09	1,972.00		203,689.87		
31/10/2019	MACQUARIE CMA INTEREST PAID INTR 73		101.41	203,791.28	203,791.28	
08/11/2019	AUTOMATIC DATA P ADP201911081665882 50		2,364.62	206,155.90	206,155.90	
18/11/2019	MOT CNT4686411 SELL 10000 AWC 50		24,770.24	230,926.14		
29/11/2019	MACQUARIE CMA INTEREST PAID INTR 73		95.51	231,021.65	231,021.65	
06/12/2019	AUTOMATIC DATA P ADP201912061683104 50		1,353.21	232,374.86	232,374.86	
12/12/2019	NAB FINAL DIV DV202/00574539 DVND 56 [System Matched Income Data]		4,980.00	237,354.86	237,354.86	
17/12/2019	MOT CNT4744535 BUY 800 DBBF DT	20,024.00		217,330.86		
17/12/2019	MOT CNT4746449 BUY 1200 DHHF DT	29,915.86		187,415.00	187,415.00	
20/12/2019	WBC DIVIDEND 001235957355 DVND 56 [System Matched Income Data]		4,800.00	192,215.00	192,215.00	
31/12/2019	MACQUARIE CMA INTEREST PAID INTR 73		97.21	192,312.21	192,312.21	
08/01/2020	AUTOMATIC DATA P ADP202001081700720 50		1,693.11	194,005.32	194,005.32	
15/01/2020	CHEQUE WITHDRAWAL 000207 09	473.00		193,532.32	193,532.32	
16/01/2020	DIRECTDEBITS 142811628_16012020 13	20,000.00		173,532.32		
16/01/2020	DIRECTDEBITS 142811633_16012020 13	20,000.00		153,532.32	153,532.32	
20/01/2020	ATO ATO008000011882783 50		7,132.46	160,664.78	160,664.78	

# Jet Super Fund Bank Statement

For The Period 01 July 2019 - 30 June 2020

Date	Description	Debit \$	Credit \$	Ledger Balance \$	Statement Balance \$	Variance \$
22/01/2020	CHEQUE WITHDRAWAL 000206 09	2,640.00		158,024.78	158,024.78	
31/01/2020	MACQUARIE CMA INTEREST PAID INTR 73		79.00	158,103.78	158,024.78	79.00
07/02/2020	AUTOMATIC DATA P ADP202002071719692 50		1,662.72	159,766.50	159,766.50	
28/02/2020	MOT CNT4894155 BUY 500 BHP DT	17,836.38		141,930.12		
28/02/2020	MACQUARIE CMA INTEREST PAID INTR 73		66.81	141,996.93	141,930.12	66.81
02/03/2020	VCX DST 001237147478 DVND 56 [System Matched Income Data]		1,386.00	143,382.93	143,382.93	
04/03/2020	MOT CNT4912107 SELL 1000 NAB 50		24,011.15	167,394.08		
04/03/2020	MOT CNT4913129 SELL 1000 WBC 50		23,022.34	190,416.42	190,416.42	
06/03/2020	AUTOMATIC DATA P ADP202003061736999 50		1,479.98	191,896.40	191,896.40	
16/03/2020	MOT CNT4957762 BUY 500 BHP DT	13,244.95		178,651.45	178,651.45	
17/03/2020	ALUMINA LIMITED MAR20/00837230 DVND 56		833.52	179,484.97		
24/03/2020	BHP GROUP DIV AI381/01108702 DVND 56 [System Matched Income Data]		1,988.07	181,473.04	181,473.04	
27/03/2020	TLS ITM DIV 001239301190 DVND 56 [System Matched Income Data]		1,200.00	182,673.04	182,673.04	
31/03/2020	MACQUARIE CMA INTEREST PAID INTR 73		40.55	182,713.59	182,713.59	
02/04/2020	SOUTH32 DIVIDEND RAU20/01010451 DVND 56		50.20	182,763.79	182,763.79	
03/04/2020	CHEQUE WITHDRAWAL 000208 09	22,500.00		160,263.79		
03/04/2020	WESTERN AREA LTD APR20/00803780 DVND 56		50.00	160,313.79	160,313.79	
06/04/2020	FMG DIVIDEND 001240026548 DVND 56 [System Matched Income Data]		4,270.44	164,584.23	164,584.23	
08/04/2020	AUTOMATIC DATA P ADP202004081754675 50		2,056.24	166,640.47	166,640.47	
15/04/2020	BLD ITM DIV 001241202551 DVND 56 [System Matched Income Data]		285.00	166,925.47	166,925.47	
20/04/2020	DBBF DST MAR 001241469754 DVND 56		84.56	167,010.03	167,010.03	

**Jet Super Fund**  
**Bank Statement**

For The Period 01 July 2019 - 30 June 2020

Date	Description	Debit \$	Credit \$	Ledger Balance \$	Statement Balance \$	Variance \$
30/04/2020	MOT CNT5141099 BUY 2000 NAB DT	30,656.74		136,353.29		
30/04/2020	MACQUARIE CMA INTEREST PAID INTR 73		6.82	136,360.11	136,360.11	
08/05/2020	AUTOMATIC DATA P ADP202005081773069 50		104.12	136,464.23	136,464.23	
29/05/2020	MACQUARIE CMA INTEREST PAID INTR 73		5.84	136,470.07	136,464.23	5.84
30/06/2020	MACQUARIE CMA INTEREST PAID INTR 73		5.66	136,475.73	136,470.07	5.66
30/06/2020	CLOSING BALANCE			136,475.73	136,470.07	5.66
		<u>255,432.88</u>	<u>131,759.31</u>			



## Macquarie Cash Management Account

enquiries 1800 806 310

account name CRAIG GILBERT DEVITT &  
AVERIL ELIZABETH SCOTT  
ATF JET SUPER FUND  
account no. 121791651

transaction	description	debits	credits	balance
	CLOSING BALANCE AS AT 30 JUN 20	127,351.07	71,514.59	136,475.73

\* Stepped interest rates for the period 1 January to 5 March: balances \$0.00 to \$4,999.99 earned 0.00%  
balances \$5,000.00 and above earned 0.55% pa (65 days); 6 March to 23 March: balances \$0.00 to \$4,999.99  
earned 0.00% balances \$5,000.00 and above earned 0.30% pa (18 days); 24 March to 30 June: balances  
\$0.00 to \$4,999.99 earned 0.05% balances \$5,000.00 and above earned 0.05% pa (99 days)

### annual interest summary 2019/2020

INTEREST PAID	992.66
TOTAL INCOME PAID	992.66



Macquarie Cash Management Account

enquiries 1800 806 310

account name CRAIG GILBERT DEVITT &  
AVERIL ELIZABETH SCOTT  
ATF JET SUPER FUND  
account no. 121791651

transaction	description	debits	credits	balance
02.03.20	Deposit	VCX DST 001237147478	1,386.00	143,382.93
		<i>vicinity Centres Trust Div</i>		
04.03.20	Deposit	MOT CNT4912107 SELL 1000 NAB	24,011.15	167,394.08
04.03.20	Deposit	MOT CNT4913129 SELL 1000 WBC	23,022.34	190,416.42
06.03.20	Deposit	AUTOMATIC DATA P ADP202003061736999	1,479.98	191,896.40
		<i>Super Guar.</i>		
16.03.20	Funds transfer	MOT CNT4957762 BUY 500 BHP	13,244.95	178,651.45
17.03.20	Deposit	ALUMINA LIMITED MAR20/00837230	833.52	179,484.97
		<i>Alumina Div</i>		
24.03.20	Deposit	BHP GROUP DIV AI381/01108702	1,988.07	181,473.04
		<i>BHP Div</i>		
27.03.20	Deposit	TLS ITM DIV 001239301190	1,200.00	182,673.04
		<i>Teistra Div</i>		
31.03.20	Interest	MACQUARIE CMA INTEREST PAID*	40.55	182,713.59
02.04.20	Deposit	SOUTH32 DIVIDEND RAU20/01010451	50.20	182,763.79
		<i>South 32 Div</i>		
03.04.20	Deposit	WESTERN AREA LTD APR20/00803780	50.00	182,813.79
		<i>Western Areas Div</i>		
03.04.20	Cheque	CHEQUE WITHDRAWAL 000208	22,500.00	160,313.79
		<i>Pension P. 6</i>		
06.04.20	Deposit	FMG DIVIDEND 001240026548	4,270.44	164,584.23
		<i>Fortescue Metals Div</i>		
08.04.20	Deposit	AUTOMATIC DATA P ADP202004081754675	2,056.24	166,640.47
		<i>Super Guar.</i>		
15.04.20	Deposit	BLD ITM DIV 001241202551	285.00	166,925.47
		<i>Boral Div</i>		
20.04.20	Deposit	DBBF DST MAR 001241469754	84.56	167,010.03
		<i>Betashares Diversified Balanced Distribution ETC</i>		
30.04.20	Interest	MACQUARIE CMA INTEREST PAID*	6.82	167,016.85
30.04.20	Funds transfer	MOT CNT5141099 BUY 2000 NAB	30,656.74	136,360.11
		<i>Buy 2000 NAB</i>		
08.05.20	Deposit	AUTOMATIC DATA P ADP202005081773069	104.12	136,464.23
		<i>Super Guar.</i>		
29.05.20	Interest	MACQUARIE CMA INTEREST PAID*	5.84	136,470.07
30.06.20	Interest	MACQUARIE CMA INTEREST PAID*	5.66	136,475.73

continued on next



# Macquarie Cash Management Account

MACQUARIE BANK LIMITED  
ABN 46 008 583 542 AFSL 237502

enquiries 1800 806 310  
transact@macquarie.com  
www.macquarie.com.au

GPO Box 2520  
Sydney, NSW 2001



MR C G DEVITT &  
MS A E SCOTT  
60 LANCASTER LANE  
COOROIBAH QLD 4565

1 Shelley Street  
Sydney, NSW 2000

account balance **\$136,475.73**  
as at 30 Jun 20

account name CRAIG GILBERT DEVITT &  
AVERIL ELIZABETH SCOTT  
ATF JET SUPER FUND  
account no. 121791651

transaction	description	debits	credits	balance
31.12.19	OPENING BALANCE			192,312.21
08.01.20	Deposit AUTOMATIC DATA P ADP202001081700720 <i>Super Guar</i>		1,693.11	194,005.32
15.01.20	Cheque CHEQUE WITHDRAWAL 000207 <i>Audit Assist. P-L Jet Super</i>	473.00		193,532.32
16.01.20	Direct debit DIRECTDEBITS 142811628_16012020 <i>Buy IFP Global Franchise Fund</i>	20,000.00		173,532.32
16.01.20	Direct debit DIRECTDEBITS 142811633_16012020 <i>Buy Arrowsstreet Global Equity Fund</i>	20,000.00		153,532.32
20.01.20	Deposit ATO ATO008000011882783		7,132.46	160,664.78
22.01.20	Cheque CHEQUE WITHDRAWAL 000206 <i>Scam Greco - Jet Super Tax Rtn.</i>	2,640.00		158,024.78
31.01.20	Interest MACQUARIE CMA INTEREST PAID*		79.00	158,103.78
07.02.20	Deposit AUTOMATIC DATA P ADP202002071719692 <i>Super Guar.</i>		1,662.72	159,766.50
28.02.20	Interest MACQUARIE CMA INTEREST PAID*		66.81	159,833.31
28.02.20	Funds transfer MOT CNT4894155 BUY 500 BHP <i>Buy 500 BHP Shares</i>	17,836.38		141,996.93

## how to make a transaction

online  
Log in to [www.macquarie.com.au/personal](http://www.macquarie.com.au/personal)

deposits using BPay  
From another bank

by phone  
Call 133 275 to make a phone transaction

Billor code: 20206  
Ref: 121 791 651

transfers from another bank account  
Transfer funds from another bank to this account:  
BSB 184 446  
ACCOUNT NO. 121791651

continued on next

**Macquarie Cash Management Account**

enquiries 1800 806 310

account name CRAIG GILBERT DEVITT &  
AVERIL ELIZABETH SCOTT  
ATF JET SUPER FUND  
account no. 121791651

transaction	description	debits	credits	balance
	CLOSING BALANCE AS AT 31 DEC 19	128,081.81	60,244.72	192,312.21

\* Stepped interest rates as at 31 December 2019: balances \$0.00 to \$4,999.99 earned 0.00%; balances \$5,000.00 and above earned 0.55%





## Macquarie Cash Management Account

enquiries 1800 806 310

account name CRAIG GILBERT DEVITT &  
AVERIL ELIZABETH SCOTT  
ATF JET SUPER FUND  
account no. 121791651

transaction	description	debits	credits	balance
16.09.19	Cheque CHEQUE WITHDRAWAL 000203 Pension P. 3	15,000.00		229,463.03
17.09.19	Funds transfer MOT CNT4565603 BUY 5000 WSA Western Areas Shares x 5000	16,169.95		213,293.08
25.09.19	Deposit BHP GROUP DIV AF380/01115913 BHP Div		1,705.54	214,998.62
26.09.19	Deposit TLS FNL DIV 001233100027 Telstra Div		1,200.00	216,198.62
30.09.19	Interest MACQUARIE CMA INTEREST PAID*		147.39	216,346.01
01.10.19	Deposit BLD FNL DIV 001234317125 Boral Div		405.00	216,751.01
02.10.19	Deposit FMG DIVIDEND 001233529270 Fortescue metals Div		1,348.56	218,099.57
08.10.19	Deposit AUTOMATIC DATA P ADP201910081646077 Super Guar.		2,500.72	220,600.29
10.10.19	Deposit SOUTH32 DIVIDEND AF006/01016627 South 32 Div		61.58	220,661.87
18.10.19	Cheque CHEQUE WITHDRAWAL 000204 Pension P. 4	15,000.00		205,661.87
25.10.19	Cheque CHEQUE WITHDRAWAL 000205 Pension P. 5	1,972.00		203,689.87
31.10.19	Interest MACQUARIE CMA INTEREST PAID*		101.41	203,791.28
08.11.19	Deposit AUTOMATIC DATA P ADP201911081665882 Super Guar.		2,364.62	206,155.90
18.11.19	Deposit MOT CNT4686411 SELL 10000 AWC Sale 10,000 Alumina shares		24,770.24	230,926.14
29.11.19	Interest MACQUARIE CMA INTEREST PAID*		95.51	231,021.65
06.12.19	Deposit AUTOMATIC DATA P ADP201912061683104 Super Guar		1,353.21	232,374.86
12.12.19	Deposit NAB FINAL DIV DV202/00574539 NAB Div		4,980.00	237,354.86
17.12.19	Funds transfer MOT CNT4744535 BUY 800 DBBF Buy Beta shares Diversified Balanced ETF		20,024.00	217,330.86
17.12.19	Funds transfer MOT CNT4746449 BUY 1200 DHHF	29,915.86		187,415.00
20.12.19	Deposit WBC DIVIDEND 001235957355 Westpac Div		4,800.00	192,215.00
31.12.19	Interest MACQUARIE CMA INTEREST PAID*		97.21	192,312.21

continued on next



## Macquarie Cash Management Account

MACQUARIE BANK LIMITED  
ABN 46 008 583 542 AFSL 237502enquiries 1800 806 310  
transact@macquarie.com  
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Brisbane, QLD 4001

002 109108

MR C G DEVITT &  
MS A E SCOTT  
60 LANCASTER LANE  
COOROIBAH QLD 4565Level 16A  
345 Queen St  
Brisbane, QLD 4000account balance **\$192,312.21**  
as at 31 Dec 19account name CRAIG GILBERT DEVITT &  
AVERIL ELIZABETH SCOTT  
ATF JET SUPER FUND  
account no. 121791651

transaction	description	debits	credits	balance
30.06.19	OPENING BALANCE			260,149.30
03.07.19	Deposit NAB INTERIM DIV DV201/00583972 <i>NAB Div</i>		4,980.00	265,129.30
08.07.19	Deposit AUTOMATIC DATA P ADP201907081586873 <i>Super Guarantee</i>		2,476.99	267,606.29
17.07.19	Cheque CHEQUE WITHDRAWAL 000201 <i>Pension Pay. I</i> 15,000.00	15,000.00		252,606.29
31.07.19	Interest MACQUARIE CMA INTEREST PAID*		180.00	252,786.29
08.08.19	Deposit AUTOMATIC DATA P ADP201908081607859 <i>Super Guar</i>		1,828.60	254,614.89
23.08.19	Cheque CHEQUE WITHDRAWAL 000202 <i>Pension P. 2.</i> 15,000.00	15,000.00		239,614.89
28.08.19	Deposit VCX DST 001230855818 <i>VCX Trust Dividend</i>		1,431.00	241,045.89
30.08.19	Interest MACQUARIE CMA INTEREST PAID*		166.46	241,212.35
06.09.19	Deposit AUTOMATIC DATA P ADP201909061627697 <i>Super Guar.</i>		1,618.50	242,830.85
12.09.19	Deposit ALUMINA LIMITED SEP19/00838133 <i>ALUMINA Div</i>		1,632.18	244,463.03

## how to make a transaction

online  
Log in to [www.macquarie.com.au/personal](http://www.macquarie.com.au/personal)by phone  
Call 133 275 to make a phone transactiontransfers from another bank account  
Transfer funds from another bank to this account:  
BSB 184 446  
ACCOUNT NO. 121791651deposits using BPay  
From another bankBiller code: 20206  
Ref: 121 791 651

continued on next

# 61800 - Distributions Receivable

2020 Financial Year

Preparer Mara Greco

Reviewer Christina Subramaniam

Status Completed

Account Code	Description	CY Balance	LY Balance	Change
VCX.AX1	Vicinity Centres		\$1,431.00	100%
DHHF.AX	Betashares Diversified High Growth Etf	\$78.69		100%
DBBF.AX	Betashares Diversified Balanced Etf	\$131.99		100%
MAQ0464AU	Arrowstreet Glob Equity Fund	\$1,706.61		100%
MAQ0404AU	Morgan Stanley IFP Glob Franchise	\$1,983.88		100%
<b>TOTAL</b>		<b>CY Balance</b>	<b>LY Balance</b>	
		\$3,901.17	\$1,431.00	

## Supporting Documents

- General Ledger [Report](#)
- DIST Receivable VCX 30-6-2019.pdf [VCX.AX1](#)
- INFO VCX.pdf [VCX.AX1](#)
- DIST Receivable DHHF 16-7-2020 BetaShares Diversified High Growth ETF.pdf [DHHF.AX](#)
- DIST Receivable DBBF BetaShares Div Balanced.pdf [DBBF.AX](#)
- DIST Receivable Arrowstreet Global Equity Fund.pdf [MAQ0464AU](#)
- DIST Receivable IFP Global Franchise Fund.pdf [MAQ0404AU](#)

## Standard Checklist

- Review aging of amounts receivable and comment on any delay in payment

# Jet Super Fund

## General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Distributions Receivable (61800)</b>					
<u>Betashares Diversified Balanced Etf (DBBF.AX)</u>					
30/06/2020	Distributions Receivable - DBBF - BetaShares Diversified Balanced ETF		131.99		131.99 DR
			<b>131.99</b>		<b>131.99 DR</b>
<u>Betashares Diversified High Growth Etf (DHHF.AX)</u>					
30/06/2020	Distributions Receivable - DHHF - BetaShares Diversified High Growth		78.69		78.69 DR
			<b>78.69</b>		<b>78.69 DR</b>
<u>Morgan Stanley IFP Glob Franchise (MAQ0404AU)</u>					
30/06/2020	Distributions Receivable - IFP Global Franchise Fund - received 9/7/2020		1,983.88		1,983.88 DR
			<b>1,983.88</b>		<b>1,983.88 DR</b>
<u>Arrowstreet Glob Equity Fund (MAQ0464AU)</u>					
30/06/2020	Distributions Receivable - Arrowstreet Global Equity Fund		1,706.61		1,706.61 DR
			<b>1,706.61</b>		<b>1,706.61 DR</b>
<u>Vicinity Centres (VCX.AX1)</u>					
01/07/2019	Opening Balance				1,431.00 DR
28/08/2019	VCX DST 001230855818 DVND 56 [System Matched Income Data]			1,431.00	0.00 DR
				<b>1,431.00</b>	<b>0.00 DR</b>
<b>Total Debits:</b>			<b>0.00</b>		
<b>Total Credits:</b>				<b>0.00</b>	



# BetaShares

## Exchange Traded Funds

Responsible Entity: BetaShares Capital Ltd  
ABN 78 139 566 868 | AFSL 341181  
ARSN 633 062 772

All Registry communications to:  
C/- Link Market Services Limited  
Locked Bag A14, Sydney South, NSW, 1235  
Telephone: +61 1300 420 094  
ASX Code: DBBF  
Email: [registrars@linkmarketservices.com.au](mailto:registrars@linkmarketservices.com.au)  
Website: [www.linkmarketservices.com.au](http://www.linkmarketservices.com.au)

HIN: X00060259623

### DISTRIBUTION RECEIVABLE



002 124116

MS AVERIL ELIZABETH SCOTT &  
MR CRAIG GILBERT DEVITT  
<JET SUPER FUND ACCOUNT>  
60 LANCASTER LANE  
COOROIBAH QLD 4565

### Distribution Advice

**Payment date:** 16 July 2020  
**Record date:** 2 July 2020  
**Reference no.:** X\*\*\*\*\*9623  
TFN/ABN RECEIVED AND RECORDED

Dear Unitholder,

#### BetaShares Diversified Balanced ETF (ASX Code: DBBF)

##### Distribution statement for the period ended 30 June 2020

A distribution payment has been made in respect of your units as at the record date. The final details of the distribution components (including any non-assessable amounts) is advised in the Attribution Managed Investment Trust Member Annual (AMMA) Statement for the year ended 30 June 2020.

Visit our investor website at [www.linkmarketservices.com.au](http://www.linkmarketservices.com.au) where you can view and change your details, including electing to receive distribution notifications by email going forward.

Class Description	Rate per Unit	Participating Units	Gross Amount
Ordinary Units	16.498831 cents	800	\$131.99
		<b>Net Amount:</b>	\$131.99

#### PAYMENT REMITTED TO:

MACQUARIE BANK  
12 CREEK STREET  
BRISBANE QLD 4000  
Account Name: Ms Averil Elizabeth Scott + Mr C  
BSB: 184-446 ACC: \*\*\*\*\*1651  
Direct Credit Reference No.: 001242377287



# BetaShares

## Exchange Traded Funds

Responsible Entity: BetaShares Capital Ltd  
ABN 78 139 566 868 | AFSL 341181  
ARSN 633 063 260

All Registry communications to:  
C/- Link Market Services Limited  
Locked Bag A14, Sydney South, NSW, 1235  
Telephone: +61 1300 420 094  
ASX Code: DHHF  
Email: registrars@linkmarketservices.com.au  
Website: www.linkmarketservices.com.au

HIN: X00060259623

### DISTRIBUTION RECEIVABLE 30/6/2020



002 124118

MS AVERIL ELIZABETH SCOTT &  
MR CRAIG GILBERT DEVITT  
<JET SUPER FUND ACCOUNT>  
60 LANCASTER LANE  
COOROIBAH QLD 4565

### Distribution Advice

**Payment date:** 16 July 2020

**Record date:** 2 July 2020

**Reference no.:** X\*\*\*\*\*9623

TFN/ABN RECEIVED AND RECORDED

Dear Unitholder,

#### BetaShares Diversified High Growth ETF (ASX Code: DHHF)

##### Distribution statement for the period ended 30 June 2020

A distribution payment has been made in respect of your units as at the record date. The final details of the distribution components (including any non-assessable amounts) is advised in the Attribution Managed Investment Trust Member Annual (AMMA) Statement for the year ended 30 June 2020.

Visit our investor website at [www.linkmarketservices.com.au](http://www.linkmarketservices.com.au) where you can view and change your details, including electing to receive distribution notifications by email going forward.

Class Description	Rate per Unit	Participating Units	Gross Amount
Ordinary Units	6.524619 cents	1,206	\$78.69
		<b>Net Amount:</b>	<b>\$78.69</b>

#### PAYMENT REMITTED TO:

MACQUARIE BANK  
12 CREEK STREET  
BRISBANE QLD 4000  
Account Name: Ms Averil Elizabeth Scott + Mr C  
BSB: 184-446 ACC: \*\*\*\*\*1651  
Direct Credit Reference No.: 001242478884

Investor Account

14281 Craig Gilbert Devitt & Averil Elizabeth Scott Jet Super Fund

Fund

Date Range

dd/mm/yyyy To dd/mm/yyyy

Reset Search

Display 10 Records Per Page

Fund	AGE - Arrowstreet Global Equity Fund
Date	30/06/2020
Transaction Details	Net Distribution Information
Units Transacted	0.00
Unit Price	0.0000 AUD
Amount	1,706.61 AUD

*paid into account 9/7/20*

*DISTRIBUTION RECEIVABLE*

Fund	GFF - IFP Global Franchise Fund
Date	30/06/2020
Transaction Details	Net Distribution Information
Units Transacted	0.00
Unit Price	0.0000 AUD
Amount	1,983.88 AUD

*paid into account 9/7/20*

*DISTRIBUTION RECEIVABLE*

Fund	AGE - Arrowstreet Global Equity Fund
------	--------------------------------------

Date	21/01/2020
------	------------

Transaction Details	Investment Application
---------------------	------------------------

Units Transacted	16,614.06
------------------	-----------

Unit Price	1.2038 AUD
------------	------------

Amount	20,000.00 AUD
--------	---------------

*PURCHASE  
ARROWSTREET*

Fund	GFF - IFP Global Franchise Fund
------	---------------------------------

Date	21/01/2020
------	------------

Transaction Details	Investment Application
---------------------	------------------------

Units Transacted	7,817.39
------------------	----------

Unit Price	2.5584 AUD
------------	------------

Amount	20,000.00 AUD
--------	---------------

*PURCHASE  
IFP GLOBAL*

Showing 1 to 4 of 4 records

< 1 >



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**Investments in any of the Funds are not deposits with, or other liabilities of, Macquarie Bank Limited (MBL) or of any other Macquarie Group company and are subject to investment risk, including possible delays in repayment and loss of income and capital invested. Neither MBL nor any other member of the Macquarie Group guarantees any particular rate of return on, or the performance of, any of the Funds, nor do they guarantee the repayment of capital from any of the Funds.**

Other than Macquarie Bank Limited (MBL), none of the entities noted on this page are authorised deposit-taking institutions for the purposes of the Banking Act 1959 (Commonwealth of Australia). The obligations of these entities do not represent deposits or other liabilities of MBL. MBL does not guarantee or otherwise provide assurance in respect of the obligations of that entity, unless noted otherwise.

The above information is not personal advice and does not take into account the investment objectives, financial situation or needs of any person. Before making any investment decision, investors should consider the appropriateness of the information based on their own circumstances and consider the Product Disclosure Statement (PDS) or other offer document in deciding whether to acquire or continue to hold units in a fund. The PDS or other offer document is available by contacting us.

Units in the Funds listed above are issued by the relevant responsible entity: Macquarie Investment Management Limited (ABN 66 002 867 003, AFSL 237492), Macquarie Investment Management Australia Limited (ABN 55 092 552 611, AFSL 238321) or Macquarie Financial Products Management Limited (ABN 38 095 135 694, AFSL 237847). The relevant responsible entity is as specified in the relevant Fund's PDS or other offer document.



Investor Account

14281 Craig Gilbert Devitt & Averil Elizabeth Scott Jet Super Fund

Fund

Date Range

dd/mm/yyyy To dd/mm/yyyy

Reset Search

Display 10 Records Per Page

Fund	AGE - Arrowstreet Global Equity Fund
Date	30/06/2020
Transaction Details	Net Distribution Information
Units Transacted	0.00
Unit Price	0.0000 AUD
Amount	1,706.61 AUD

*DISTRIBUTION RECEIVABLE* *paid into account 9/7/20*

Fund	GFF - IFP Global Franchise Fund
Date	30/06/2020
Transaction Details	Net Distribution Information
Units Transacted	0.00
Unit Price	0.0000 AUD
Amount	1,983.88 AUD

*DISTRIBUTION RECEIVABLE* *paid into account 9/7/20*

Fund	AGE - Arrowstreet Global Equity Fund
Date	21/01/2020
Transaction Details	Investment Application
Units Transacted	16,614.06
Unit Price	1.2038 AUD
Amount	20,000.00 AUD

*PURCHASE  
ARROWSTREET*

Fund	GFF - IFP Global Franchise Fund
Date	21/01/2020
Transaction Details	Investment Application
Units Transacted	7,817.39
Unit Price	2.5584 AUD
Amount	20,000.00 AUD

*PURCHASE  
IFP GLOBAL*

Showing 1 to 4 of 4 records

< 1 >

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**Privacy Policy** (<http://www.macquarie.com/au/about/disclosures/privacy-and-cookies>)

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**Investments in any of the Funds are not deposits with, or other liabilities of, Macquarie Bank Limited (MBL) or of any other Macquarie Group company and are subject to investment risk, including possible delays in repayment and loss of income and capital invested. Neither MBL nor any other member of the Macquarie Group guarantees any particular rate of return on, or the performance of, any of the Funds, nor do they guarantee the repayment of capital from any of the Funds.**

Other than Macquarie Bank Limited (MBL), none of the entities noted on this page are authorised deposit-taking institutions for the purposes of the Banking Act 1959 (Commonwealth of Australia). The obligations of these entities do not represent deposits or other liabilities of MBL. MBL does not guarantee or otherwise provide assurance in respect of the obligations of that entity, unless noted otherwise.

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Units in the Funds listed above are issued by the relevant responsible entity: Macquarie Investment Management Limited (ABN 66 002 867 003, AFSL 237492), Macquarie Investment Management Australia Limited (ABN 55 092 552 611, AFSL 238321) or Macquarie Financial Products Management Limited (ABN 38 095 135 694, AFSL 237847). The relevant responsible entity is as specified in the relevant Fund's PDS or other offer document.



Vicinity Limited ABN 90 114 757 783 and  
 Vicinity Centres RE Ltd ABN 88 149 781 322  
 as responsible entity for  
 Vicinity Centres Trust ARSN 104 931 928

2019 - 2020

All Registry communications to:  
 C/- Link Market Services Limited  
 Locked Bag A14, Sydney South NSW 1235, Australia  
 Telephone: (+61) 1300 887 890  
 Security code: VCX  
 Email: vicinity@linkmarketservices.com.au  
 Website: www.linkmarketservices.com.au



002 007502

MS AVERIL ELIZABETH SCOTT &  
 MR CRAIG GILBERT DEVITT  
 <JET SUPER FUND ACCOUNT>  
 60 LANCASTER LANE  
 COOROIBAH QLD 4565

### Distribution Statement

Payment Date: ~~28 August 2019~~  
 Record Date: 28 June 2019  
 Reference No: X\*\*\*\*\*9623  
 TFN/ABN Status: Quoted

This payment represents the distribution from Vicinity Centres for the six months ended 30 June 2019 in respect of ordinary stapled securities entitled to participate at the record date.

This distribution statement should not be used for taxation purposes. The components of your distribution for taxation purposes will be provided in the Annual Taxation Statement for year ended 30 June 2019, which should be used for completion of your 2019 income tax return.

Description of securities	Rate per security	Participating securities	Gross distribution amount
VCX - Ordinary Securities	7.95 cents	18,000	\$1,431.00
		<b>Net Amount:</b>	<b>\$1,431.00</b>

### PAYMENT INSTRUCTIONS

MACQUARIE BANK  
 12 CREEK STREET  
 BRISBANE QLD 4000  
 BSB: 184-446  
 ACC: \*\*\*\*\*1651  
 Ms Averil Elizabeth Scott + Mr C

Payment Reference Number: 001230855818

A payment has been made into the above account. If this account is not valid please turn over for instructions to update your details. Once your details have been updated, a payment will be made within 4 weeks.

**UPDATING YOUR DETAILS:** Refer overleaf for instructions on how to update your details.

**CHANGE YOUR ADDRESS DETAILS:** If you have a broker sponsored holding, (i.e. your reference number begins with an "X") you must advise your change of address to your broker otherwise refer overleaf for instructions on how to update your address.

**ENQUIRIES:** Should you have any queries in relation to the information contained in this advice, please contact our Registry, Link Market Services Limited on the number shown above. For general queries in relation to Vicinity Centres, please also call Link Market Services Limited on the number shown above, or email feedback@vicinity.com.au



## Investor Centre

## Payment History

◀ View:

VCX, X\*\*\*\*\*9623 (MS AVERIL ELIZABETH SCOTT + MR CRAIG GILBERT DEVITT <JET SUPER FUND ACCOUNT>)

Date range from (dd/mm/yyyy) 01/07/2019 to (dd/mm/yyyy) 04/11/2020

Displaying Payment History from 01 Jul 2019 to 04 Nov 2020

Payment Date	Issuer	HIN/SRN EMP ID	Payment Type	Payment Amount	Payment Status	Download Statement
02/03/2020	VCX	X*****9623	Distribution	\$1,386.00 AUD	Direct Credit (Paid)	
28/08/2019	VCX	X*****9623	Distribution	\$1,431.00 AUD	Direct Credit (Paid)	

Viewing 1 - 2 of 2

NO  
DISTRIBUTIONS  
RECEIVABLE  
30/6/2020

# 62550 - Reinvestment Residual Account

2020 Financial Year

Preparer Mara Greco

Reviewer Christina Subramaniam

Status Completed

Account Code	Description	CY Balance	LY Balance	Change
DHHF.AX	Betashares Diversified High Growth Etf	\$19.42		100%
<b>TOTAL</b>		<b>CY Balance</b>	<b>LY Balance</b>	
		\$19.42		

## Supporting Documents

- General Ledger [Report](#)
- REINVESTMENT RESIDUAL DHHF.pdf [DHHF.AX](#)

## Standard Checklist

- Attach all source documentation
- Ensure all Transactions have been entered

## Jet Super Fund

# General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Reinvestment Residual Account (62550)</b>					
<u>Betashares Diversified High Growth Etf (DHHF.AX)</u>					
20/04/2020	AUD DRP		19.42		19.42 DR
			<b>19.42</b>		<b>19.42 DR</b>
<b>Total Debits:</b>	<b>0.00</b>				
<b>Total Credits:</b>	<b>0.00</b>				





# BetaShares

## Exchange Traded Funds

Responsible Entity: BetaShares Capital Ltd  
ABN 78 139 566 868 | AFSL 341181  
ARSN 633 063 260

All Registry communications to:  
C/- Link Market Services Limited  
Locked Bag A14, Sydney South, NSW, 1235  
Telephone: +61 1300 420 094  
ASX Code: DHHF  
Email: registrars@linkmarketservices.com.au  
Website: www.linkmarketservices.com.au

DIVIDEND



002 032582

MS AVERIL ELIZABETH SCOTT &  
MR CRAIG GILBERT DEVITT  
<JET SUPER FUND ACCOUNT>  
60 LANCASTER LANE  
COOROIBAH QLD 4565

### Distribution Advice

**Payment date:** 20 April 2020  
**Record date:** 2 April 2020  
**Reference no.:** X\*\*\*\*\*9623  
TFN/ABN RECEIVED AND RECORDED

Dear Unitholder,

#### BetaShares Diversified High Growth ETF (ASX Code: DHHF)

##### Distribution statement for the period ended 31 March 2020

A distribution payment has been made in respect of your units as at the record date. The final details of the distribution components (including any non-assessable amounts) will be advised in the Attribution Managed Investment Trust Member Annual (AMMA) Statement for the year ending 30 June 2020.

Visit our investor website at [www.linkmarketservices.com.au](http://www.linkmarketservices.com.au) where you can view and change your details, including electing to receive distribution notifications by email going forward.

Class Description	Rate per Unit	Participating Units	Gross Amount
Ordinary Units	12.063831 cents	1,200	\$144.77

**Net Amount:** \$144.77

Residual balance brought forward from your Plan account: \$0.00

Total amount available for reinvestment: \$144.77

This amount has been applied to 6 units at \$20.891241 per unit: \$125.35

**Residual balance carried forward in your Plan account:** \$19.42

Number of ordinary units held prior to allotment: 1,200

Ordinary units allotted this distribution: 6

**^Total holding of ordinary units after the allotment:** 1,206

^The "Total holding of ordinary units after the allotment" shown above may not be the current holding balance (it does not include any Ex distribution transfers registered after Ex date 1 April 2020, or any transfers registered since the Record date). Neither BetaShares nor Link Market Services Limited will be liable for any losses incurred by any person who relies on the holding shown without making their own adjustments for any transactions.

# 64100 - Non-Deductible Preliminary Expenses

2020 Financial Year

Preparer Mara Greco

Reviewer Christina Subramaniam

Status N/A - Not Applicable

Account Code	Description	CY Balance	LY Balance	Change
64100	Non-Deductible Preliminary Expenses	\$2,677.07	\$2,677.07	0%
<b>TOTAL</b>		<b>CY Balance</b>	<b>LY Balance</b>	
		\$2,677.07	\$2,677.07	

## Supporting Documents

- General Ledger [Report](#)

## Standard Checklist

- Attach all source documentation
- Ensure all Transactions have been entered



**Jet Super Fund**

**General Ledger**

For The Period 01 July 2019 - 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Non-Deductible Preliminary Expenses (64100)</b>					
Non-Deductible Preliminary Expenses (64100)					
01/07/2019	Opening Balance				2,677.07 DR
					<b>2,677.07 DR</b>
<b>Total Debits:</b>	<b>0.00</b>				
<b>Total Credits:</b>	<b>0.00</b>				

# 68000 - Sundry Debtors

2020 Financial Year

**Preparer** Mara Greco

**Reviewer** Christina Subramaniam

**Status** Completed

Account Code	Description	CY Balance	LY Balance	Change
68000	Sundry Debtors	\$999.65	\$999.65	0%
<b>TOTAL</b>		<b>CY Balance</b>	<b>LY Balance</b>	
		\$999.65	\$999.65	

## Supporting Documents

- General Ledger [Report](#)
- DEBTORS.pdf [68000](#)

## Standard Checklist

- Match to Source Documentation

# Jet Super Fund General Ledger

For The Period 01 July 2019 - 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Sundry Debtors (68000)</b>					
<u>Sundry Debtors (68000)</u>					
01/07/2019	Opening Balance				999.65 DR
					<b>999.65 DR</b>
<hr/>					
<b>Total Debits:</b>	<b>0.00</b>				
<b>Total Credits:</b>	<b>0.00</b>				



**Australian Government**  
**Australian Taxation Office**

**Agent** SAM GRECO & CO.  
**Client** THE TRUSTEE FOR JET SUPER  
FUND  
**ABN** 46 523 960 147  
**TFN** 829 931 268

## Activity statement 001

---

<b>Date generated</b>	03/11/2020
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	<b>\$999.65 CR</b>

## Transactions

---

8 results found - from **01 January 2019** to **03 November 2020** sorted by **processed date**  
ordered **oldest to newest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
3 Mar 2019	28 Feb 2019	Original Activity Statement for the period ending 31 Dec 18 - PAYG Instalments	\$500.00		\$499.70 DR
1 Apr 2019	1 Apr 2019	General interest charge			\$499.70 DR
27 Apr 2019	27 Apr 2019	General interest charge			\$499.70 DR
5 May 2019	29 Apr 2019	Original Activity Statement for the period ending 31 Mar 19 - PAYG Instalments	\$500.00		\$999.70 DR

---

<b>Processed date</b>	<b>Effective date</b>	<b>Description</b>	<b>Debit (DR)</b>	<b>Credit (CR)</b>	<b>Balance</b>
15 May 2019	14 May 2019	Payment		\$999.40	\$0.30 DR
15 May 2019	15 May 2019	General interest charge			\$0.30 DR
15 May 2019	20 May 2019	Credit transferred in from Income tax account		\$999.70	\$999.40 CR
25 May 2019	15 May 2019	Amended general interest charge (GIC)		\$0.25	\$999.65 CR

# 76550 - Plant and Equipment (at written down value) - Unitised

2020 Financial Year

Preparer Mara Greco

Reviewer Christina Subramaniam

Status Completed

Account Code	Description	CY Units	CY Balance	LY Units	LY Balance	Change
JETS0001_ASUSLAPTOP	Asus Laptop	1.000000		1.000000	\$8.39	100%
<b>TOTAL</b>		<b>CY Units</b>	<b>CY Balance</b>	<b>LY Units</b>	<b>LY Balance</b>	
		1.000000		1.000000	\$8.39	

## Supporting Documents

- Investment Movement Report [Report](#)
- Depreciation Schedule.pdf [JETS0001\\_ASUSLAPTOP](#)

## Standard Checklist

- Attach Investment Movement Report
- Attach relevant Statements and Source Documentation
- Ensure all Investments are valued correctly at June 30
- Ensure the investment is in accordance with the fund's investment strategy
- Ensure the investment is in accordance with the SIS Act

## Notes

Christina Subramaniam

Note | JETS0001\_ASUSLAPTOP

03/11/2020 18:30

Computer w/off. CWDV NIL

## Jet Super Fund

# Investment Movement Report

As at 30 June 2020

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
<b>Bank Accounts</b>										
Macquarie Cash Management Account # 184-446 121791651		260,149.30		131,759.31		(255,432.88)			136,475.73	136,475.73
		<b>260,149.30</b>		<b>131,759.31</b>		<b>(255,432.88)</b>			<b>136,475.73</b>	<b>136,475.73</b>
<b>Plant and Equipment (at written down value) - Unitised</b>										
Asus Laptop	1.00	1,249.00						1.00	1,249.00	0.00
		<b>1,249.00</b>							<b>1,249.00</b>	<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>										
Alumina Limited	25,000.00	53,568.43			(10,000.00)	(23,232.07)	1,538.17	15,000.00	30,336.36	24,375.00
Betashares Diversified Balanced Etf			800.00	20,024.00				800.00	20,024.00	19,320.00
Betashares Diversified High Growth Etf			1,206.00	30,041.21				1,206.00	30,041.21	27,798.30
BHP Billiton Limited	1,500.00	44,050.84	1,000.00	31,081.33				2,500.00	75,132.17	89,550.00
Boral Limited.	3,000.00	18,922.68						3,000.00	18,922.68	11,370.00
Fortescue Metals Group Ltd	5,619.00	27,490.62						5,619.00	27,490.62	77,823.15
National Australia Bank Limited	6,000.00	171,076.14	2,000.00	30,656.74	(1,000.00)	(29,865.80)	(5,854.65)	7,000.00	171,867.08	127,540.00

## Jet Super Fund

# Investment Movement Report

As at 30 June 2020

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
South32 Limited	1,500.00	3,366.66						1,500.00	3,366.66	3,060.00
Telstra Corporation Limited.	15,000.00	72,321.04						15,000.00	72,321.04	46,950.00
Vicinity Centres	18,000.00	44,813.71						18,000.00	44,813.71	25,740.00
Western Areas Limited			5,000.00	16,169.95				5,000.00	16,169.95	13,200.00
Westpac Banking Corporation	6,000.00	178,539.41			(1,000.00)	(29,975.93)	(6,953.59)	5,000.00	148,563.48	89,750.00
Zip Co Limited.	15,794.00	24,492.72						15,794.00	24,492.72	82,602.62
		<b>638,642.25</b>		<b>127,973.23</b>		<b>(83,073.80)</b>	<b>(11,270.07)</b>		<b>683,541.68</b>	<b>639,079.07</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>										
Arrowstreet Glob Equity Fund			16,614.06	20,000.00				16,614.06	20,000.00	16,786.85
Morgan Stanley IFP Glob Franchise			7,817.39	20,000.00				7,817.39	20,000.00	16,656.51
				<b>40,000.00</b>					<b>40,000.00</b>	<b>33,443.36</b>
		<b>900,040.55</b>		<b>299,732.54</b>		<b>(338,506.68)</b>	<b>(11,270.07)</b>		<b>861,266.41</b>	<b>808,998.16</b>



## Depreciation Schedule for the period 01 July 2019 to 30 June 2020

Investment	Cost	Opening Written Down Value	Adjustments			Depreciation			Closing Written Down Value	
			Disposals/ Decrease	Additions/ Increase	Total Value For Depreciation <sup>1</sup>	Method	Rate	Calculated Depreciation <sup>2</sup>		Posted Depreciation <sup>3</sup>
<b>Plant and Equipment (at written down value) - Unitised</b>										
Asus Laptop										
	1,249.00	8.39			8.39	Low Value Pool	37.50 %	8.39	8.39	0.00
	<b>1,249.00</b>	<b>8.39</b>			<b>8.39</b>				<b>8.39</b>	<b>0.00</b>
	<b>1,249.00</b>	<b>8.39</b>			<b>8.39</b>				<b>8.39</b>	<b>0.00</b>

<sup>1</sup> Amounts have been pro rated based on number of days in the year

<sup>2</sup> Depreciation calculated as per depreciation method

<sup>3</sup> Depreciation amounts posted to the ledger

## 77600 - Shares in Listed Companies (Australian)

2020 Financial Year

Preparer Mara Greco

Reviewer Christina Subramaniam

Status Completed

Account Code	Description	CY Units	CY Balance	LY Units	LY Balance	Change
WSA.AX	Western Areas Limited	5000.000000	\$16,169.95			100%
BHP.AX	BHP Billiton Limited	2500.000000	\$92,821.33	1500.000000	\$61,740.00	50.34%
VCX.AX1	Vicinity Centres	18000.000000	\$44,100.00	18000.000000	\$44,100.00	0%
AWC.AX	Alumina Limited	15000.000000	\$33,145.30	25000.000000	\$58,250.00	(43.1)%
WBC.AX	Westpac Banking Corporation	5000.000000	\$141,580.64	6000.000000	\$170,160.00	(16.8)%
TLS.AX	Telstra Corporation Limited.	15000.000000	\$57,750.00	15000.000000	\$57,750.00	0%
Z1P.AX	Zip Co Limited.	15794.000000	\$52,278.14	15794.000000	\$52,278.14	0%
BLD.AX	Boral Limited.	3000.000000	\$15,360.00	3000.000000	\$15,360.00	0%
DBBF.AX	Betashares Diversified Balanced Etf	800.000000	\$20,024.00			100%
FMG.AX	Fortescue Metals Group Ltd	5619.000000	\$50,683.38	5619.000000	\$50,683.38	0%
S32.AX	South32 Limited	1500.000000	\$4,770.00	1500.000000	\$4,770.00	0%
NAB.AX	National Australia Bank Limited	7000.000000	\$162,903.63	6000.000000	\$160,320.00	1.61%
DHHF.AX	Betashares Diversified High Growth Etf	1206.000000	\$30,041.21			100%

TOTAL	CY Units	CY Balance	LY Units	LY Balance
	95419.000000	\$721,627.58	97413.000000	\$675,411.52

## Supporting Documents

- Investment Movement Report [Report](#)
- Macquarie 2020 Financial Year Summary.pdf
- BAL WSA 30 June 2020.pdf [WSA.AX](#)
- BAL BHP 30 June 2020.pdf [BHP.AX](#)
- BAL VCX 30 June 2020.pdf [VCX.AX1](#)
- BAL WBC 30 June 2020.pdf [WBC.AX](#)
- BAL ZIP 30 June 2020.pdf [ZIP.AX](#)
- BAL DBBF & DHHF 30 June 2020.pdf [DBBF.AX](#)
- BAL FMG 30 June 2020.pdf [FMG.AX](#)
- BAL NAB 30 June 2020.pdf [NAB.AX](#)
- BAL DBBF & DHHF 30 June 2020.pdf [DHHF.AX](#)
- Balance Review Report [Report](#)
- BUY WSA 5000 SEPT 19.pdf [WSA.AX](#)
- BUY BHP 500 Shares FEB 20.pdf [BHP.AX](#)
- BUY BHP 500 Shares Mar 20.pdf [BHP.AX](#)
- BAL AWC 30 June 2020.pdf [AWC.AX](#)
- BAL TLS 30 June 2020.pdf [TLS.AX](#)
- BAL BLD 30 June 2020.pdf [BLD.AX](#)
- BUY DBBF 800 Shares 13 Dec 19.pdf [DBBF.AX](#)
- BAL S32 30 June 2020.pdf [S32.AX](#)
- BUY NAB 2000 Shares APR 20.pdf [NAB.AX](#)
- BUY DHHF 1200 Shares DEC 19.pdf [DHHF.AX](#)

## Standard Checklist

- Attach Balance Review Report
- Attach copies of HIN/SRN or Chess Statements, Broker Statements, Contract Notes Corporate Action documentation and any other relevant Source Documentation
- Attach Investment Movement Report
- Ensure all Investments are valued correctly at June 30
- Ensure the investment is in accordance with the Fund's investment strategy

# Jet Super Fund

## Balance Review Report

As at 30 June 2020

Investment Code	Investment Name	Holding Reference	Third Party Data			BGL Ledger	Variance
			Data Feed Provider	Balance Date	Balance Amount	Balance	
<b>60400</b>	<b>Bank Accounts</b>						
MBL121791651	Macquarie Cash Management Account # 184-446 121791651	184446121791651	BGL Bank Data Service	30/06/2020	\$ 136,470.07	\$ 136,475.73	<b>5.66</b>
<b>76550</b>	<b>Plant and Equipment (at written down value) - Unitised</b>						
JETS0001_ASUSL APTOP	Asus Laptop					1.0000	
<b>77600</b>	<b>Shares in Listed Companies (Australian)</b>						
AWC.AX	Alumina Limited				Setup	15,000.0000	<b>15,000.0000</b>
DBBF.AX	Betashares Diversified Balanced Etf				Setup	800.0000	<b>800.0000</b>
DHHF.AX	Betashares Diversified High Growth Etf				Setup	1,206.0000	<b>1,206.0000</b>
BHP.AX	BHP Billiton Limited				Setup	2,500.0000	<b>2,500.0000</b>
BLD.AX	Boral Limited.				Setup	3,000.0000	<b>3,000.0000</b>
FMG.AX	Fortescue Metals Group Ltd				Setup	5,619.0000	<b>5,619.0000</b>
NAB.AX	National Australia Bank Limited				Setup	7,000.0000	<b>7,000.0000</b>
S32.AX	South32 Limited				Setup	1,500.0000	<b>1,500.0000</b>
TLS.AX	Telstra Corporation Limited.				Setup	15,000.0000	<b>15,000.0000</b>
VCX.AX	Vicinity Centres				Setup	18,000.0000	<b>18,000.0000</b>
WSA.AX	Western Areas Limited				Setup	5,000.0000	<b>5,000.0000</b>
WBC.AX	Westpac Banking Corporation				Setup	5,000.0000	<b>5,000.0000</b>
Z1P.AX	Zip Co Limited.				Setup	15,794.0000	<b>15,794.0000</b>
<b>78400</b>	<b>Units in Unlisted Unit Trusts (Australian)</b>						

**Jet Super Fund**  
**Balance Review Report**

As at 30 June 2020

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Investment Code	Investment Name	Holding Reference	Third Party Data			BGL Ledger	Variance
			Data Feed Provider	Balance Date	Balance Amount	Balance	
MAQ0464AU	Arrowstreet Glob Equity Fund					16,614.0600	
MAQ0404AU	Morgan Stanley IFP Glob Franchise					7,817.3900	

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## Jet Super Fund

# Investment Movement Report

As at 30 June 2020

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
<b>Bank Accounts</b>										
Macquarie Cash Management Account # 184-446 121791651		260,149.30		131,759.31		(255,432.88)			136,475.73	136,475.73
		<b>260,149.30</b>		<b>131,759.31</b>		<b>(255,432.88)</b>			<b>136,475.73</b>	<b>136,475.73</b>
<b>Plant and Equipment (at written down value) - Unitised</b>										
Asus Laptop	1.00	1,249.00						1.00	1,249.00	0.00
		<b>1,249.00</b>							<b>1,249.00</b>	<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>										
Alumina Limited	25,000.00	53,568.43			(10,000.00)	(23,232.07)	1,538.17	15,000.00	30,336.36	24,375.00
Betashares Diversified Balanced Etf			800.00	20,024.00				800.00	20,024.00	19,320.00
Betashares Diversified High Growth Etf			1,206.00	30,041.21				1,206.00	30,041.21	27,798.30
BHP Billiton Limited	1,500.00	44,050.84	1,000.00	31,081.33				2,500.00	75,132.17	89,550.00
Boral Limited.	3,000.00	18,922.68						3,000.00	18,922.68	11,370.00
Fortescue Metals Group Ltd	5,619.00	27,490.62						5,619.00	27,490.62	77,823.15
National Australia Bank Limited	6,000.00	171,076.14	2,000.00	30,656.74	(1,000.00)	(29,865.80)	(5,854.65)	7,000.00	171,867.08	127,540.00

## Jet Super Fund

# Investment Movement Report

As at 30 June 2020

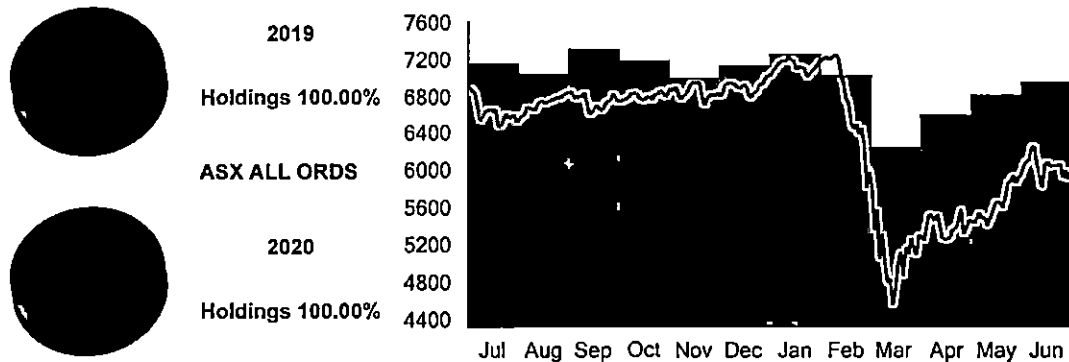
Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
South32 Limited	1,500.00	3,366.66						1,500.00	3,366.66	3,060.00
Telstra Corporation Limited.	15,000.00	72,321.04						15,000.00	72,321.04	46,950.00
Vicinity Centres	18,000.00	44,813.71						18,000.00	44,813.71	25,740.00
Western Areas Limited			5,000.00	16,169.95				5,000.00	16,169.95	13,200.00
Westpac Banking Corporation	6,000.00	178,539.41			(1,000.00)	(29,975.93)	(6,953.59)	5,000.00	148,563.48	89,750.00
Zip Co Limited.	15,794.00	24,492.72						15,794.00	24,492.72	82,602.62
		<b>638,642.25</b>		<b>127,973.23</b>		<b>(83,073.80)</b>	<b>(11,270.07)</b>		<b>683,541.68</b>	<b>639,079.07</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>										
Arrowstreet Glob Equity Fund			16,614.06	20,000.00				16,614.06	20,000.00	16,786.85
Morgan Stanley IFP Glob Franchise			7,817.39	20,000.00				7,817.39	20,000.00	16,656.51
				<b>40,000.00</b>					<b>40,000.00</b>	<b>33,443.36</b>
		<b>900,040.55</b>		<b>299,732.54</b>		<b>(338,506.68)</b>	<b>(11,270.07)</b>		<b>861,266.41</b>	<b>808,998.16</b>



# Financial Year Summary

01 Jul 2019 - 30 Jun 2020

Summary Information A/C 209927		+/-
Holdings valuation at start of period		\$675,411.52
Holdings valuation at end of period	(\$36,332.45)	\$639,079.07
Portfolio at start of period		\$675,411.52
Portfolio at end of period	(\$36,332.45)	\$639,079.07
<b>Total portfolio value</b>		<b>\$639,079.07</b>
<b>Total brokerage</b>		<b>\$244.15</b>
<b>Information service fees</b>		<b>\$0.00</b>
<b>Estimated dividends and distributions</b>		<b>\$32,836.43</b>
<b>Estimated franking credits</b>		<b>\$12,619.34</b>



While every effort has been made to provide you with an accurate statement, we give no warranty of accuracy or reliability and take no responsibility for any errors or omissions including negligence by any officers, employees or agents. We encourage you to confirm the information, holdings and valuations contained herein. Information contained in the report may only relate to the period since you commenced our service.  
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# Holdings valuation

01 Jul 2019 - 30 Jun 2020

Holdings valuation at 1 Jul 2019

\$675,411.52

## Equities

ASX code	Description	Quantity	Cost Price	Price	Value
AWC	ALUMINA FPO	25,000	\$2.14	\$2.330	\$58,250.00
BHP	BHP GROUP FPO	1,500	\$0.00	\$41.160	\$61,740.00
BLD	BORAL LTD FPO	3,000	\$6.31	\$5.120	\$15,360.00
FMG	FORTESCUE FPO	5,619	\$4.89	\$9.020	\$50,683.38
NAB	NAT. BANK FPO	6,000	\$28.75	\$26.720	\$160,320.00
S32	SOUTH32 FPO	1,500	\$0.00	\$3.180	\$4,770.00
TLS	TELSTRA FPO	15,000	\$4.82	\$3.850	\$57,750.00
VCX	VICINITY STAPLED	18,000	\$2.49	\$2.450	\$44,100.00
WBC	WESTPAC FPO	6,000	\$29.76	\$28.360	\$170,160.00
Z1P	ZIPCOLTD FPO	15,794	\$1.55	\$3.310	\$52,278.14
Sub total					\$675,411.52

Holdings valuation at 30 Jun 2020

\$639,079.07

## Equities

ASX code	Description	Quantity	Cost Price	Price	Value
AWC	ALUMINA FPO	15,000	\$2.14	\$1.625	\$24,375.00
BHP	BHP GROUP FPO	2,500	\$12.43	\$35.820	\$89,550.00
BLD	BORAL LTD FPO	3,000	\$6.31	\$3.790	\$11,370.00
DBBF	BETA DBBF ETF UNITS	800	\$25.03	\$24.150	\$19,320.00
DHHF	BETA DHHF ETF UNITS	1,206	\$24.91	\$23.050	\$27,798.30
FMG	FORTESCUE FPO	5,619	\$4.89	\$13.850	\$77,823.15
NAB	NAT. BANK FPO	7,000	\$24.92	\$18.220	\$127,540.00

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Third Party Platform Pty Ltd

ABN 74 121 227 905

AFSL 314341

Participant of the ASX Limited Group

# Holdings valuation (continued)

01 Jul 2019 - 30 Jun 2020

S32	SOUTH32 FPO	1,500	\$0.00	\$2,040	\$3,060.00
TLS	TELSTRA FPO	15,000	\$4.82	\$3,130	\$46,950.00
VCX	VICINITY STAPLED	18,000	\$2.49	\$1,430	\$25,740.00
WBC	WESTPAC FPO	5,000	\$29.76	\$17,950	\$89,750.00
WSA	WEST AREAS FPO	5,000	\$3.23	\$2,640	\$13,200.00
Z1P	ZIPCOLTD FPO	15,794	\$1.55	\$5,230	\$82,602.62
<b>Sub total</b>					<b>\$639,079.07</b>

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Third Party Platform Pty Ltd

ABN 74 121 227 905

AFSL 314341

Participant of the ASX Limited Group

# Holdings valuation (continued)

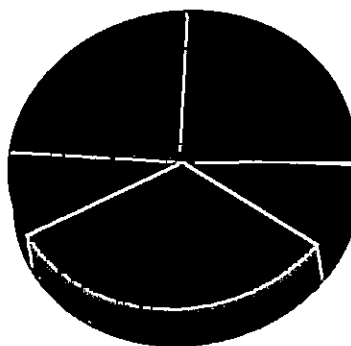
01 Jul 2019 - 30 Jun 2020

Holdings valuation at 1 Jul 2019

\$675,411.52

## Holdings composition 1 Jul 2019

■ WBC 25.19%	□ TLS 8.55%	■ BLD 2.27%
■ NAB 23.74%	□ Z1P 7.74%	□ S32 0.71%
■ BHP 9.14%	□ FMG 7.50%	
□ AWC 8.62%	■ VCX 6.53%	

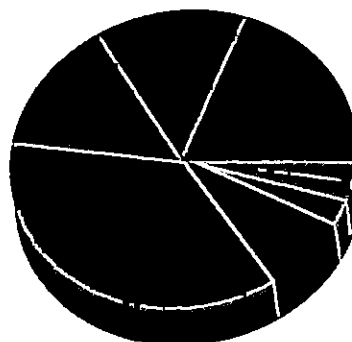


Holdings valuation at 30 Jun 2020

\$639,079.07

## Holdings composition 30 Jun 2020

■ NAB 19.96%	□ TLS 7.35%	■ WSA 2.07%
■ WBC 14.04%	□ DHHF 4.35%	■ BLD 1.78%
■ BHP 14.01%	■ VCX 4.03%	■ S32 0.48%
□ Z1P 12.93%	■ AWC 3.81%	
□ FMG 12.18%	□ DBBF 3.02%	



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# Transaction summary

01 Jul 2019 - 30 Jun 2020

## Equities

### AWC ALUMINA LIMITED ORDINARY

Date	Type	Action	Quantity	Unit price	Trade value	Brokerage	Other fees	GST	Total value
12/07/2017	Buy	B3156340	20,000	\$2.0200	\$40,400.00	\$44.07	\$0.00	\$4.41	\$40,448.48
24/04/2018	Buy	B3653978	5,000	\$2.6200	\$13,100.00	\$18.14	\$0.00	\$1.81	\$13,119.95
14/11/2019	Sell	S4686411	(10,000)	\$2.4800	(\$24,800.00)	\$27.05	\$0.00	\$2.71	(\$24,770.24)
<b>Sub total</b>			<b>15,000</b>						

### BHP BHP GROUP LIMITED ORDINARY

Date	Type	Action	Quantity	Unit price	Trade value	Brokerage	Other fees	GST	Total value
13/05/2015	In	Transfer	1,500	\$0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
26/02/2020	Buy	B4894155	500	\$35.6300	\$17,815.00	\$19.44	\$0.00	\$1.94	\$17,836.38
12/03/2020	Buy	B4957762	500	\$26.4500	\$13,225.00	\$18.14	\$0.00	\$1.81	\$13,244.95
<b>Sub total</b>			<b>2,500</b>						

### DBBF BETA BALANCED ETF ETF UNITS

Date	Type	Action	Quantity	Unit price	Trade value	Brokerage	Other fees	GST	Total value
13/12/2019	Buy	B4744535	800	\$25.0000	\$20,000.00	\$21.82	\$0.00	\$2.18	\$20,024.00
<b>Sub total</b>			<b>800</b>						

### DHHF BETA HIGH GROWTH ETF ETF UNITS

Date	Type	Action	Quantity	Unit price	Trade value	Brokerage	Other fees	GST	Total value
13/12/2019	Buy	B4746449	1,200	\$24.9000	\$29,880.00	\$32.60	\$0.00	\$3.26	\$29,915.86
20/04/2020	In	Transfer	6	\$20.8912	\$125.35	\$0.00	\$0.00	\$0.00	\$125.35

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# Transaction summary (continued)

01 Jul 2019 - 30 Jun 2020

**Sub total** 1,206

## NAB NATIONAL AUST. BANK ORDINARY

Date	Type	Action	Quantity	Unit price	Trade value	Brokerage	Other fees	GST	Total value
24/03/2016	Buy	B2387756	250	\$26.2500	\$6,562.50	\$18.14	\$0.00	\$1.81	\$6,582.45
07/04/2016	Buy	B2404539	250	\$25.5000	\$6,375.00	\$18.14	\$0.00	\$1.81	\$6,394.95
31/05/2016	Buy	B2490813	500	\$27.0500	\$13,525.00	\$18.14	\$0.00	\$1.81	\$13,544.95
17/10/2016	Buy	B2729749	1,000	\$27.6500	\$27,650.00	\$30.16	\$0.00	\$3.02	\$27,683.18
21/10/2016	Buy	B2739006	500	\$27.7000	\$13,850.00	\$18.14	\$0.00	\$1.81	\$13,869.95
07/11/2016	Buy	B2764798	1,000	\$26.1100	\$26,110.00	\$28.48	\$0.00	\$2.85	\$26,141.33
09/11/2016	Buy	B2771179	500	\$26.1500	\$13,075.00	\$18.14	\$0.00	\$1.81	\$13,094.95
14/12/2016	Sell	S2833887	(2,000)	\$29.8100	(\$59,620.00)	\$65.04	\$0.00	\$6.50	(\$59,548.46)
06/06/2017	Buy	B3102947	2,000	\$29.5300	\$59,060.00	\$64.43	\$0.00	\$6.44	\$59,130.87
16/06/2017	Buy	B3118474	2,000	\$29.8300	\$59,660.00	\$65.08	\$0.00	\$6.51	\$59,731.59
02/03/2020	Sell	S4912107	(1,000)	\$24.0400	(\$24,040.00)	\$26.23	\$0.00	\$2.62	(\$24,011.15)
28/04/2020	Buy	B5141099	2,000	\$15.3100	\$30,620.00	\$33.40	\$0.00	\$3.34	\$30,656.74
<b>Sub total</b>			<b>7,000</b>						

## WBC WESTPAC BANKING CORP ORDINARY

Date	Type	Action	Quantity	Unit price	Trade value	Brokerage	Other fees	GST	Total value
16/06/2016	Buy	B2519523	250	\$28.5800	\$7,145.00	\$18.14	\$0.00	\$1.81	\$7,164.95
06/07/2016	Buy	B2557791	250	\$27.9500	\$6,987.50	\$18.14	\$0.00	\$1.81	\$7,007.45
28/09/2016	Buy	B2701786	1,500	\$29.8600	\$44,790.00	\$48.86	\$0.00	\$4.89	\$44,843.75

While every effort has been made to provide you with an accurate statement, we give no warranty of accuracy or reliability and take no responsibility for any errors or omissions including negligence by any officers, employees or agents. We encourage you to confirm the information, holdings and valuations contained herein. Information contained in the report may only relate to the period since you commenced our service.  
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# Transaction summary (continued)

01 Jul 2019 - 30 Jun 2020

06/06/2017	Buy	B3102975	2,000	\$29.7500	\$59,500.00	\$64.91	\$0.00	\$6.49	\$59,571.40
21/06/2017	Buy	B3124648	2,000	\$29.9400	\$59,880.00	\$65.33	\$0.00	\$6.53	\$59,951.86
02/03/2020	Sell	S4913129	(1,000)	\$23.0500	(\$23,050.00)	\$25.15	\$0.00	\$2.51	(\$23,022.34)
<b>Sub total</b>			<b>5,000</b>						

## WSA WESTERN AREAS LTD ORDINARY

Date	Type	Action	Quantity	Unit price	Trade value	Brokerage	Other fees	GST	Total value
13/09/2019	Buy	B4565603	5,000	\$3.2300	\$16,150.00	\$18.14	\$0.00	\$1.81	\$16,169.95
<b>Sub total</b>			<b>5,000</b>						

Please note that the Transaction Date listed of any Off Market Transfers (Transfer) may not necessarily match the Date of Purchase listed on the Off Market transfer form.

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Third Party Platform Pty Ltd

ABN 74 121 227 905

AFSL 314341

Participant of the ASX Limited Group

# Brokerage & information services

01 Jul 2019 - 30 Jun 2020

September 2019	Amount	GST	Total
Brokerage and trail fees	\$18.14	\$1.81	\$19.95
Information services	\$0.00	\$0.00	\$0.00
	<b>\$18.14</b>	<b>\$1.81</b>	<b>\$19.95</b>

November 2019	Amount	GST	Total
Brokerage and trail fees	\$27.05	\$2.71	\$29.76
Information services	\$0.00	\$0.00	\$0.00
	<b>\$27.05</b>	<b>\$2.71</b>	<b>\$29.76</b>

December 2019	Amount	GST	Total
Brokerage and trail fees	\$54.42	\$5.44	\$59.86
Information services	\$0.00	\$0.00	\$0.00
	<b>\$54.42</b>	<b>\$5.44</b>	<b>\$59.86</b>

February 2020	Amount	GST	Total
Brokerage and trail fees	\$19.44	\$1.94	\$21.38
Information services	\$0.00	\$0.00	\$0.00
	<b>\$19.44</b>	<b>\$1.94</b>	<b>\$21.38</b>

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# Brokerage & information services (continued)

01 Jul 2019 - 30 Jun 2020

March 2020	Amount	GST	Total
Brokerage and trail fees	\$69.52	\$6.94	\$76.46
Information services	\$0.00	\$0.00	\$0.00
	<b>\$69.52</b>	<b>\$6.94</b>	<b>\$76.46</b>

April 2020	Amount	GST	Total
Brokerage and trail fees	\$33.40	\$3.34	\$36.74
Information services	\$0.00	\$0.00	\$0.00
	<b>\$33.40</b>	<b>\$3.34</b>	<b>\$36.74</b>

<b>Brokerage total</b>	<b>\$221.97</b>	<b>\$22.18</b>	<b>\$244.15</b>
<b>Information services total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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# Estimated dividends & distributions

01 Jul 2019 - 30 Jun 2020

## AWC ALUMINA LIMITED ORDINARY

Ex div. date	Payment date	Type	Div. amount	Franking %	Balance	Franking credit	Est. dividend
28/08/2019	12/09/2019	Interim	\$0.065287	100.00%	25,000	\$699.50	\$1,632.18
28/02/2020	17/03/2020	Final	\$0.055568	100.00%	15,000	\$357.22	\$833.52
<b>Estimated sub total</b>						<b>\$1,056.72</b>	<b>\$2,465.70</b>

## BHP BHP GROUP LIMITED ORDINARY

Ex div. date	Payment date	Type	Div. amount	Franking %	Balance	Franking credit	Est. dividend
05/09/2019	25/09/2019	Final	\$1.137026	100.00%	1,500	\$730.95	\$1,705.54
05/03/2020	24/03/2020	Interim	\$0.994036	100.00%	2,000	\$852.03	\$1,988.07
<b>Estimated sub total</b>						<b>\$1,582.98</b>	<b>\$3,693.61</b>

## BLD BORAL LIMITED. ORDINARY

Ex div. date	Payment date	Type	Div. amount	Franking %	Balance	Franking credit	Est. dividend
30/08/2019	01/10/2019	Final	\$0.135	50.00%	3,000	\$86.79	\$405.00
13/03/2020	15/04/2020	Interim	\$0.095	50.00%	3,000	\$61.07	\$285.00
<b>Estimated sub total</b>						<b>\$147.86</b>	<b>\$690.00</b>

## DBBF BETA BALANCED ETF ETF UNITS

Ex div. date	Payment date	Type	Div. amount	Franking %	Balance	Franking credit	Est. dividend
01/04/2020	20/04/2020	Interim	\$0.105705	0.00%	800	\$0.00	\$84.56
<b>Estimated sub total</b>						<b>\$0.00</b>	<b>\$84.56</b>

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# Estimated dividends & distributions (continued)

01 Jul 2019 - 30 Jun 2020

## DHHF BETA HIGH GROWTH ETF ETF UNITS

Ex div. date	Payment date	Type	Div. amount	Franking %	Balance	Franking credit	Est. dividend
01/04/2020	20/04/2020	Interim	\$0.120638	0.00%	1,200	\$0.00	\$144.77
<b>Estimated sub total</b>						<b>\$0.00</b>	<b>\$144.77</b>

## FMG FORTESCUE METALS GRP ORDINARY

Ex div. date	Payment date	Type	Div. amount	Franking %	Balance	Franking credit	Est. dividend
02/09/2019	02/10/2019	Final	\$0.24	100.00%	5,619	\$577.95	\$1,348.56
02/03/2020	06/04/2020	Interim	\$0.76	100.00%	5,619	\$1,830.19	\$4,270.44
<b>Estimated sub total</b>						<b>\$2,408.14</b>	<b>\$5,619.00</b>

## NAB NATIONAL AUST. BANK ORDINARY

Ex div. date	Payment date	Type	Div. amount	Franking %	Balance	Franking credit	Est. dividend
14/05/2019	03/07/2019	Interim	\$0.83	100.00%	6,000	\$2,134.29	\$4,980.00
14/11/2019	12/12/2019	Final	\$0.83	100.00%	6,000	\$2,134.29	\$4,980.00
<b>Estimated sub total</b>						<b>\$4,268.58</b>	<b>\$9,960.00</b>

## S32 SOUTH32 LIMITED ORDINARY

Ex div. date	Payment date	Type	Div. amount	Franking %	Balance	Franking credit	Est. dividend
12/09/2019	10/10/2019	Final	\$0.041051	100.00%	1,500	\$26.39	\$61.58
05/03/2020	02/04/2020	Interim	\$0.033473	100.00%	1,500	\$21.52	\$50.21
<b>Estimated sub total</b>						<b>\$47.91</b>	<b>\$111.79</b>

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# Estimated dividends & distributions (continued)

01 Jul 2019 - 30 Jun 2020

## TLS TELSTRA CORPORATION. ORDINARY

Ex div. date	Payment date	Type	Div. amount	Franking %	Balance	Franking credit	Est. dividend
28/08/2019	26/09/2019	Final	\$0.08	100.00%	15,000	\$514.29	\$1,200.00
26/02/2020	27/03/2020	Interim	\$0.08	100.00%	15,000	\$514.29	\$1,200.00
<b>Estimated sub total</b>						<b>\$1,028.58</b>	<b>\$2,400.00</b>

## VCX VICINITY CENTRES FPO/UNITS STAPLED

Ex div. date	Payment date	Type	Div. amount	Franking %	Balance	Franking credit	Est. dividend
27/06/2019	28/08/2019	Final	\$0.0795	0.00%	18,000	\$0.00	\$1,431.00
30/12/2019	02/03/2020	Interim	\$0.077	0.00%	18,000	\$0.00	\$1,386.00
<b>Estimated sub total</b>						<b>\$0.00</b>	<b>\$2,817.00</b>

## WBC WESTPAC BANKING CORP ORDINARY

Ex div. date	Payment date	Type	Div. amount	Franking %	Balance	Franking credit	Est. dividend
12/11/2019	20/12/2019	Final	\$0.80	100.00%	6,000	\$2,057.14	\$4,800.00
<b>Estimated sub total</b>						<b>\$2,057.14</b>	<b>\$4,800.00</b>

## WSA WESTERN AREAS LTD ORDINARY

Ex div. date	Payment date	Type	Div. amount	Franking %	Balance	Franking credit	Est. dividend
12/03/2020	03/04/2020	Interim	\$0.01	100.00%	5,000	\$21.43	\$50.00
<b>Estimated sub total</b>						<b>\$21.43</b>	<b>\$50.00</b>

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# Estimated dividends & distributions (continued)

01 Jul 2019 - 30 Jun 2020

Estimated total

\$12,619.34

\$32,836.43

The information presented in this report is a general estimation and is intended as a guide for indicative purposes only. It is an extrapolation of our understanding of your holdings against publicly available dividend entitlement and payment information. It should not be considered a replacement for your own records. We encourage you to confirm the information and holdings represented here.

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Third Party Platform Pty Ltd

ABN 74 121 227 905

AFSL 314341

Participant of the ASX Limited Group

HIN: X 0060259623  
POST CODE 4565

Date: 14/09/2020

Dear Sir/Madam,

Thank you for your enquiry and below is the account balance(s) of your portfolio as of close of business on: 30/06/2020

ALUMINA LIMITED  
AWC ORDINARY FULLY PAID SHARES

Name	Share Type	Register	Quantity
MS AVERIL ELIZABETH SCOTT + CHESS Sponsored MR CRAIG GILBERT DEVITT <JET SUPER FUND> X*****9623		VIC	15000
		<b>Total</b>	<b>15000</b>

Sincerely,  
Computershare

Only Computershare managed holdings are listed.



MACQUARIE

GPO Box 1630, Sydney NSW 2001  
1800 098 648  
support@trading.macquarie.com

**Ms Averil Elizabeth Scott + Mr Craig Gilbert  
Devitt <JET SUPER FUND A/C>  
60 LANCASTER LANE  
COOROIBAH QLD 4565**

Buy Order Instruction		Tax Invoice B4894155	
Order Number	6978834	Trade Date	26-Feb-20
Time/Date Created	26-Feb-20 11:41 AM AEST	As at Date	26-Feb-20
Order Creator	Averil Elizabeth Scott	Settlement Date	28-Feb-20
Time/Date Last Amended	26-Feb-20 11:41 AM AEST	Amount	\$17,836.38
Last Instruction	Buy 500 BHP @ \$35.65	Settlement Account	Macquarie CMA
Current Status	Completed		

**A/C 209927 - Ms Averil Elizabeth Scott + Mr Craig Gilbert Devitt <JET  
SUPER FUND A/C>**

**Buy Contract B4894155**

**We have bought for you:**

ASX Code: BHP  
Description BHP GROUP LIMITED ORDINARY FULLY PAID

Quantity	Basis of Quotation	Condition Code	Serial #	Price	Consideration
154			1710125592	\$35.63	\$5,487.02
100			1710125593	\$35.63	\$3,563.00
100			1710125594	\$35.63	\$3,563.00
12			1710125595	\$35.63	\$427.56
51			1710125596	\$35.63	\$1,817.13
26			1710125597	\$35.63	\$926.38
57			1710125598	\$35.63	\$2,030.91

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This confirmation is issued subject to (a) the directions, decisions and requirements of the Market Operator, the ASIC Market Integrity Rules, the Market Operating Rules, the ASX Clear Operating Rules and where relevant the ASX Settlement Operating Rules; (b) the customs and usages of the Market and (c) the correction of errors and omissions.

If condition code is 'XT' or 'SA' then all or part of that transaction was crossed. Explanation of Basis of Quotation abbreviations can be obtained from [http://www.asx.com.au/prices/status\\_notes.htm](http://www.asx.com.au/prices/status_notes.htm)



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1800 098 648  
support@trading.macquarie.com

**Tax Invoice B4894155**

**Ms Averil Elizabeth Scott + Mr Craig Gilbert  
Devitt <JET SUPER FUND A/C>  
60 LANCASTER LANE  
COOROIBAH QLD 4565**

Trade Date 26-Feb-20  
As at Date 26-Feb-20  
Settlement Date 28-Feb-20

**A/C 209927 - Ms Averil Elizabeth Scott + Mr Craig Gilbert Devitt <JET  
SUPER FUND A/C>**

**Buy Contract B4894155**

**Continued**

ASX Code: BHP  
Description BHP GROUP LIMITED ORDINARY FULLY PAID

500	\$35.63	(average)
	Trade Value	\$17,815.00
	Brokerage	\$21.38
	Amount Payable	\$17,836.38
	<i>Includes GST of:</i>	\$1.94

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Date: 14/09/2020

HIN: X0060259623

Dear Sir/Madam,

Thank you for your enquiry and below is the account balance(s) of your portfolio as of close of business on: 30/06/2020

POST CODE 4565

**BHP GROUP LIMITED**  
**BHP ORDINARY FULLY PAID SHARES**

Name	Share Type	Register	Quantity
MS AVERIL ELIZABETH SCOTT + CHESS Sponsored MR CRAIG GILBERT DEVITT <JET SUPER FUND> X*****9623		VIC	2500
<b>Total</b>			<b>2500</b>

Sincerely,  
Computershare

Only Computershare managed holdings are listed.





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1800 098 648  
support@trading.macquarie.com

FILE

BHP BUY

**Ms Averil Elizabeth Scott + Mr Craig Gilbert  
Devitt <JET SUPER FUND A/C>  
60 LANCASTER LANE  
COOROIBAH QLD 4565**

Buy Order Instruction		Tax Invoice B4957762	
Order Number	7049435	Trade Date	12-Mar-20
Time/Date Created	11-Mar-20 09:47 AM AEST	As at Date	12-Mar-20
Order Creator	Averil Elizabeth Scott	Settlement Date	16-Mar-20
Time/Date Last Amended	12-Mar-20 07:54 AM AEST	Amount	\$13,244.95
Last Instruction	Buy 500 BHP @ \$26.45	Settlement Account	Macquarie CMA
Current Status	Completed		

**A/C 209927 - Ms Averil Elizabeth Scott + Mr Craig Gilbert Devitt <JET  
SUPER FUND A/C>**

**Buy Contract B4957762**

**We have bought for you:**

ASX Code: BHP  
Description: BHP GROUP LIMITED ORDINARY FULLY PAID

Quantity	Basis of Quotation	Condition Code	Serial #	Price	Consideration
500	XD		1210327522	\$26.45	\$13,225.00
500				\$26.45	(average)

Trade Value	\$13,225.00
Brokerage	\$19.95
Amount Payable	\$13,244.95
<i>Includes GST of:</i>	\$1.81

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## Investor Centre

## Balance History

Currency Australian Dollar 
 << View: **BORAL LIMITED**

 HIN: X00060259623  
 POST CODE 4565

BLD, X\*\*\*\*\*9623 (MS AVERIL ELIZABETH SCOTT + MR CRAIG GILBERT DEVITT &lt;JET SUPER FUND ACCOUNT&gt;)

Balance as at date (dd/mm/yyyy) **30/06/2020** Displaying Balance History as at **30 Jun 2020**

HIN/SRN EMP ID	Security Code	Closing Price (AUD)	Total Balance	Tradeable Balance	Total Value (AUD)
X*****9623	BLD	3.79	3,000	3,000	11,370.00

Viewing 1 - 1 of 1

Total Value: \$ 11,370.00



## Investor Centre

## Balance History

Currency Australian Dollar

View:

HIN: X00060259623  
Post Code 4565

BETA, X\*\*\*\*\*9623 (MS AVERIL ELIZABETH SCOTT + MR CRAIG GILBERT DEVITT <JET SUPER FUND ACCOUNT>)

Balance as at date (dd/mm/yyyy) 30/06/2020

Displaying Balance History as at 30 Jun 2020

HIN/SRN EMP ID	Security Code	Closing Price (AUD)	Total Balance	Tradeable Balance	Total Value (AUD)
<a href="#">X*****9623</a>	<a href="#">DBBF</a>	24.15	800	800	19,320.00
<a href="#">X*****9623</a>	<a href="#">DHHF</a>	23.05	1,206	1,206	27,798.30

Viewing 1 - 2 of 2

Total Value: \$ 47,118.30

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**Ms Averil Elizabeth Scott + Mr Craig Gilbert  
Devitt <JET.SUPER.FUND.A/C>  
60 LANCASTER LANE  
COOROIBAH QLD 4565**

Buy Order Instruction		Tax Invoice B4744535	
Order Number	6788922	Trade Date	13-Dec-19
Time/Date Created	13-Dec-19 08:46 AM AEST	As at Date	13-Dec-19
Order Creator	Averil Elizabeth Scott	Settlement Date	17-Dec-19
Time/Date Last Amended	13-Dec-19 08:46 AM AEST	Amount	\$20,024.00
Last Instruction	Buy 800 DBBF @ \$25.00	Settlement Account	Macquarie CMA
Current Status	Completed		

**A/C 209927 - Ms Averil Elizabeth Scott + Mr Craig Gilbert Devitt <JET  
SUPER FUND A/C>**

**Buy Contract B4744535**

**We have bought for you:**

ASX Code: DBBF  
Description: BETASHARES DIVERSIFIED BALANCED ETF EXCHANGE TRADED  
FUND UNITS FULLY PAID

Quantity	Basis of Quotation	Condition Code	Serial #	Price	Consideration
800			1730000273	\$25.00	\$20,000.00
800				\$25.00	(average)

Trade Value	\$20,000.00
Brokerage	\$24.00
Amount Payable	\$20,024.00
<i>Includes GST of:</i>	\$2.18

Third Party Platform Pty Ltd is a Trading Participant of both ASX and CHI-X. Your order may have been executed on either or both markets of which Third Party Platform Pty Ltd is a Participant and has been cleared by Third Party Platform Pty Ltd.

This confirmation is issued subject to (a) the directions, decisions and requirements of the Market Operator, the ASIC Market Integrity Rules, the Market Operating Rules, the ASX Clear Operating Rules and where relevant the ASX Settlement Operating Rules; (b) the customs and usages of the Market and (c) the correction of errors and omissions.

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**Ms Averil Elizabeth Scott + Mr Craig Gilbert  
Devitt <JET SUPER FUND A/C>  
60 LANCASTER LANE  
COOROIBAH QLD 4565**

Buy Order Instruction		Tax Invoice B4746449	
Order Number	6788919	Trade Date	13-Dec-19
Time/Date Created	13-Dec-19 08:44 AM AEST	As at Date	13-Dec-19
Order Creator	Averil Elizabeth Scott	Settlement Date	17-Dec-19
Time/Date Last Amended	13-Dec-19 12:49 PM AEST	Amount	\$29,915.86
Last Instruction	Buy 1,200 DHHF @ \$24.90	Settlement Account	Macquarie CMA
Current Status	Completed		

**A/C 209927 - Ms Averil Elizabeth Scott + Mr Craig Gilbert Devitt <JET  
SUPER FUND A/C>**

**Buy Contract B4746449**

**We have bought for you:**

ASX Code: DHHF  
Description: BETASHARES DIVERSIFIED HIGH GROWTH ETF EXCHANGE TRADED  
FUND UNITS FULLY PAID

Quantity	Basis of Quotation	Condition Code	Serial #	Price	Consideration
1,200			1730202440	\$24.90	\$29,880.00
1,200				\$24.90	(average)

Trade Value	\$29,880.00
Brokerage	\$35.86
Amount Payable	\$29,915.86
<i>Includes GST of:</i>	\$3.26

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## Investor Centre

## Balance History

Currency Australian Dollar 

View:

FORTESCUE METALS GROUP LTD

HIN: X00060259623

POST CODE 4565

FMG, X\*\*\*\*\*9623 (MS AVERIL ELIZABETH SCOTT + MR CRAIG GILBERT DEVITT &lt;JET SUPER FUND ACCOUNT&gt;)

Balance as at date (dd/mm/yyyy) 30/06/2020

Displaying Balance History as at 30 Jun 2020

HIN/SRN EMP ID	Security Code	Closing Price (AUD)	Total Balance	Tradeable Balance	Total Value (AUD)
X*****9623	FMG	13.85	5,619	5,619	77,823.15

Viewing 1 - 1 of 1

Total Value: \$ 77,823.15

HIN: X0060259623  
POST CODE 4565

Date: 15/09/2020

Dear Sir/Madam,

Thank you for your enquiry and below is the account balance(s) of your portfolio as of close of business on: 30/06/2020

**NATIONAL AUSTRALIA BANK LIMITED  
NAB ORDINARY FULLY PAID SHARES**

Name	Share Type	Register	Quantity
MS AVERIL ELIZABETH SCOTT + CHESS Sponsored MR CRAIG GILBERT DEVITT <JET SUPER FUND> X*****9623		VIC	7000
<b>Total</b>			<b>7000</b>

Sincerely,

Computershare

Only Computershare managed holdings are listed.



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FILE

28/4/20

Buy 2000 NAB @ \$15.31

Ms Averil Elizabeth Scott + Mr Craig Gilbert  
Devitt <JET SUPER FUND A/C>  
60 LANCASTER LANE  
COOROIBAH QLD 4565

Buy Order Instruction		Tax Invoice B5141099	
Order Number	7309254	Trade Date	28-Apr-20
Time/Date Created	28-Apr-20 10:42 AM AEST	As at Date	28-Apr-20
Order Creator	Averil Elizabeth Scott	Settlement Date	30-Apr-20
Time/Date Last Amended	28-Apr-20 11:16 AM AEST	Amount	\$30,656.74
Last Instruction	Buy 2,000 NAB @ \$15.31	Settlement Account	Macquarie CMA
Current Status	Completed		

A/C 209927 - Ms Averil Elizabeth Scott + Mr Craig Gilbert Devitt <JET  
SUPER FUND A/C>

Buy Contract B5141099

We have bought for you:

ASX Code: NAB  
Description NATIONAL AUSTRALIA BANK LIMITED ORDINARY FULLY PAID

Quantity	Basis of Quotation	Condition Code	Serial #	Price	Consideration
304			1920174613	\$15.31	\$4,654.24
181			1920174627	\$15.31	\$2,771.11
25			1920174631	\$15.31	\$382.75
159			1920174642	\$15.31	\$2,434.29
243			1920174698	\$15.31	\$3,720.33
1,088			1920174793	\$15.31	\$16,657.28

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**Ms Averil Elizabeth Scott + Mr Craig Gilbert  
Devitt <JET SUPER FUND A/C>  
60 LANCASTER LANE  
COOROIBAH QLD 4565**

**Tax Invoice B5141099**

Trade Date 28-Apr-20  
As at Date 28-Apr-20  
Settlement Date 30-Apr-20

**A/C 209927 - Ms Averil Elizabeth Scott + Mr Craig Gilbert Devitt <JET  
SUPER FUND A/C>**

**Buy Contract B5141099**

Continued

ASX Code: NAB  
Description NATIONAL AUSTRALIA BANK LIMITED ORDINARY FULLY PAID

2,000	\$15.31	(average)
	Trade Value	\$30,620.00
	Brokerage	\$36.74
	Amount Payable	\$30,656.74
	<i>Includes GST of:</i>	\$3.34

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Date: 15/09/2020

Dear Sir/Madam,

Thank you for your enquiry and below is the account balance(s) of your portfolio as of close of business on: 30/06/2020

HIN: X0060259623  
POST CODE 4565

**SOUTH32 LIMITED  
S32 ORDINARY FULLY PAID SHARES**

Name	Share Type	Register	Quantity
MS AVERIL ELIZABETH SCOTT + CHESS Sponsored MR CRAIG GILBERT DEVITT <JET SUPER FUND> X*****9623		VIC	1500
		<b>Total</b>	<b>1500</b>

Sincerely,  
Computershare

Only Computershare managed holdings are listed.



## Investor Centre

## Balance History

Currency Australian Dollar

HIN: X 00060259623  
POST CODE 4565

« View: *TELSTRA CORPORATION LIMITED*

TLS, X\*\*\*\*\*9623 (MS AVERIL ELIZABETH SCOTT + MR CRAIG GILBERT DEVITT <JET SUPER FUND ACCOUNT>)

Balance as at date (dd/mm/yyyy) 30/06/2020

Displaying Balance History as at 30 Jun 2020

HIN/SRN EMP ID	Security Code	Closing Price (AUD)	Total Balance	Tradeable Balance	Total Value (AUD)
X*****9623	TLS	3.13	15,000	15,000	46,950.00

Viewing 1 - 1 of 1

Total Value: \$ 46,950.00



## Investor Centre

## Balance History

Currency Australian Dollar

View: VICINITY CENTRES

HIN: X 00060259623  
 POST CODE 4565

VCX, X\*\*\*\*\*9623 (MS AVERIL ELIZABETH SCOTT + MR CRAIG GILBERT DEVITT <JET SUPER FUND ACCOUNT>)

Balance as at date (dd/mm/yyyy) 30/06/2020

Displaying Balance History as at 30 Jun 2020

HIN/SRN EMP ID	Security Code	Closing Price (AUD)	Total Balance	Tradeable Balance	Total Value (AUD)
X*****9623	VCX	1.43	18,000	18,000	25,740.00

Viewing 1 - 1 of 1

Total Value: \$ 25,740.00

Ask us now



## Investor Centre

## Balance History

Currency Australian Dollar

View: *WESTPAC BANKING CORPORATION*

*HIN: X00060259623*  
*POST CODE 4565*

WBC, X\*\*\*\*\*9623 (MS AVERIL ELIZABETH SCOTT + MR CRAIG GILBERT DEVITT <JET SUPER FUND ACCOUNT>)

Balance as at date (dd/mm/yyyy) 30/06/2020

Displaying Balance History as at 30 Jun 2020

HIN/SRN EMP ID	Security Code	Closing Price (AUD)	Total Balance	Tradeable Balance	Total Value (AUD)
X*****9623	WBC	17.95	5,000	5,000	89,750.00

Viewing 1 - 1 of 1

Total Value: \$ 89,750.00



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Buy Orders

Buy

Western Areas

13/9/91

@ 3.23

**Ms Averil Elizabeth Scott + Mr Craig Gilbert  
Devitt <JET SUPER FUND A/C>  
60 LANCASTER LANE  
COOROIBAH QLD 4565**

Buy Order Instruction		Tax Invoice B4565603	
Order Number	6551201	Trade Date	13-Sep-19
Time/Date Created	13-Sep-19 09:43 AM AEST	As at Date	13-Sep-19
Order Creator	Averil Elizabeth Scott	Settlement Date	17-Sep-19
Time/Date Last Amended	13-Sep-19 10:34 AM AEST	Amount	\$16,169.95
Last Instruction	Buy 5,000 WSA @ \$3.23	Settlement Account	Macquarie CMA
Current Status	Completed		

**A/C 209927 - Ms Averil Elizabeth Scott + Mr Craig Gilbert Devitt <JET  
SUPER FUND A/C>**

**Buy Contract B4565603**

**We have bought for you:**

ASX Code: WSA  
Description: WESTERN AREAS LIMITED ORDINARY FULLY PAID

Quantity	Basis of Quotation	Condition Code	Serial #	Price	Consideration
59	XD		1610091845	\$3.23	\$190.57
317	XD		1610092381	\$3.23	\$1,023.91
330	XD		1610093169	\$3.23	\$1,065.90
321	XD		1610093938	\$3.23	\$1,036.83
2	XD		1610103126	\$3.23	\$6.46
3,971	XD		1610108832	\$3.23	\$12,826.33

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**Tax Invoice B4565603**

**Ms Averil Elizabeth Scott + Mr Craig Gilbert  
Devitt <JET SUPER FUND A/C>  
60 LANCASTER LANE  
COOROIBAH QLD 4565**

Trade Date 13-Sep-19  
As at Date 13-Sep-19  
Settlement Date 17-Sep-19

**A/C 209927 - Ms Averil Elizabeth Scott + Mr Craig Gilbert Devitt <JET  
SUPER FUND A/C>**

**Buy Contract B4565603**

Continued

ASX Code: WSA  
Description WESTERN AREAS LIMITED ORDINARY FULLY PAID

5,000

\$3.23 (average)

Trade Value	\$16,150.00
Brokerage	<del>\$19.95</del>
Amount Payable	<del>\$16,169.95</del>
Includes GST of:	<del>\$1.81</del>

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HIN: X 0060259623  
POST CODE 4565

Date: 14/09/2020

Dear Sir/Madam,

Thank you for your enquiry and below is the account balance(s) of your portfolio as of close of business on: 30/06/2020

WESTERN AREAS LTD  
WSA ORDINARY FULLY PAID SHARES

Name	Share Type	Register	Quantity
MS AVERIL ELIZABETH SCOTT + CHESS Sponsored MR CRAIG GILBERT DEVITT <JET SUPER FUND> X*****9623		WA	5000
		<b>Total</b>	<b>5000</b>

Sincerely,  
Computershare

Only Computershare managed holdings are listed.



Date: 15/09/2020

HIN: X0060259623  
POST CODE 4565

Dear Sir/Madam,

Thank you for your enquiry and below is the account balance(s) of your portfolio as of close of business on: 30/06/2020

**ZIP CO LIMITED**

**Z1P ORDINARY FULLY PAID SHARES**

Name	Share Type	Register	Quantity
MS AVERIL ELIZABETH SCOTT + CHESS Sponsored MR CRAIG GILBERT DEVITT <JET SUPER FUND> X*****9623		NSW	15794
		<b>Total</b>	<b>15794</b>

Sincerely,

Computershare

Only Computershare managed holdings are listed.

## 78400 - Units in Unlisted Unit Trusts (Australian)

2020 Financial Year

Preparer Mara Greco

Reviewer Christina Subramaniam

Status Completed

Account Code	Description	CY Units	CY Balance	LY Units	LY Balance	Change
MAQ0464AU	Arrowstreet Glob Equity Fund	16614.060000	\$20,000.00			100%
MAQ0404AU	Morgan Stanley IFP Glob Franchise	7817.390000	\$20,000.00			100%
	<b>TOTAL</b>	<b>CY Units</b>	<b>CY Balance</b>	<b>LY Units</b>	<b>LY Balance</b>	
		24431.450000	\$40,000.00			

### Supporting Documents

- Investment Movement Report [Report](#)
- INVEST SUMMARY IFP Global & Arrowstreet.pdf
- BUY Arrowstreet Global Equity Fund.pdf [MAQ0464AU](#)
- BAL Arrowstreet Global Equity Fund and IFP Global Franchise Fund.pdf [MAQ0464AU](#)
- BAL Arrowstreet Global Equity Fund and IFP Global Franchise Fund.pdf [MAQ0404AU](#)
- BUY IFP Global Franchise Fund.pdf [MAQ0404AU](#)

### Standard Checklist

- Attach copies of Statements and Source Documentation
- Attach Investment Movement Report
- Ensure all Investments are valued correctly at June 30
- Ensure the investment is in accordance with the Fund's investment strategy
- Ensure the investment is in accordance with the SIS Act

## Jet Super Fund

# Investment Movement Report

As at 30 June 2020

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
<b>Bank Accounts</b>										
Macquarie Cash Management Account # 184-446 121791651		260,149.30		131,759.31		(255,432.88)			136,475.73	136,475.73
		<b>260,149.30</b>		<b>131,759.31</b>		<b>(255,432.88)</b>			<b>136,475.73</b>	<b>136,475.73</b>
<b>Plant and Equipment (at written down value) - Unitised</b>										
Asus Laptop	1.00	1,249.00						1.00	1,249.00	0.00
		<b>1,249.00</b>							<b>1,249.00</b>	<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>										
Alumina Limited	25,000.00	53,568.43			(10,000.00)	(23,232.07)	1,538.17	15,000.00	30,336.36	24,375.00
Betashares Diversified Balanced Etf			800.00	20,024.00				800.00	20,024.00	19,320.00
Betashares Diversified High Growth Etf			1,206.00	30,041.21				1,206.00	30,041.21	27,798.30
BHP Billiton Limited	1,500.00	44,050.84	1,000.00	31,081.33				2,500.00	75,132.17	89,550.00
Boral Limited.	3,000.00	18,922.68						3,000.00	18,922.68	11,370.00
Fortescue Metals Group Ltd	5,619.00	27,490.62						5,619.00	27,490.62	77,823.15
National Australia Bank Limited	6,000.00	171,076.14	2,000.00	30,656.74	(1,000.00)	(29,865.80)	(5,854.65)	7,000.00	171,867.08	127,540.00

## Jet Super Fund

# Investment Movement Report

As at 30 June 2020

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
South32 Limited	1,500.00	3,366.66						1,500.00	3,366.66	3,060.00
Telstra Corporation Limited.	15,000.00	72,321.04						15,000.00	72,321.04	46,950.00
Vicinity Centres	18,000.00	44,813.71						18,000.00	44,813.71	25,740.00
Western Areas Limited			5,000.00	16,169.95				5,000.00	16,169.95	13,200.00
Westpac Banking Corporation	6,000.00	178,539.41			(1,000.00)	(29,975.93)	(6,953.59)	5,000.00	148,563.48	89,750.00
Zip Co Limited.	15,794.00	24,492.72						15,794.00	24,492.72	82,602.62
		<b>638,642.25</b>		<b>127,973.23</b>		<b>(83,073.80)</b>	<b>(11,270.07)</b>		<b>683,541.68</b>	<b>639,079.07</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>										
Arrowstreet Glob Equity Fund			16,614.06	20,000.00				16,614.06	20,000.00	16,786.85
Morgan Stanley IFP Glob Franchise			7,817.39	20,000.00				7,817.39	20,000.00	16,656.51
				<b>40,000.00</b>					<b>40,000.00</b>	<b>33,443.36</b>
		<b>900,040.55</b>		<b>299,732.54</b>		<b>(338,506.68)</b>	<b>(11,270.07)</b>		<b>861,266.41</b>	<b>808,998.16</b>

**Macquarie Investment Management Australia Limited**

ABN 55 092 552 611

AFS Licence Number 238321

A Member of the Macquarie Group of Companies

50 Martin Place  
 Sydney NSW 2000  
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 PO Box R1723  
 Royal Exchange NSW 1225  
 AUSTRALIA

Telephone: 1800 814 523 (Australia)  
 (61 2) 8245 4900 (International)  
 Facsimile: (61 2) 8232 4730  
 Website: macquarie.com



MACQUARIE

26 September 2020

Craig Gilbert Devitt & Averil Elizabeth Scott  
 60 Lancaster Lane  
 COOROIBAH QLD 4565

**STATEMENT**

For the period 12 January 2020 to 30 June 2020

**Account name:** Craig Gilbert Devitt & Averil Elizabeth Scott ATF Jet Super Fund  
**Investor number:** 14281

**INVESTMENT SUMMARY**

Investment fund summary as at 30 June 2020	Units	Redemption price	Closing balance(\$) <sup>1</sup>
IFP Global Franchise Fund	7,817.39	2.1307	16,656.51
Arrowstreet Global Equity Fund	16,614.06	1.0104	16,786.85
<b>Account total</b>			<b>\$33,443.36</b>

**IFP Global Franchise Fund (142811628)**

Date	Transaction details	Amount (\$)	Unit price	Units transacted	Units held
12/01/2020	Opening Balance	0.00	2.5059	0.00	0.00
21/01/2020	Investment Application	20,000.00	2.5584	7,817.39	7,817.39
30/06/2020	Net Distribution Information	1,983.88	0.0000	0.00	7,817.39
<b>Total units held as at 30 June 2020</b>					<b>7,817.39</b>

**Additional Explanation of Fees and Costs**

Return on investment <sup>2</sup> (12 January 2020 to 30 June 2020)	\$-1,359.61
Total direct fees <sup>3</sup>	\$0.00
Total management costs <sup>4</sup>	\$114.80
<b>Total fees you paid<sup>5</sup></b>	<b>\$114.80</b>

**Arrowstreet Global Equity Fund (142811633)**

Date	Transaction details	Amount (\$)	Unit price	Units transacted	Units held
12/01/2020	Opening Balance	0.00	1.1828	0.00	0.00
21/01/2020	Investment Application	20,000.00	1.2038	16,614.06	16,614.06
30/06/2020	Net Distribution Information	1,706.61	0.0000	0.00	16,614.06
<b>Total units held as at 30 June 2020</b>					<b>16,614.06</b>

**Additional Explanation of Fees and Costs**

Return on investment <sup>2</sup> (12 January 2020 to 30 June 2020)	\$-1,506.54
Total direct fees <sup>3</sup>	\$0.00
Total management costs <sup>4</sup>	\$104.24
Total fees you paid <sup>5</sup>	\$104.24

<sup>1</sup> The closing balance equals the termination value of your investment as at 30 June 2020.

<sup>2</sup> Returns are calculated using redemption prices as at the last business day of the period or, if not available, at the last available price. Returns are not annualised and are net of fees.

<sup>3</sup> Direct fees include incidental fees such as RTGS costs which have been incurred in connection with your investment.

<sup>4</sup> *Indirect costs of your investment*

This approximate amount has been deducted from your investment and covers amounts that have reduced the return on your investment but are not charged directly to you as a fee.

The latest available Indirect Cost Ratio (ICR) is used to calculate these indirect costs. The calculation of these indirect costs is a notional amount only and does not give an accurate estimate of the effect of the indirect costs on each investment. Further, where you have redeemed all of your units for a Fund during the reporting period, the figure for the 'Total indirect costs of your investment', may be calculated using the ICR for the previous reporting period.

<sup>5</sup> This approximate amount includes all the fees and costs which affected your investment during the period.

**Macquarie Investment Management Australia Limited is not an authorised deposit-taking institution for the purposes of the Banking Act 1959 (Cwth), and its obligations do not represent deposits or other liabilities of Macquarie Bank Limited ABN 46 008 583 542 (MBL). MBL does not guarantee or otherwise provide assurance in respect of the obligations of Macquarie Investment Management Australia Limited.**

For information on the quarterly and annual rate of return of the Fund, please refer to the quarterly performance reports available to you separately as these form part of this statement. Annual financial reports of the Fund for the latest completed financial year will be available no later than 3 months after the end of the financial year of the Fund. Recent annual financial reports of the Fund are available from our website, [macquarie.com.au/mim](http://macquarie.com.au/mim) or on request.

Further information in relation to your investment in the Fund, including details of benefits, fees and charges, or any change to the circumstances affecting your investment, is available on request. Certain amounts for the fees, expenses and charges have been deducted from the fund during the reporting period which are paid indirectly by all members of the fund and may affect the return to members. To obtain information regarding any of these matters, please contact Client Services on 1800 814 523.

Please contact us to advise of any changes to your personal details or circumstances. For example; change of contact details, address, tax residency or other account instructions. You can notify us of these changes using the Change of Details Form which is located on our website or contact Client Service for further information.

**Enquiries and Complaints**

We have procedures in place to consider and deal with enquiries and complaints. You may contact your financial adviser or Client Service if you have any enquiries. If you have a complaint, please contact us and we will do our best to resolve any matter quickly and fairly.

Written complaints can be sent to us at:	The Complaints Officer, PO Box R1723, Royal Exchange NSW 1225, Australia
Phone:	1800 814 523
Email:	<a href="mailto:mim.clientservice@macquarie.com">mim.clientservice@macquarie.com</a>

If we are unable to resolve the complaint or you are dissatisfied with the outcome, you can refer the complaint to the Australian

## Investments

### Investor Account

14281 Craig Gilbert Devitt & Averil Elizabeth Scott Jet Super Fund



### Investments As At

30/06/2020

Reset

Search

### Balance Summary

<b>Investor Number</b>	14281
<b>Account Name</b>	Craig Gilbert Devitt & Averil Elizabeth Scott Jet Super Fund
<b>Fund</b> <b>APIR: MAQ0464AU</b>	<b>AGE - Arrowstreet Global Equity Fund</b>
<b>Date</b>	30/06/2020
<b>Units</b>	16,614.06
<b>Redemption Price</b>	1.0104 AUD
<b>Value</b>	16,786.85 AUD
<b>Investor Number</b>	14281
<b>Account Name</b>	Craig Gilbert Devitt & Averil Elizabeth Scott Jet Super Fund
<b>Fund</b> <b>APIR: MAQ0404AU</b>	<b>GFF - IFP Global Franchise Fund</b>
<b>Date</b>	30/06/2020
<b>Units</b>	7,817.39
<b>Redemption Price</b>	2.1307 AUD
<b>Value</b>	16,656.51 AUD
	<b>33,443.36 AUD</b>

The value is based on the number of units multiplied by the redemption price as at the date specified.

Transactions may not be included in the value shown until they have been processed and priced.

You will generally receive the redemption price calculated on the day that we receive a redemption request, completed to our satisfaction. Please refer to the relevant Fund's offer document for more information.

Price information can be obtained from 'Unit price' in the menu above.

The information above is subject to change in the event of error.

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Investor Account

14281 Craig Gilbert Devitt & Averil Elizabeth Scott Jet Super Fund

Fund

Date Range

dd/mm/yyyy

To dd/mm/yyyy

Reset

Search

Display 10 Records Per Page

Fund	AGE - Arrowstreet Global Equity Fund
Date	30/06/2020
Transaction Details	Net Distribution Information
Units Transacted	0.00
Unit Price	0.0000 AUD
Amount	1,706.61 AUD
Fund	GFF - IFP Global Franchise Fund
Date	30/06/2020
Transaction Details	Net Distribution Information
Units Transacted	0.00
Unit Price	0.0000 AUD
Amount	1,983.88 AUD
Fund	AGE - Arrowstreet Global Equity Fund
Date	21/01/2020
Transaction Details	Investment Application
Units Transacted	16,614.06
Unit Price	1.2038 AUD
Amount	20,000.00 AUD
Fund	GFF - IFP Global Franchise Fund
Date	21/01/2020
Transaction Details	Investment Application
Units Transacted	7,817.39
Unit Price	2.5584 AUD
Amount	20,000.00 AUD

DISTRIBUTION RECEIVABLE

paid into account 9/7/20

DISTRIBUTION RECEIVABLE

paid into account 9/7/20

PURCHASE  
ARROWSTREET

PURCHASE  
IFP GLOBAL

Showing 1 to 4 of 4 records

< 1 >



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Units in the Funds listed above are issued by the relevant responsible entity: Macquarie Investment Management Limited (ABN 66 002 867 003, AFSL 237492), Macquarie Investment Management Australia Limited (ABN 55 092 552 611, AFSL 238321) or Macquarie Financial Products Management Limited (ABN 38 095 135 694, AFSL 237847). The relevant responsible entity is as specified in the relevant Fund's PDS or other offer document.

Investor Account

14281 Craig Gilbert Devitt & Averil Elizabeth Scott Jet Super Fund

Fund

Date Range

dd/mm/yyyy To dd/mm/yyyy

Reset Search

Display 10 Records Per Page

Fund	AGE - Arrowstreet Global Equity Fund
Date	30/06/2020
Transaction Details	Net Distribution Information
Units Transacted	0.00
Unit Price	0.0000 AUD
Amount	1,706.61 AUD

*DISTRIBUTION RECEIVABLE* *paid into account 9/7/20*

Fund	GFF - IFP Global Franchise Fund
Date	30/06/2020
Transaction Details	Net Distribution Information
Units Transacted	0.00
Unit Price	0.0000 AUD
Amount	1,983.88 AUD

Fund	GFF - IFP Global Franchise Fund
Date	30/06/2020
Transaction Details	Net Distribution Information
Units Transacted	0.00
Unit Price	0.0000 AUD
Amount	1,983.88 AUD

Fund	AGE - Arrowstreet Global Equity Fund
Date	21/01/2020
Transaction Details	Investment Application
Units Transacted	16,614.06
Unit Price	1.2038 AUD
Amount	20,000.00 AUD

*PURCHASE ARROWSTREET*

Fund	GFF - IFP Global Franchise Fund
Date	21/01/2020
Transaction Details	Investment Application
Units Transacted	7,817.39
Unit Price	2.5584 AUD
Amount	20,000.00 AUD

*PURCHASE IFP GLOBAL*

Fund	GFF - IFP Global Franchise Fund
Date	21/01/2020
Transaction Details	Investment Application
Units Transacted	7,817.39
Unit Price	2.5584 AUD
Amount	20,000.00 AUD

Fund	GFF - IFP Global Franchise Fund
Date	21/01/2020
Transaction Details	Investment Application
Units Transacted	7,817.39
Unit Price	2.5584 AUD
Amount	20,000.00 AUD

Showing 1 to 4 of 4 records

< 1 >

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# 85000 - Income Tax Payable/Refundable

2020 Financial Year

Preparer Mara Greco

Reviewer Christina Subramaniam

Status Completed

Account Code	Description	CY Balance	LY Balance	Change
85000	Income Tax Payable/Refundable		\$7,391.46	100%
<b>TOTAL</b>		<b>CY Balance</b>	<b>LY Balance</b>	
			\$7,391.46	

## Supporting Documents

- Statement of Taxable Income [Report](#)
- ATO Income Tax Account.pdf [85000](#)
- 2020 Tax Reconciliation Report.pdf [85000](#)
- ATO Complying Fund Status 4 Nov 2020.pdf [85000](#)
- ATO Activity Statement Account.pdf [85000](#)
- ATO Due Lodgement Date.pdf [85000](#)

## Standard Checklist

- Attach Actuarial Certificate (if applicable)
- Attach any other Tax reconciliations
- Attach copy of Exempt Pension Reconciliation (if applicable)
- Attach copy of Non Deductible Expense Reconciliation (if applicable)
- Attach copy of Statement of Taxable Income
- Attach copy of Tax Reconciliation Report
- Confirm Transactions in ATO Portal

Jet Super Fund

Statement of Taxable Income

For the year ended 30 June 2020

---

	<b>2020</b>
	<b>\$</b>
Benefits accrued as a result of operations	0.00
<b>Add</b>	
Pension Payments	310,698.36
	<u>310,698.36</u>
<b>Taxable Income or Loss</b>	<u>                    </u>
Income Tax on Taxable Income or Loss	0.00
	<u>                    </u>
<b>CURRENT TAX OR REFUND</b>	<u>0.00</u>
Supervisory Levy	259.00
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>259.00</u>

---



**Australian Government**  
**Australian Taxation Office**

**Agent** SAM GRECO & CO.  
**Client** THE TRUSTEE FOR JET SUPER  
 FUND  
**ABN** 46 523 960 147  
**TFN** 829 931 268

## Income tax 551

---

<b>Date generated</b>	03/11/2020
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

---

2 results found - from **01 July 2019** to **03 November 2020** sorted by **processed date** ordered **oldest to newest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
14 Jan 2020	14 Jan 2020	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 18 to 30 Jun 19		\$7,132.46	\$7,132.46 CR
15 Jan 2020	20 Jan 2020	EFT refund for Income Tax for the period from 01 Jul 18 to 30 Jun 19	\$7,132.46		\$0.00

---

Jet Super Fund

# Tax Reconciliation Report

For the year ended 30 June 2020

Tax Return Label	Date	Account Code	Account Name	Amount \$
<b>C - Income - Gross interest</b>				
	31/07/2019	25000/MBL121791651	Macquarie Cash Management Account # 184-446 121791651	180.00
	30/08/2019	25000/MBL121791651	Macquarie Cash Management Account # 184-446 121791651	166.46
	30/09/2019	25000/MBL121791651	Macquarie Cash Management Account # 184-446 121791651	147.39
	31/10/2019	25000/MBL121791651	Macquarie Cash Management Account # 184-446 121791651	101.41
	29/11/2019	25000/MBL121791651	Macquarie Cash Management Account # 184-446 121791651	95.51
	31/12/2019	25000/MBL121791651	Macquarie Cash Management Account # 184-446 121791651	97.21
	31/01/2020	25000/MBL121791651	Macquarie Cash Management Account # 184-446 121791651	79.00
	28/02/2020	25000/MBL121791651	Macquarie Cash Management Account # 184-446 121791651	66.81
	31/03/2020	25000/MBL121791651	Macquarie Cash Management Account # 184-446 121791651	40.55
	30/04/2020	25000/MBL121791651	Macquarie Cash Management Account # 184-446 121791651	6.82
	29/05/2020	25000/MBL121791651	Macquarie Cash Management Account # 184-446 121791651	5.84
	30/06/2020	25000/MBL121791651	Macquarie Cash Management Account # 184-446 121791651	5.66
<b>Sub-Total</b>				<b>992.66</b>
<b>Ignore Cents</b>				<b>0.66</b>
<b>Total</b>				<b>992.00</b>
<b>D1 - Income - Gross foreign income</b>				
	30/06/2020	23800/MAQ0464AU	Arrowstreet Glob Equity Fund	502.23
	30/06/2020	23800/DBBF.AX	Betashares Diversified Balanced Etf	111.89
	30/06/2020	23800/DHHF.AX	Betashares Diversified High Growth Etf	128.03
	30/06/2020	23800/MAQ0404AU	Morgan Stanley IFP Glob Franchise	452.02
<b>Sub-Total</b>				<b>1,194.17</b>
<b>Ignore Cents</b>				<b>0.17</b>
<b>Total</b>				<b>1,194.00</b>
<b>D - Income - Net foreign income</b>				
	30/06/2020	23800/MAQ0464AU	Arrowstreet Glob Equity Fund	502.23
	30/06/2020	23800/DBBF.AX	Betashares Diversified Balanced Etf	111.89
	30/06/2020	23800/DHHF.AX	Betashares Diversified High Growth Etf	128.03
	30/06/2020	23800/MAQ0404AU	Morgan Stanley IFP Glob Franchise	452.02
<b>Sub-Total</b>				<b>1,194.17</b>
<b>Ignore Cents</b>				<b>0.17</b>
<b>Total</b>				<b>1,194.00</b>
<b>J - Unfranked dividend amount</b>				
	01/10/2019	23900/BLD.AX	Boral Limited.	202.50
	15/04/2020	23900/BLD.AX	Boral Limited.	142.50

Jet Super Fund

# Tax Reconciliation Report

For the year ended 30 June 2020

Tax Return Label	Date	Account Code	Account Name	Amount \$
<b>J - Unfranked dividend amount</b>				
<b>Sub-Total</b>				<b>345.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>345.00</b>

**K - Franked dividend amount**

	03/07/2019	23900/NAB.AX	National Australia Bank Limited	4,980.00
	12/09/2019	23900/AWC.AX	Alumina Limited	1,632.18
	25/09/2019	23900/BHP.AX	BHP Billiton Limited	1,705.54
	26/09/2019	23900/TLS.AX	Telstra Corporation Limited.	1,200.00
	01/10/2019	23900/BLD.AX	Boral Limited.	202.50
	02/10/2019	23900/FMG.AX	Fortescue Metals Group Ltd	1,348.56
	10/10/2019	23900/S32.AX	South32 Limited	61.58
	12/12/2019	23900/NAB.AX	National Australia Bank Limited	4,980.00
	20/12/2019	23900/WBC.AX	Westpac Banking Corporation	4,800.00
	17/03/2020	23900/AWC.AX	Alumina Limited	833.52
	24/03/2020	23900/BHP.AX	BHP Billiton Limited	1,988.07
	27/03/2020	23900/TLS.AX	Telstra Corporation Limited.	1,200.00
	02/04/2020	23900/S32.AX	South32 Limited	50.20
	03/04/2020	23900/WSA.AX	Western Areas Limited	50.00
	06/04/2020	23900/FMG.AX	Fortescue Metals Group Ltd	4,270.44
	15/04/2020	23900/BLD.AX	Boral Limited.	142.50
<b>Sub-Total</b>				<b>29,445.09</b>
<b>Ignore Cents</b>				<b>0.09</b>
<b>Total</b>				<b>29,445.00</b>

**L - Income - Dividend franking credit**

	03/07/2019	23900/NAB.AX	National Australia Bank Limited	2,134.29
	12/09/2019	23900/AWC.AX	Alumina Limited	699.51
	25/09/2019	23900/BHP.AX	BHP Billiton Limited	730.95
	26/09/2019	23900/TLS.AX	Telstra Corporation Limited.	514.29
	01/10/2019	23900/BLD.AX	Boral Limited.	86.79
	02/10/2019	23900/FMG.AX	Fortescue Metals Group Ltd	577.95
	10/10/2019	23900/S32.AX	South32 Limited	26.39
	12/12/2019	23900/NAB.AX	National Australia Bank Limited	2,134.29
	20/12/2019	23900/WBC.AX	Westpac Banking Corporation	2,057.14
	17/03/2020	23900/AWC.AX	Alumina Limited	357.22
	24/03/2020	23900/BHP.AX	BHP Billiton Limited	852.03
	27/03/2020	23900/TLS.AX	Telstra Corporation Limited.	514.29
	02/04/2020	23900/S32.AX	South32 Limited	21.52
	03/04/2020	23900/WSA.AX	Western Areas Limited	21.43
	06/04/2020	23900/FMG.AX	Fortescue Metals Group Ltd	1,830.19
	15/04/2020	23900/BLD.AX	Boral Limited.	61.07



## Jet Super Fund

# Tax Reconciliation Report

For the year ended 30 June 2020

Tax Return Label	Date	Account Code	Account Name	Amount \$
<b>L - Income - Dividend franking credit</b>				
<b>Sub-Total</b>				<b>12,619.35</b>
<b>Ignore Cents</b>				<b>0.35</b>
<b>Total</b>				<b>12,619.00</b>
<b>M - Gross trust distributions</b>				
	02/03/2020	23800/VCX.AX1	Vicinity Centres	1,418.53
	30/06/2020	23800/MAQ0464AU	Arrowstreet Glob Equity Fund	0.14
	30/06/2020	23800/DBBF.AX	Betashares Diversified Balanced Etf	105.57
	30/06/2020	23800/DHMF.AX	Betashares Diversified High Growth Etf	159.04
	30/06/2020	23800/MAQ0404AU	Morgan Stanley IFP Glob Franchise	2.59
<b>Sub-Total</b>				<b>1,685.87</b>
<b>Ignore Cents</b>				<b>0.87</b>
<b>Total</b>				<b>1,685.00</b>
<b>R1 - Assessable employer contributions</b>				
	08/07/2019	24200/DEVCRA00002A	(Contributions) Devitt, Craig - Accumulation (Accumulation)	2,476.99
	08/08/2019	24200/DEVCRA00002A	(Contributions) Devitt, Craig - Accumulation (Accumulation)	1,828.60
	06/09/2019	24200/DEVCRA00002A	(Contributions) Devitt, Craig - Accumulation (Accumulation)	1,618.50
	08/10/2019	24200/DEVCRA00002A	(Contributions) Devitt, Craig - Accumulation (Accumulation)	2,500.72
	08/11/2019	24200/DEVCRA00002A	(Contributions) Devitt, Craig - Accumulation (Accumulation)	2,364.62
	06/12/2019	24200/DEVCRA00002A	(Contributions) Devitt, Craig - Accumulation (Accumulation)	1,353.21
	08/01/2020	24200/DEVCRA00002A	(Contributions) Devitt, Craig - Accumulation (Accumulation)	1,693.11
	07/02/2020	24200/DEVCRA00002A	(Contributions) Devitt, Craig - Accumulation (Accumulation)	1,662.72
	06/03/2020	24200/DEVCRA00002A	(Contributions) Devitt, Craig - Accumulation (Accumulation)	1,479.98
	08/04/2020	24200/DEVCRA00002A	(Contributions) Devitt, Craig - Accumulation (Accumulation)	2,056.24
	08/05/2020	24200/DEVCRA00002A	(Contributions) Devitt, Craig - Accumulation (Accumulation)	104.12
<b>Sub-Total</b>				<b>19,138.81</b>
<b>Ignore Cents</b>				<b>0.81</b>
<b>Total</b>				<b>19,138.00</b>
<b>R - Assessable contributions (R1 plus R2 plus R3 less R6)</b>				
			Assessable employer contributions	19,138.81
<b>Sub-Total</b>				<b>19,138.81</b>
<b>Ignore Cents</b>				<b>0.81</b>
<b>Total</b>				<b>19,138.00</b>
<b>W - GROSS INCOME (Sum of labels A to U)</b>				
				<b>65,418.00</b>

## Jet Super Fund

# Tax Reconciliation Report

For the year ended 30 June 2020

Tax Return Label	Date	Account Code	Account Name	Amount \$
<b>W - GROSS INCOME (Sum of labels A to U)</b>				
Sub-Total				65,418.00
Ignore Cents				0.00
Total				65,418.00
<b>V - TOTAL ASSESSABLE INCOME (W less Y)</b>				
Sub-Total				65,418.00
Ignore Cents				0.00
Total				65,418.00
<b>E1 - Expenses - Decline in value of depreciating assets</b>				
	30/06/2020	33400/JETS0001_ASUSLA	Asus Laptop	8.39
		PTOP		
Sub-Total				8.39
Ignore Cents				0.39
Total				8.00
<b>H1 - Expenses - SMSF auditor fee</b>				
	15/01/2020	30700	Auditor's Remuneration	473.00
Sub-Total				473.00
Ignore Cents				0.00
Total				473.00
<b>J1 - Expenses - Management and administration expenses</b>				
	22/01/2020	30100	Accountancy Fees	2,640.00
	20/01/2020	30400	ATO Supervisory Levy	259.00
Sub-Total				2,899.00
Ignore Cents				0.00
Total				2,899.00
<b>N - TOTAL DEDUCTIONS</b>				
Sub-Total				3,380.00
Ignore Cents				0.00
Total				3,380.00
<b>O - TAXABLE INCOME OR LOSS</b>				
Sub-Total				62,038.00
Ignore Cents				0.00
Total				62,038.00
<b>Z - TOTAL SMSF EXPENSES</b>				
Sub-Total				3,380.00
Ignore Cents				0.00
Total				3,380.00

## Jet Super Fund

# Tax Reconciliation Report

For the year ended 30 June 2020

Tax Return Label	Date	Account Code	Account Name	Amount \$
<b>A - Taxable income</b>				
				62,038.00
<b>Sub-Total</b>				<b>62,038.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>62,038.00</b>
<b>T1 - Tax on taxable income</b>				
				9,305.70
<b>Sub-Total</b>				<b>9,305.70</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>9,305.70</b>
<b>B - Gross Tax</b>				
				9,305.70
<b>Sub-Total</b>				<b>9,305.70</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>9,305.70</b>
<b>C1 - Foreign income tax offset</b>				
	30/06/2020	23800/MAQ0464AU	Arrowstreet Glob Equity Fund	71.12
	30/06/2020	23800/DBBF.AX	Betashares Diversified Balanced Etf	10.71
	30/06/2020	23800/DHHF.AX	Betashares Diversified High Growth Etf	25.94
	30/06/2020	23800/MAQ0404AU	Morgan Stanley IFP Glob Franchise	56.69
<b>Sub-Total</b>				<b>164.46</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>164.46</b>
<b>C - Non-refundable non-carry forward tax offsets</b>				
				164.46
<b>Sub-Total</b>				<b>164.46</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>164.46</b>
<b>T2 - SUBTOTAL</b>				
				9,141.24
<b>Sub-Total</b>				<b>9,141.24</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>9,141.24</b>
<b>T3 - SUBTOTAL 2</b>				
				9,141.24
<b>Sub-Total</b>				<b>9,141.24</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>9,141.24</b>
<b>E1 - Complying fund's franking credits tax offset</b>				
	03/07/2019	23900/NAB.AX	National Australia Bank Limited	2,134.29

Jet Super Fund

# Tax Reconciliation Report

For the year ended 30 June 2020

Tax Return Label	Date	Account Code	Account Name	Amount \$
<b>E1 - Complying fund's franking credits tax offset</b>				
	12/09/2019	23900/AWC.AX	Alumina Limited	699.51
	25/09/2019	23900/BHP.AX	BHP Billiton Limited	730.95
	26/09/2019	23900/TLS.AX	Telstra Corporation Limited.	514.29
	01/10/2019	23900/BLD.AX	Boral Limited.	86.79
	02/10/2019	23900/FMG.AX	Fortescue Metals Group Ltd	577.95
	10/10/2019	23900/S32.AX	South32 Limited	26.39
	12/12/2019	23900/NAB.AX	National Australia Bank Limited	2,134.29
	20/12/2019	23900/WBC.AX	Westpac Banking Corporation	2,057.14
	17/03/2020	23900/AWC.AX	Alumina Limited	357.22
	24/03/2020	23900/BHP.AX	BHP Billiton Limited	852.03
	27/03/2020	23900/TLS.AX	Telstra Corporation Limited.	514.29
	02/04/2020	23900/S32.AX	South32 Limited	21.52
	03/04/2020	23900/WSA.AX	Western Areas Limited	21.43
	06/04/2020	23900/FMG.AX	Fortescue Metals Group Ltd	1,830.19
	15/04/2020	23900/BLD.AX	Boral Limited.	61.07
	30/06/2020	23800/DBBF.AX	Betashares Diversified Balanced Etf	16.63
	30/06/2020	23800/DHHF.AX	Betashares Diversified High Growth Etf	43.52
<b>Sub-Total</b>				<b>12,679.50</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>12,679.50</b>
<b>E - Refundable tax offsets</b>				
				12,679.50
<b>Sub-Total</b>				<b>12,679.50</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>12,679.50</b>
<b>I - Remainder of refundable tax offsets</b>				
				3,538.26
<b>Sub-Total</b>				<b>3,538.26</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>3,538.26</b>
<b>L - Supervisory levy</b>				
				259.00
<b>Sub-Total</b>				<b>259.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>259.00</b>
<b>S - AMOUNT DUE OR REFUNDABLE</b>				
				(3,279.26)
<b>Sub-Total</b>				<b>(3,279.26)</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>(3,279.26)</b>



## THE TRUSTEE FOR JET SUPER FUND

### ABN details

ABN:	46 523 960 147 <a href="#">View record on ABN Lookup</a>
ABN Status:	Active from 08 Jun 2005
Fund type:	ATO Regulated Self-Managed Superannuation Fund
Contact details:	60 LANCASTER LANE COOROIBAH QLD 4565 AUSTRALIA
Status:	Complying

### Previous name(s)

Previous fund name	From	To
The trustee for Craig Gilbert Devitt	08 Jun 2005	15 Jan 2020

### What does 'Complying' mean?

A 'Complying' SMSF:

- is a regulated fund
- is a resident of Australia, and
- has been issued with a [Notice of compliance](#)

### APRA Funds

See the [guidance](#) issued by APRA for further assistance in managing transfers and rollovers to SMSFs. Use the [ATO Business Portal](#) to verify a person is a member of the SMSF before completing a transfer or rollover.

### Superannuation guarantee payments

Contributions made to complying funds can qualify as Superannuation Guarantee (SG) payments. This record extract can be used to confirm this fund has been issued with a Notice of Compliance and is currently entitled to receive employer SG payments.

### Tax rates

Complying funds that meet [Superannuation Industry \(Supervision\) Act 1993](#) (SISA) standards qualify for [concessional tax rates](#).

Also refer to [frequently asked questions](#)

### Disclaimer

This extract is based on information supplied by superannuation entities to the Commissioner of Taxation.

**Important** Neither the Australian Government nor the ATO endorse or guarantee the performance of super funds.



**Australian Government**  
**Australian Taxation Office**

**Agent** SAM GRECO & CO.  
**Client** THE TRUSTEE FOR JET SUPER  
FUND  
**ABN** 46 523 960 147  
**TFN** 829 931 268

## Activity statement 001

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<b>Date generated</b>	03/11/2020
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$999.65 CR

## Transactions

---

8 results found - from **01 January 2019** to **03 November 2020** sorted by **processed date**  
ordered **oldest to newest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
3 Mar 2019	28 Feb 2019	Original Activity Statement for the period ending 31 Dec 18 - PAYG Instalments	\$500.00		\$499.70 DR
1 Apr 2019	1 Apr 2019	General interest charge			\$499.70 DR
27 Apr 2019	27 Apr 2019	General interest charge			\$499.70 DR
5 May 2019	29 Apr 2019	Original Activity Statement for the period ending 31 Mar 19 - PAYG Instalments	\$500.00		\$999.70 DR

---

<b>Processed date</b>	<b>Effective date</b>	<b>Description</b>	<b>Debit (DR)</b>	<b>Credit (CR)</b>	<b>Balance</b>
15 May 2019	14 May 2019	Payment		\$999.40	\$0.30 DR
15 May 2019	15 May 2019	General interest charge			\$0.30 DR
15 May 2019	20 May 2019	Credit transferred in from Income tax account		\$999.70	\$999.40 CR
25 May 2019	15 May 2019	Amended general interest charge (GIC)		\$0.25	\$999.65 CR



**Australian Government**  
**Australian Taxation Office**

**Agent** SAM GRECO & CO.  
**Client** THE TRUSTEE FOR JET SUPER  
FUND  
**ABN** 46523960147

## Income tax

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Not lodged

**History**

2019-20 Self-managed super fund

Assessment	Status	Due date	Outcome
Original	Due	17 May 2021	



# A - Financial Statements

2020 Financial Year

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**Preparer** Mara Greco

**Reviewer** Christina Subramaniam

**Status** Completed

## Supporting Documents

- signed 2020 Financial Statements - Jet Super Fund.pdf

## Standard Checklist

- Attach copy of Financial Statements
- Attach copy of SMSF Annual Return

# Jet Super Fund

## Financial Statements & Reports

for the year ended

30 June 2020



### Sam Greco & Co

Level 1, 1355 Gympie Road, ASPLEY QLD 4032

PO Box 354, ASPLEY QLD 4034

ABN: 16230504491

Phone 07 3263 5200 Fax 07 3263 4830

Email: [info@taxonline.com.au](mailto:info@taxonline.com.au)

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4 November, 2020

The Trustees  
Jet Super Fund  
60 Lancaster Lane  
COOROIBAH QLD 4565

Dear Craig and Averil,

**Re: Jet Super Fund**

Enclosed please find the 2020 Superannuation Forms listed below:

1. Financial Statements;
1. Trustee Declaration;
2. Minutes of Meetings;
3. Members Statements;
4. Income Tax Return;
5. Audit Representation Letter;
6. Audit Engagement Letter

**Income Tax Returns**

Please peruse the financial statements and income tax return and if the details are correct, sign where indicated and return to us for lodgement. A bound copy of the Financial Statements and Income Tax Return for the Super Fund will be available once the audit has been completed.

Superannuation funds are required to self-assess their liability to taxation. A notice of assessment will **NOT** issue from the Taxation Office and it is the responsibility of the fund to ensure lodgement and any payment is made by the due date, which in your case is **17 May 2021**. However for the 2020 year, we have calculated that the Super Fund has an amount **Refundable** of **\$3,279.26** after deducting the ATO supervisory levy.

**Self-Managed Superannuation Fund Audit**

Anyone who runs a Self-Managed Superannuation Fund (SMSF) must ensure that a registered SMSF auditor audits the fund annually. An SMSF auditor examines the validity and accuracy of an SMSF's financial records and makes sure the fund is compliant with superannuation rules. Upon receipt of your signed Financial Statements and Income Tax Return, we will forward your Self-Managed Superfund to a registered independent auditor. You will then be provided with a copy of the auditor's management letter, audit report and auditors invoice approximately 2 weeks after submission.

**Minutes**

The Minutes of Meetings are contained within the Financial Statements. These minutes are prepared as standard drafts, however you should peruse them to ensure they correctly state the position in relation to the matters raised. They may be amended or added to if your circumstances require. If no alterations are required and you wish to accept the drafts as actual records, please sign the minutes where indicated and return them to our office.

**Audit Engagement Letter and Trustee Representation Letter**

We also enclose the Audit Engagement Letter and Trustee Representation Letter. The auditors contact details and registrations numbers are contained in these documents. Please peruse these documents and if satisfactory, sign where indicated and return to our office.

**Investment Strategy**

We have included a copy of your fund's investment strategy in the financial statements.

You should review your strategy regularly (at least annually) to ensure it continues to meet the current and future needs of your members depending on their personal circumstances. It needs to be tailored to your Fund's circumstances and set out why and how you have chosen to invest the Fund's assets to meet these goals..

Certain significant events should also prompt you to review your strategy, such as:

- a market correction (e.g. resulting from Covid-19)
- when a member joins the fund or departs a fund
- when a member commences receiving a pension. This is to ensure the fund has sufficient liquid assets and cash flow to meet minimum pension payments prior to 30 June each year.

You should also document that you have undertaken this review and any decisions made arising from the review. For example, you could do this as part of the annual trustee meeting minutes. You should then provide these minutes or other evidence of a review to the super fund auditor. This will show that you've met the requirement to review regularly and, where necessary, revised your investment strategy.

**Other Matters**

**2021 Concessional Contributions Cap** - from 1 July 2019, the general concessional contribution cap is \$25,000 for all individuals, regardless of age.

**Reporting of Dividend/Distribution Amounts in the Financial Statements** – please be aware that the dividend/distribution income reported is EXCLUDING the Franking Credits (refer to the Operating Statement). To review the Dividend income including the franking credits, please refer to the Investment Income Report. The reporting of the dividends/distributions is as per the Australian Accounting Standards Board guidelines.

**Covid-19 – changes to Pension minimum drawdown % for Yearly Projected Pension Calculation Report**

Due to the Government's Economic Response to the Coronavirus measures, there is a temporary reduction in the Superannuation Minimum Drawdown Requirements

Your original minimum drawdown rate was 4%. The reduced rate due to the Government's measures is now 2%

Therefore, the minimum drawdown for the 2020/2021 year is: **\$14,370.**

As the pensions are Transition to Retirement Income Streams, the maximum amount to draw down is \$71,870.43. If the pensions change to Account Based Pensions, the maximum amount will change.

**Disclaimer**

Taxation is only one of the matters that must be considered when making a decision on a financial product and you should consider taking advice from the holder of an Australian Financial Services licence before making a decision on a financial product.

Please do not hesitate to contact us if you have any queries or if we can be of further assistance in other matters and thank you for continuing to choose this firm to be of service to you.

Regards



**SAM GRECO**

Encls

  
.....  
**CRAIG DEVITT**

Jet Super Fund

**Yearly Projected Pension Calculation Report**

As at 01 July 2020

Member Name	Member Code	Pension Type	Pension Start/ Conversion Date	Age (as at 01/07/2020)	Opening Balance	Minimum Amount *	Maximum Amount	Tax Free %	Min Tax Free Payments	Min Taxable Payments
Devitt, Craig	DEV CRA00001P	Transition to Retirement Pension	01/07/2016	63	716,967.81	14,340.00	71,696.78	13.39	1,920.13	12,419.87
Devitt, Craig	DEV CRA00003P	Transition to Retirement Pension	01/07/2016	63	1,736.51	30.00	173.65	0.00	0.00	30.00
					<b>718,704.32</b>	<b>14,370.00</b>	<b>71,870.43</b>		<b>1,920.13</b>	<b>12,449.87</b>
					<b>718,704.32</b>	<b>14,370.00</b>	<b>71,870.43</b>		<b>1,920.13</b>	<b>12,449.87</b>

\* COVID-19 50% reduction has been applied to the minimum pension amount

**Jet Super Fund**  
**Operating Statement**  
For the year ended 30 June 2020

	Note	2020 \$	2019 \$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	10	5,516.50	2,067.00
Dividends Received	9	29,790.09	50,910.86
Interest Received		992.66	3,627.98
<b>Contribution Income</b>			
Employer Contributions		19,138.81	31,505.67
<b>Total Income</b>		<u>55,438.06</u>	<u>88,111.51</u>
<b>Expenses</b>			
Accountancy Fees		2,640.00	3,090.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		473.00	473.00
ASIC Fees		0.00	40.00
Bank Charges		0.00	30.00
Depreciation		8.39	5.04
<b>Member Payments</b>			
Pensions Paid		84,472.00	81,226.36
<b>Investment Losses</b>			
Changes in Market Values	11	99,058.59	(51,956.52)
<b>Total Expenses</b>		<u>186,910.98</u>	<u>33,166.88</u>
<b>Benefits accrued as a result of operations before income tax</b>			
		<u>(131,472.92)</u>	<u>54,944.63</u>
Income Tax Expense	12	(3,538.26)	(5,891.46)
<b>Benefits accrued as a result of operations</b>		<u>(127,934.66)</u>	<u>60,836.09</u>

*The accompanying notes form part of these financial statements.*

**Jet Super Fund**  
**Statement of Financial Position**

As at 30 June 2020

	Note	2020	2019
		\$	\$
<b>Assets</b>			
<b>Investments</b>			
Plant and Equipment (at written down value) - Unitted	2	0.00	8.39
Shares in Listed Companies (Australian)	3	639,079.07	675,411.52
Units in Unlisted Unit Trusts (Australian)	4	33,443.36	0.00
<b>Total Investments</b>		<u>672,522.43</u>	<u>675,419.91</u>
<b>Other Assets</b>			
Sundry Debtors		999.65	999.65
Macquarie Cash Management Account # 184-446 121791651		136,475.73	260,149.30
Non-Deductible Preliminary Expenses		2,677.07	2,677.07
Distributions Receivable		3,901.17	1,431.00
Reinvestment Residual Account		19.42	0.00
Income Tax Refundable		3,538.26	7,391.46
<b>Total Other Assets</b>		<u>147,611.30</u>	<u>272,648.48</u>
<b>Total Assets</b>		<u>820,133.73</u>	<u>948,068.39</u>
<b>Net assets available to pay benefits</b>		<u>820,133.73</u>	<u>948,068.39</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>			
	6, 7		
Devitt, Craig - Pension (Pension)		716,967.81	854,077.51
Devitt, Craig - Accumulation		101,429.41	91,922.95
Devitt, Craig - Pension (Transition to Retirement Pension 2)		1,736.51	2,067.93
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>820,133.73</u>	<u>948,068.39</u>

*The accompanying notes form part of these financial statements.*



## Jet Super Fund

# Notes to the Financial Statements

For the year ended 30 June 2020

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### Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the Fund and the needs of members.

The financial statements have been prepared on a cash basis and are based on historical costs, except for investments which have been measured at market value.

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the Trustee(s).

#### a. Measurement of Investments

The Fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the Fund; and
- (ii) a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the Fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an asset from a willing seller if the following assumptions were made:

- that the buyer and the seller deal with each other at arm's length in relation to the sale;
- that the sale occurred after proper marketing of the asset; and
- that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross values of the Fund's financial liabilities is equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

#### b. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and at call, deposits with banks and short-term, highly liquid investments that are readily convertible to cash and subject to an insignificant risk of change in value.

#### c. Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.

## Jet Super Fund

# Notes to the Financial Statements

For the year ended 30 June 2020

---

### Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

### Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

### Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

### Distribution revenue

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distribution and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at market value.

### Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

### Contributions

Contributions and transfers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

## d. Liability for Accrued Benefits

The liability for accrued benefits represents the Fund's present obligation to pay benefits to members and beneficiaries, and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

## e. Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

### Note 2: Plant and Equipment (at written down value) - Unitised

	2020	2019
	\$	\$
Asus Laptop	0.00	8.39
	<hr/>	<hr/>
	0.00	8.39

### Note 3: Shares in Listed Companies (Australian)

	2020	2019
	\$	\$
Alumina Limited	24,375.00	58,250.00

## Jet Super Fund

# Notes to the Financial Statements

For the year ended 30 June 2020

BHP Billiton Limited	89,550.00	61,740.00
Boral Limited.	11,370.00	15,360.00
Betashares Diversified Balanced Etf	19,320.00	0.00
Betashares Diversified High Growth Etf	27,798.30	0.00
Fortescue Metals Group Ltd	77,823.15	50,683.38
National Australia Bank Limited	127,540.00	160,320.00
South32 Limited	3,060.00	4,770.00
Telstra Corporation Limited.	46,950.00	57,750.00
Vicinity Centres	25,740.00	44,100.00
Westpac Banking Corporation	89,750.00	170,160.00
Western Areas Limited	13,200.00	0.00
Zip Co Limited.	82,602.62	52,278.14
	<hr/>	<hr/>
	639,079.07	675,411.52

#### Note 4: Units in Unlisted Unit Trusts (Australian)

	2020 \$	2019 \$
Morgan Stanley IFP Glob Franchise	16,656.51	0.00
Arrowstreet Glob Equity Fund	16,786.85	0.00
	<hr/>	<hr/>
	33,443.36	0.00

#### Note 5: Banks and Term Deposits

	2020 \$	2019 \$
<b>Banks</b>		
Macquarie Cash Management Account # 184-446 121791651	136,475.73	260,149.30
	<hr/>	<hr/>
	136,475.73	260,149.30

#### Note 6: Liability for Accrued Benefits

	2020 \$	2019 \$
Liability for accrued benefits at beginning of year	948,068.39	887,232.30
Benefits accrued as a result of operations	(127,934.66)	60,836.09

## Jet Super Fund

# Notes to the Financial Statements

For the year ended 30 June 2020

Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	820,133.73	948,068.39

### Note 7: Vested Benefits

Vested benefits are benefits that are not conditional upon continued membership of the fund (or any factor other than resignation from the plan) and include benefits which members were entitled to receive had they terminated their fund membership as at the end of the reporting period.

	2020	2019
	\$	\$
Vested Benefits	820,133.73	948,068.39

### Note 8: Guaranteed Benefits

No guarantees have been made in respect of any part of the liability for accrued benefits.

### Note 9: Dividends

	2020	2019
	\$	\$
Alumina Limited	2,465.70	7,827.28
BHP Billiton Limited	3,693.61	4,618.50
Boral Limited.	690.00	810.00
Fortescue Metals Group Ltd	5,619.00	5,731.38
National Australia Bank Limited	9,960.00	11,880.00
South32 Limited	111.78	273.70
Telstra Corporation Limited.	2,400.00	2,850.00
Western Areas Limited	50.00	0.00
Westpac Banking Corporation	4,800.00	16,920.00
	29,790.09	50,910.86

## Jet Super Fund

# Notes to the Financial Statements

For the year ended 30 June 2020

### Note 10: Trust Distributions

	2020 \$	2019 \$
Betashares Diversified Balanced Etf	216.55	0.00
Betashares Diversified High Growth Etf	223.46	0.00
Arrowstreet Glob Equity Fund	1,706.61	0.00
Vicinity Centres	1,386.00	2,067.00
Morgan Stanley IFP Glob Franchise	1,983.88	0.00
	<u>5,516.50</u>	<u>2,067.00</u>

### Note 11: Changes in Market Values

#### Unrealised Movements in Market Value

	2020 \$	2019 \$
<b>Other Assets</b>		
Silver Bullion - 1Kg Bars	0.00	4,286.01
	<u>0.00</u>	<u>4,286.01</u>
<b>Shares in Listed Companies (Australian)</b>		
AMP Limited	0.00	1,573.22
Alumina Limited	(10,642.93)	(11,750.00)
BHP Billiton Limited	(3,271.33)	10,875.00
Betashares Diversified Balanced Etf	(704.00)	0.00
Betashares Diversified High Growth Etf	(2,242.91)	0.00
Boral Limited.	(3,990.00)	(4,230.00)
Fortescue Metals Group Ltd	27,139.77	26,015.97
National Australia Bank Limited	(33,570.94)	(4,140.00)
South32 Limited	(1,710.00)	(645.00)
Telstra Corporation Limited.	(10,800.00)	18,450.00
Vicinity Centres	(18,360.00)	(1,249.52)
Western Areas Limited	(2,969.95)	0.00
Westpac Banking Corporation	(50,434.07)	(5,640.00)
Zip Co Limited.	30,324.48	27,785.42
	<u>(81,231.88)</u>	<u>57,045.09</u>
<b>Units in Unlisted Unit Trusts (Australian)</b>		
Arrowstreet Glob Equity Fund	(3,213.15)	0.00

## Jet Super Fund

# Notes to the Financial Statements

For the year ended 30 June 2020

Morgan Stanley IFP Glob Franchise	(3,343.49)	0.00
	(6,556.64)	0.00
<b>Total Unrealised Movement</b>	<b>(87,788.52)</b>	<b>61,331.10</b>
<b>Realised Movements in Market Value</b>		
	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
<b>Other Assets</b>		
Silver Bullion - 1Kg Bars	0.00	(7,780.00)
	0.00	(7,780.00)
<b>Shares in Listed Companies (Australian)</b>		
AMP Limited	0.00	(1,594.58)
Alumina Limited	1,538.17	0.00
National Australia Bank Limited	(5,854.64)	0.00
Westpac Banking Corporation	(6,953.59)	0.00
	(11,270.06)	(1,594.58)
<b>Total Realised Movement</b>	<b>(11,270.06)</b>	<b>(9,374.58)</b>
<b>Changes in Market Values</b>	<b>(99,058.58)</b>	<b>51,956.52</b>
<b>Note 12: Income Tax Expense</b>		
	<b>2020</b>	<b>2019</b>
The components of tax expense comprise	<b>\$</b>	<b>\$</b>
Current Tax	(3,538.26)	(5,891.46)
Income Tax Expense	(3,538.26)	(5,891.46)
<p>The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:</p>		
Prima facie tax payable on benefits accrued before income tax at 15%	(19,720.94)	8,241.69
Less:		
Tax effect of:		
Increase in MV of Investments	0.00	9,199.67
Realised Accounting Capital Gains	(1,690.51)	(1,406.19)

**Jet Super Fund****Notes to the Financial Statements**

For the year ended 30 June 2020

Accounting Trust Distributions	827.48	310.05
Add:		
Tax effect of:		
Decrease in MV of Investments	13,168.28	0.00
Pension Payments	12,670.80	12,183.95
Franking Credits	1,901.93	3,246.80
Foreign Credits	24.67	0.00
Taxable Trust Distributions	243.86	185.46
Distributed Foreign Income	154.46	0.00
Rounding	(0.39)	(0.47)
Income Tax on Taxable Income or Loss	9,305.70	15,753.90
Less credits:		
Franking Credits	12,679.50	21,645.36
Foreign Credits	164.46	0.00
Current Tax or Refund	<u>(3,538.26)</u>	<u>(5,891.46)</u>

## Jet Super Fund

# Investment Performance

As at 30 June 2020

Investment	Opening Value	Purchases / Additions	Sales / Reductions	Closing Value	Realised Market Gain	Unrealised Market Gain	Net Income	Income and Market Gain	Return %
<b>Bank Accounts</b>									
Macquarie Cash Management Account # 184-446 121791651	260,149.30	0.00	0.00	136,475.73	0.00	0.00	992.66	992.66	0.38 %
	<b>260,149.30</b>	<b>0.00</b>	<b>0.00</b>	<b>136,475.73</b>	<b>0.00</b>	<b>0.00</b>	<b>992.66</b>	<b>992.66</b>	<b>0.38 %</b>
<b>Plant and Equipment (at written down value) - Unitised</b>									
JETS0001_ Asus Laptop	8.39	0.00	0.00	0.00	0.00	(8.39)	(8.39)	(16.78)	(200.00) %
	<b>8.39</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(8.39)</b>	<b>(8.39)</b>	<b>(16.78)</b>	<b>(200.00) %</b>
<b>Shares in Listed Companies (Australian)</b>									
AWC.AX Alumina Limited	58,250.00	0.00	23,232.07	24,375.00	1,538.17	(10,642.93)	3,522.43	(5,582.33)	(15.94) %
DBBF.AX Betashares Diversified Balanced Etf	0.00	20,024.00	0.00	19,320.00	0.00	(704.00)	233.18	(470.82)	(2.35) %
DHHF.AX Betashares Diversified High Growth Etf	0.00	30,041.21	0.00	27,798.30	0.00	(2,242.91)	266.98	(1,975.93)	(6.58) %
BHP.AX BHP Billiton Limited	61,740.00	31,081.33	0.00	89,550.00	0.00	(3,271.33)	5,276.59	2,005.26	2.16 %
BLD.AX Boral Limited.	15,360.00	0.00	0.00	11,370.00	0.00	(3,990.00)	837.86	(3,152.14)	(20.52) %
FMG.AX Fortescue Metals Group Ltd	50,683.38	0.00	0.00	77,823.15	0.00	27,139.77	8,027.14	35,166.91	69.39 %
NAB.AX National Australia Bank Limited	160,320.00	30,656.74	29,865.80	127,540.00	(5,854.64)	(33,570.94)	14,228.58	(25,197.00)	(15.64) %
S32.AX South32 Limited	4,770.00	0.00	0.00	3,060.00	0.00	(1,710.00)	159.69	(1,550.31)	(32.50) %
TLS.AX Telstra Corporation Limited.	57,750.00	0.00	0.00	46,950.00	0.00	(10,800.00)	3,428.58	(7,371.42)	(12.76) %
VCX.AX Vicinity Centres	44,100.00	0.00	0.00	25,740.00	0.00	(18,360.00)	1,386.00	(16,974.00)	(38.49) %
WSA.AX Western Areas Limited	0.00	16,169.95	0.00	13,200.00	0.00	(2,969.95)	71.43	(2,898.52)	(17.93) %
WBC.AX Westpac Banking Corporation	170,160.00	0.00	29,975.93	89,750.00	(6,953.59)	(50,434.07)	6,857.14	(50,530.52)	(36.05) %
Z1P.AX Zip Co Limited.	52,278.14	0.00	0.00	82,602.62	0.00	30,324.48	0.00	30,324.48	58.01 %
	<b>675,411.52</b>	<b>127,973.23</b>	<b>83,073.80</b>	<b>639,079.07</b>	<b>(11,270.06)</b>	<b>(81,231.88)</b>	<b>44,295.60</b>	<b>(48,206.34)</b>	<b>(6.69) %</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>									



**Jet Super Fund****Investment Performance**

As at 30 June 2020

<b>Investment</b>	<b>Opening Value</b>	<b>Purchases / Additions</b>	<b>Sales / Reductions</b>	<b>Closing Value</b>	<b>Realised Market Gain</b>	<b>Unrealised Market Gain</b>	<b>Net Income</b>	<b>Income and Market Gain</b>	<b>Return %</b>
MAQ0464A Arrowstreet Glob Equity Fund	0.00	20,000.00	0.00	16,786.85	0.00	(3,213.15)	1,706.61	(1,506.54)	(7.53) %
MAQ0404A Morgan Stanley IFP Glob Franchise	0.00	20,000.00	0.00	16,656.51	0.00	(3,343.49)	1,983.88	(1,359.61)	(6.80) %
	<b>0.00</b>	<b>40,000.00</b>	<b>0.00</b>	<b>33,443.36</b>	<b>0.00</b>	<b>(6,556.64)</b>	<b>3,690.49</b>	<b>(2,866.15)</b>	<b>(7.17) %</b>
	<b>935,569.21</b>	<b>167,973.23</b>	<b>83,073.80</b>	<b>808,998.16</b>	<b>(11,270.06)</b>	<b>(87,796.91)</b>	<b>48,970.36</b>	<b>(50,096.62)</b>	<b>(4.91) %</b>

## Jet Super Fund

# Investment Summary Report

As at 30 June 2020

Investment	Units	Market Price <sup>1</sup>	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
Macquarie Cash Management Account # 184-446 121791651		136,475.730000	136,475.73	136,475.73	136,475.73			16.87 %
			<b>136,475.73</b>		<b>136,475.73</b>		<b>0.00 %</b>	<b>16.87 %</b>
<b>Plant and Equipment (at written down value) - Unlited</b>								
JETS0001_A Asus Laptop SUSLAPTOP	1.00	0.000000	0.00	1,249.00	1,249.00	(1,249.00)	(100.00) %	0.00 %
			<b>0.00</b>		<b>1,249.00</b>	<b>(1,249.00)</b>	<b>(100.00) %</b>	<b>0.00 %</b>
<b>Shares in Listed Companies (Australian)</b>								
AWC.AX Alumina Limited	15,000.00	1.625000	24,375.00	2.02	30,336.36	(5,961.36)	(19.65) %	3.01 %
DBBF.AX Betashares Diversified Balanced Etf	800.00	24.150000*	19,320.00	25.03	20,024.00	(704.00)	(3.52) %	2.39 %
DHHF.AX Betashares Diversified High Growth Etf	1,206.00	23.050000	27,798.30	24.91	30,041.21	(2,242.91)	(7.47) %	3.44 %
BHP.AX BHP Billiton Limited	2,500.00	35.820000	89,550.00	30.05	75,132.17	14,417.83	19.19 %	11.07 %
BLD.AX Boral Limited.	3,000.00	3.790000	11,370.00	6.31	18,922.68	(7,552.68)	(39.91) %	1.41 %
FMG.AX Fortescue Metals Group Ltd	5,619.00	13.850000	77,823.15	4.89	27,490.62	50,332.53	183.09 %	9.62 %
NAB.AX National Australia Bank Limited	7,000.00	18.220000	127,540.00	24.55	171,867.08	(44,327.08)	(25.79) %	15.77 %
S32.AX South32 Limited	1,500.00	2.040000	3,060.00	2.24	3,366.66	(306.66)	(9.11) %	0.38 %
TLS.AX Telstra Corporation Limited.	15,000.00	3.130000	46,950.00	4.82	72,321.04	(25,371.04)	(35.08) %	5.80 %
VCX.AX Vicinity Centres	18,000.00	1.430000	25,740.00	2.49	44,813.71	(19,073.71)	(42.56) %	3.18 %
WSA.AX Western Areas Limited	5,000.00	2.640000	13,200.00	3.23	16,169.95	(2,969.95)	(18.37) %	1.63 %
WBC.AX Westpac Banking Corporation	5,000.00	17.950000	89,750.00	29.71	148,563.48	(58,813.48)	(39.59) %	11.09 %
Z1P.AX Zip Co Limited.	15,794.00	5.230000	82,602.62	1.55	24,492.72	58,109.90	237.25 %	10.21 %
			<b>639,079.07</b>		<b>683,541.68</b>	<b>(44,462.61)</b>	<b>(6.50) %</b>	<b>79.00 %</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>								
MAQ0464AU Arrowstreet Glob Equity Fund	16,614.06	1.010400	16,786.85	1.20	20,000.00	(3,213.15)	(16.07) %	2.08 %
MAQ0404AU Morgan Stanley IFP Glob Franchise	7,817.39	2.130700	16,656.51	2.56	20,000.00	(3,343.49)	(16.72) %	2.06 %

Jet Super Fund

# Investment Summary Report

As at 30 June 2020

Investment	Units	Market Price <sup>1</sup>	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
			33,443.36		40,000.00	(6,556.64)	(16.39) %	4.13 %
			808,998.16		861,266.41	(52,268.25)	(6.07) %	100.00 %

<sup>1</sup>Market Prices as at Reporting Date. Note: Where prices unavailable, system will use last known price

\* Investments using last known price

Investment	Market Price	Market Price Date
Betashares Diversified Balanced Etf	24.150000	25/06/2020

Jet Super Fund

# Realised Capital Gains Report

For The Period 01 July 2019 - 30 June 2020

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Shares in Listed Companies (Australian)</b>												
Alumina Limited												
24/04/2018	14/11/2019	5,000.00	13,119.95	12,385.12	(734.83)	13,119.95	13,119.95	0.00	0.00	0.00	0.00	(734.83)
12/07/2017	14/11/2019	5,000.00	10,112.12	12,385.12	2,273.00	10,112.12	10,112.12	0.00	0.00	2,273.00	0.00	0.00
		<b>10,000.00</b>	<b>23,232.07</b>	<b>24,770.24</b>	<b>1,538.17</b>	<b>23,232.07</b>	<b>23,232.07</b>	<b>0.00</b>	<b>0.00</b>	<b>2,273.00</b>	<b>0.00</b>	<b>(734.83)</b>
National Australia Bank Limited												
16/06/2017	02/03/2020	1,000.00	29,865.80	24,011.15	(5,854.65)	29,865.80	29,865.80	0.00	0.00	0.00	0.00	(5,854.65)
		<b>1,000.00</b>	<b>29,865.80</b>	<b>24,011.15</b>	<b>(5,854.65)</b>	<b>29,865.80</b>	<b>29,865.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(5,854.65)</b>
Vicinity Centres												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120.84	0.00	0.00
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>120.84</b>	<b>0.00</b>	<b>0.00</b>
Westpac Banking Corporation												
21/06/2017	02/03/2020	1,000.00	29,975.93	23,022.34	(6,953.59)	29,975.93	29,975.93	0.00	0.00	0.00	0.00	(6,953.59)
		<b>1,000.00</b>	<b>29,975.93</b>	<b>23,022.34</b>	<b>(6,953.59)</b>	<b>29,975.93</b>	<b>29,975.93</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(6,953.59)</b>
		<b>12,000.00</b>	<b>83,073.80</b>	<b>71,803.73</b>	<b>(11,270.07)</b>	<b>83,073.80</b>	<b>83,073.80</b>	<b>0.00</b>	<b>0.00</b>	<b>2,393.84</b>	<b>0.00</b>	<b>(13,543.07)</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>												
Arrowstreet Glob Equity Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,275.36	0.00	0.00
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,275.36</b>	<b>0.00</b>	<b>0.00</b>
Morgan Stanley IFP Glob Franchise												

Jet Super Fund

**Realised Capital Gains Report**

For The Period 01 July 2019 - 30 June 2020

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Units in Unlisted Unit Trusts (Australian)</b>												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,585.96	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,585.96	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,861.32	0.00	0.00
		<b>12,000.00</b>	<b>83,073.80</b>	<b>71,803.73</b>	<b>(11,270.07)</b>	<b>83,073.80</b>	<b>83,073.80</b>	<b>0.00</b>	<b>0.00</b>	<b>5,255.16</b>	<b>0.00</b>	<b>(13,543.07)</b>

Jet Super Fund

Investment Income Report

As at 30 June 2020

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
<b>Bank Accounts</b>												
Macquarie Cash Management Account # 184-446 121791651	992.66			992.66	0.00	0.00	0.00	992.66			0.00	0.00
	<b>992.66</b>			<b>992.66</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>992.66</b>			<b>0.00</b>	<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>												
AWC.AX Alumina Limited	2,465.70	2,465.70	0.00		1,056.73			3,522.43		0.00		
DBBF.AX Betashares Diversified Balanced Etf	216.55	27.12	5.69	56.13	16.63	101.18	10.71	217.46		0.00	0.00	26.43
DHHF.AX Betashares Diversified High Growth Etf	223.46	72.96	16.78	25.78	43.52	102.09	25.94	287.07		0.00	0.00	5.85
BHP.AX BHP Billiton Limited	3,693.61	3,693.61	0.00		1,582.98			5,276.59		0.00		
BLD.AX Boral Limited.	690.00	345.00	345.00		147.86			837.86		0.00		
FMG.AX Fortescue Metals Group Ltd	5,619.00	5,619.00	0.00		2,408.14			8,027.14		0.00		
NAB.AX National Australia Bank Limited	9,960.00	9,960.00	0.00		4,268.58			14,228.58		0.00		
S32.AX South32 Limited	111.78	111.78	0.00		47.91			159.69		0.00		
TLS.AX Telstra Corporation Limited.	2,400.00	2,400.00	0.00		1,028.58			3,428.58		0.00		
VCX.AX Vicinity Centres	1,386.50			1,418.53	0.00	0.00	0.00	1,418.53		0.00	120.84	(153.37)
WSA.AX Western Areas Limited	50.00	50.00	0.00		21.43			71.43		0.00		
WBC.AX Westpac Banking Corporation	4,800.00	4,800.00	0.00		2,057.14			6,857.14		0.00		
	<b>31,616.10</b>	<b>29,545.17</b>	<b>367.47</b>	<b>1,500.44</b>	<b>12,679.50</b>	<b>203.27</b>	<b>36.65</b>	<b>44,332.50</b>		<b>0.00</b>	<b>120.84</b>	<b>(121.09)</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>												
MAQ0464AU Arrowstreet Glob Equity Fund	1,706.61			0.14	0.00	431.11	71.12	502.37		0.00	1,275.36	0.00
MAQ0404AU Morgan Stanley IFP Glob Franchise	1,983.88			2.59	0.00	395.33	56.69	454.61		0.00	1,585.96	0.00
	<b>3,690.49</b>			<b>2.73</b>	<b>0.00</b>	<b>826.44</b>	<b>127.81</b>	<b>956.98</b>		<b>0.00</b>	<b>2,861.32</b>	<b>0.00</b>

Jet Super Fund

# Investment Income Report

As at 30 June 2020

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
	36,299.25	29,545.17	367.47	2,495.83	12,679.50	1,029.71	164.46	46,282.14		0.00	2,982.16	(121.09)

Assessable Income (Excl. Capital Gains) 46,282.14

Net Capital Gain 1,988.11

**Total Assessable Income 48,270.25**

\* 1 Includes foreign credits from foreign capital gains.

\* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

Jet Super Fund

Depreciation Schedule for the period 01 July 2019 to 30 June 2020

Investment	Cost	Opening Written Down Value	Adjustments			Depreciation			Closing Written Down Value	
			Disposals/ Decrease	Additions/ Increase	Total Value For Depreciation <sup>1</sup>	Method	Rate	Calculated Depreciation <sup>2</sup>		Posted Depreciation <sup>3</sup>
<b>Plant and Equipment (at written down value) - Unitted</b>										
Asus Laptop										
	1,249.00	8.39			8.39	Low Value Pool	37.50 %	8.39	8.39	0.00
	1,249.00	8.39			8.39				8.39	0.00
	<b>1,249.00</b>	<b>8.39</b>			<b>8.39</b>				<b>8.39</b>	<b>0.00</b>

<sup>1</sup> Amounts have been pro rated based on number of days in the year

<sup>2</sup> Depreciation calculated as per depreciation method

<sup>3</sup> Depreciation amounts posted to the ledger



## Trustees Declaration

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

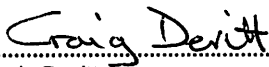
The trustees declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2020 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2020 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (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 superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2020.


Specifically, the trustees declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the Fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Act 1994; and
- to the knowledge of the trustees, there have been no events or transactions subsequent to the balance date which could have a material impact on the Fund. Where such events have occurred, the effect of such events has been accounted and noted in the Fund's financial statements.

Signed in accordance with a resolution of the trustees by:

  
.....  
Craig Devitt

Trustee

  
.....  
Averil Scott

Trustee

Dated this 13 day of NOVEMBER 2020

## Jet Super Fund

# Compilation Report

---

We have compiled the accompanying special purpose financial statements of the Jet Super Fund which comprise the statement of financial position as at 30/06/2020 the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

### The Responsibility of the Trustee(s)

The Trustee(s) of Jet Super Fund are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

### Our Responsibility

On the basis of information provided by the Trustee(s), we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

### Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the trustees who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Sam Greco & Co Chartered Accountants

of

Level 1 Mitcham House 1355 Gympie Road, Aspley, Queensland 4034

Signed: 

Dated: 13, 11 2020

/ /  
Craig Devitt  
Jet Super Fund  
60 Lancaster Lane, COOROIBAH, Queensland 4565

Dear Sir/Madam

**Jet Super Fund  
Continuation of Transition to Retirement Pension**

We have recently completed a review of the assets of **Jet Super Fund** and your Transition to Retirement Pension account in the Fund as at 01 July 2019. It is confirmed that the pension balance will automatically revert to Averil Scott upon the death of the member.

Based on the account balance and the legislative requirements for Transition to Retirement Pension, I have set out below the Minimum income stream which must be taken for the year ending 30 June 2020.

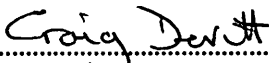
Your balance contains:

- a Taxable Balance of: \$739,707.06;
- a Tax Free Balance of: \$114,370.45; and
- a Tax Free proportion: 13.39%.

Your Minimum income stream applicable is \$17,080.00.  
Your Maximum income stream applicable is \$85,407.75.

If you have any queries with regard to the above, please do not hesitate to contact me.

Yours sincerely

  
.....  
Craig Devitt

/ /  
Craig Devitt  
Jet Super Fund  
60 Lancaster Lane, COOROIBAH, Queensland 4565

Dear Sir/Madam

**Jet Super Fund  
Continuation of Transition to Retirement Pension**

We have recently completed a review of the assets of **Jet Super Fund** and your Transition to Retirement Pension account in the Fund as at 01 July 2019. It is confirmed that the pension balance will automatically revert to Averil Scott upon the death of the member.

Based on the account balance and the legislative requirements for Transition to Retirement Pension, I have set out below the Minimum income stream which must be taken for the year ending 30 June 2020.

Your balance contains:

- a Taxable Balance of: \$2,067.93;
- a Tax Free Balance of: \$0.00; and
- a Tax Free proportion: 0.00%.

Your Minimum income stream applicable is \$40.00.  
Your Maximum income stream applicable is \$206.79.

If you have any queries with regard to the above, please do not hesitate to contact me.

Yours sincerely

  
.....  
Craig Devitt

**Jet Super Fund**

**Minutes of a Meeting of the Trustee(s)**

held on / / at 60 Lancaster Lane, COOROIBAH, Queensland 4565

---

**PRESENT:** Craig Devitt and Averil Scott

**PENSION CONTINUATION:** Craig Devitt wishes to continue existing Transition to Retirement Pension with a commencement date of 01/07/2016. It is confirmed that the pension balance will automatically revert to Averil Scott upon the death of the member.

The Pension Account Balance as at 01/07/2019 is \$854,077.51, consisting of:

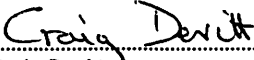
- Taxable amount of: \$739,707.06; and
- Tax Free amount of: \$114,370.45
- Tax Free proportion: 13.39%.

**TRUSTEE ACKNOWLEDGEMENT:** It was resolved that Trustee(s) have agreed to this and has taken action to ensure the following:

- The member's minimum pension payments are to be made at least annually
- An amount or percentage of the pension will not be prescribed as being left-over when the pension ceases
- The pension can be transferred only on the death of the pensioner to their beneficiary(s).
- The Trustee(s) will comply with ATO obligations such as PAYG withholding and payment summary obligations
- The fund's trust deed provides for payment of this pension to the member
- The Trustee(s) will notify the member, in writing, of their pension amount and assessable amount each year

**PAYMENT:** It was resolved that the trustees have agreed to pay at least the minimum pension payment for the current year of \$17,080.00 in the frequency of at least an annual payment.

**CLOSURE:** Signed by the trustee(s) pursuant to the Fund Deed.

  
.....  
Craig Devitt  
Chairperson

Jet Super Fund

## Minutes of a Meeting of the Trustee(s)

held on / / at 60 Lancaster Lane, COOROIBAH, Queensland 4565

---

**PRESENT:** Craig Devitt and Averil Scott

**PENSION CONTINUATION:** Craig Devitt wishes to continue existing Transition to Retirement Pension with a commencement date of 01/07/2016. It is confirmed that the pension balance will automatically revert to Averil Scott upon the death of the member.

The Pension Account Balance as at 01/07/2019 is \$2,067.93, consisting of:

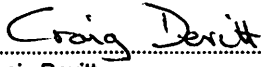
- Taxable amount of: \$2,067.93; and
- Tax Free amount of: \$0.00
- Tax Free proportion: 0.00%.

**TRUSTEE ACKNOWLEDGEMENT:** It was resolved that Trustee(s) have agreed to this and has taken action to ensure the following:

- The member's minimum pension payments are to be made at least annually
- An amount or percentage of the pension will not be prescribed as being left-over when the pension ceases
- The pension can be transferred only on the death of the pensioner to their beneficiary(s).
- The Trustee(s) will comply with ATO obligations such as PAYG withholding and payment summary obligations
- The fund's trust deed provides for payment of this pension to the member
- The Trustee(s) will notify the member, in writing, of their pension amount and assessable amount each year

**PAYMENT:** It was resolved that the trustees have agreed to pay at least the minimum pension payment for the current year of \$40.00 in the frequency of at least an annual payment.

**CLOSURE:** Signed by the trustee(s) pursuant to the Fund Deed.

  
.....  
Craig Devitt  
Chairperson

**Jet Super Fund**

**Pension Summary Report**

As at 30/06/2020

Member Name : Devitt, Craig

Member Age : 62\* (Date of Birth : 25/08/1956)

Member Code	Pension Type	Pension Start Date	Tax Free	Min / PF	Minimum	Maximum	Gross Pension Payments	PAYG	Net Pension Payment	Amount to reach Minimum
DEVCRA 00001P	Transition to Retirement Pension	01/07/2016	13.39%	2.00%	\$17,080.00*	\$85,407.75	\$84,266.00	\$0.00	\$84,266.00	NIL

\*COVID-19 50% reduction has been applied to the minimum pension amount

DEVCRA 00003P	Transition to Retirement Pension	01/07/2016	0.00%	2.00%	\$40.00*	\$206.79	\$206.00	\$0.00	\$206.00	NIL
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\*COVID-19 50% reduction has been applied to the minimum pension amount

					<b>\$17,120.00</b>	<b>\$85,614.54</b>	<b>\$84,472.00</b>	<b>\$0.00</b>	<b>\$84,472.00</b>	<b>\$0.00</b>
--	--	--	--	--	--------------------	--------------------	--------------------	---------------	--------------------	---------------

**Total :**

					<b>\$17,120.00</b>	<b>\$85,614.54</b>	<b>\$84,472.00</b>	<b>\$0.00</b>	<b>\$84,472.00</b>	<b>\$0.00</b>
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\*Age as at 01/07/2019 or pension start date for new pensions.

Jet Super Fund

## Minutes of a meeting of the Trustee(s)

held on / / at 60 Lancaster Lane, COOROIBAH, Queensland 4565

---

<b>PRESENT:</b>	Craig Devitt and Averil Scott
<b>MINUTES:</b>	The Chair reported that the minutes of the previous meeting had been signed as a true record.
<b>FINANCIAL STATEMENTS OF SUPERANNUATION FUND:</b>	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the Superannuation Fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2020 and it was resolved that such statements be and are hereby adopted as tabled.</p>
<b>TRUSTEE'S DECLARATION:</b>	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
<b>ANNUAL RETURN:</b>	Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2020, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
<b>TRUST DEED:</b>	The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
<b>INVESTMENT STRATEGY:</b>	The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.
<b>INSURANCE COVER:</b>	The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.
<b>ALLOCATION OF INCOME:</b>	It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
<b>INVESTMENT ACQUISITIONS:</b>	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2020.
<b>INVESTMENT DISPOSALS:</b>	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2020.
<b>AUDITORS:</b>	<p>It was resolved that</p> <p>Super Audits Pty Ltd</p> <p>of</p> <p>5A Broadway, Gleneig South, South Australia 5045</p> <p>act as auditors of the Fund for the next financial year.</p>
<b>TAX AGENTS:</b>	It was resolved that



Jet Super Fund

## Minutes of a meeting of the Trustee(s)

held on / / at 60 Lancaster Lane, COOROIBAH, Queensland 4565

---

Sam Greco & Co Chartered Accountants

act as tax agents of the Fund for the next financial year.

**TRUSTEE STATUS:**

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the Fund and that they are not disqualified persons as defined by s 120 of the SISA.

**CONTRIBUTIONS RECEIVED:**

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

**PAYMENT OF BENEFITS:**

The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

**CLOSURE:**

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting then closed.

Signed as a true record –

  
.....

Craig Devitt

Chairperson

# Members Statement

Craig Devitt  
 60 Lancaster Lane  
 COOROIBAH, Queensland, 4565, Australia

### Your Details

Date of Birth : 25/08/1956  
 Age: 63  
 Tax File Number: Provided  
 Date Joined Fund: 01/07/2005  
 Service Period Start Date: 28/07/1980  
 Date Left Fund:  
 Member Code: DEVCRA00001P  
 Account Start Date 01/07/2016  
 Account Phase: Accumulation Phase  
 Account Description: Pension

Nominated Beneficiaries Averil Scott  
 Vested Benefits 716,967.81  
 Total Death Benefit 716,967.81  
 Current Salary 0.00  
 Previous Salary 0.00  
 Disability Benefit 0.00

### Your Balance

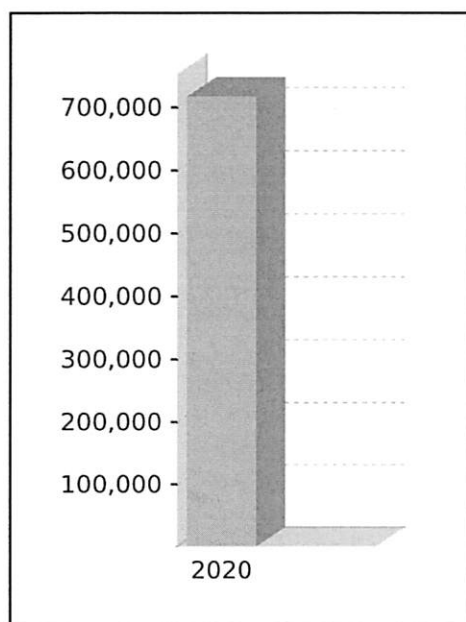
Total Benefits 716,967.81

#### Preservation Components

Preserved 716,967.81  
 Unrestricted Non Preserved  
 Restricted Non Preserved

#### Tax Components

Tax Free (13.39%) 96,011.46  
 Taxable 620,956.35



### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2019	854,077.51
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(47,150.78)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	84,266.00
Contributions Tax	
Income Tax	5,692.92
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2020	716,967.81

# Members Statement

Craig Devitt  
 60 Lancaster Lane  
 COOROIBAH, Queensland, 4565, Australia

**Your Details**

Date of Birth : 25/08/1956  
 Age: 63  
 Tax File Number: Provided  
 Date Joined Fund: 01/07/2005  
 Service Period Start Date: 28/07/1980  
 Date Left Fund:  
 Member Code: DEVCRA00002A  
 Account Start Date 01/07/2005  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

Nominated Beneficiaries N/A  
 Vested Benefits 101,429.41  
 Total Death Benefit 101,429.41  
 Current Salary 0.00  
 Previous Salary 0.00  
 Disability Benefit 0.00

**Your Balance**

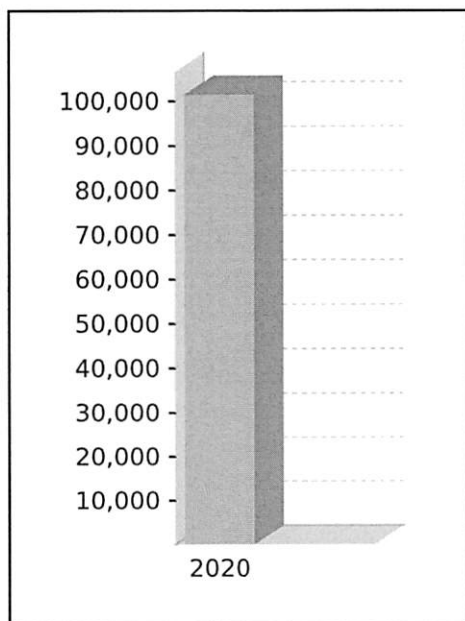
Total Benefits 101,429.41

Preservation Components

Preserved 101,429.41  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components

Tax Free  
 Taxable 101,429.41



**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2019	91,922.95
<u>Increases to Member account during the period</u>	
Employer Contributions	19,138.81
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(6,033.08)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	2,870.84
Income Tax	728.43
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2020	101,429.41

# Members Statement

Craig Devitt  
 60 Lancaster Lane  
 COOROIBAH, Queensland, 4565, Australia

**Your Details**

Date of Birth : 25/08/1956  
 Age: 63  
 Tax File Number: Provided  
 Date Joined Fund: 01/07/2005  
 Service Period Start Date: 28/07/1980  
 Date Left Fund:  
 Member Code: DEVCRA00003P  
 Account Start Date 01/07/2016  
 Account Phase: Accumulation Phase  
 Account Description: Transition to Retirement Pension 2

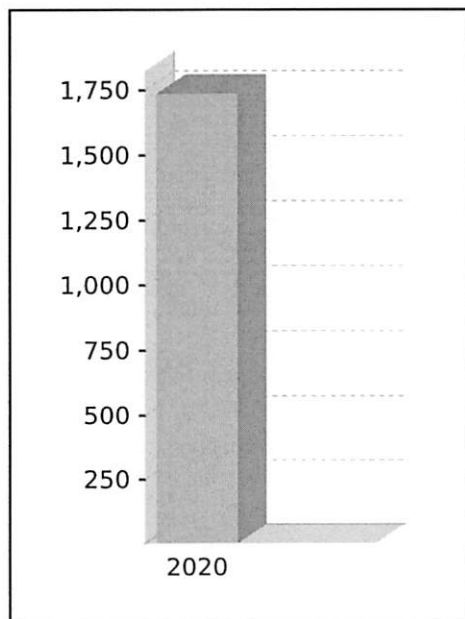
Nominated Beneficiaries Averil Scott  
 Vested Benefits 1,736.51  
 Total Death Benefit 1,736.51  
 Current Salary 0.00  
 Previous Salary 0.00  
 Disability Benefit 0.00

**Your Balance**

Total Benefits 1,736.51

Preservation Components  
 Preserved 1,736.51  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components  
 Tax Free (0.00%)  
 Taxable 1,736.51



**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2019	2,067.93
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(111.91)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	206.00
Contributions Tax	
Income Tax	13.51
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2020	1,736.51

# Members Statement

Averil Scott  
 60 Lancaster Lane  
 COOROIBAH, Queensland, 4565, Australia

### Your Details

Date of Birth : 17/05/1946  
 Age: 74  
 Tax File Number: Provided  
 Date Joined Fund: 01/07/2005  
 Service Period Start Date:  
 Date Left Fund:  
 Member Code: SCOAVE00001A  
 Account Start Date 01/07/2005  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

Nominated Beneficiaries N/A  
 Vested Benefits  
 Total Death Benefit 0.00  
 Current Salary 0.00  
 Previous Salary 0.00  
 Disability Benefit 0.00

### Your Balance

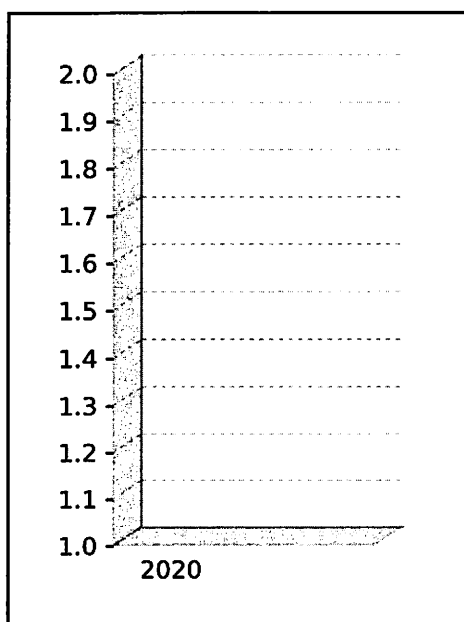
#### Total Benefits

#### Preservation Components

Preserved  
 Unrestricted Non Preserved  
 Restricted Non Preserved

#### Tax Components

Tax Free  
 Taxable



### Your Detailed Account Summary

This Year

Opening balance at 01/07/2019

#### Increases to Member account during the period

Employer Contributions  
 Personal Contributions (Concessional)  
 Personal Contributions (Non Concessional)  
 Government Co-Contributions  
 Other Contributions  
 Proceeds of Insurance Policies  
 Transfers In  
 Net Earnings  
 Internal Transfer In

#### Decreases to Member account during the period

Pensions Paid  
 Contributions Tax  
 Income Tax  
 No TFN Excess Contributions Tax  
 Excess Contributions Tax  
 Refund Excess Contributions  
 Division 293 Tax  
 Insurance Policy Premiums Paid  
 Management Fees  
 Member Expenses  
 Benefits Paid/Transfers Out  
 Superannuation Surcharge Tax  
 Internal Transfer Out

Closing balance at 30/06/2020

0.00

# Jet Super Fund

## Projected Investment Strategy

---

### Overview

The aim of this strategy is to provide the Members with an income on retirement.

### Investment Objectives

The Trustee will at all times act prudently to maximise the rate of return, subject to acceptable risk parameters, and maintenance of appropriate diversification across a broad range of assets.

Having considered the risk profile of the fund and the member's needs and circumstances, the trustee has adopted the following objectives for the investment of assets of the fund;

- to achieve an investment return (based on market values and net of tax and charges) that exceeds the CPI by at least 3% per annum when measured over a rolling 5 year period.
- to have a probability of zero or negative returns in any 12 Month period of less than one in five years; and
- have sufficient liquidity to meet liabilities as and when they fall due.

### Investment Strategy

The fund will invest in a portfolio of assets according to market conditions and within the ranges specified below:

#### Asset Allocation

The targeted asset allocation will be in the following ranges:

<u>Asset Class</u>	<u>Target Range</u>	<u>Benchmark</u>
Australian Shares	70 - 90 %	80 %
International Shares	0 - 20 %	0 %
Cash	1 - 20 %	10 %
Australian Fixed Interest	0 - 20 %	0 %
International Fixed Interest	0 - 20 %	0 %
Mortgages	0 - 0 %	0 %
Direct Property	0 - 0 %	0 %
Listed Property	0 - 0 %	0 %
Other	0 - 20 %	10 %

Quality companies and trusts as supported by research and fundamental analysis will be selected. Direct investments in property, artwork and lease equipment may form part of the strategy provided there is sufficient basis for the decision.

### Insurance

The Trustees have considered and consulted Professional Advice where necessary to ensure that all fund members have the correct type and level of insurance. Insurance may be held within or outside the SMSF.

### Review and Monitoring

The trustees will monitor and review the fund's investment activities on a regular basis and to communicate with the members should they feel that any change in strategy is necessary in order to achieve the fund's objective.

Date: 13/11/2020

.....  
Craig Devitt  
Craig Devitt

Jet Super Fund

## Projected Investment Strategy

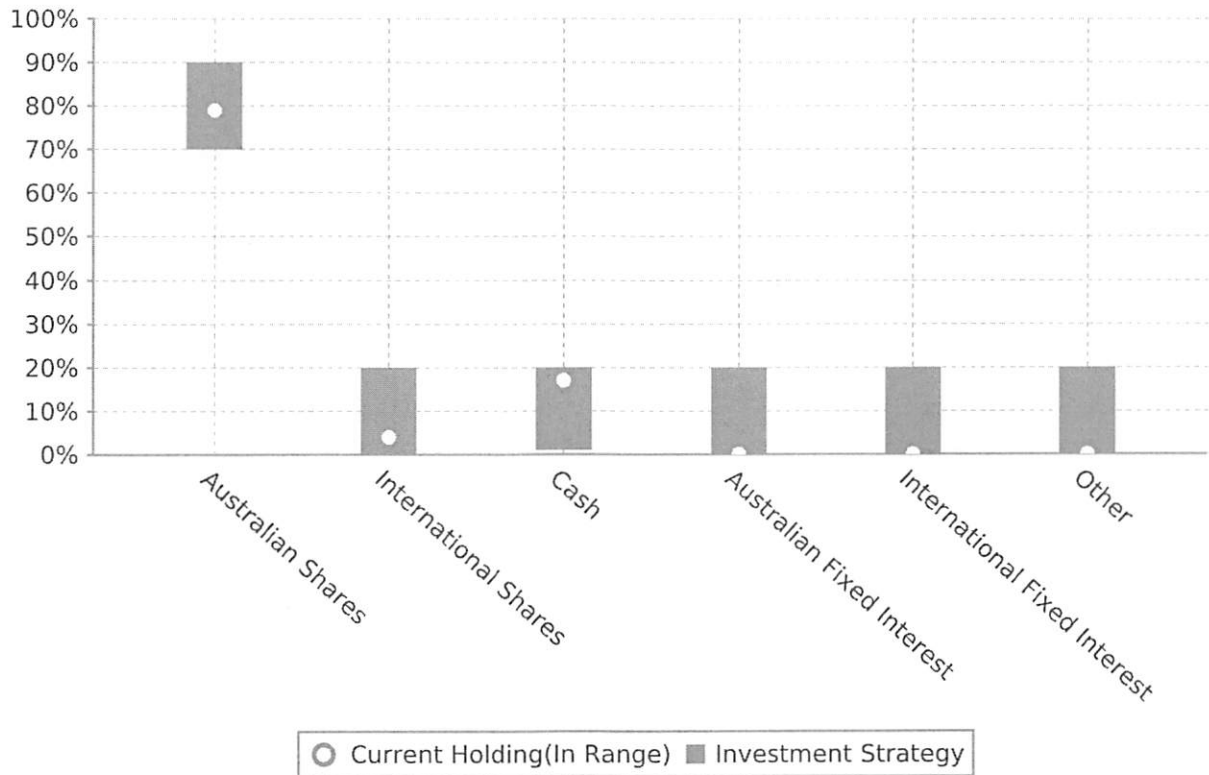
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*Averil E. Scott*  
.....  
Averil Scott

Jet Super Fund

Investment Strategy Comparison Report

As at 30 June 2020



Asset Type	Current Holding		Investment Strategy		Portfolio Position
	\$	%	Min %	Max %	
Australian Shares	639,079.07	79.00%	70.00%	90.00%	Within Range
International Shares	32,089.02	3.97%	0.00%	20.00%	Within Range
Cash	137,830.07	17.04%	1.00%	20.00%	Within Range
Australian Fixed Interest	0.00	0.00%	0.00%	20.00%	Within Range
International Fixed Interest	0.00	0.00%	0.00%	20.00%	Within Range
Other	0.00	0.00%	0.00%	20.00%	Within Range
	<b>808,998.16</b>				



**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.

**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 829 931 268

Year 2020

Name of partnership, trust, fund or entity Jet Super Fund

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:**

- the information provided to the agent for the preparation of this tax return, including any applicable schedules is true and correct, and
- the agent is authorised to lodge this tax return.

Signature of partner, trustee or director

Craig Devitt

Date

13/Nov/2020

**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 lodgment 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 74856004

Account Name C Devitt &amp; A Scott ATF Jet Super

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

Signature

Craig Devitt

Date

13/Nov/2020

# Self-managed superannuation fund annual return

# 2020

Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the Fund income tax return 2020 (NAT 71287)

Return year

The Self-managed superannuation fund annual return instructions 2020 (NAT 71606) (the instructions) can assist you to complete this annual return.

The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via [ABR.gov.au](http://ABR.gov.au) or complete the Change of details for superannuation entities form (NAT3036).

## Section A: Fund information

1 Tax file number (TFN)

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 Australian business number (ABN)

4 Current postal address

5 Annual return status

Is this an amendment to the SMSF's 2020 return?

A  N

Is this the first required return for a newly registered SMSF?

B  N

6 SMSF auditor

Auditor's name

Title

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Use Agent address details?

Postal address

Date audit was completed

A

Was Part A of the audit report qualified?

B  N

Was Part B of the audit report qualified?

C  N

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

D

Sensitive (when completed)

7 Electronic funds transfer (EFT)

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

A Fund's financial institution account details

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number (must be six digits) 184446 Fund account number 121791651

Fund account name (for example, J&Q Citizen ATF J&Q Family SF)

C Devitt & A Scott ATF Jet Super

I would like my tax refunds made to this account. Y Print Y for yes or N for no. If Yes, Go to C.

Use Agent Trust Account? [ ]

B Financial institution account details for tax refunds

This account is used for tax refunds. You can provide a tax agent account here.

BSB number [ ] Account number [ ]

Fund account name (for example, J&Q Citizen ATF J&Q Family SF)

[ ]

C Electronic service address alias

Provide the electronic service address (ESA) issued by your SMSF messaging provider (For example, SMSFdataESAAlias). See instructions for more information.

AUSPOSTSMSF

Fund's tax file number (TFN) 829 931 268

8 Status of SMSF

Australian superannuation fund

A Y

Fund benefit structure B A Code

Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Contribution?

C Y

9 Was the fund wound up during the income year?

N Print Y for yes or N for no.

If yes, provide the date on which fund was wound up Day Month Year [ ]

Have all tax lodgment and payment obligations been met? [ ]

10 Exempt current pension income

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year? N Print Y for yes or N for no.

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

If No, Go to Section B: Income

If Yes Exempt current pension income amount A [ ]

Which method did you use to calculate your exempt current pension income?

Segregated assets method B [ ]

Unsegregated assets method C [ ]

Was an actuarial certificate obtained? D [ ] Print Y for yes

Did the fund have any other income that was assessable? E [ ] Print Y for yes or N for no. If Yes, go to Section B: Income

Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. If No - Go to Section C: Deductions and non-deductible expenses. (Do not complete Section B: Income.)

If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement

Section B: Income

Do not complete this section if all superannuation interests in the SMSF were supporting superannuation income streams in the retirement phase for the entire year, there was no other income that was assessable, and you have not realised a deferred notional gain. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement.

11 Income

Did you have a capital gains tax (CGT) event during the year?

G Y

Print Y for yes or N for no.

Have you applied an exemption or rollover?

M N

Print Y for yes or N for no.

Code

[ ]

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a Capital Gains Tax (CGT) schedule 2020

Net capital gain A [ ] 0

Gross rent and other leasing and hiring income B [ ]

Gross interest C [ ] 992

Forestry managed investment scheme income X [ ]

Gross foreign income D1 [ ] 1,194

Net foreign income D [ ] 1,194 Loss [ ]

Australian franking credits from a New Zealand company E [ ]

Transfers from foreign funds F [ ] Number [ ]

Gross payments where ABN not quoted H [ ]

Gross distribution from partnerships I [ ] Loss [ ]

\* Unfranked dividend amount J [ ] 345

\* Franked dividend amount K [ ] 29,445

\* Dividend franking credit L [ ] 12,619

\* Gross trust distributions M [ ] 1,685 Code P [ ]

Assessable contributions (R1 plus R2 plus R3 less R6) R [ ] 19,138

Calculation of assessable contributions

Assessable employer contributions

R1 [ ] 19,138

plus Assessable personal contributions

R2 [ ] 0

plus #No-TFN-quoted contributions

R3 [ ] 0

(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

R6 [ ] 0

Calculation of non-arm's length income

\* Net non-arm's length private company dividends

U1 [ ]

plus \* Net non-arm's length trust distributions

U2 [ ]

plus \* Net other non-arm's length income

U3 [ ]

\* Other income S [ ] Code [ ]

\*Assessable income due to changed tax status of fund T [ ]

Net non-arm's length income (subject to 45% tax rate) (U1 plus U2 plus U3) U [ ]

#This is a mandatory label \* If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.

GROSS INCOME (Sum of labels A to U) W [ ] Loss [ ]

Exempt current pension income Y [ ]

TOTAL ASSESSABLE INCOME (W less Y) V [ ] 65,418 Loss [ ]

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

**12 Deductions and non-deductible expenses**

Under 'Deductions' list all expenses and allowances you are entitled to claim a deduction for. Under 'Non-deductible expenses', list all other expenses or normally allowable deductions that you cannot claim as a deduction (for example, all expenses related to exempt current pension income should be recorded in the 'Non-deductible expenses' column).

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	<b>A1</b> <input type="text"/>	<b>A2</b> <input type="text"/>	
Interest expenses overseas	<b>B1</b> <input type="text"/>	<b>B2</b> <input type="text"/>	
Capital works expenditure	<b>D1</b> <input type="text"/>	<b>D2</b> <input type="text"/>	
Decline in value of depreciating assets	<b>E1</b> <input type="text" value="8"/>	<b>E2</b> <input type="text"/>	
Insurance premiums – members	<b>F1</b> <input type="text"/>	<b>F2</b> <input type="text"/>	
SMSF auditor fee	<b>H1</b> <input type="text" value="473"/>	<b>H2</b> <input type="text"/>	
Investment expenses	<b>I1</b> <input type="text"/>	<b>I2</b> <input type="text"/>	
Management and administration expenses	<b>J1</b> <input type="text" value="2,899"/>	<b>J2</b> <input type="text"/>	
Forestry managed investment scheme expense	<b>U1</b> <input type="text"/>	<b>U2</b> <input type="text"/>	
Other amounts	<b>L1</b> <input type="text"/> <input type="text" value=""/>	<b>L2</b> <input type="text"/> <input type="text" value=""/>	
Tax losses deducted	<b>M1</b> <input type="text"/>		
<b>TOTAL DEDUCTIONS</b>		<b>TOTAL NON-DEDUCTIBLE EXPENSES</b>	
<b>N</b> <input type="text" value="3,380"/> (Total A1 to M1)		<b>Y</b> <input type="text" value="0"/> (Total A2 to L2)	
<b>#TAXABLE INCOME OR LOSS</b>		<b>TOTAL SMSF EXPENSES</b>	
<b>O</b> <input type="text" value="62,038"/> <input type="text" value=""/> <small>Loss</small>		<b>Z</b> <input type="text" value="3,380"/> (N plus Y)	
<b>(TOTAL ASSESSABLE INCOME</b> <b>TOTAL DEDUCTIONS)</b>			

#This is a mandatory label.

**Section D: Income tax calculation statement**

**#Important:** Section B label R3, Section C label O and Section D labels A, T1, J, T5 and I are mandatory. If you leave these labels blank you will have specified a zero amount

**13 Calculation statement**

Please refer to the Self-managed superannuation fund annual return instructions 2020 on how to complete the calculation statement.

#Taxable income	<b>A</b> <input type="text" value="62,038"/>
(an amount must be included even if it is zero)	
#Tax on taxable income	<b>T1</b> <input type="text" value="9,305.70"/>
(an amount must be included even if it is zero)	
#Tax on no-TFN-quoted contributions	<b>J</b> <input type="text" value="0.00"/>
(an amount must be included even if it is zero)	
Gross tax	<b>B</b> <input type="text" value="9,305.70"/>
(T1 plus J)	

Foreign income tax offset	<b>C1</b> 164.46	Non-refundable non-carry forward tax offsets
Rebates and tax offsets	<b>C2</b>	
		<b>C</b> 164.46 (C1 plus C2)

**SUBTOTAL 1**  
**T2** 9,141.24  
 (B less C –cannot be less than zero)

Early stage venture capital limited partnership tax offset	<b>D1</b>	Non-refundable carry forward tax offsets
Early stage venture capital limited partnership tax offset carried forward from previous year	<b>D2</b>	
Early stage investor tax offset	<b>D3</b>	
Early stage investor tax offset carried forward from previous year	<b>D4</b>	
		<b>D</b> 0.00 (D1 plus D2 plus D3 plus D4)

**SUBTOTAL 2**  
**T3** 9,141.24  
 (T2 less D –cannot be less than zero)

Complying fund's franking credits tax offset	<b>E1</b> 12,679.50	Refundable tax offsets
No-TFN tax offset	<b>E2</b>	
National rental affordability scheme tax offset	<b>E3</b>	
Exploration credit tax offset	<b>E4</b>	
		<b>E</b> 12,679.50 (E1 plus E2 plus E3 plus E4)

**#TAX PAYABLE T5** 0.00  
 (T3 less E - cannot be less than zero)

**Section 102AAM interest charge**  
**G**

Credit for interest on early payments – amount of interest	<b>H1</b> <input type="text"/>
Credit for tax withheld – foreign resident withholding (excluding capital gains)	<b>H2</b> <input type="text"/>
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	<b>H3</b> <input type="text"/>
Credit for TFN amounts withheld from payments from closely held trusts	<b>H5</b> <input type="text"/>
Credit for interest on no-TFN tax offset	<b>H6</b> <input type="text"/>
Credit for foreign resident capital gains withholding amounts	<b>H8</b> <input type="text"/>
<b>Eligible credits</b>	
<b>H</b> <input type="text" value="0.00"/>	
(H1 plus H2 plus H3 plus H5 plus H6 plus H8)	

#Tax offset refunds (Remainder of refundable tax offsets).	<b>I</b> <input type="text" value="3,538.26"/>
(unused amount from label E – an amount must be included even if it is zero)	

PAYG instalments raised	<b>K</b> <input type="text"/>
Supervisory levy	<b>L</b> <input type="text" value="259.00"/>
Supervisory levy adjustment for wound up funds	<b>M</b> <input type="text"/>
Supervisory levy adjustment for new funds	<b>N</b> <input type="text"/>

Total amount of tax refundable	<b>S</b> <input type="text" value="3,279.26"/>
(T5 plus G less H less I less K plus L less M plus N)	

#This is a mandatory label.

**Section E: Losses**

**14 Losses**

If total loss is greater than \$100,000, complete and attach a Losses schedule 2020.

Tax losses carried forward to later income years	<b>U</b> <input type="text"/>
Net capital losses carried forward to later income years	<b>V</b> <input type="text" value="17,392"/>

Net capital losses brought forward from prior years		Net capital losses carried forward to later income years	
Non-Collectables	9,104		17,392
Collectables	0		0

**Section F / Section G: Member Information**

In Section F / G report all current members in the fund at 30 June.  
Use Section F / G to report any former members or deceased members who held an interest in the fund at any time during the income year.

		See the Privacy note in the Declaration.	Member Number
Title	Mr	Member's TFN	671 904 260
Family name	Devitt		1
First given name	Craig		Account status
Other given names			<input type="radio"/> Code
Date of birth	25/08/1956	If deceased, date of death	

**Contributions**

OPENING ACCOUNT BALANCE 948,068.39

Refer to instructions for completing these labels	Proceeds from primary residence disposal
Employer contributions	<b>H</b>
<b>A</b> 19,138.81	Receipt date
ABN of principal employer	<b>H</b>
<b>A1</b>	Assessable foreign superannuation fund amount
Personal contributions	<b>I</b>
<b>B</b>	Non-assessable foreign superannuation fund amount
CGT small business retirement exemption	<b>J</b>
<b>C</b>	Transfer from reserve: assessable amount
CGT small business 15-year exemption amount	<b>K</b>
<b>D</b>	Transfer from reserve: non-assessable amount
Personal injury election	<b>L</b>
<b>E</b>	Contributions from non-complying funds and previously non-complying funds
Spouse and child contributions	<b>T</b>
<b>F</b>	Any other contributions (including Super Co-contributions and low Income Super Contributions)
Other third party contributions	<b>M</b>
<b>G</b>	
<b>TOTAL CONTRIBUTIONS</b> <b>N</b> 19,138.81	
	(Sum of labels A to M)

**Other transactions**

Accumulation phase account balance	Allocated earnings or losses	<b>O</b> 62,601.47	Loss
<b>S1</b> 820,133.73	Inward rollovers and transfers	<b>P</b>	<b>L</b>
Retirement phase account balance - Non CDBIS	Outward rollovers and transfers	<b>Q</b>	Code
<b>S2</b> 0.00	Lump Sum payment	<b>R1</b>	Code
Retirement phase account balance - CDBIS	Income stream payment	<b>R2</b> 84,472.00	<b>O</b>
<b>S3</b> 0.00			
<b>2</b> TRIS Count	<b>CLOSING ACCOUNT BALANCE</b> <b>S</b> 820,133.73		
	S1 plus S2 plus S3		
Accumulation phase value	<b>X1</b>		
Retirement phase value	<b>X2</b>		
Outstanding limited recourse borrowing arrangement amount	<b>Y</b>		



See the Privacy note in the Declaration.

Title	Ms	Member'sTFN	452 570 340	Member Number	2
Family name	Scott			Account status	0 Code
First given name	Averill				
Other given names					
Date of birth	17/05/1946	If deceased, date of death			

**Contributions**

OPENING ACCOUNT BALANCE 0.00

<p>Refer to instructions for completing these labels</p> <p><b>Employer contributions</b></p> <p><b>A</b> <input type="text"/></p> <p><b>ABN of principal employer</b></p> <p><b>A1</b> <input type="text"/></p> <p><b>Personal contributions</b></p> <p><b>B</b> <input type="text"/></p> <p><b>CGT small business retirement exemption</b></p> <p><b>C</b> <input type="text"/></p> <p><b>CGT small business 15-year exemption amount</b></p> <p><b>D</b> <input type="text"/></p> <p><b>Personal injury election</b></p> <p><b>E</b> <input type="text"/></p> <p><b>Spouse and child contributions</b></p> <p><b>F</b> <input type="text"/></p> <p><b>Other third party contributions</b></p> <p><b>G</b> <input type="text"/></p>	<p><b>Proceeds from primary residence disposal</b></p> <p><b>H</b> <input type="text"/></p> <p><b>Receipt date</b></p> <p><b>H</b> <input type="text"/></p> <p><b>Assessable foreign superannuation fund amount</b></p> <p><b>I</b> <input type="text"/></p> <p><b>Non-assessable foreign superannuation fund amount</b></p> <p><b>J</b> <input type="text"/></p> <p><b>Transfer from reserve: assessable amount</b></p> <p><b>K</b> <input type="text"/></p> <p><b>Transfer from reserve: non-assessable amount</b></p> <p><b>L</b> <input type="text"/></p> <p><b>Contributions from non-complying funds and previously non-complying funds</b></p> <p><b>T</b> <input type="text"/></p> <p><b>Any other contributions (including Super Co-contributions and low Income Super Contributions)</b></p> <p><b>M</b> <input type="text"/></p>
<p><b>TOTAL CONTRIBUTIONS</b> <b>N</b> <input type="text" value="0.00"/></p> <p>(Sum of labels A to M)</p>	

**Other transactions**

<p><b>Accumulation phase account balance</b></p> <p><b>S1</b> <input type="text" value="0.00"/></p> <p><b>Retirement phase account balance - Non CDBIS</b></p> <p><b>S2</b> <input type="text" value="0.00"/></p> <p><b>Retirement phase account balance - CDBIS</b></p> <p><b>S3</b> <input type="text" value="0.00"/></p> <p><input type="text" value="0"/> TRIS Count</p>	<p><b>Allocated earnings or losses</b> <b>O</b> <input type="text" value="0.00"/> <small>Loss</small></p> <p><b>Inward rollovers and transfers</b> <b>P</b> <input type="text"/></p> <p><b>Outward rollovers and transfers</b> <b>Q</b> <input type="text"/></p> <p><b>Lump Sum payment</b> <b>R1</b> <input type="text"/> <small>Code</small></p> <p><b>Income stream payment</b> <b>R2</b> <input type="text"/> <small>Code</small></p>	<p><b>CLOSING ACCOUNT BALANCE</b> <b>S</b> <input type="text" value="0.00"/></p> <p>S1 plus S2 plus S3</p> <p><b>Accumulation phase value</b> <b>X1</b> <input type="text"/></p> <p><b>Retirement phase value</b> <b>X2</b> <input type="text"/></p> <p><b>Outstanding limited recourse borrowing arrangement amount</b> <b>Y</b> <input type="text"/></p>
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**Section H: Assets and liabilities**

**15 ASSETS**

**15a Australian managed investments**

Listed trusts **A**

Unlisted trusts **B**

Insurance policy **C**

Other managed investments **D**

**15b Australian direct investments**

Cash and term deposits **E**

Debt securities **F**

Loans **G**

Listed shares **H**

Unlisted shares **I**

<b>Limited recourse borrowing arrangements</b>	
Australian residential real property	<b>J1</b> <input type="text"/>
Australian non-residential real property	<b>J2</b> <input type="text"/>
Overseas real property	<b>J3</b> <input type="text"/>
Australian shares	<b>J4</b> <input type="text"/>
Overseas shares	<b>J5</b> <input type="text"/>
Other	<b>J6</b> <input type="text"/>
Property count	<b>J7</b> <input type="text"/>

Limited recourse borrowing arrangements **J**

Non-residential real property **K**

Residential real property **L**

Collectables and personal use assets **M**

Other assets **O**

**15c Other investments**

Crypto-Currency **N**

**15d Overseas direct investments**

Overseas shares **P**

Overseas non-residential real property **Q**

Overseas residential real property **R**

Overseas managed investments **S**

Other overseas assets **T**

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

**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

**15f Limited recourse borrowing arrangements**

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A**  Print Y for yes or N for no.

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B**  Print Y for yes or N for no.

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements	<b>V1</b> <input type="text"/>		
Permissible temporary borrowings	<b>V2</b> <input type="text"/>		
Other borrowings	<b>V3</b> <input type="text"/>		
			Borrowings <b>V</b> <input type="text"/>

Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G) **W**

Reserve accounts **X**

Other liabilities **Y**

**TOTAL LIABILITIES** **Z**

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H**

Total TOFA losses **I**

Section J: Other information

Family trust election status

If the trust or fund has made, or is making, a family trust election, write the four-digit income year specified of the election (for example, for the 2019–20 income year, write 2020). **A**

If revoking or varying a family trust election, print R for revoke or print V for variation, and complete and attach the Family trust election, revocation or variation 2020. **B**

Interposed entity election status

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an Interposed entity election or revocation 2020 for each election **C**

If revoking an interposed entity election, print R, and complete and attach the Interposed entity election or revocation 2020. **D**

**Section K:Declarations**

Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

**Important**

Before making this declaration check to ensure that 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 leave labels blank, you will have specified a zero amount or the label was not applicable to you. 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 information about your privacy go to [ato.gov.au/privacy](http://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 (if required) 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 or director contact details:**

Title

Family name

First given name

Other given names

Phone number

Area code  Number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return  Hrs

The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this annual return to maintain the integrity of the register. For further information, refer to the instructions.

**TAX AGENT'S DECLARATION:**

I,

declare that the Self-managed superannuation fund annual return 2020 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

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Area code  Number

Tax agent number  Reference number

# Capital gains tax (CGT) schedule

# 2020

Use in conjunction with company, trust, fund or self-managed superannuation fund annual return.  
For instructions on how to complete this schedule refer to the publication Guide to capital gains tax.

Tax file number (TFN) **829 931 268**  
Taxpayer's name **Jet Super Fund**

Australian Business Number (ABN) **46 523 960 147**

## 1 Current year capital gains and capital losses

	Capital gain
Shares in companies listed on an Australian securities exchange	A \$ <input type="text" value="2,393"/>
Other shares	B \$ <input type="text"/>
Units in unit trusts listed on an Australian securities exchange	C \$ <input type="text"/>
Other units	D \$ <input type="text" value="2,862"/>
Real estate situated in Australia	E \$ <input type="text"/>
Other real estate	F \$ <input type="text"/>
Amount of capital gains from a trust (including a managed fund)	G \$ <input type="text"/>
Collectables	H \$ <input type="text"/>
Other CGT assets and any other CGT events	I \$ <input type="text"/>
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S \$ <input type="text"/>
<b>Total current year capital gains</b>	<b>J \$ <input type="text" value="5,255"/></b>

	Capital loss
K \$	<input type="text" value="13,543"/>
L \$	<input type="text"/>
M \$	<input type="text"/>
N \$	<input type="text"/>
O \$	<input type="text"/>
P \$	<input type="text"/>
Q \$	<input type="text"/>
R \$	<input type="text"/>

Add the amounts at labels K to R and write the total in item 2 label A - Total current year capital losses.

## 2 Capital losses

Total current year capital losses	A \$ <input type="text" value="13,543"/>
Total current year net capital losses applied	B \$ <input type="text" value="5,255"/>
Total prior year net capital losses applied	C \$ <input type="text"/>
Total capital losses transferred in applied (only for transfers involving a foreign bank branch or permanent establishment of a foreign financial entity)	D \$ <input type="text"/>
<b>Total capital losses applied</b>	<b>E \$ <input type="text" value="5,255"/></b>

Add amounts at B, C and D.

## 3 Unapplied net capital losses carried forward

Net capital losses from collectables carried forward to later income years	A \$ <input type="text"/>
Other net capital losses carried forward to later income years	B \$ <input type="text" value="17,392"/>

Add amounts at A and B and transfer the total to label V - Net capital losses carried forward to later income years on your tax return.

## 6 Net capital gain

Net capital gain

A \$

1J less 2E less 4A less 5D (cannot be less than zero). Transfer the amount at A to label A - Net capital gain on your tax return.

**Taxpayer's declaration**

If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

**Important**

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided 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 ATO. The income tax law imposes heavy penalties for false or misleading statements.

**Privacy**

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

I declare that the information on this form is true and correct.

**Signature**

**Date**

**Contact person**

**Daytime contact number (include area code)**

<input type="text"/>	<input type="text"/>
----------------------	----------------------

Jet Super Fund

Dear Craig and Averil,

Jet Super Fund  
**Audit Engagement Letter**

**Objectives and Scope of the Audit**

You have requested that we audit the financial statements of the SMSF for the year ended 30 June 2020. We are pleased to confirm our acceptance and understanding of this engagement by means of this letter.

Our audit will be performed in accordance with Australian Auditing Standards, the *Superannuation Industry (Supervision) Act 1993* (SISA) and the *Superannuation Industry (Supervision) Regulations* (SISR) with the objective of expressing an opinion on the financial report and the fund's compliance with the specified requirements of the SISA and the SISR.

**Our Responsibilities**

We will conduct our audit in accordance with Australian Auditing Standards. Those Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance as to whether the financial report is free from material misstatement.

An audit involves performing audit procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. An audit also includes evaluating the appropriateness of the financial reporting framework, accounting policies used and the implementation and operation of accounting and internal control systems that are designed to prevent and detect fraud and error, as well as evaluating the overall presentation of the financial report.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatement may not be detected, even though the audit is properly planned and performed in accordance with Australian Auditing Standards.

In making our risk assessments, we consider internal control relevant to the entity's preparation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. We will, however, communicate to you in writing any significant deficiencies in internal control relevant to the audit of the financial report that we have identified during the audit.

**Trustees' Responsibilities**

Our audit will be conducted on the basis that the trustee(s) acknowledge and understand that they have responsibilities:

- For the preparation of the financial report that gives a true and fair view in accordance with the Australian Auditing Standards, other mandatory reporting requirements and the SIS Act and SIS Regulations is that of the trustee(s);
- For such internal control as the trustee(s) determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error; and
  - To provide us with: Access to all information of which the trustees are aware that is relevant to the preparation of the financial report such as records, documentation and other matters;

- Additional information that we may request from the trustees for the purpose of the audit; and
- Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from trustees written confirmation concerning representations made to us in connection with the audit.

Australian Auditing Standards require that we determine whether the financial reporting framework applied in the preparation of this special purpose of financial report is acceptable. If we determine the financial reporting framework to be unacceptable, we will not be able to undertake the audit engagement unless the framework is amended and then determined to be acceptable.

If a qualified audit report is to be issued following the completion of our audit, we will advise the details to you in a timely manner and prior to the issue of our report.

### **Audit of SIS Compliance**

For the year ended 30 June 2020, we are required to form an opinion in respect of compliance with certain aspects of SIS. Our report must refer to the following sections and regulations:

Sections: 17A, 35AE, 35B, 35C(2), 52, 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104, 104A, 105, 109, 126K

Regulations: 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14, 13.18AA, 13.22C

### **Report on Significant Matters**

Under section 129 of the SISA we are required to report to you in writing. If during the course of, or in connection with, our audit, we become aware of any contravention of the Act or Regulations which we believe has occurred, is occurring or may occur.

We are also required to report to the ATO, as regulator, any contravention of the SISA and the SISR, where we believe the contravention may affect the interests of the members of beneficiaries of the fund.

In addition, we are also required under section 130 to report to you if we believe the superannuation fund may be, or may be about to become, in an unsatisfactory financial position. If we are not satisfied with your response as trustee(s) as to the action taken to rectify the situation or we receive no response, we are obliged to report the matter to the ATO.

A failure on the part of the trustee to rectify these breaches to the satisfaction of the ATO may result in significant penalties to the trustee and the fund itself.

In addition to our report on the financial statements, we will also report to you any material weaknesses in the fund's system of accounting and internal control which come to our notice during the course of our audit.

### **Quality Control**

The conduct of our audit in accordance Australian Auditing Standards means that information acquired by us in the course of our audit is subject to strict confidentiality requirements. Information will not be disclosed by us to other parties except as required or allowed for by law or professional standards, or with your expressed consent.



Our audit files may, however, be subject to review as part of the quality control review program of Regulators and or Professional Bodies which monitors compliance with professional standards by its members.

We advise you that by signing this letter you acknowledge that, if requested, our audit files relating to this audit will be made available under this program. Should this occur, we will advise you. The same strict confidentiality requirements apply under this program as apply to us as your auditor.

#### **Independence/Conflict of Interest**

We have established policies and procedures designed to ensure our independence, including policies on holding financial interests in the superannuation fund and other related parties, rotation of audit partners, business relationships, employment relationships, and the provision of non-audit services in accordance with professional statement APES 110 – Code of Ethics for Professional Accountants.

#### **Outsourced Services**

We do not use any outsourced services in overseas locations when conducting client assignments.

#### **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.

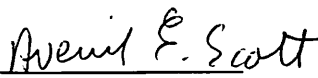
To: MR ANTHONY BOYS

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

For and on behalf of Craig Devitt and Averil Scott as trustee for the Jet Super Fund

**Signed &  
Dated**

  
Craig Devitt

  
Averil Scott

Yours sincerely

ANTHONY BOYS – REGISTERED COMPANY AUDITOR

**DATED:**

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

Jet Super Fund  
60 Lancaster Lane COOROIBAH QLD 4565

Mr Anthony Boys  
Super Audits Pty Ltd  
PO Box 3376  
Rundle Mall SA 5000

Dear Sir,

**Jet Super Fund**

**Superannuation Fund Management/Trustee Representation Letter**

In connection with your audit examination of the financial report of Jet Super Fund for the year ended 30 June 2020, hereby confirm, at your request that to best of our knowledge and belief, the following representation relating to the accounts are correct.

**Financial Report**

We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter, for the preparation of the financial report.

The management/trustee have determined that the fund is not a reporting entity for the year ended 30 June 2020 and that the requirement to apply Australian Accounting Standards and other mandatory reporting requirements do not apply to the fund. Accordingly, the financial report prepared is a special purpose financial report, which is for distribution to members of the fund and to satisfy the requirement of the SISA and the SISR, and to confirm that the financial report is free of material misstatements, including omissions.

**Sole Purpose**

The fund has been maintained for the sole purpose of providing superannuation benefits to its members and their dependents.

**Superannuation Fund Books/Records/Minutes**

- (a) We have made available to you all financial records and related data, other information, explanations and assistance necessary for the conduct of the audit.
- (a) We have made available to you Minutes of all trustee(s)' meetings and the Trust Deed.
- (b) We have established and maintained an adequate internal control structure to facilitate the preparation of reliable financial statements, and adequate financial records have been maintained. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
- (c) We have no plans or intentions that may materially affect the carrying values, or classification, of assets and liabilities.
- (d) Records maintained during the period were in accordance with the Australian Taxation Office requirements.

### **Asset Form**

The assets of the superannuation fund are being held in a form suitable for the benefit of the members of the fund, and have been held in accordance with the fund's investment strategy.

### **Ownership and Pledging of Assets**

The superannuation fund has satisfactory title to all assets disclosed in the Statement of Financial Position. Investments are registered in the name of the trustee(s).

No assets of the superannuation fund have been pledged to secure liabilities of the superannuation fund or of others.

### **Investments**

- (e) We have considered the requirement of generally accepted accounting standards in regards to impairment of assets when assessing the impairment of assets and in ensuring that no assets are stated in excess of their recoverable amount.
- (f) There are no commitments, fixed or contingent, for the purchase or sale of long-term investments that have not been disclosed in the financial statements.
- (g) The investment strategy has been determined with due regard to risk, return, liquidity, diversity and the insurance needs of fund members, and the assets of the fund are in line with this strategy.
- (h) All investments are acquired, maintained and disposed of on an arm's length basis.

### **Trust Deed**

The superannuation fund is being conducted in accordance with its Trust Deed.

### **Superannuation Industry (Supervision) Act and Regulations**

- (i) The fund meets the definition of a self-managed superannuation fund under the SISA.
- (j) The fund has been conducted in accordance with the SISA, the SISR and its governing rules at all times during the year. Also there were no amendments to the governing rules during the year, except as notified to you.
- (k) The fund is being conducted in accordance with the SISA and the SISR, in particular the relevant requirements of the following provisions:  
  
Sections: 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67,67A, 67B, 82-85, 103, 104, 104A, 105, 109, 126K  
  
Regulations: 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14, 13.18AA
- (l) The trustee(s) have been nominated and may only be removed in such manner and circumstances as are allowed in the Trust Deed.
- (m) The trustees are not disqualified persons under s126K of the SISA.
- (n) Any vacancy among the trustee(s) is filled in accordance with the Trust Deed.
- (o) The trustee(s) have complied with all trustee standards set out in SISR and the covenant prescribed by section 52 of the SISA.

- (p) The trustee(s) have complied with all investment standards set out in the SISA and the SISR.
- (q) Information retention obligations have been complied with.
- (r) All contributions accepted and benefits paid have been in accordance with the governing rules of the fund and relevant provisions of the SISA and the SISR.

There are no breaches or possible breaches of the SIS legislation whose effects should be considered for disclosure in the financial report or to the Australian Taxation Office.

#### **Commitments**

- (s) There are no material commitments for construction or acquisition of property, plant and equipment to acquire other non-current assets, such as investments or intangibles, other than those disclosed in the financial report.
- (t) There were no commitments for purchase or sale of securities or assets or any options given by the fund including options over share capital.

#### **Taxation**

- (u) We have calculated income tax expense, current tax liability, deferred tax liability and deferred tax asset according to the definitions of taxable income and allowable deductions. We have calculated and recognised all other applicable taxes according to the relevant tax legislation.
- (v) There are no activities that invoke the anti-avoidance provisions of any applicable tax legislation.

#### **Borrowings**

The trustees have not borrowed money on behalf of the superannuation fund with the exception of borrowings which were allowable under the SIS Act and the SIS Regulations.

#### **Related Parties**

- (w) The fund has not made any loans to, or provided financial assistance to members of the fund or their relatives.
- (x) No asset has been acquired from a member or related party other than as permitted under the SISA and the SISR.
- (y) Related party transactions and related amounts receivable or payable have been properly disclosed in the financial statements.
- (z) All related party transactions have been conducted on commercial terms as if the transaction was undertaken on an arms length basis in accordance with section 109 of the SIS Act.

#### **Accounting Misstatement Detected by Audit**

There has been no misstatement noted by audit during the course of the current year audit.

#### **Insurance**

The superannuation fund has an established procedure whereby an officer reviews at least annually the adequacy of insurance cover on all assets and insurable risks where relevant. This review has been

performed and where it is considered appropriate, assets and insurable risks of the superannuation fund are adequately covered by insurance.

#### **Accounting Estimates**

We confirm the significant assumptions used in making accounting estimates are reasonable.

#### **Fair Value Measurements and Disclosures**

We confirm that significant assumptions used in fair value measurements and disclosures are reasonable and appropriately reflect our intent and ability to carry out specific courses of action on behalf of the fund.

#### **Going Concern**

In the opinion of the trustees there are reasonable grounds to believe that the superannuation fund will be able to:

- Pay its debts as and when they fall due.
- Continue as a going concern for the foreseeable future.

We, therefore, confirm that the going concern basis is appropriate for the financial report.

#### **Events after Balance Sheet Date**

We are not aware of any events that have occurred between the financial reporting date to the date of this letter that we need to disclose or recognise in the financial report.

#### **Comparative Information**

We confirm that there have been no restatements made to correct a material misstatement in the prior period financial report that affects the comparative information.

#### **Fraud and Error**

- (aa) There has been no:
  - (i) Fraud, error, or non-compliance with laws and regulations involving management or employees who have a significant role in the internal control structure.
  - (i) Fraud, error, or non-compliance with laws and regulations that could have a material effect on the financial report.
  - (ii) Communication from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report.
- (bb) The superannuation fund has disclosed to the auditor all significant facts relating to any frauds or suspected frauds known to management that may have affected the superannuation fund.
- (cc) The superannuation fund has disclosed to the auditor the results of its assessment of the risk that the financial report may be materially misstated as a result of fraud.
- (dd) The superannuation fund has disclosed to the auditor the results of its assessment of the risk that the financial report may be materially misstated as a result of fraud.

#### **Legal Matters**

We confirm that all matters that may result in legal action against the fund or the trustees in respect of the fund, have been discussed with a solicitor and brought to the attention of the auditor so that a solicitor's representation letter may be obtained.

**General**

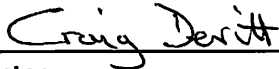
- (ee) Neither the superannuation fund nor any Trustees have any plans or intentions that may materially affect the book value or classification of assets and liabilities at balance sheet date.
- (ff) The superannuation fund accepts responsibility for the implementation and operations of accounting and internal control systems that are designed to prevent and detect fraud and error. We have established and maintained adequate internal control to facilitate the preparation of a reliable financial report, and adequate financial records have been maintained. There are no material transactions that have not been properly recorded in the accounting records underlying the financial report.
- (gg) There are no violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial report or as a basis for recording an expense.
- (hh) The superannuation fund has complied with all aspects of contractual agreements that would have a material effect on the financial report in the event of non-compliance.

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

**Additional Matters**


There are no additional matters.

**Signed by Craig Devitt and Averil Scott as Trustees for the Jet Super Fund**



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**Trustee**  
**Craig Devitt**



---

**Trustee**  
**Averil Scott**

## B - Permanent Documents

2020 Financial Year

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**Preparer** Mara Greco

**Reviewer** Christina Subramaniam

**Status** Completed

### Supporting Documents

- Fund Summary Report Report
- 315149\_Deed of Amendment Jet Super Fund.pdf
- ATO Complying Fund Status 4 Nov 2020.pdf
- Complying Ltr 2018-19 ABN\_59834561029.pdf

### Standard Checklist

- Attach latest copy of ASIC annual company statement (if corporate trustee)
- Ensure latest copies of ATO Trustee Declarations and ATO confirmation that the fund is a regulated fund is attached
- Ensure latest copies of trustee consents, member consents and registers are attached
- Ensure latest copy of trust deed (including amendments) are attached
- Use [Australian Business Register](#) to ensure details are correct
- Use [Super Fund Lookup](#) to check the eligibility to receive rollovers and contributions

## Jet Super Fund

# Fund Summary Report

As at 30/06/2020

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### Fund Details

Date Formed: 01/07/2005

Tax File Number: Provided

ABN: 46523960147

Period: 01/07/2019 - 30/06/2020

Fund Type: SMSF

GST Registered: No

### Postal Address:

60 Lancaster Lane  
COOROIBAH, Queensland 4565

### Physical Address:

60 Lancaster Lane  
COOROIBAH, Queensland 4565

### Members

Number of Members: 2

Name	Age	Member Accounts	Pension Accounts	Tax File Number	Beneficiary Details
Devitt, Craig	63	3	2	Provided	Provided
Scott, Averil	74	1	0	Provided	Not Provided

### Fund Relationships

Relationship Type	Contact
Accountant	Sam Greco & Co Chartered Accountants
Accountant	Greco, Sam
Accountant/Bookkeeper	Sam Greco & Co Chartered Accountants
Auditor	Super Audits Pty Ltd
Auditor	Boys, Anthony
Fund Contact	Devitt, Craig
Tax Agent	Sam Greco & Co Chartered Accountants
Trustee	Devitt, Craig
Trustee	Scott, Averil



# DEED OF AMENDMENT JET SUPER FUND

Drawn by:

**redchip lawyers**  
Level 1 The Portal 1 Breakfast Creek Road  
NEWSTEAD QLD 4006  
Ph: (07) 3852 5055  
Fax: (07) 3852 2559  
Email: redchip@redchip.com.au

Solicitors for:-

**Australian Company Incorporation Services Pty. Ltd.**  
Level 1 The Portal 1 Breakfast Creek Road  
NEWSTEAD QLD 4006  
**FREECALL:** 1800 773 477  
**FREEFAX:** 1800 655 556  
Email: acis@acis.net.au



**THIS DEED** is made on the Deed Date.

**BETWEEN:** The parties named in Item 2 in the Schedule.

## **RECITALS**

- A. The Fund was established on the Establishment Date.
- B. Each Member is a member of the Fund.
- C. The Resigning Trustee wishes to resign as the Trustee of the Fund in accordance with the Resignation Clause.
- D. The parties wish to appoint the New Trustee as the Trustee of the Fund in accordance with the Appointment Clause.
- E. The parties wish to amend the Governing Rules and to record the amendment in accordance with the terms of the Trust Deed and have entered into this Deed accordingly.

## **OPERATIVE PART:**

### **1. DEFINITIONS & INTERPRETATION**

#### **1.1 Definitions**

In this Deed, unless the context or subject matter requires otherwise:

**Act** means the Superannuation Industry (Supervision) Act 1993;

**Amendment Clause** means the clause or provision of the Trust Deed authorising the amendment of the Trust Deed which is listed in Item 5 in the Schedule;

**Appointment Clause** means the clause or provision of the Trust Deed authorising the appointment of a Trustee which is listed in Item 7 in the Schedule;

**Deed Date** means the date of this Deed specified in Item 1 in the Schedule;

**Establishment Date** means the date on which the Fund commenced or was established which is listed in Item 4 in the Schedule;

**Fund** means the superannuation fund described in Item 3 in the Schedule;

**Governing Rules** means the governing rules for the Fund as they are amended or varied from time to time;

**Resignation Clause** means the clause or provision of the Trust Deed authorising the resignation of a Trustee which is listed in Item 6 in the Schedule;

**Trust Deed** means the deed establishing the Fund, as amended, varied, novated or supplemented from time to time and includes all documents or instruments made prior to the Deed Date and effecting such amendments.



## 1.2 Interpretation

- (a) Each party to this Deed will be referred to in this Deed by the description against their name in Item 2 in the Schedule.
- (b) In the interpretation of this Deed, unless the context or subject matter require otherwise, references to:
- (i) **singular** words include the **plural** and vice versa;
  - (ii) any **gender** include every gender;
  - (iii) a **person** include natural persons, firms, companies, corporations, bodies corporate, trustee, trusts, associations, partnerships, government authorities, and other legal entities and includes successors and assigns;
  - (iv) **writing** include printing, typing, facsimile and other means of representing or reproducing words, figures, drawings or symbols in a visible and tangible or electronic form, in English;
  - (v) **signature** and **signing** mean due execution of a document by a person, corporation or other relevant entity and include signing by an agent or attorney or representative (if a body corporate);
  - (vi) **months** mean calendar months;
  - (vii) **statutes** include statutes amending, modifying, rewriting, consolidating or replacing the statutes referred to and all regulations, orders-in-council, rules, by-laws, orders in council and ordinances made under those statutes;
  - (viii) **sections** of statutes or terms defined in statutes are to corresponding sections or defined terms in amended, consolidated or replacement statutes;
  - (ix) an **agreement** or **document** (including the Trust Deed and this Deed) mean that agreement or document as amended, novated or supplemented and includes all recitals, schedules, appendices and exhibits to it;
  - (x) a **party** include that party's executors, administrators, substitutes, successors and assigns;
  - (xi) **clauses** or **schedules** are references to the clauses or schedules of this Deed.
- (c) The following rules apply unless the context or subject matter require otherwise:
- (i) **headings** are used for convenience only and will be disregarded in the interpretation of this Deed;
  - (ii) if a word or phrase is given a **defined meaning**, another grammatical form of that word or phrase has a corresponding meaning;
  - (iii) if a word or phrase is given a **defined meaning in the Trust Deed**, that word or phrase will have the same meaning in this Deed unless another meaning is given in this Deed.

## 2. RESIGNATION AND APPOINTMENT

### 2.1 Resignation

The Resigning Trustee resigns as the Trustee of the Fund with effect from the Deed Date in accordance with the Resignation Clause.

### 2.2 Appointment

In accordance with the Appointment Clause, and with the consent of the New Trustee and of the parties to this Deed, the New Trustee is appointed as the Trustee of the Fund with effect from the Deed Date.



## **2.3 Confirmation**

- (a) The parties agree and declare that the New Trustee will, from the Deed Date, hold the property of the Fund as the Trustee of the Fund upon the same trusts, powers, discretions and obligations as those contained and conferred under the Trust Deed.
- (b) The New Trustee accepts the appointment and agrees and declares that it will undertake and carry out the trusts and exercise the rights, powers, privileges and discretions and that it will observe and be bound by the restrictions and limitations imposed upon the Trustee of the Fund as set out in the Trust Deed.
- (c) The New Trustee confirms and acknowledges that the New Trustee has read the terms and conditions in the Trust Deed and fully understands the duties and obligations of a Trustee under the Trust Deed and the Relevant Law.

## **3. AMENDMENT OF TRUST DEED**

In accordance with the Amendment Clause, the terms of the Trust Deed are amended by deleting all of the operative Governing Rules and inserting the new Governing Rules contained in Rule 1 to Schedule 3 inclusive which are annexed to this Deed.

## **4. MISCELLANEOUS**

The parties confirm that the Trust Deed, other than to the extent that it has been amended or varied in accordance with this Deed remains in full force and effect.

## **5. SECRETARIAL**

The parties will promptly do all acts, matters and things necessary to give effect to the provisions of this Deed.

## **6. LIMIT ON AMENDMENTS**

Regardless of anything contained in this Deed to the contrary, this Deed does not and will not:

- (a) alter the objects of the Fund;
- (b) reduce the benefits and entitlements payable to Members;
- (c) alter the rights and benefits of existing Members in a manner such that, on the whole, equity between Members is not maintained; or
- (d) offend the provisions of any relevant Act or Regulation as they exist, from time to time, or any amendment or variation of any relevant Act or Regulation made after the Deed Date.

## **7. SEVERANCE**

This Deed will, to the extent possible, be interpreted and construed so as not to be invalid, illegal or unenforceable in any respect. If a provision, on its true interpretation or construction is held to be illegal, invalid or unenforceable or not permitted or required by the Act or results in a re-settlement of the Fund:

- (a) that provision will, be read down to the extent that it may be necessary to ensure that it is not illegal, invalid or unenforceable and as may be reasonable in the circumstances to give it a valid operation;





- (b) if the provision or part of it cannot effectively be read down, that provision or part of it will be deemed to be void and severable and the remaining provisions of this Agreement will not in any way be affected or impaired and will continue regardless of that illegality, invalidity or unenforceability; or
- (c) that provision will, be read down or severed to the extent that it may be necessary to ensure that it does not result in a re-settlement of the Fund.



**SCHEDULE**

- Item 1. Deed Date: 8 / 1 / 14
- Item 2. New Trustee: JET SUPER PROPERTY HOLDING PTY LTD  
ACN 167 452 388  
LEVEL 1, 1355 GYMPIE ROAD  
ASPLEY QLD 4034
- Resigning Trustee: CRAIG GILBERT DEVITT  
121 BOTANICAL CIRCUIT  
BANORA POINT NSW 2486
- AVERIL ELIZABETH SCOTT  
121 BOTANICAL CIRCUIT  
BANORA POINT NSW 2486
- Member: CRAIG GILBERT DEVITT  
AVERIL ELIZABETH SCOTT
- Item 3. Fund: JET SUPER FUND established by the Trust Deed on the  
Establishment Date.
- Item 4. Establishment Date: 08/06/2005
- Item 5. Amendment Clause: RULE 12.8
- Item 6. Resignation Clause: RULE 8.1(e)
- Item 7. Appointment Clause: RULE 8.1(b)



Executed as a Deed.

**EXECUTED AS A DEED** by JET SUPER )  
PROPERTY HOLDING PTY LTD ACN 167 452 )  
388 as the New Trustee. )

) Craig Devitt  
) CRAIG GILBERT DEVITT  
) Director  
)

) Averil E. Scott  
) AVERIL ELIZABETH SCOTT  
) Director

**SIGNED SEALED AND DELIVERED** by )  
CRAIG GILBERT DEVITT as a party to this )  
Deed and in each capacity listed for him/her in )  
Item 2 in the Schedule in the presence of: )

) Craig Devitt  
) CRAIG GILBERT DEVITT

Mary Ireland  
Witness:  
Name (printed): Mary Ireland

**SIGNED SEALED AND DELIVERED** by )  
AVERIL ELIZABETH SCOTT as a party to this )  
Deed and in each capacity listed for him/her in )  
Item 2 in the Schedule in the presence of: )

) Averil E. Scott  
) AVERIL ELIZABETH SCOTT

Mary Ireland  
Witness:  
Name (printed): Mary Ireland



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## **RULES**

**PLEASE NOTE** that the material referred to in these Rules is constantly changing and you must keep up to date with those changes. If you are unsure about the currency of any information in the Rules, please contact us immediately or your accountant, financial planner or other advisor.

**YOU SHOULD NOT ATTEMPT TO MANAGE YOUR OWN SUPERANNUATION FUND WITHOUT CONSULTING YOUR ACCOUNTANT, FINANCIAL PLANNER, LAWYER OR OTHER ADVISER.**

## 1. INTERPRETATION PROVISIONS

### 1.1 TERMS DEFINED IN THE ACT

- (a) Any terms or expressions which have defined meanings in the Superannuation Industry (Supervision) Act 1993 have the same meanings when used in this Deed. If any term or expression defined in this Deed conflicts or is inconsistent with any term or expression defined in the Act, the term or expression will have the meaning set out in the Act.
- (b) If a definition used in this Deed expands any defined term contained in the Act, the expanded meaning does not, by itself, result in a conflict or inconsistency under Rule 1.1(a).

### 1.2 DICTIONARY (ALSO SEE SCHEDULE 3)

The terms and expressions defined in the Dictionary:

- (a) will apply to this Deed; and
- (b) will have those meanings when used in this Deed.

### 1.3 ADDITIONAL DEFINITIONS

In this Deed, unless the context or subject matter requires otherwise:

**Act** means the Superannuation Industry (Supervision) Act 1993;

**Deed** means this Deed including all of its recitals, clauses, Rules, Schedule 1, Schedule 2, Schedule 3 and Schedule 4 (if included in this Deed);

**Dictionary** means the dictionary of terms and expressions in Schedule 3;

**Rules** means these rules contained in this Deed which regulate the Fund and **Rule** means any one of them.

### 1.4 INTERPRETATION

- (a) In this Deed, unless the context or subject matter requires otherwise, references to:
  - (i) **Singular** words includes the plural and vice versa;
  - (ii) any **gender** includes every gender;
  - (iii) a **person** includes natural persons, firms, companies, corporations, bodies corporate, trustees, trusts, associations, partnerships, government authorities, and other legal entities and includes successors and assigns from time to time;
  - (iv) **writing** includes printing, typing, facsimile and other means of representing or reproducing words, figures, drawings or symbols in a visible and tangible or electronic form, in English;
  - (v) **signature** and **signing** mean due execution of a document by a person, corporation or other relevant entity and include signing by an agent or attorney or representative (if a body corporate);
  - (vi) **months** mean calendar months;
  - (vii) **statutes** include statutes amending, modifying, rewriting, consolidating or replacing the statutes referred to and all regulations, orders-in-council, rules, by-laws, orders in council and ordinances made under those statutes;
  - (viii) **sections** of statutes or terms defined in statutes refer to corresponding sections or defined terms in amended, consolidated or replacement statutes;
  - (ix) **regulations** or terms defined in regulations refer to corresponding regulations or defined terms in amended, consolidated or replacement regulations;

- (x) an **agreement** or **document** (including this Deed) means that agreement or document as amended, novated or supplemented and includes all parts of it including clauses, recitals, schedules, appendices and exhibits to it;
  - (xi) a **party** includes that party's executors, administrators, substitutes, successors and assigns;
  - (xii) **Rules, clauses** or **schedules** are references to the Rules, clauses or schedules contained in this Deed;
  - (xiii) where a person is entitled to **vote** or holds the **right to vote** on any matter by virtue of this Deed, the person may vote by proxy or attorney or representative (if a body corporate). A reference to a person being present means present in person or by proxy.
- (b) In this Deed, the following rules apply unless the context or subject matter requires otherwise:
- (i) **headings** and the **table of contents** are used for convenience only and must be disregarded in the interpretation of this Deed;
  - (ii) if a word or phrase is given a **defined meaning**, another grammatical form of that word or phrase has a corresponding meaning;
  - (iii) a requirement to give a person **notice** in writing must be satisfied by posting the notice to that person's last known address;
  - (iv) no **rule of construction** of documents will apply to the disadvantage of a party, on the basis that the party put forward the document or any relevant part of it;
  - (v) **notes and references** to statutes (or sections of statutes) or other documents contained in bold text after any term defined in this Deed are used to assist in the reading of this Deed and must be disregarded in the legal interpretation of this Deed.

## 1.5 RULES FOR SELF MANAGED SUPERANNUATION FUNDS

Subject to the Act and Regulations, the Fund is a **Self Managed Superannuation Fund** or **SMSF** only if it satisfies all of the conditions in either Rule 1.5(a) or 1.5(b). **section 17A**

- (a) **Funds other than single member funds.** Where the Fund has more than one Member, the Fund is an SMSF if:
- (i) it has less than 5 Members;
  - (ii) where the Trustees are individuals - each Trustee is a Member;
  - (iii) where the Fund has a Corporate Trustee - each Director of the Corporate Trustee is a Member;
  - (iv) each Member is a Trustee or if the Fund has a Corporate Trustee, is a director of the Corporate Trustee;
  - (v) no Member is an Employee of another Member, unless they are a Relative of that Member; and
  - (vi) no Trustee receives any remuneration from the Fund or from any person for any duties or services performed by the Trustee in relation to the Fund.
- (b) **Single member funds.** Where the Fund has only one Member, the Fund is an SMSF if:
- (i) where the Fund has a Corporate Trustee:
    - A. the Member is the sole Director;
    - B. the Member and one Relative of the Member are the only Directors; or

- C. the Member and one other person who is not the Member's Employer are the only Directors;
  - (ii) where the Trustees are individuals, the Member and one Relative of the Member are the only Trustees or the Member and one other person who is not the Member's Employer are the only Trustees; and
  - (iii) no Trustee receives any remuneration from the Fund or from any person for any duties or services performed by the Trustee in relation to the Fund.
- (c) **Other persons may be Trustees.** The Fund does not fail to satisfy the conditions in either Rule 1.5(a) or Rule 1.5(b) simply because:
- (i) a Member has died and the Member's legal personal representative is a Trustee or a Director of a Corporate Trustee, in place of the Member from the time when the Member died and ending when the payment of Death Benefits commence for the Member; or
  - (ii) a Member's legal personal representative is a Trustee or a Director of a Corporate Trustee, in place of the Member, during any period when the Member is under a Legal Disability or the legal personal representative has an enduring power of attorney from the Member; or
  - (iii) a Member's parent or guardian is a Trustee or a Director of a Corporate Trustee, in place of the Member where the Member is under a Legal Disability because of age and does not have a legal personal representative; or
  - (iv) an appointment of an acting Trustee or a Director of a Corporate Trustee is in force under section 134 of the Act.
- (d) **Extended meaning of Employee.** For the purposes of this Rule 1.5, in addition to the meaning given in the Dictionary, a Member who is an Employee of an Employer is also an Employee of another person (the "**Other Person**") if the Employer is:
- (i) a Relative of the Other Person; or
  - (ii) a body corporate of which the Other Person, or a Relative of the Other Person, is a director or a body corporate related to that body corporate; or
  - (iii) the trustee of a trust of which the Other Person, or a Relative of the Other Person, is a beneficiary; or
  - (iv) a partnership, in which:
    - A. the Other Person, or a Relative of the Other Person, is a partner; or
    - B. the Other Person, or a Relative of the Other Person, is a director of a body corporate that is a partner; or
    - C. a trust of which the Other Person, or a Relative of the Other Person, is a beneficiary, is a partner.
- (e) **Meaning of Relative.** Relative, in relation to an individual, for the purposes of Rule 1.5, means:
- (i) a parent, Child, grandparent, grandchild, sibling, aunt, uncle, great-aunt, great-uncle, niece, nephew, first cousin or second cousin of the individual or of his or her Spouse or former Spouse; or
  - (ii) a Spouse or former Spouse of the individual, or of an individual referred to in paragraph (i),

and for the purposes of paragraph (i), if one individual is the child of another individual because of the definition of Child in this Deed, relationships traced to, from or through the

individual are to be determined in the same way as if the individual were the natural child of the other individual.

## **1.6 SOLE PURPOSE**

Subject to Section 60 of the Superannuation Industry (Supervision) Act 1993, this Deed is subject to the requirement that:

- (a) where the Trustee is a natural person or persons, the sole or primary purpose of the Fund must always be the provision of Old-age Pensions; or
- (b) where the Trustee is a constitutional corporation, this Fund is subject to the requirement that the Trustee must always be a constitutional corporation.

## 2. MEMBERSHIP

### 2.1 WHO MAY APPLY

- (a) The Trustee may admit as a Member, any person who is or has at any time been an Employee, an Eligible Person or a Child of a Member and/or any other person acceptable to the Regulator.
- (b) Rule 2.1(a) is subject to the Relevant Law which may expand or restrict the persons or classes of persons who may be admitted as members of a superannuation fund.

### 2.2 BECOMING A MEMBER

- (a) **Submit application.** Any person may apply for membership of the Fund by completing and submitting a Membership Application to the Trustee.
- (b) **Applicant agrees to Deed.** A person who completes a Membership Application and is admitted as a Member, is deemed to be bound by this Deed.

### 2.3 SOME EX-SPOUSES TREATED AS MEMBERS

Where a Superannuation Interest is subject to a Splitting Order and the Non-member Spouse was not a Member immediately before the order is made, the Trustee must treat a Non-member Spouse as a Member for the purposes of:

- (a) Rule 1.5 and the definition of Self Managed Superannuation Fund;
- (b) Rule 8.4, which deals with In-house Assets and other restricted or prohibited investments; and
- (c) any other provisions which the Act may, from time to time, require.

### 2.4 CEASING TO BE A MEMBER

A person ceases to be a Member:

- (a) if the person dies;
- (b) when all of the persons benefits as a Member have been paid;
- (c) when benefits payable to or for the person as a Member cease to be payable;
- (d) when the entire balance of the person's Accumulation Account is rolled out of the Fund;
- (e) if the person's Accumulation Account has a balance of nil and the Trustee or Members having Accumulation Account balances of more than 50% of the total of the balances of all Accumulation Accounts resolve that the person is no longer a Member.

### 2.5 CATEGORIES AND SUB-PLANS

- (a) **Trustee may divide Members into categories.** The Trustee may divide the Members and Beneficiaries into different categories for any purposes which it considers appropriate. The benefits and entitlements of each category, and the criteria for admission into each category must be determined by the Trustee in its absolute discretion. The benefits and entitlements of any Members or Beneficiaries affected by any division must not be reduced by the division without the prior written approval of the affected Members or Beneficiaries.
- (b) **Trustee may divide the Fund into sub-plans.** The Trustee may divide the Fund into one or more sub-plans for any purposes which it considers appropriate. The membership, contributions, assets, and liabilities for payment of benefits and entitlements or otherwise, in relation to each sub-plan must be maintained separately from the rest of the Fund. The

criteria for admission into each sub-plan must be determined by the Trustee in its absolute discretion. The benefits and entitlements of any Members or Beneficiaries affected by any division must not be reduced by the division without the prior written approval of the affected Members or Beneficiaries.

## **2.6 RESTRICTIONS FOR MEMBER-CONTRIBUTED WA PROPERTY**

Regardless of any other provision in this Deed, but subject to Rule 5.11, where the Fund acquires Member-contributed WA Property:

- (a) either:
  - (i) the Transferor of the Member-contributed WA Property must be the only Member of the Fund and the Fund must not admit any further Members, so long as the Fund still owns the Member-contributed WA Property; or
  - (ii) the Member-contributed WA Property must be held by the Fund specifically for the Transferor of the Member-contributed WA Property and must not be combined or pooled with the contributions or other assets of another Member other than the Transferor and no other Member is entitled to obtain or make any claim to any interest in the Member-contributed WA Property; and
- (b) any Member-contributed WA Property held under the preceding Rules can only be held in the Fund to be provided to the Transferor as a retirement benefit.

## **2.7 RESTRICTIONS FOR MEMBER-CONTRIBUTED NSW PROPERTY**

Regardless of any other provision in this Deed, but subject to Rule 5.11, where the Fund acquires Member-contributed NSW Property:

- (a) either:
  - (i) the Transferor of the Member-contributed NSW Property must be the only Member of the Fund and the Fund must not admit any further Members, so long as the Fund owns the Member-contributed NSW Property; or
  - (ii) the Member-contributed NSW Property must be held by the Trustee solely for the benefit of the Transferor; and
- (b) any Member-contributed NSW Property must be used solely for the purpose of providing a retirement benefit to the Transferor; and
- (c) Member-contributed NSW Property to which the preceding Rules apply:
  - (i) must be held by the Trustee specifically for the benefit of the Transferor as a Member of the Fund; and
  - (ii) cannot be pooled with any property held for another Member of the Fund; and
  - (iii) no other Member of the Fund can obtain an interest in the Member-contributed NSW Property.

### **3. INFORMATION WHICH TRUSTEE MUST GIVE**

#### **3.1 PRODUCT DISCLOSURE STATEMENTS**

The Trustee must consider whether or not an obligation exists to prepare a Product Disclosure Statement and, where necessary, must comply with Part 7.9 of the Corporations Act 2001 (Cth) as to the preparation, content and giving of such a statement.

#### **3.2 CIRCUMSTANCES REQUIRING INFORMATION**

The Trustee must consider whether or not an obligation exists under the Relevant Law to provide information concerning the Fund to Members, Beneficiaries, Employers, the Taxation Commissioner or other appropriate persons:

- (a) at or before the time a new Member applies for membership;
- (b) upon receiving a request from a person who is (or was within the preceding 12 months) a Member or Beneficiary;
- (c) upon receiving a request from an Employer;
- (d) upon a Member ceasing to be a Member;
- (e) at the end of each Year of Income;
- (f) before a Member enters into, or the Trustee accepts, a Binding Death Nomination or a Non-lapsing Binding Nomination;
- (g) upon the occurrence of any of the following events:
  - (i) the Governing Rules have been changed and, as a result, an adverse effect occurs in relation to:
    - A. a Member's accumulated benefits;
    - B. the benefits to which a Member may become entitled;
    - C. the circumstances in which a Member's benefits would become payable;
    - D. the manner in which a Member's benefits will be calculated; or
    - E. the security of the Member's benefits;
  - (ii) the Member's membership is transferred to a different fund;
  - (iii) a change occurs in the matters set out in any PDS which was or should have been issued under Rule 3.1;
- (h) upon receiving any notice of non-compliance of the Fund issued under the Relevant Law;
- (i) upon the winding up or termination of the Fund;
- (j) upon the occurrence of any event that the Trustee reasonably believes a Member would reasonably be expected to be informed of;
- (k) at the time of:
  - (i) paying benefits or entitlements at the direction of a Member;
  - (ii) rolling over or transferring benefits or entitlements to another entity; or
  - (iii) any combination of the preceding paragraphs; or
- (l) at any other time or in any circumstances required by the Relevant Law.



### 3.3 HOW TO PROVIDE INFORMATION

Where the Trustee considers that there is an obligation to provide information in accordance with this Rule, the Trustee must provide the appropriate information to Members, Beneficiaries, Employers or other appropriate persons in the manner prescribed in the Relevant Law.

### 3.4 INFORMATION ON DEATH OF MEMBER

Upon the death of a Member, the Trustee must:

- (a) provide all appropriate information in accordance with this Rule to the Member's personal legal representative; and
- (b) notify each person to whom any benefits or entitlements are payable of the reasons why benefits and entitlements are payable to them, the amounts payable and the terms upon which they are to be paid.

### 3.5 INFORMATION PURSUANT TO FAMILY LAW ACT ORDERS

- (a) **Information to be given.** If a Member's Superannuation Interest becomes subject to a Payment Split, or other action or restriction pursuant to an order under the Family Law Act, the Trustee will be required to give the information prescribed by the Relevant Law to the Non-member Spouse and to the Member.
- (b) **Cost of information.** Where the Trustee is obliged to give information under Rule 3.5(a) to the Non-member Spouse, the Trustee may levy reasonable charges against the Non-member Spouse's Superannuation Interest in respect of the provision of that information, including the cost of obtaining professional advice in relation to any requirement under this Rule.

## **4. CONTRIBUTIONS**

### **4.1 WHO MAY MAKE CONTRIBUTIONS**

The Trustee may accept contributions to the Fund that are made in respect of a Member:

- (a) who is under age 65;
- (b) who has reached age 65 but not age 75 only if the member has been Gainfully Employed at least on a Part time Basis during the financial year in which the contributions are made;
- (c) who has reached age 75 only if the contributions are Mandated Employer Contributions,

however the Trustee must not accept contributions from a Member after 30 June 2007 unless the Trustee has received the Member's tax file number.

### **4.2 SUBJECT TO RELEVANT LAW**

Rule 4.1 is subject to the Relevant Law which may expand or restrict the persons or classes of persons from whom contributions may be accepted.

### **4.3 GOVERNMENT CO-CONTRIBUTION**

The Trustee may accept Government Co-contributions to the Fund.

### **4.4 SPLITTABLE CONTRIBUTIONS**

Contributions which are Splittable Contributions are dealt with in Rule 6.4.

## 5. BENEFITS AND ENTITLEMENTS

### 5.1 BENEFITS A MEMBER MAY RECEIVE

- (a) **Retirement at the normal time.** A Member who Retires or attains the age of 65 years is entitled to receive a Normal Retirement Benefit, calculated in accordance with Rule 5.2.
- (b) **Benefits before the normal time.** A Member who has attained the age of 55 years but has not yet Retired is entitled to receive a Normal Retirement Benefit, calculated in accordance with Rule 5.2, but subject to the benefit being paid as a pension which cannot be commuted to a lump sum before the Member Retires or attains the age of 65 years, or in any other form allowable under the Relevant Law, from time to time.
- (c) **Total and Permanent Disablement.** A Member who ceases Gainful Employment because of Total and Permanent Disablement is entitled to receive a Total and Permanent Disablement Benefit, calculated in accordance with Rule 5.2.
- (d) **Total and Temporary Disablement.** Upon the Total and Temporary Disablement of a Member, the Member is entitled to receive a Total and Temporary Disablement Benefit, calculated in accordance with Rule 5.2.
- (e) **Terminal Illness Benefit.** Upon a Member being diagnosed as Terminally Ill, the Member is entitled to receive a Terminal Illness Benefit.
- (f) **Death Benefits.** A Death Benefit becomes payable upon the death of:
  - (i) a Member; or
  - (ii) a reversionary beneficiary in receipt of a Pension,
 to the extent that the type of Pension or other benefit being received allows for the calculation and payment of a Death Benefit from the Fund.
- (g) **Pension to Spouse if Member dies.** If a Member dies while receiving a Pension from the Fund, the Member's Spouse may apply to the Trustee to have that Pension continued. The Trustee may, in its absolute discretion, decide to continue that Pension. The amount of that Pension will not exceed the amount calculated in accordance with the Act and Regulations. A person will, unless the Trustee otherwise determines, be entitled to a continuation of the deceased Member's Pension only if the person was the Member's Spouse before the Member retired.
- (h) **No right to elect to receive Death Benefit as Pension.** Unless Rule 5.3 or 5.4 requires a payment in accordance with a Binding Death Nomination or a Non-lapsing Binding Nomination to be made by way of a Pension, a person entitled to receive a Death Benefit does not have a right to elect to receive that benefit by way of a Pension. However, the person entitled to receive a Death Benefit may apply to the Trustee for part or all of their Death Benefit entitlement be paid as one or more Pensions and the Trustee, in its absolute discretion, may decide to grant the request.
- (i) **Other cases.** A person who ceases to be a Member, otherwise than by death, and who is not entitled to a:
  - (i) Normal Retirement Benefit; or
  - (ii) Total and Permanent Disablement Benefit,
 will be entitled to:
  - (iii) receive the balance of his or her Accumulation Account, subject to the restrictions imposed by Rules 5.8 to 5.10; or

- (iv) have the balance of his or her Accumulation Account transferred to another Regulated Superannuation Fund, Approved Deposit Fund, EPSSS or RSA, in accordance with Rule 6.
- (j) **Early Release.** If the Trustee receives a written request for the early release of some or all of a Member's entitlements and if:
  - (i) the Member's circumstances constitute grounds for early release; and
  - (ii) where required, the Trustee receives written approval from the Regulator,
 the Trustee may pay the benefits and entitlements to the Member, net of any taxes or reasonable charges applicable to the payment of those benefits and entitlements, and subject to any restrictions required as to the manner and amount of that payment.
- (k) **Effect of Family Law Act.** Where, pursuant to an order under the Family Law Act, a Superannuation Interest has been created in favour of a Non-member Spouse, a reference in this Rule 5.1 to a Member will be read as including a Non-member Spouse.

## 5.2 HOW TO CALCULATE BENEFITS

**NOTE:** While the primary form of benefit is a Pension, Lump Sum benefits may still be paid. See Rule 5.7 for details.

- (a) **Normal Retirement Benefit.** A Member's Normal Retirement Benefit will be a Pension of an amount determined by the Trustee, having regard to:
  - (i) the balance of the Member's Accumulation Account at the date the Member Retires;
  - (ii) the period over which and the terms upon which the Pension is to be payable;
  - (iii) the expected investment earnings of the Fund to be attributable to the balance of the Member's Accumulation Account;
  - (iv) the operating costs of the Fund, costs associated with the termination of the Fund and any administrative, insurance and taxation costs relating to the operation and termination of the Fund, which are anticipated to be attributable to the balance of the Member's Accumulation Account;
  - (v) the cost of any annuities, Pensions and income streams purchased or to be purchased by the Trustee in respect of the Member or the Member's Beneficiaries;
  - (vi) any restrictions placed upon the payment of annuities, Pensions and income streams by the Act and Regulations; and
  - (vii) any lump sum payment, or total or partial commutation in accordance with Rule 5.7.
- (b) **Benefit payable until nil balance.** A Member's Normal Retirement Benefit will:
  - (i) be calculated to produce a nil balance in the Member's Accumulation Account after satisfying the terms on which the Pension is to be paid; and
  - (ii) in any event, cease to be payable when the balance in the Member's Accumulation Account is nil.
- (c) **Total and Permanent Disablement Benefit.** A Member's Total and Permanent Disablement Benefit will be an amount up to the balance of the Member's Accumulation Account less any taxes or reasonable charges determined by the Trustee to be applicable to the payment of those benefits.
- (d) **Total and Temporary Disablement.** A Member's Total and Temporary Disablement Benefit will, subject to any requirements imposed by the Regulator on the payment of similar benefits, be a Non-commutable Income Stream cashed from the Fund for:

- (i) the purpose of continuing (in whole or in part) the gain or reward which the Member was receiving before the Temporary Incapacity; and
- (ii) a period not exceeding the period during which the Member is prevented from undertaking Employment of the kind engaged in immediately before the Temporary Incapacity,

but in any event must not exceed an amount equal to the balance of the Member's Accumulation Account, less any taxes or reasonable charges determined by the Trustee to be applicable to the payment of those benefits.

- (e) **Terminal Illness Benefit.** A Member's Terminal Illness Benefit will be an amount up to the balance of the Member's Accumulation Account less any taxes or reasonable charges determined by the Trustee to be applicable to the payment of those benefits.
- (f) **Death Benefit.** A Member's Death Benefit will be an amount equal to the balance of the Member's Accumulation Account less:
  - (i) any taxes or reasonable charges determined by the Trustee to be applicable to the payment of that benefit; and
  - (ii) the amount necessary to meet any obligations with respect to a Pension or other payments required to be met from the Member's benefits and entitlements,

and will be payable in any amounts and to any of the following persons as the Trustee reasonably considers to be appropriate in the circumstances:

- (iii) one or more of the Member's Designated Beneficiaries;
- (iv) one or more of the Member's Dependants;
- (v) the Member's legal personal representative,

unless Rule 5.3 or 5.4 requires a payment in accordance with a Binding Death Nomination or a Non-lapsing Binding Nomination.

### 5.3 BINDING DEATH NOMINATIONS

- (a) **Requirements.** A Binding Death Nomination:
  - (i) must be in writing;
  - (ii) must be signed and dated by the Member in the presence of 2 witnesses, each of whom has turned 18 and neither of whom is a person mentioned in the notice;
  - (iii) must contain a declaration, signed and dated, by the witnesses stating that the notice was signed by the Member in their presence;
  - (iv) must be accepted by the Trustee;
  - (v) will lapse and be of no further effect on the day which is 3 years after the day on which it was first signed or last confirmed or amended by the Member whichever is the later; and
  - (vi) may be revoked by the Member by written notice to the Trustee at any time.
- (b) **Member may give.** A Member may, at any time, give the Trustee a Binding Death Nomination directing the payment of any part of the Members Death Benefit to a person or persons named in the notice. If the Trustee receives a Binding Death Nomination, the Trustee will pay the amount of the Member's Death Benefit specified in accordance with that notice unless it has lapsed or been revoked by the Member.
- (c) **Information to Member.** Before the Trustee accepts a Binding Death Nomination, the Trustee must give to the Member a statement:

- (i) that the Trustee cannot alter the Member's properly made request, regardless of the consequences or circumstances which might arise subsequent to the Member making the request and so long as that request remains current;
- (ii) that careful consideration should be given to the wording of the Member's request to ensure that the Member's intentions are clearly and legally binding and executable;
- (iii) that the Member is advised to seek further information and professional advice as to the manner and consequences of the request prior to its being made;
- (iv) containing all other information required by the Act and Regulations; and
- (v) containing any other information that the Trustee reasonably believes the Member reasonably needs for the purpose of understanding the Members rights under this Rule.

#### 5.4 NON-LAPSING BINDING NOMINATION

(a) **Requirements.** A Non-lapsing Binding Nomination:

- (i) must be in writing;
- (ii) must be signed, and dated, by the Member in the presence of 2 witnesses, each of whom has turned 18 and neither of whom is a person mentioned in the notice;
- (iii) must contain a declaration signed by the witnesses stating that the notice was signed by the Member in their presence;
- (iv) must be considered in a meeting and accepted by the Trustee;
- (v) will not lapse by the passing of time;
- (vi) may be revoked by the Member by written notice to the Trustee at any time;
- (vii) must contain sufficient details to identify the Member;
- (viii) must contain sufficient details to identify one or more Beneficiaries for each category of benefits selected;
- (ix) must contain a table which identifies benefit categories, beneficiary categories and manner of payment of Death Benefits in the format provided in Schedule 2, enabling the Member to select one or more options or percentages from the table which, once selected, are binding on the Trustee with respect to that Member's Death Benefit.

(b) **Trustee May Accept Alternative.** The Trustee may accept a Non-lapsing Binding Nomination in a format other than that provided in Schedule 2, so long as it complies with the other provisions of this Rule 5.4, apart from Rule 5.4(a)(ix).

(c) **Member may give.** A Member may at any time give the Trustee a Non-lapsing Binding Nomination directing the payment of any part of the Member's Death Benefit to a person or persons named in the notice. If the Trustee receives a Non-lapsing Binding Nomination, the Trustee will pay the amount of the Member's Death Benefit specified in accordance with that notice unless it has been revoked by the Member.

(d) **Information to Member.** Before the Trustee accepts a Non-lapsing Binding Nomination, the Trustee must give to the Member a statement:

- (i) that the Trustee cannot alter the Member's properly made request, regardless of the consequences or circumstances which might arise subsequent to the Member making the request and so long as that request remains current;
- (ii) that careful consideration should be given to the wording of the Member's request to ensure that the Member's intentions are clearly and legally binding and executable;

- (iii) that the Member is advised to seek further information and professional advice as to the manner and consequences of the request prior to its being made;
- (iv) containing all other information required by the Act and Regulations; and
- (v) containing any other information that the Trustee reasonably believes the Member reasonably needs for the purpose of understanding the Member's rights under this Rule.

## 5.5 ORDER OF PRIORITY

- (a) **Invalid Nomination.** Where a Binding Death Nomination or a Non-lapsing Binding Nomination is invalid in whole or in part, to the extent that it is invalid, the Trustee must pay the Member's Death Benefit in accordance with Rule 5.2(f).
- (b) **Automatic revocation.** If the Trustee accepts a Binding Death Benefit Nomination or a Non-lapsing Binding Nomination, it will automatically revoke any earlier Binding Death Nomination or Non-lapsing Binding Nomination accepted by the Trustee.

## 5.6 DEALING WITH INSURANCE

- (a) **Insurance relating to benefits.** The Trustee may effect one or more policies of insurance or assurance in relation to a Member as Benefit Payment Insurance or Additional Insurance.
- (b) **Insurance applied to liability.** Whenever a payment is to be made under any insurance, the payment will be applied:
  - (i) in the case of Benefit Payment Insurance, towards satisfaction of the Fund's liability to pay any one or more of a Member's benefits; or
  - (ii) in the case of Additional Insurance, in addition to the Fund's liability to pay any one or more of a Member's benefits,
 as agreed by the Member and the Trustee.
- (c) **Insurance not designated.** If a policy has been effected under Rule 5.6(a) and the policy is not designated as Benefit Payment Insurance or Additional Insurance, the policy will be deemed to be Benefit Payment Insurance.
- (d) **Treatment of Additional Insurance.** Where the Trustee has effected Additional Insurance and an amount becomes payable to the Trustee under it, the Trustee must add the amount payable, net of any reasonable fees, charges and taxes, to the Member's Accumulation Account prior to calculating the amount of the Member's benefits or entitlements payable in accordance with this Deed.
- (e) **Treatment of Benefit Payment Insurance.** Where the Trustee has effected Benefit Payment Insurance and an amount becomes payable to the Trustee under it, the Trustee must first apply that amount towards satisfaction of the Fund's liability to pay the Member's benefits or entitlements in accordance with this Deed and the Trustee will reduce the Member's Accumulation Account by the amount applied. Any amount remaining will be dealt with by the Trustee in its discretion as follows:
  - (i) where any amounts have been deducted from the Member's Accumulation Account to pay any premiums in relation to the insurance, by paying or applying similar amounts to or on behalf of the Member in addition to the Fund's liability to pay benefits or entitlements in accordance with this Deed;
  - (ii) by paying amounts to or on behalf of the Member in addition to the amounts set out in Rule 5.6(b) and in addition to the Fund's liability to pay benefits or entitlements in accordance with this Deed;

- (iii) by paying any expenses and liabilities of the Fund, whether or not those amounts are in whole or in part related to the Member's benefits and entitlements;
- (iv) where the Trustee in its absolute discretion decides to pay an Anti-detriment Payment in respect of a deceased Member, by applying amounts towards such a payment; and/or
- (v) by reallocating any amounts to a reserve to be dealt with as the Trustee sees fit.

## 5.7 HOW TO PAY A PENSION AND HOW TO PAY A LUMP SUM BENEFIT

- (a) **How to pay a Pension.** Any Pension payable under this Deed:
  - (i) must conform to Rule 5.8;
  - (ii) must comply with any minimum terms specified in the Act and the Regulations; and
  - (iii) will be payable on other terms decided by the Trustee.
- (b) **Terms to be given to Member.** A copy of the terms and conditions of a Pension is to be given to the Member or Beneficiary of that Pension at or before the Pension Date for that Pension.
- (c) **How to pay a lump sum benefit (or change a Pension to a lump sum).** Any person who is entitled to receive a Pension, Annuity or income stream from the Fund other than a Total and Temporary Disablement Benefit, may direct the Trustee in writing to:
  - (i) pay any amount as a lump sum; or
  - (ii) commute any amount to a lump sum,
 but only to the extent permitted by the terms of the Pension, Annuity or income stream. The amount of any lump sum will be equal to the balance of the Member's Accumulation Account related to the payment less any taxes and other reasonable charges which the Trustee considers are applicable to the payment or commutation.
- (d) **How to reduce a Pension when commuting to a lump sum benefit.** Where a person exercises the right in Rule 5.7(c)(ii), the Trustee must discount the amount to which the person is entitled to the extent which the Trustee considers necessary to take account of the commutation. The Fund and the Trustee will then be discharged and relieved of any further liability in respect of the amount of the discount.
- (e) **How to pay benefits to minors and certain other people.** Where any Beneficiary is under a Legal Disability, the Trustee will be entitled to pay or apply the Beneficiary's benefits or entitlements:
  - (i) to the Beneficiary; or
  - (ii) to another person for the sole purpose of that person paying or applying those benefits or entitlements for, or on behalf of, the Beneficiary or the Beneficiary's Dependants; or
  - (iii) to a trust established for the benefit of the Beneficiary or the Beneficiary's Dependants.

That payment or application will constitute an effective discharge to the Fund and the Trustee. The Trustee need not be concerned and is not liable to see to the application of those benefits or entitlements after the time of their payment or application.

- (f) **Effect of Family Law Act.** A reference to a Member in this Rule 5.7 includes a Non-member Spouse. If a Superannuation Interest is created in favour of a Non-member Spouse and the order creating that interest does not require the Non-member Spouse's benefits or entitlements to be paid as a Pension, the Trustee is not required to pay those benefits or entitlements as a Pension.



## 5.8 TYPES OF PENSIONS WHICH MAY BE PAID

The Trustee may pay any Pension allowable under the Act and Regulations. A Pension must be subject to the terms and conditions contained in the Act and Regulations in relation to that type of Pension. The following Pensions, and the descriptions of them in Schedule 1, are specific examples of the Pensions which may be paid:

- (a) Pensions commencing after 30 June 2007:
  - (i) **Minimum Only Pensions** described in Part 1 of Schedule 1.
  - (ii) **Transition to Retirement Pensions** described in Part 2 of Schedule 1.
- (b) Pensions commencing before 20 September 2007:
  - (i) **Allocated Pensions** described in Part 3 of Schedule 1.
  - (ii) **Pre-20 September 2007 Market Linked Pensions** described in Part 4 of Schedule 1.
  - (iii) **Lifetime Pensions** (included in the definition of Defined Benefit Pension) described in Part 5 of Schedule 1.
  - (iv) **Life Expectancy Pensions** (included in the definition of Defined Benefit Pension) described in Part 6 of Schedule 1.
  - (v) **Lifetime Commutable Pensions** (included in the definition of Defined Benefit Pension) described in Part 7 of Schedule 1.
  - (vi) **Non-Commutable Allocated Pensions** described in Part 8 of Schedule 1.
- (c) Pensions commencing after 19 September 2007, where the amount was purchased with a rollover superannuation benefit that resulted from the commutation of a pension or annuity of the type referred to in Regulation 1.06(1B):
  - (i) **Post-19 September 2007 Market Linked Pensions** described in Part 9 of Schedule 1.
- (d) Pensions which commence after the death of a Member, whether they are Reversionary Pensions or Death Benefit Pensions, upon terms and to beneficiaries allowable under the Relevant Law, from time to time.

## 5.9 ONLY SOME FUNDS MAY PAY DEFINED BENEFIT PENSIONS

Subject to the Act and Regulations, if the Fund is a Self Managed Superannuation Fund, the following provisions apply in relation to the Fund paying Defined Benefit Pensions to Members:

- (a) Where a Member was already receiving a Defined Benefit Pension on or before 11 May 2004, that Member may continue to receive that Pension, but any further Defined Benefit Pensions in respect of that or other Members are only payable in the circumstances set out in this Rule 5.9.
- (b) Where the Fund was in existence on 11 May 2004 and the Governing Rules provided for the payment of Defined Benefit Pensions at that time, the Fund may continue to provide Defined Benefit Pensions for the Members.
- (c) Where the Fund was in existence on 11 May 2004 and the Governing Rules did not provide for the payment of a Defined Benefit Pension, the Fund may pay one or more Defined Benefit Pensions to a Member if:
  - (i) the Member was a Member on 11 May 2004;
  - (ii) before 31 December 2005, the Member:
    - A. retires on or after attaining age 55; or

- B. attains age 65; and
- (iii) a Defined Benefit Pension is commenced for that Member before 1 July 2005 in respect of which the first payment is made within 12 months after the Pension Date for that Pension.

#### 5.10 RESTRICTIONS ON WHEN AND HOW BENEFITS MAY BE PAID

This Rule is subject to any amendments, modifications, re-enactments, or substitutions of the Act and Regulations, from time to time, which may impose any requirement on the payment of benefits and entitlements and must be read and interpreted accordingly.

- (a) **Restrictions on how benefits may be paid.** Subject to the Regulations, a Member's benefits and entitlements in the Fund may only be paid:
  - (i) by being cashed in accordance with Rule 5;
  - (ii) by being rolled over or transferred in accordance with this Deed; or
  - (iii) when, and to the extent that, the Fund is required or permitted to pay them in accordance with this Deed.

- (b) **Payment of Unrestricted Non-Preserved Benefits.** Subject to this Deed and subject to compliance with any restrictions or procedures relating to the commutation of part or all of a Pension to a lump sum, the whole or a part of a Member's Unrestricted Non-preserved Benefits may be cashed at any time in any one or any combination of the following:

- (i) one or more lump sums;
- (ii) one or more Pensions; and/or
- (iii) the purchase of one or more Annuities,

less administrative, insurance and taxation costs and other direct costs relating to the establishment, operation and termination of the Fund applicable to the Member's Unrestricted Non-preserved Benefits at the relevant time.

- (c) **Payment of Restricted Non-Preserved Benefits.** Subject to this Deed, the whole or a part of a Member's Restricted Non-preserved Benefits:

- (i) may only be cashed on or after the satisfaction of a Condition of Release; and
- (ii) must not exceed the Member's Restricted Non-preserved Benefits that had accrued at the time when the Condition of Release was satisfied,

less administrative, insurance and taxation costs and other direct costs relating to the establishment, operation and termination of the Fund applicable to the Restricted Non-preserved Benefits at the relevant time. The form in which Restricted Non-preserved Benefits may be cashed is:

- (iii) the form, if any, specified in the Cashing Restriction for Restricted Non-preserved Benefits in relation to the relevant Condition of Release; or
- (iv) if the Cashing Restriction is "Nil" then, subject to compliance with any restrictions or procedures relating to the commutation of part or all of a Pension to a lump sum, in any one or any combination of the following forms:
  - A. one or more lump sums;
  - B. one or more Pensions; and/or
  - C. the purchase of one or more Annuities.

- (d) **Payment of Preserved Benefits.** Subject to this Deed, the whole or any part of a Member's Preserved Benefits may only be cashed on or after the satisfaction of a Condition of Release and must not exceed the sum of:

- (i) the Member's Preserved Benefits that had accrued at the time when the Condition of Release was satisfied; and
- (ii) any investment earnings accruing on those benefits from that time, less administrative, insurance and taxation costs and other direct costs relating to the establishment, operation and termination of the Fund applicable to the amounts in (i) and (ii) above at the relevant time. The form in which Preserved Benefits may be cashed is:
  - (iii) the form, if any, specified in the Cashing Restriction for Preserved Benefits in relation to the relevant Condition of Release; or
  - (iv) if the Cashing Restriction is "Nil" then, subject to compliance with any restrictions or procedures relating to the commutation of part or all of a Pension to a lump sum, in any one or any combination of the following forms:
    - A. one or more lump sums;
    - B. one or more Pensions; and/or
    - C. the purchase of one or more Annuities.

(e) **When it is compulsory to pay benefits.** A Member's benefits and entitlements in a Regulated Superannuation Fund must be cashed as soon as practicable after a Member dies.

(f) **Payment of compulsory benefits.** Subject to this Deed and subject to compliance with any restrictions or procedures relating to the commutation of part or all of a Pension to a lump sum, the form in which benefits and entitlements may be cashed under Rule 5.10(e) is any one or any combination of the following forms:

- (i) a single lump sum;
- (ii) an interim lump sum plus a final lump sum;
- (iii) one or more Pensions; and/or
- (iv) the purchase of one or more Annuities,

except where that benefit is to be paid to a Child of the deceased Member, in which case it is subject to the restrictions contained in Rule 5.10(g).

(g) **Restriction on Death Benefit Pensions to Children.** Subject to the Act and Regulations, from time to time, if a Member dies after 30 June 2007 and part or all of that Member's Death Benefit is to be paid to a Dependant who is a Child of the Member, the Death Benefit may only be paid as a Pension if the Child:

- (i) is less than 18 years of age; or
- (ii) is greater than 18 years of age, but less than 25 years of age and is financially dependent on the Member; or
- (iii) has a disability of the kind described in subsection 8(1) of the *Disability Services Act 1986*,

and, except in the case of a Child described in paragraph (iii), above, such a Pension must cease no later than the Child attaining 25 years of age.

(h) **Effect of Family Law Act.** A reference to a Member in this Rule 5.10 includes a Non-member Spouse. If a Superannuation Interest is created in favour of a Non-member Spouse and the order creating that interest does not require the Non-member Spouse's benefits or entitlements to be paid as a Pension, the Trustee is not required to pay those benefits or entitlements as a Pension.

## 5.11 MEMBER-CONTRIBUTED PROPERTY

- (a) **Member-contributed Property subject to different payment rules.** Despite any provision to the contrary in this Deed, where the Fund holds Member-contributed WA Property or Member-contributed NSW Property, any provisions in this Deed purporting to enable a beneficial interest to be obtained by any person other than the Transferor of the Member-contributed WA Property or Member-contributed NSW Property do not apply to that Member-contributed WA Property or Member-contributed NSW Property.
- (b) **Options for Trustee.** Where an event occurs which would normally entitle the Trustee to create a beneficial interest in Member-contributed WA Property or Member-contributed NSW Property in a person other than the Transferor of the Member-contributed WA Property or Member-contributed NSW Property, the Trustee must deal with the Member-contributed WA Property or Member-contributed NSW Property only in one of the following ways:
  - (i) by separating the Member-contributed WA Property or Member-contributed NSW Property from all other assets supporting the Transferor's Accumulation Account and dealing with the Member-contributed WA Property or Member-contributed NSW Property in such a manner that the beneficial interest in that property remains solely with the Transferor of the Member-contributed WA Property or Member-contributed NSW Property or, if the Transferor has died, the Transferor's estate; or
  - (ii) after taking such professional advice as is considered prudent by the Trustee, in such other manner as the Trustee considers appropriate, but not so as to create a beneficial interest in any person other than the Transferor of the Member-contributed WA Property or Member-contributed NSW Property.

## 6. ROLLOVERS AND TRANSFERS OF BENEFITS

### 6.1 INTO THE FUND

- (a) **Members may.** A Member may request that the Trustee accept a rollover or transfer into the Fund of any existing superannuation benefits or entitlements which are able to be rolled over or transferred into the Fund under the Relevant Law. Those benefits or entitlements may include:
- (i) any Superannuation Lump Sums being held with another superannuation fund, Approved Deposit Fund, EPSSS, RSA or pooled superannuation trust; and/or
  - (ii) any Superannuation Lump Sums from other sources which are able to be rolled over or transferred into the Fund under the Relevant Law.
- (b) **Trustee to decide.** The Trustee must consider a request made in accordance with Rule 6.1(a) and may:
- (i) accept a rollover or transfer of the entire amount of the benefits or entitlements;
  - (ii) accept a rollover or transfer of part of the benefits or entitlements; or
  - (iii) reject a rollover or transfer of the whole or any part of the benefits or entitlements,
- and in reaching that decision, the Trustee may consider the limits on benefits payable to the Member, the balance of the Member's Accumulation Account before and after the proposed rollover or transfer, the terms under which the benefits or entitlements are currently being held and any other matters which the Trustee considers relevant.
- (c) **Some rollovers and transfers cannot be accepted.** The Trustee must not accept a rollover or transfer of any benefits or entitlements which would or would be likely to cause a breach of a Civil Penalty Provision or constitute an offence under the Act.
- (d) **Condition of rollover or transfer in.** Where the Trustee accepts a rollover or transfer of benefits or entitlements under this Rule 6.1, those benefits or entitlements must be maintained and will only be payable:
- (i) in accordance with the terms of the trust deed or governing rules, if any, of the transferring entity at the date of rollover or transfer, as advised to the Trustee; or
  - (ii) on other terms approved by the Regulator.
- (e) **Most benefits rolled over or transferred into the Fund retain the same status.** Except as otherwise provided by the Act and Regulations, for the purpose of determining the status of benefits or entitlements under this Deed, any benefits or entitlements rolled over or transferred into the Fund will retain the same character in the Fund as they had in the superannuation fund, Approved Deposit Fund, EPSSS, RSA or pooled superannuation trust from which they were transferred.

### 6.2 OUT OF THE FUND

- (a) **Who may request.** A request to roll over or transfer any benefits or entitlements out of the Fund may only be made by:
- (i) a Member;
  - (ii) in the case of a Member's death or Total and Permanent Disablement, the person or persons otherwise entitled to receive a benefit or entitlement; or
  - (iii) a Member's legal personal representative.

- (b) **Trustee must notify others.** Upon receiving a request to roll over or transfer benefits out of the Fund, the Trustee must give notice in writing of the proposed rollover or transfer to all other interested persons who at that time are entitled to make a similar request.
- (c) **Trustee must not rollover or transfer benefits with objections.** If a person notified under Rule 6.2(b) objects to the rollover or transfer by notice to the Trustee containing reasons, the Trustee must not roll over or transfer those benefits and must give notice of the objection and of the identity of the objector to the person making the request.
- (d) **Conditions of rollover or transfer out.** The Trustee will roll over or transfer benefits or entitlements in accordance with a request under Rule 6.2(a) if:
- (i) no person is required to be notified of a request for a rollover or transfer;
  - (ii) no objection has been received from an interested person within 7 days of giving notice; or
  - (iii) the Trustee is satisfied that any objection received has been removed.
- (e) **Time for rolling over or transferring out.** Unless another provision of this Part applies to a request to roll over or transfer benefits or entitlements, the Trustee must roll over or transfer the amounts within 30 days of receiving such a request containing the information required by Rule 6.2(f).
- (f) **Information required to process rollover or transfer.** Schedule 2A of the Regulations sets out the information which must be provided by a Member to a Trustee prior to a request to roll over or transfer benefits or entitlements is processed.
- (g) **Dealing with rollovers or transfers of Illiquid Investments.** If the Fund presently has an Illiquid Investment and before that investment was made, the Trustee informed the Members:
- (i) that the investment was an Illiquid Investment;
  - (ii) that the Regulations allow for longer than 30 days to process requests for rollovers or transfers out where the Fund holds Illiquid Investments;
  - (iii) the maximum period in which the transfer must be effected; and
  - (iv) the Trustee has obtained written confirmation from the Members that they understand and consent to the longer period,
- the Trustee is not obliged to comply with the 30 day period for rolling over or transferring benefits or entitlements out of the Fund.
- (h) **Non-member Spouse benefits.** Where a Superannuation Interest has been created in favour of a Non-member Spouse under a Family Law Act order and that order does not restrict the transfer or roll over of the Non-member Spouse's Superannuation Interest, that interest may be rolled over or transferred out of the Fund:
- (i) upon the request of the Non-member Spouse, subject to the request complying with the terms of this Rule 6.2; or
  - (ii) if the Trustee, in its absolute and unfettered discretion, decides to do so and the Trustee complies with all conditions imposed by the order,
- and after all reasonable costs of rolling over or transferring that interest out of the Fund have been deducted from the Non-member Spouse's Superannuation Interest.

### 6.3 TRUSTEE'S DUTIES

- (a) **Duty to ensure transferee is regulated.** When the Trustee receives a request under Rule 6.2(a), the Trustee must, before allowing any rollover or transfer, ensure that the entity accepting the benefits or entitlements is:

- (i) a Regulated Superannuation Fund;
- (ii) an Approved Deposit Fund;
- (iii) a RSA; or
- (iv) an EPSSS,

and it is sufficient for the Trustee to receive from the entity accepting the benefits or entitlements, confirmation in writing of its status.

- (b) **Duty to ensure proper deductions made.** Where a rollover, transfer or payment of benefits or entitlements out of the Fund is to be made, the Trustee must ensure that:

- (i) all taxes, expenses, accrued and actual liabilities required to be deducted from the Member's Accumulation Account have been deducted; and
- (ii) all income, gains and accretions required to be credited to the Member's Accumulation Account have been credited,

prior to determining the amount of benefits or entitlements available for rollover, transfer or payment to the Member.

- (c) **People to be notified if Member has died.** If a Member dies and benefits or entitlements become payable to any person other than the Member's legal personal representative, the Trustee must notify each person to whom benefits or entitlements are payable of the reasons why benefits or entitlements are payable to them, the amounts payable and the terms upon which they are to be paid.
- (d) **Dealing with Death Benefits if Beneficiaries cannot be located.** If the Trustee cannot, after making all reasonable attempts, locate a person to whom any benefits or entitlements are payable in accordance with Rule 6.3(c), the Trustee may pay those benefits or entitlements, to the Member's legal personal representative, or to any one or more of the remaining Designated Beneficiaries, if any, in any proportions as the Trustee decides. No person will have any claim or cause of action against the Trustee or the Fund as a result of the Trustee exercising its discretion in accordance with this Rule.
- (e) **Information to the Taxation Commissioner.** When the Trustee pays benefits or entitlements out of the Fund and the entire amount of those benefits or entitlements are not rolled over or transferred into a Regulated Superannuation Fund, Approved Deposit Fund, EPSSS or RSA, the Trustee must, within the prescribed time, provide to the Taxation Commissioner, in the form prescribed by the Relevant Law, information required by the Taxation Commissioner in relation to those benefits or entitlements and in relation to the recipients.

#### 6.4 SPLITTING CONTRIBUTIONS

- (a) **Contributions that may be split.** Where contributions are made in respect of a Member after 1 January 2006, the following contributions (called "**Splittable Contributions**") may be split:
- (i) if the contributions will be included in the Fund's taxable income for a Year of Income – up to 85% of the contributions; and
  - (ii) if the contributions will not be included in the Fund's taxable income for a Year of Income and the contributions are made on or before 5 April 2007 – up to 100% of the contributions.
- (b) **Spouse cannot receive Splittable Contributions.** If the Member's Spouse is either:
- (i) over age 55 years and retired; or
  - (ii) over age 65 years,

at the time the Member applies to the Trustee to split their contributions, the Trustee may not accept that application and may not split their contributions pursuant to this Rule 6.4.

- (c) **Manner of splitting contributions.** Contributions are split by the Trustee rolling over, transferring or crediting an amount of benefits, for the benefit of the Member's Spouse, in an amount no greater than the Splittable Contributions referred to in Rule 6.4(a).
- (d) **Trustee may create Spouse Member account.** If the Spouse who will be receiving a Splittable Contribution does not already have a Member account, the Member must apply for Membership, in accordance with Part 2 of this Deed. A Trustee cannot accept an application to split contributions in respect of a Member until the Trustee has accepted the Member's Spouse as a Member.
- (e) **Application for contributions split.** A Member may apply to the Trustee to split their Splittable Contributions, in a form approved by the Trustee, either:
  - (i) after the end of a Year of Income in relation to Splittable Contributions made in the previous Year of Income; or
  - (ii) if the entire amount of a Member's Splittable Contributions for that year are to be rolled over, transferred or credited to the Member's Spouse, during the Year of Income in respect of which the Splittable Contributions are made,
 and the application must sufficiently identify the amounts and types of contributions referred to in Rule 6.4(a) which are to be split.
- (f) **Invalid contribution split application.** An application from a Member to split their Splittable Contributions is invalid if:
  - (i) in relation to the Year of Income to which the splitting application applies, the Member has already made an application which the Trustee is either still considering, or has already put into effect;
  - (ii) the amount of benefits to which the splitting application relates exceeds the maximum amount of Splittable Contributions, referred to in Rule 6.4(a); or
  - (iii) the benefits which would remain in the Member's account after the split would exceed the value of the Post-June 83 Component of the Member's account balance, as calculated at the time the split would be made.
- (g) **Trustee's discretion.** The decision to offer the option to split contributions and the decision to accept a particular application to split contributions under this Rule 6.4 is entirely at the discretion of the Trustee.
- (h) **This Rule does not affect Family Law Act splits.** For the avoidance of doubt, this Rule 6.4 does not apply to benefits which are split, pursuant to the operation of the Family Law Act 1975.



**7. EMPLOYERS WHO MAY CONTRIBUTE TO THE FUND**

Subject to Rule 4.1, the Trustee may accept contributions from an Employer or past Employer whether or not the Employer has agreed in writing to the terms and conditions of this Deed.

## 8. THE TRUSTEE

### 8.1 APPOINTMENT, RESIGNATION AND REMOVAL

- (a) **Not Disqualified Person.** A Disqualified Person cannot be a Trustee.
- (b) **Appointment.** The sole right and entitlement to appoint one or more Trustees may be exercised by the Members, by resolution passed by more than 50% of the Members present at a meeting called for the purpose or by circular resolution signed by all of the Members.
- (c) **Consent to be in writing.** Any person appointed or to be appointed to be a Trustee or Director of a Corporate Trustee must consent in writing to the appointment and is deemed, as a condition of appointment, to accept and be bound by the terms, conditions, duties and obligations specified in this Deed.
- (d) **Unwritten acceptance not invalid.** The consent and appointment referred to in Rule 8.1(c) will not be invalidated because it is not in writing, but if in a form other than in accordance with Rule 8.1(c) will be deemed to be on the same terms and conditions as set out in that Rule.
- (e) **New Trustees or directors to sign declaration of understanding.** Where a person becomes a Trustee or a Director of a Corporate Trustee of an SMSF after 30 June 2007, they must sign a declaration in a form approved by the Regulator, stating that they understand the duties of a trustee of an SMSF. This declaration must be signed within 21 days of their appointment and retained for either 10 years or the period that they hold office, whichever is the longer.
- (f) **How the Trustee may resign.** A Trustee may resign from the office of Trustee at any time, by giving notice in writing to the Members.
- (g) **How the Trustee may be dismissed.** A Trustee may be dismissed from the office of Trustee at any time, by written notice given by any Member, after a resolution to dismiss the Trustee, passed by a majority of the Members, at a meeting called for that purpose or by circular resolution signed by all of the Members.
- (h) **Removal of the Trustee in other circumstances.** A Trustee ceases to be a Trustee upon the happening of any of the following events:
  - (i) The Trustee, being a natural person:
    - A. dies;
    - B. becomes incapable of dealing with his or her own affairs;
    - C. is convicted of an offence of dishonesty or otherwise becomes disqualified from office by operation of law;
    - D. commits an act of bankruptcy or threatens to call any meeting with a view to entering into a composition or agreement with creditors;
    - E. makes an assignment to or enters into a composition with his or her creditors, or seeks the protection of any statute for relief from creditors;
    - F. has any floating security become fixed in respect of the whole or part of the Trustee's assets; or
    - G. becomes a Disqualified Person.
  - (ii) The Trustee, being a corporation:
    - A. has an application made, resolution passed or an order made for its liquidation or winding up (except for the purposes of amalgamation or reconstruction);

- B. is deemed to be insolvent, or any act or event constituting grounds for winding up by a court occurs;
- C. is struck off, de-registered or otherwise ceases to exist or to have full capacity;
- D. has a receiver or official manager appointed to the whole or any part of its undertaking;
- E. becomes disqualified from office by operation of law; or
- F. becomes a Disqualified Person.

(i) **Member dies or becomes Legally Disabled.** If the Fund is an SMSF and a Member dies or becomes Legally Disabled, the Member's legal personal representative may elect to become, and will, on that election being made, be appointed as:

- (i) a Trustee where the Trustee of the Fund is or are natural persons; or
- (ii) a director of the Corporate Trustee where the Trustee is a Constitutional Corporation, but subject to the constitution of the Corporate Trustee,

during the period:

- (iii) in the case of the Member's death, beginning at the date of the Member's death and ending when death benefits first commence to be payable in respect of the Member or such other date as may be allowed by the Relevant Law; or
- (iv) in the case of the Member's Legal Disability, beginning at the date when the Member's legal personal representative assumes control of the Member's affairs and ending either when that person ceases to act in the capacity of legal personal representative for the Member, or such other date as may be allowed by the Relevant Law.

(j) **Trustee discharged.** When a Trustee has been removed or has resigned in accordance with this Deed:

- (i) that Trustee will be discharged from the trusts in this Deed to the extent allowed by law from the effective date of removal or resignation; but
- (ii) without affecting any liability of the Trustee which has accrued, or may accrue, because of any thing done, or omitted to be done, by the Trustee prior to the effective date of removal or resignation; and
- (iii) without affecting any obligation of the Fund or any liability of the Fund arising under any agreement or security to which the Fund is a party entered into prior to the removal or resignation of the Trustee,

even if there is only one Trustee remaining provided that the Fund remains an SMSF.

## 8.2 GENERAL TRUSTEE MATTERS

**The Trustee may be a Member.** Where a proposed Trustee is a natural person, that person is not, by their status as a Member, excluded or otherwise restricted from being appointed as a Trustee and may vote as a Member in all circumstances in which Members are entitled to vote, including resolutions for the appointment or dismissal of that person as Trustee.

## 8.3 COVENANTS, POWERS, AUTHORITIES AND RESTRICTIONS

(a) **Trustee's covenants.** By accepting the appointment to the office of Trustee, the Trustee covenants:

- (i) to act honestly in all matters concerning the Fund;

- (ii) to exercise, in relation to all matters affecting the Fund, the same degree of diligence as an ordinary prudent person would exercise in dealing with property of another for whom the person felt morally bound to provide;
  - (iii) to ensure that the Trustee's duties and powers are performed and exercised in the best interests of the Beneficiaries;
  - (iv) to keep the money and other assets of the Fund separate from any money and assets respectively that are held by the Trustee personally or in any other capacity;
  - (v) not to enter into any contract, or do anything else, that would prevent the Trustee from, or hinder the Trustee in, properly performing or exercising the Trustee's functions and powers;
  - (vi) to formulate and give effect to an investment strategy for the Fund;
  - (vii) if the Fund has any reserves, to formulate and to give effect to a strategy for their prudential management, consistent with the Fund's investment strategy and its capacity to discharge its liabilities (whether actual or contingent) as and when they fall due; and
  - (viii) to allow any Beneficiary access to information or documents which are prescribed by a Relevant Law to be accessible by them.
- (b) **Trustee may authorise others to act.** A covenant in Rule 8.3(a) does not prevent the Trustee from engaging, or authorising persons to do, acts or things on behalf of the Trustee.
- (c) **Matters to be considered in formulating investment strategy.** In formulating and maintaining one or more investment strategies for the purposes of Rule 8.3(a), the Trustee must ensure that each strategy has regard to all the circumstances of the Fund or sub-plan (as the case may be), including but not limited to:
- (i) the risk involved in making, holding and realising, and the likely return from, the Fund's investments, having regard to the Fund's or sub-plan's (as the case may be) objectives and expected cash flow requirements;
  - (ii) the composition of the investments as a whole, including the extent to which they are diverse or involve exposure of the Fund or sub-plan (as the case may be) to risks from inadequate diversification;
  - (iii) the liquidity of the investments, having regard to the Fund's or sub-plan's (as the case may be) expected cashflow requirements;
  - (iv) the ability of the Fund or sub-plan (as the case may be) to discharge its existing and prospective liabilities; and
  - (v) whether insurance on the life or disablement of one or more of the Members can or should be purchased,
- and the Trustee should review any investment strategies regularly to ensure that they remain current and in accordance with the Fund's present circumstances.
- (d) **Beneficiaries may direct Trustee.** An investment strategy made in accordance with Rule 8.3(a) may provide for a specified Beneficiary or class of Beneficiaries to give directions to the Trustee, where:
- (i) the directions relate to the strategy to be followed by the Trustee in relation to the investment of a particular asset or assets of the Fund; and
  - (ii) the directions are given in circumstances where:
    - A. the Trustee gives to the Beneficiary, or to each member of a class of Beneficiaries, a choice of two or more investment strategies from which the Beneficiary, or class of Beneficiaries, may choose a strategy or combination of strategies;

- B. the Beneficiary, or each member of the class of Beneficiaries, is given the investment objectives of each of the strategies mentioned in A. and all information the Trustee reasonably believes a person would reasonably need for the purpose of understanding the effect of, and any risk involved in, each of those strategies;
  - C. the Beneficiary, or each member of the class of Beneficiaries, is fully informed of the range of directions that may be given and the circumstances in which they may be changed;
  - D. the Trustee clearly identifies, when the Beneficiary, or each member of the class of Beneficiaries, is given a choice of two or more investment strategies, the strategy the Trustee will adopt if no direction is given;
  - E. the direction from the Beneficiary, or each member of the class of Beneficiaries, to the Trustee is given after compliance with the above paragraphs and the direction specifies which of the strategies, or which combination of strategies referred to in A, is to be followed and any other matters applicable to the choice offered in accordance with the above paragraphs; and
  - F. it conforms with any other matters prescribed by the Regulations for the purposes of section 52(4) of the Act.
- (e) **General powers of Trustee.** Subject to the Relevant Law, the Trustee has all the rights of a natural person to do any thing, or to engage in any transaction or dealing, on behalf of the Fund as it could do if it were the beneficial owner of the Fund and absolutely entitled to it.
- (f) **Specific powers of Trustee.** The following powers are specific examples of the Trustee's powers in Rule 8.3(e) and should not be interpreted as limiting those powers:
- (i) Subject to the other provisions of this Deed and the Act and Regulations to invest in such corporeal or incorporeal property, rights, currency, or other things of value as the Trustee decides.
  - (ii) To purchase, acquire, create, hold, rent, lease, license, sell or otherwise dispose of assets and investments in any property, rights or privileges, including derivatives assets and contracts, which the Trustee is authorised by law to acquire or dispose of, on terms and conditions as the Trustee decides.
  - (iii) To carry on a business, to the extent that it is allowable under the Relevant Law, from time to time.
  - (iv) To appoint and/or remove or suspend, the Fund's Auditor, or any accountants, Custodians, managers, secretaries, clerks, agents and other servants or consultants, and may appoint any of them permanently, temporarily or for special services and may determine the scope and extent of their powers and duties, on terms as to remuneration or salaries as the Trustee decides.
  - (v) To appoint any person (other than a Trustee) to be a Custodian for the purpose of holding or retaining the legal title of or to any asset, property, investment or other thing acquired or to be acquired by or for the benefit of the Fund.
  - (vi) To institute, conduct, defend, compound, compromise or abandon any legal or other proceedings by or against the Fund or its officers or otherwise, concerning the affairs of the Fund and also to compound and allow time for payments or satisfaction of any debts due and of any claims or demands made by or against the Fund.
  - (vii) To make and give receipts, releases and other discharges for money payable to the Fund and for any claims and demands against the Fund and to pay expenses as it considers properly relate to the Fund, including any income tax liability which may attach to income of the Fund or contributions made to it.

- (viii) To open accounts and to retain on current or deposit account at any bank or financial institution, any moneys as it considers proper and to make regulations for the operation of those accounts, including the signing and endorsement of cheques in connection with them.
- (ix) To borrow moneys, incur liabilities or pledge the assets of the Fund as security, but only to the extent allowed or allowable in accordance with the Act and Regulations. Any borrowing or raising may include (without limitation):
  - A. the drawing, endorsing, accepting, negotiation or other dealing in bills of exchange, promissory notes, cheques or other negotiable instruments;
  - B. any other form of borrowing or raising of money which is authorised by the Act.
- (x) To purchase annuities, pensions and income streams, and to effect policies of insurance or assurance in relation to Members for the purpose of providing benefits under this Deed.
- (xi) To revalue the Fund's assets, and to allocate the revaluation amount to the Members and Beneficiaries in a manner consistent with the terms of this Deed.
- (xii) To determine who will be entitled to sign, on the Fund's behalf, receipts, acceptances, endorsements, releases, contracts and documents.
- (xiii) To pay benefits and entitlements out of the Fund to persons entitled to them.
- (xiv) To decide, as and when required, who are Dependants for the purposes of this Deed.
- (xv) To enter into any negotiations and contracts, to rescind and vary all contracts, to execute any deeds, and to do all or any things in the name of and on behalf of the Fund as it may consider expedient for or in relation to any of the matters referred to in this Deed or otherwise for the purposes of the Fund.
- (xvi) To enter into an agreement with a Member varying the benefits or entitlements, or the contributions otherwise payable in respect of that Member, in any manner which the Trustee decides, subject to the terms of this Deed and to the consent of affected Members.
- (xvii) To enter into contracts, transactions or agreements, whether they be for sale, lease or any other purpose, with one or more individual trustees, with one or more Directors of a Corporate Trustee, or with a Corporate Trustee itself, notwithstanding that they have or may obtain an interest or benefit in their own or other capacities.
- (xviii) To enter into contracts, transactions or agreements, whether they be for sale, lease or any other purpose, in respect of another trust where one or more individual trustees or the Corporate Trustee itself, is a trustee of that trust.
- (xix) Generally to exercise or concur in exercising all the Trustee's powers and discretions contained in this Deed or otherwise by law conferred notwithstanding that any Trustee or any director or shareholder of a corporate Trustee or any person being a relative of a Trustee or of a director or shareholder of a corporate Trustee has or may have a direct or personal interest (whether as trustee of any other settlement or in his or her personal capacity or as a shareholder or director or member or as a relative of the Trustee or relative of a director or shareholder of a Trustee or Member or partner of any company or partnership or as a unit holder in any unit trust or beneficiary of any discretionary trust or otherwise) in the mode or result of exercising such power or discretion or may benefit either directly or indirectly as a result of the exercise of any such power or discretion and notwithstanding that the Trustee for the time being is the sole Trustee.

- (g) **Trustee may delegate.** Regardless of any other provision of this Deed but subject to the Relevant Law, the Trustee may delegate, in writing, any of its powers or discretions to one or more other persons.
- (h) **Trustee's indemnity.** The persons listed in Rule 8.3(i) have a right of indemnity out of the assets of the Fund in respect of any expenses incurred or liabilities resulting from any activities carried out by those persons in the exercise or purported exercise of the powers, duties, responsibilities and discretions imposed or authorised by the trusts constituted by this Deed except where those expenses or liabilities arise from or as a result of:
- (i) a breach of trust by a person in Rule 8.3(i)(i) and/or (ii) if the person:
    - A. fails to act honestly in a matter concerning the Fund; or
    - B. intentionally or recklessly fails to exercise in relation to a matter affecting the Fund, the degree of care and diligence that the Trustee was required to exercise; or
  - (ii) an act or omission by a person in Rule 8.3(i)(iii) and/or (iv) if the person:
    - A. fails to act honestly in a matter concerning the Fund; or
    - B. intentionally or recklessly fails to exercise in relation to a matter affecting the Fund, the degree of care and diligence that the Trustee was required to exercise; or
  - (iii) a liability for a monetary penalty under a Civil Penalty Provision.
- (i) **Persons entitled to indemnity.** The following persons are entitled to claim the indemnity in Rule 8.3(h):
- (i) the Trustee;
  - (ii) the Directors and other officers of the Trustee, in the case of a Corporate Trustee;
  - (iii) any Custodian; and
  - (iv) any Investment Manager.
- (j) **Trustee not liable.** Without prejudice to the indemnity in Rule 8.3(h) those persons listed in Rule 8.3(i) will not be liable for any loss or damage arising from any:
- (i) act or omission in the exercise of any powers, duties, responsibilities or discretions;
  - (ii) contract entered into or document executed in relation to the Fund;
  - (iii) error in judgment;
  - (iv) neglect, default, intent to defraud, wilful misconduct, defalcation, or act or omission of any manager, agent, professional adviser, banker, stockbroker, or other person engaged by the Trustee for the purposes of the Fund; or
  - (v) breach of duty or of trust, or any neglect or otherwise.
- (k) **Limited Recourse Borrowing Arrangements.** The Trustee has the power to borrow money under arrangements of the kind contemplated by Section 67A of the Act and to enter into any and all such arrangements for that purpose, including:
- (i) the granting of indemnities to lenders for the purpose of furthering these arrangements;
  - (ii) the granting of any security for the performance of any obligation or other dealing or engagement incurred or to be entered into by the Trustee or by any other person. The Trustee's power includes the power to grant any mortgage, charge or encumbrance over all or any part of any asset or property to be acquired in accordance with the Trustee's powers under Section 67A of the Act;

- (iii) despite the covenants in Rule 8.3(a), to give proxies and powers of attorney (with or without power of substitution) and appoint representatives for voting or acting on behalf of the Trustee in relation to any part of the Fund. Without limitation, the Trustee may empower its attorney to take any action and/or perform any act on behalf of the Trustee and to sign and execute any deed, agreement or document that the Trustee may lawfully do, including the exercise of any of the Trustee's rights or obligations and the execution of mortgage and security documents. The Trustee may in its discretion, grant powers of attorney or proxies to any third party including any mortgagee, lender or financier of the Fund.

#### 8.4 IN-HOUSE ASSETS AND OTHER RESTRICTED INVESTMENTS

- (a) **Restricted and prohibited investments.** The Trustee must not make any investments and, to the extent necessary, must divest the Fund of investments, to ensure that:
  - (i) the acquisition of an asset would not cause the Market Value of In-house Assets of the Fund to exceed 5% of the Market Value of the total assets of the Fund;
  - (ii) the Market Value of In-house Assets of the Fund does not exceed, at the end of any Year of Income, 5% of the Market Value of the total assets of the Fund;
  - (iii) the Fund's assets do not include loans to a Member or to a Relative of a Member unless the Fund was established before 16 December 1985 and the Trustee had express power to lend money to Members and had lent money to Members before that date;
  - (iv) there is no intentional acquisition of assets by the Fund from a Related Party of the Fund, except where:
    - A. the asset is a listed security acquired at Market Value;
    - B. the Fund is a Self Managed Superannuation Fund and the asset acquired is Business Real Property of the Related Party acquired at Market Value;
    - C. the Trustee acquired the asset under a merger between Regulated Superannuation Funds;
    - D. the asset is a life insurance policy issued by a life insurance company (other than a policy acquired from a Member or from a Relative of a Member);
    - E. the asset is of a kind which the Regulator has determined may be acquired by the Fund; or
    - F. the asset is an In-house Asset of the Fund, acquired at Market Value, which would not result in the level of In-house Assets of the Fund exceeding the level permitted by Rule 8.4.
- (b) **Pre 23 December 1999 not In-house Assets.** Subject to the Act and Regulations, where an asset of the Fund was acquired, or a lease or Lease Arrangement was entered into, under a contract entered into prior to 23 December 1999, and that asset would otherwise be an In-house Asset of the Fund, but that asset was not an In-house Asset at the time it was acquired, the asset is not an In-house Asset of the Fund.
- (c) **Post 22 December 1999 not In-house Assets.** Subject to the Act and Regulations, where an asset of the Fund was acquired under a contract entered into after 22 December 1999, and that asset would otherwise be an In-house Asset of the Fund and:
  - (i) where the asset was acquired after 22 December 1999, but before 1 July 2001, and the asset would not have been an In-house Asset of the Fund if acquired before 23 December 1999, that asset is not an In-house Asset of the Fund until 1 July 2001.



- (ii) where the asset was acquired after 22 December 1999, but before 1 July 2001, and was still owned by the Fund on 1 July 2001, or where the asset was acquired after 30 June 2001, the asset will not be an In-house Asset if:
- A. the asset was acquired prior to 1 July 2009, and was acquired solely by way of reinvestment of dividends or trust distributions in an Entity, in respect of an investment in that Entity made by the Fund prior to 23 December 1999; or
  - B. the asset was acquired prior to 1 July 2009 and:
    - I. the Fund has less than 5 Members;
    - II. the asset is an investment in a company or unit trust in which the Fund held a pre-23 December 1999 investment;
    - III. the company or unit trust had a Loan principal amount outstanding on 23 December 1999; and
    - IV. the sum of the investments in the company or unit trust, acquired by the Fund after 23 December 1999, does not exceed the limits specified in section 71E of the Act.

#### **8.5 RULES APPLY TO OTHERS**

All of the rules and restrictions contained in this Deed which affect or apply to any act or thing done or not to be done by the Trustee, will apply to any act or thing done or not done on behalf of the Trustee by any person including, without limitation, any Director of a Corporate Trustee, Custodian or Investment Manager appointed by the Trustee.

## 9. ACCOUNTS, AUDIT, RECORDS AND RETURNS

### 9.1 VOLUNTARY CONTRIBUTIONS

- (a) **Voluntary contribution reserve.** Subject to the Act and Regulations, the Trustee may establish and keep, in respect of the Fund or, where there are one or more sub-plans, in respect of each sub-plan, a voluntary contribution reserve, to which the Trustee may credit all contributions other than Mandated Employer Contributions.
- (b) **Allocations within 28 days.** Where, during a Year of Income, an amount has accumulated in the voluntary contribution reserve, the Trustee must:
  - (i) use the reserve for any purposes of the Fund as the Trustee decides; and
  - (ii) allocate all of the amounts in the reserve to one or more Members' Accumulation Accounts, in the proportions determined by the Trustee within 28 days after their receipt, even if such allocation occurs after the Year of Income in which the contribution was made.
- (c) **Change in allocation.** If required by the Act and Regulations, or otherwise if the Trustee decides to do so, the Trustee may decide to allocate some or all contributions made by or on behalf of a Member directly to the Member's Accumulation Account, even if those contributions are of a type which would normally be allocated to the voluntary contribution reserve.

### 9.2 MEMBER ACCUMULATION ACCOUNTS

The Trustee must establish and keep, in respect of each new Member, an Accumulation Account, to which must be added:

- (a) all contributions made by, for, or in relation to the Member which form part of a Member's Minimum Benefits;
- (b) all contributions allocated to the Member's Accumulation Account from the voluntary contribution reserve;
- (c) all benefits or entitlements (including Superannuation Lump Sums) transferred into the Fund by, for, or in relation to the Member, in accordance with this Deed;
- (d) all investment earnings of the Fund or, where the Member is a member of a sub-plan, of that sub-plan, allocated to that Member's Accumulation Account attributable to the amounts in (a) and (b);
- (e) the current surrender value of any policy of capital guaranteed life assurance taken out by the Trustee upon the life of that Member; and
- (f) any reserves held by the Fund or, where the Member is a member of a sub-plan, by that sub-plan, which the Trustee has allocated to that Member's Accumulation Account;
- (g) any refunds of taxes or surcharges and any interest applicable to such amounts, where the tax or surcharge was deducted directly from contributions made by or on behalf of that Member,

and against which must be deducted:

- (h) all direct costs of establishing, operating and terminating the Fund and any administrative, insurance and taxation costs relating to the establishment, operation and termination of the Fund allocated to the Member's Accumulation Account; and
- (i) any overpayments of Government Co-contribution which the Fund is required to repay;

- (j) any amounts required to be paid to the Commissioner of Taxation as a result of the Member's failure to quote his or her tax file number to the Fund within the prescribed time;
- (k) any other taxes or surcharges applicable to contributions made by or on behalf of a Member which are required to be withheld or deducted directly from such contributions,

and the Trustee must allocate all amounts in a fair, reasonable and consistent manner, having regard to any special circumstances relating to one or more Members which might otherwise affect the allocation of amounts to a Member's Accumulation Account. Where the Trustee has made the allocations in accordance with these principles, its decision will be final.

### 9.3 ACCOUNTS FOR NON-MEMBER SPOUSES

- (a) **Compliance with Family Court Orders.** When any order is made under the Family Law Act in respect of a Member's Superannuation Interest, the Trustee may be required to:
  - (i) create and maintain a new Accumulation Account for a Non-member Spouse;
  - (ii) split the amount standing to the credit of a Member's Accumulation Account with the Non-member Spouse;
  - (iii) identify a component or percentage of a Member's Superannuation Interest which is to be paid to the Non-member Spouse;
  - (iv) transfer or roll over a Non-member Spouse's Superannuation Interest to another regulated superannuation fund, approved deposit fund, EPSSS or RSA; and/or
  - (v) notify the Non-member Spouse and the Member of orders requiring a Payment Split and other matters.
- (b) **Cost of complying.** If Rule 9.3(a) applies, the reasonable costs incurred in complying with any Family Court order, including the costs of the Trustee seeking professional advice, may be deducted from the Non-member Spouse's interest.
- (c) **Splitting Pensions.** Where, pursuant to the Family Law Act, an order is made which affects the Superannuation Interest of a Member in receipt of a Pension, the Trustee may deduct any reasonable costs incurred in complying with those orders from the capital sum supporting the Pension to be paid to the Non-member Spouse, or from the periodical payments of the Pension to be paid to the Non-member Spouse.

### 9.4 INVESTMENT RESERVE

Subject to the Act and Regulations the Trustee may, in its discretion, credit any investment earnings of the Fund to an investment reserve, to be used for such purposes as the Trustee may decide, including in the satisfaction of any expenses of the Fund and for the purpose of smoothing investment earnings allocated to members' accounts. Part or all of the balance of the investment reserve may be allocated to one or more Member's Accumulation Accounts or, where the reserve relates to a sub-plan, to the Accumulation Accounts of Members of that sub-plan. The Trustee must make any allocation in a fair, reasonable and consistent manner having regard to any special circumstances relating to one or more Members which might otherwise affect the allocation.

### 9.5 PENSION RESERVE

Subject to the Act and Regulations, where the Trustee is required to pay one or more Pensions to one or more Beneficiaries, the Trustee may, in its discretion, transfer an amount or amounts to one or more pension reserves, for the purpose of paying that Pension or Pensions. The cost of meeting expenses, taxes or other outgoings as the Trustee decides, may be deducted from the reserve. Where an amount is transferred to a pension reserve, the Trustee may reduce the Member's Accumulation Account, to the extent of the amount transferred and may, upon receiving the advice of an Actuary or other properly qualified person, transfer amounts between the pension reserve and

Member's Accumulation Account or other reserves, in a fair, reasonable and consistent manner.

## **9.6 OTHER RESERVES**

Subject to the Act and Regulations, the Trustee may, in its discretion, establish other reserves, including an anti-detriment reserve, in respect of amounts not presently allocated to Members' Accumulation Accounts or to other reserves. The cost of meeting expenses, taxes or other outgoings as the Trustee decides, may be deducted from the reserve. The balance of the reserve may be allocated to the Accumulation Accounts of one or more Members or, where the Fund is divided into sub-plans, of Members of that sub-plan. The Trustee must make any allocation in a fair, reasonable and consistent manner having regard to any special circumstances relating to one or more Members which might otherwise affect the allocation.

## **9.7 ALLOCATIONS FROM RESERVES**

Where, during a Year of Income, amounts appropriate to be allocated to Members' Accumulation Accounts have arisen, the Trustee may make as many allocations of those amounts during the course of the Year of Income as the Trustee decides. Except for amounts allocated to a voluntary contribution reserve, the Trustee may decide when and how much of a reserve amount is to be distributed to Members' Accumulation Accounts.

## **9.8 TRUSTEE TO KEEP RECORDS OF TYPES OF BENEFITS**

In addition to maintaining details of the value of Accumulation Accounts for each Member, the Trustee must keep records in a manner to enable the Trustee to determine the amounts of benefits and entitlements of individual Members which consist of:

- (a) Minimum Benefits;
- (b) Preserved Benefits;
- (c) Restricted Non-preserved Benefits; and
- (d) Unrestricted Non-preserved Benefits.

## **9.9 TRUSTEE TO KEEP ACCOUNTING RECORDS**

The Trustee must:

- (a) keep accounting records in writing which correctly record and explain the transactions and financial position of the Fund; and
- (b) keep its accounting records to enable the preparation of:
  - (i) the accounts and statements required under Rule 9.10 and/or Rule 9.11; and
  - (ii) the returns of the Fund required under Rule 9.13; and
- (c) keep its accounting records to enable those accounts, statements and returns to be conveniently and properly audited in accordance with the Act; and
- (d) keep the accounting records of the Fund, or cause them to be kept, in Australia for at least 5 years after the end of the Year of Income to which they relate.

## **9.10 PREPARATION OF ACCOUNTS**

Except where Rule 9.11 applies, the Trustee must, in respect of each Year of Income, prepare accounts and statements in respect of the Fund which consist of at least:

- (a) a statement of financial position of the Fund;
- (b) a statement of the Market Value of the assets of the Fund;

- (c) an operating statement of the Fund; and
- (d) other accounts and statements as the Act and Regulations specify,

and, where practicable, the Trustee will value Fund asset at their net Market Values, and prepare those accounts and statements to ensure that the Auditor does not qualify the accounts of the Fund for lack of detail or non-compliance with relevant Australian Accounting Standards.

#### **9.11 ACCOUNTS REQUIRED WHERE BENEFITS SOLELY LIFE ASSURANCE**

Where the Fund is, at the end of any Year of Income, a Fund from which the benefits and entitlements paid to each Member are wholly determined by reference to policies of life assurance, the Trustee must prepare:

- (a) a statement that policies of life assurance are in place at the end of the Year of Income;
- (b) a statement as to whether those policies have been fully maintained as required by the relevant insurers;
- (c) a statement of the identities of those insurers;
- (d) a statement of the amounts contributed by Employers and Members in the Year of Income;
- (e) a statement of the amount of premiums paid on those policies; and
- (f) a statement of the expenses incurred by the Fund in respect of the Year of Income, other than amounts covered by premiums.

#### **9.12 AUDIT OF THE ACCOUNTS**

The Trustee must appoint, and has the power to dismiss, an Approved Auditor. The Trustee must ensure that each set of accounts and statements prepared in respect of a Year of Income is audited by the Auditor.

#### **9.13 PREPARATION AND LODGEMENT OF RETURNS**

The Trustee must, in respect of each Year of Income, prepare and lodge:

- (a) with the Regulator:
  - (i) an annual return, in the approved form, containing information which is required in relation to the Fund;
  - (ii) a certificate, in the approved form, in respect of that Year of Income; and
  - (iii) the report given to the Trustee by the Auditor under Part 13 of the Act in respect of that Year of Income; and
- (b) with the Taxation Commissioner, an income tax return, in the approved form, containing information which is required in respect of that Year of Income.

## 10. MEETINGS OF TRUSTEES AND MEMBERS

### 10.1 TRUSTEES OR DIRECTORS MEETINGS

- (a) **How to call a meeting.** The Trustees, or the Directors of a Corporate Trustee, may convene a meeting of the Trustees, or of the Directors, as the case may be, by 1 of their number giving 1 month's notice in writing to each of the others, of the time, place and business to be conducted at the meeting. The notice period in this Rule may be waived by unanimous agreement of all Trustees and/or all Directors.
- (b) **Appointing a chair.** Before any business is discussed at a meeting of Trustees or Directors, they must appoint one of their number to chair the meeting, and the meeting must be conducted by that person in a fair and reasonable manner, but otherwise as that person determines.
- (c) **Meetings at least annually.** Meetings of Trustees or Directors may be convened at any time, but must be convened at least once in every calendar year, to consider:
- (i) the accounts of the Fund and the Approved Auditor's report relating to those accounts;
  - (ii) the returns and other documents specified in Rule 9.13;
  - (iii) any matters raised by the accounts and statements which require action or attention; and
  - (iv) any other matters which the Trustees or the Directors, consider appropriate.
- (d) **Quorum.** The quorum for meetings of Trustees or Directors is:
- (i) one, in the case of a single individual trustee or sole Director of a Corporate Trustee; or
  - (ii) two or half of the total number of Trustees or Directors, whichever is greater, in all other cases.
- (e) **Voting by proxy.** A Trustee and/or a Director who is unable to be present at a meeting of the Trustees or the Directors, as the case may be, may nominate another person to attend the meeting as their proxy, subject to the following requirements:
- (i) The person nominated as proxy must carry into and put before the meeting an authority, signed by the person in whose place the proxy is attending, in the following form:
 

"I, ....., being a Trustee / Director of the Trustee, of.....Superannuation Fund, authorise ....., who presents this document to the meeting, to act as my proxy for the purposes of the Trustees' / Directors' meeting to be held on     /     /     .

Signed ....., dated     /     /     "
  - (ii) A person may be nominated as a proxy for one meeting only. The same person may be nominated for any subsequent meeting.
  - (iii) A person nominated as proxy, who is not otherwise a Trustee or a Director of the Trustee, must be asked to leave the meeting if the chairperson considers that a subject to be discussed is of a sensitive or confidential nature.
  - (iv) A person nominated as proxy must be given an opportunity to read and to table any written statement from their appointor, and must vote strictly in accordance with the directions of that person, but a proxy, who is not otherwise a Trustee or a Director of the Trustee, is not further entitled to participate in the discussions and conduct of the meeting.

## 10.2 MEMBERS' MEETINGS

- (a) **When to hold meetings.** Subject to Rule 11, a Members' meeting must be convened by the Trustee, when:
- (i) the Trustee considers it necessary; or
  - (ii) the Trustee or a Director, receives a meeting request, signed by not less than 25% of the current Members.
- (b) **How to call a meeting.** In order to convene a Members' meeting, the Trustees must give to each Member 1 month's notice in writing that a Members' meeting is to be held, specifying the time and place and a general description of the business to be conducted at the meeting. The notice period in this Rule may be waived by the agreement of all Members.
- (c) **Appointing a chair.** Before any business is conducted at a Members' meetings, the Trustees or the Directors must appoint one of their number to chair the meeting, and the meeting must be conducted by that person in a fair and reasonable manner, but otherwise as that person determines.
- (d) **Capacity of meetings.** Subject to the requirements of this Deed and to the Act and Regulations, the Trustees or the Directors of the Trustee, must use their best endeavours to comply with a resolution passed by a majority of the Members then present in person or by proxy at a Members' meeting.
- (e) **Quorum.** The quorum for Members' meetings is half of the total number of Members present in person or by proxy rounded up to the nearest whole number.
- (f) **Voting by proxy.** A Member who is unable to be present at a meeting of Members may nominate a person to attend the meeting as the Member's proxy, subject to the following requirements:
- (i) The person nominated as proxy must carry into and put before the meeting an authority, signed by the Member in whose place the proxy is attending, in the following form:
 

"I, ....., being a Member of the .....  
Superannuation Fund, authorise ....., who presents this  
document to the meeting, to act as my proxy for the purposes of the Members'  
meeting to be held on     /     /     .

Signed....., dated     /     /     ".
  - (ii) A person may be nominated as a proxy for one meeting only. The same person may be nominated for any subsequent meeting.
  - (iii) A person nominated as proxy must vote strictly in accordance with the directions of the appointing Member. A proxy, who is not otherwise a Member, is not further entitled to participate in the discussions and conduct of the meeting.

## 11. INQUIRIES AND COMPLAINTS

- (a) **Dealing with complaints.** The Trustee must, within 90 days, consider any inquiry or complaint by one or more Members which has been raised either in a Members' meeting or in writing. Where an inquiry or complaint is not dealt with to the satisfaction of the Member or Members within that time, the parties must arrange for a convenient time and place to meet with each other, for the purpose of resolving the matter. Each party, or the representatives of each party, will be allowed approximately equal time to present the reasons for and to propose resolutions to their grievances.
- (b) **Conduct of meetings.** The parties present at a meeting under Rule 11(a):
- (i) may, by agreement, appoint a person to chair the meeting, but it is not necessary to do so;
  - (ii) must appoint a person to take and distribute, to all parties in attendance, written minutes of the proceedings; and
  - (iii) may agree to convene one or more further meetings to address the issues in dispute.



**12. ADMINISTRATIVE MATTERS**

**12.1 INTERPRETATION OF THIS DEED**

Except as otherwise expressly provided, the interpretation and application of this Deed will be determined by the Trustee and that determination will be binding and final.

**12.2 HOW TO DESIGNATE A BENEFICIARY**

In circumstances other than the giving of a Binding Death Nomination or a Non-lapsing Binding Nomination, a Member wishing to designate a Dependant or other person as a Beneficiary must do so in writing to the Trustee in the following form, or in any other form which the Trustee may approve:

"I,.....of..... acknowledge that the discretion vested in you as to the application of benefits in circumstances where I cannot receive them myself is an absolute, free and unfettered discretion, but I express the wish that in the exercise of that discretion you give consideration to paying any such benefits to the following persons, in the following proportions:

Name of Designated Beneficiary	Address	Relationship to Member	Proportion of Benefits
--------------------------------	---------	------------------------	------------------------

Dated this.....day of.....

Signed....."

**12.3 LIMITS ON RIGHTS OF MEMBERS**

No person, whether as a Member or otherwise, will have any claim, right or interest to, in respect of, or against the Trustee, the Fund, or any contributions made to the Fund, except under and in accordance with this Deed.

**12.4 RIGHT TO INSPECT**

Every Member has the right to inspect a copy of this Deed, at a time and a place which is convenient to the Trustee.

**12.5 SECRECY**

- (a) **Confidential Information.** No Member has any right to enquire, or to be given any information concerning the interest of another Member.
- (b) **Other confidential information.** The Trustee must observe strict secrecy with regard to the affairs, accounts and transactions of the Fund, but this does not prevent the publication of financial, statistical or other information to all Members, generally, whenever the Trustee decides.

**12.6 RECEIPTS AND PAYMENTS WITH ASSETS**

Subject to Rule 5.8 and to the Act and Regulations, where:

- (a) any contribution, benefit or entitlement of a Member or Members is or are payable, transferable or receivable by or to the Fund; or
- (b) any liabilities incurred by or on behalf of the Fund are to be satisfied; or

- (c) any property is due to or is to be acquired by the Fund,  
the Trustee may, with the agreement of the person to or from whom a payment is required to be made, in lieu of money, and at its discretion, make or receive settlement of the relevant amount by:
- (d) transferring, in specie, property of the Fund to; or
- (e) receiving a transfer of property from,  
that person, at the property's Market Value.

## **12.7 MEMBERS TO PROVIDE INFORMATION**

Every Member and every person claiming a benefit or entitlement, or in receipt of a Pension, or other benefit or entitlement, must give the Trustee any information or authorisation and produce any documents which the Trustee considers necessary for the purposes of giving effect to this Deed.

## **12.8 VARIATION OF TRUSTS OR DEED**

The Trustee may at any time amend, revoke, replace or modify all or any of the provisions of this Deed by deed or other written instrument or by resolution in writing. Any amendment, revocation, replacement or modification must not:

- (a) alter the objects of the Fund;
- (b) reduce the benefits and entitlements payable to Members without the prior written approval of the Members or the amendments are required to comply with the Relevant Law;
- (c) alter the rights and benefits of existing Members in any manner so that, on the whole, equity between Members is not maintained;
- (d) be contrary to or inconsistent with the Act and Regulations; or
- (e) invalidate or alter the terms of any Non-lapsing Binding Nomination given by one or more Members, unless the Relevant Law has changed in a manner which would invalidate or alter the terms of any Non-lapsing Binding Nominations and, in that case, the amendment, revocation or modification to the Deed is no greater than the change necessitated by the Relevant Law.

## **12.9 EFFECT OF CHANGES IN RELEVANT LAW**

The Trustee is authorised and empowered to act in accordance with the Relevant Law (including the requirements for the Fund to be a complying superannuation fund and a Regulated Superannuation Fund) and, to the extent that there is any inconsistency between this Deed and the Relevant Law, the Relevant Law will prevail.

### **13. WINDING UP THE FUND**

#### **13.1 CONDITIONS FOR TERMINATION**

The trusts created by this Deed will terminate:

- (a) where the Members, by unanimous resolution vote to wind up the Fund in a special meeting convened for that purpose, on the first day on which the membership of all Members has been terminated and all benefits and entitlements paid or transferred out of the Fund, so that all of the assets of the Fund are expended or distributed;
- (b) where the Trustee becomes aware that the Fund is insolvent, on the day on which the Regulator's permission to wind-up is obtained; or
- (c) in any other circumstances when there are no Members or Beneficiaries and the Trustee considers it to be unlikely that there will be any new Members, on the day determined by the Trustee.

#### **13.2 STEPS TO TAKE ON WINDING-UP**

When it becomes clear to the Trustee that Rule 13.1 will apply, the Trustee will take all necessary steps to distribute any remaining assets of the Fund and to satisfy any outstanding liabilities, and will then:

- (a) notify any remaining interested parties of its intention to wind-up the Fund;
- (b) notify the Regulator and the Taxation Commissioner of its intention to wind-up the Fund;
- (c) comply with any other requirements of the Act and the Regulations concerning the winding-up of Funds; and
- (d) take any further steps which, in the Trustee's opinion, are required to wind-up the Fund.

## **14. UK PENSION PROVISIONS - QROPS**

Regardless of anything to the contrary expressed or implied in this Deed, the Rules in this Rule 14 of this Deed, called the “**UK Pension Division Provisions**”, will apply to the Members UK Accumulated Credit (if any) in the Fund.

### **14.1 APPLICATION FOR QROPS STATUS**

With the agreement of the Trustee and at the request of a Member who is entitled to receive a transfer of a UK Accumulated Credit, the Trustee may apply to Her Majesty’s Customs & Revenue (or such other body as is appropriate) for recognition of the Fund as a Qualified Recognized Overseas Pension Scheme (“**QROPS**”) pursuant to the United Kingdom’s Finance Act 2004 and any regulations made under it.

### **14.2 TRANSFERS FROM UK PENSION SCHEMES**

The Trustee will not request a transfer from a UK pension scheme under this Rule until its QROPS status has been confirmed and all other regulatory and administrative guidelines have been complied with.

### **14.3 RESTRICTIONS ON BENEFITS PAYABLE**

The Trustee must in all respects comply with the requirements, from time to time, applicable to the Member’s UK Accumulated Credit, including but not limited to:

- (a) requirements to report to Her Majesty’s Customs & Revenue all payments or transfers affecting the Member’s UK Accumulated Credit; and
- (b) restrictions on the age at which, and circumstances under which, benefits arising from the Member’s UK Accumulated Credit may be paid; and
- (c) restrictions on the form in which any such benefits may be paid and on the amount of any lump sums.

### **14.4 TRANSFERS TO OTHER REGULATED SUPERANNUATION FUND**

To the extent that the requirements of the United Kingdom’s Finance Act 2004 and any regulations made under it restrict or impose conditions upon the transfer of a Member’s UK Accumulated Credit to another Regulated Superannuation Fund, the Trustee must comply with those requirements in respect of any rollovers or transfers of the UK Accumulated Credit, unless such requirements would result in the Trustee breaching the provisions of the Relevant Law.

### **14.5 LIMITATION ON AMENDMENTS TO THIS RULE**

No amendments can be made to the UK Pension Division Provisions if such amendments would mean the rules applying to the Member’s UK Accumulated Credit would not comply with the requirements of the United Kingdom Inland Revenue for the transfer of pension entitlements from the United Kingdom to Australia.

### **14.6 SUPPLEMENTARY DEFINITION FOR THIS RULE**

The expression “**UK Accumulated Credit**” means the amount transferred in respect of the Member to this Fund or a previous superannuation arrangement from a UK pension arrangement.

## SCHEDULE 1

### Description of Pensions

#### Rule 5.8

#### PART 1

##### MINIMUM ONLY PENSION

A Pension which meets the minimum terms and conditions contained in Regulation 1.06(9A)(a), which included the following requirements at the date of this Deed:

- (a) payments are made at least annually;
- (b) the payments in a year (excluding payments by way of commutation but including payments made under a Splitting Order) are not smaller in total than the following amounts:

#### **Account Balance x Percentage Factor**

Where:

**Account Balance** means:

- (i) the value of the annuity or pension:
  - A. on 1 July in the financial year in which the payment is made; or
  - B. if that year is the year in which the annuity or pension payments commence - on the commencement day,

being the total amount paid as consideration to purchase the annuity or pension, as increased by returns on investments and as decreased by fees, charges, applicable taxes, payments to the annuitant or pensioner and payments made under a Splitting Order; or

- (ii) if the value of the annuity or pension under paragraph (a) is less than the withdrawal benefit to which the beneficiary would be entitled if the annuity were to be fully commuted — the value of the withdrawal benefit.

**Percentage Factor** means the percentage factor specified in Table 1, below, that applies to the beneficiary because of the beneficiary's age on:

- (i) 1 July in the financial year in which the payment is made; or
- (ii) if that is the year in which the annuity or pension payments commence - the commencement day.

Table 1

Item	Age of Beneficiary	Percentage Factor
1	Under 65	4
2	65 – 74	5
3	75 – 79	6
4	80 – 84	7
5	85 – 89	9
6	90 – 94	11
7	95 or more	14

- (c) for the financial year commencing 1 July 2008 and any other year or years permitted under the Act and Regulations, the minimum payment will be not smaller than half the amount determined under the formula in paragraph (b), above;
- (d) if the Pension commences or is required to be re-calculated (for example, because it has been partially commuted) on a day other than 1 July of a year, the minimum payment specified in paragraph (b), above, is reduced to the following amount:

$$\text{minimum payment} \times \frac{\text{days remaining in financial year}}{\text{total days in financial year}}$$

- (e) if the Pension Date is on or after 1 June in a Year of Income, no payment is required to be made for that year;
- (f) the Pension cannot be transferred to a person other than a reversionary beneficiary on the death of the primary beneficiary or of another reversionary beneficiary;
- (g) if the primary beneficiary or a reversionary beneficiary dies, the Pension cannot be transferred to a Child of that person (but may be paid as a lump sum), unless the Child:
- (i) is less than 18 years of age; or
  - (ii) is greater than 18 years of age, but less than 25 years of age and is financially dependent on the Member; or
  - (iii) has a disability of the kind described in subsection 8(1) of the *Disability Services Act 1986*,
- and, except in the case of a Child described in (iii) above, such a Pension must cease no later than the Child attaining 25 years of age;
- (h) the capital value of the Pension and the income from it, cannot be used as security for any borrowing;
- (i) if the Pension is commuted, at least the minimum amount, calculated in accordance with Regulation 1.07D, has been paid in the year of commutation.

**PART 2****TRANSITION TO RETIREMENT PENSION**

A Pension which meets the minimum terms and conditions contained in Regulation 1.06(9A)(a), which included the following requirements at the date of this Deed:

- (a) payments are made at least annually;
- (b) the payments in a year (excluding payments by way of commutation but including payments made under a Splitting Order) are not smaller in total than the following amount:

$$\text{Account Balance} \times \text{Percentage Factor}$$

Where:

**Account Balance** means:

- (i) the value of the annuity or pension:
  - A. on 1 July in the financial year in which the payment is made; or
  - B. if that year is the year in which the annuity or pension payments commence - on the commencement day,

being the total amount paid as consideration to purchase the annuity or pension, as increased by returns on investments and as decreased by fees, charges, applicable taxes, payments to the annuitant or pensioner and payments made under a Splitting Order; or
- (ii) if the value of the annuity or pension under paragraph (a) is less than the withdrawal benefit to which the beneficiary would be entitled if the annuity were to be fully commuted — the value of the withdrawal benefit.

**Percentage Factor** means the percentage factor specified in Table 1, below, that applies to the beneficiary because of the beneficiary's age on:

- (i) 1 July in the financial year in which the payment is made; or
- (ii) if that is the year in which the annuity or pension payments commence - the commencement day.

Table 1

Item	Age of Beneficiary	Percentage Factor
1	Under 65	4
2	65 – 74	5
3	75 – 79	6
4	80 – 84	7
5	85 – 89	9
6	90 – 94	11
7	95 or more	14

- (c) for the financial year commencing 1 July 2008 and any other year or years permitted under the Act and Regulations, the minimum payment will be not smaller than half the amount determined under the formula in paragraph (b), above;
- (d) if the Pension commences or is required to be re-calculated (for example, because it has been partially commuted) on a day other than 1 July of a year, the minimum payment specified in paragraph (b), above, is reduced to the following amount:

$$\text{minimum payment} \times \frac{\text{days remaining in financial year}}{\text{total days in financial year}}$$

- (e) until the primary beneficiary Retires or reaches 65 years of age (whichever comes first), the payments in a year (including payments made under a Splitting Order) are not larger in total than the following amount:

$$\text{Account Balance} \times 10\%$$

- (f) if the Pension Date is on or after 1 June in a Year of Income, no payment is required to be made for that year;
- (g) the Pension cannot be transferred to a person other than a reversionary beneficiary on the death of the primary beneficiary or of another reversionary beneficiary;
- (h) if the primary beneficiary or a reversionary beneficiary dies, the Pension cannot be transferred to a Child of that person (but may be paid as a lump sum), unless the Child:
- (i) is less than 18 years of age; or
  - (ii) is greater than 18 years of age, but less than 25 years of age and is financially dependent on the Member; or
  - (iii) has a disability of the kind described in subsection 8(1) of the *Disability Services Act 1986*,

and, except in the case of a Child described in (iii) above, such a Pension must cease no later than the Child attaining 25 years of age;



- (i) the capital value of the Pension and the income from it, cannot be used as security for any borrowing;
- (j) if the pension is commuted, any resulting Superannuation Lump Sum cannot be cashed unless:
  - (i) the purpose of the commutation is:
    - A. to cash an unrestricted non-preserved benefit;
    - B. to pay a superannuation contributions surcharge; or
    - C. to give effect to an entitlement of a non-member spouse under a Splitting Order; or
  - (ii) before commutation, the pensioner has satisfied a condition of release in respect of which the cashing restriction for preserved benefits and restricted non-preserved benefits is 'Nil';
- (k) if the Pension is commuted, at least the minimum amount, calculated in accordance with Regulation 1.07D, has been paid in the year of commutation.

### **PART 3**

#### **ALLOCATED PENSION**

A Pension which meets the minimum terms and conditions contained in Regulation 1.06(4), which included the following requirements at the date of this Deed:

- (a) payments are made at least annually;
- (b) the Pension cannot be transferred to a person other than a reversionary beneficiary on the death of the primary beneficiary or of another reversionary beneficiary;
- (c) the capital value of the Pension and the income from it, cannot be used as security for any borrowing;
- (d) for a Pension that has a commencement day on or after 22 December 1992 and before 1 January 2006 - the payments in a year (excluding payments by way of commutation but including payments made under a Splitting Order) are not larger or smaller in total than, respectively, the maximum and minimum limits calculated in accordance with Schedule 1A of the Regulations; and
- (e) the payments in a year (excluding payments by way of commutation but including payments made under a Splitting Order) are not larger or smaller in total than the following:
  - (i) for payments made during the period starting on 1 January 2006 and ending on 30 June 2006 – the respective maximum and minimum limits for the year calculated in accordance with one of the following Schedules to the Regulations:
    - A. Schedule 1A;
    - B. Schedule 1AAB;
  - (ii) for payments made on or after 1 July 2006 – the respective maximum and minimum limits for the year calculated in accordance with Schedule 1AAB;
- (f) if the Pension Date is on or after 1 June in a Year of Income, no payment is required to be made for that year; and
- (g) if the Pension is commuted, at least the minimum amount, calculated in accordance with Regulation 1.07A, has been paid in the year of commutation.

**PART 4****PRE-20 SEPTEMBER 2007 MARKET LINKED PENSION**

A Pension which meets the minimum terms and conditions contained in Regulation 1.06(8), which included the following requirements at the date of this Deed:

- (a) the Pension must not commence before 20 September 2004;
- (b) payments are made to the primary beneficiary or a reversionary beneficiary at least annually throughout the Pension Period;
- (c) the total amount of the payments to be made in a year (excluding payments by way of commutation but including payments made under a Splitting Order) is determined in accordance with Schedule 6 of the Regulations;
- (d) the Pension does not have a residual capital value;
- (e) the Pension cannot be commuted, except as authorised by Regulation 1.06(8);
- (f) if the Pension reverts, it does not have a reversionary component greater than the balance of the Member's Accumulation Account immediately before the reversion;
- (g) if the Pension is commuted, the commutation amount cannot exceed the balance of the Member's Accumulation Account immediately before the commutation;
- (h) the Pension can be transferred only as authorised by Regulation 1.06(8);
- (i) the capital value of the Pension, and the income from it, cannot be used as security for any borrowing; and
- (j) if the Pension Date is on or after 1 June in a Year of Income, no payment is required to be made for that year.

**PART 5****LIFETIME PENSIONS (INCLUDED IN THE DEFINITION OF "DEFINED BENEFIT PENSION")**

A Pension which meets the minimum terms and conditions contained in Regulation 1.06(2), which included the following requirements at the date of this Deed:

- (a) the Pension is paid at least annually throughout the primary beneficiary's life and, if there is a reversionary beneficiary:
  - (i) throughout the reversionary beneficiary's life;
  - (ii) if he or she is a Child of the primary beneficiary or of a former reversionary beneficiary, at least until his or her 16th birthday; or
  - (iii) if the person referred to in paragraph (ii) is a full-time student at age 16, at least until the end of his or her full-time studies or until his or her 25th birthday (whichever occurs first);
- (b) the size of payments of benefit in a year is fixed, allowing for variation only:
  - (i) as specified in the Governing Rules;
  - (ii) to allow commutation to pay a superannuation contributions surcharge; or
  - (iii) to allow an amount to be paid under a Payment Split and reasonable fees in respect of a Splitting Order;
- (c) unless the Regulator otherwise approves, the sum payable as a benefit in each year to the primary beneficiary or to the reversionary beneficiary, is determined in accordance with the formula contained in Regulation 1.06(2)(c);
- (d) the Pension does not have a residual capital value;

- (e) the Pension cannot be commuted except as authorised by Regulation 1.06(2);
- (f) if the Pension reverts or is commuted, it does not have a reversionary component greater than 100% of the benefit that was payable before the reversion or the commutation;
- (g) the Pension cannot be transferred to a person other than a reversionary beneficiary on the death of the primary beneficiary or of another reversionary beneficiary;
- (h) the capital value of the Pension and the income from it, cannot be used as security for any borrowing; and
- (i) if the primary beneficiary dies within the period referred to in Regulation 1.06(2)(e)(ii), a surviving reversionary beneficiary may obtain a payment equal to the total payments that the primary beneficiary would have received, if the primary beneficiary had not died, from the day of the death until the end of the period; and
- (j) if the primary beneficiary dies within the period referred to in Regulation 1.06(2)(e)(ii) and there is no surviving reversionary beneficiary, an amount, not exceeding the difference between the sum of the amounts paid to the primary beneficiary and the sum of the amounts that would have been payable in the period, is payable to the primary beneficiary's estate; and
- (k) if the primary beneficiary dies within the period referred to in Regulation 1.06(2)(e)(ii) and there is a surviving reversionary beneficiary who also dies within that period, an amount is payable to the reversionary beneficiary's estate determined as described in Rule 5.6(b) as if that Rule applied to the reversionary beneficiary.

## **PART 6**

### **LIFE EXPECTANCY PENSIONS (INCLUDED IN THE DEFINITION OF "DEFINED BENEFIT PENSION")**

A Pension which meets the minimum terms and conditions contained in Regulation 1.06(7), which included the following requirements at the date of this Deed:

- (a) if a Pension has a Pension Date before 20 September 2004 and:
  - (i) if the life expectancy of the primary beneficiary on the Pension Date day is less than 15 years, the Pension is paid at least annually to the primary beneficiary or to a reversionary beneficiary throughout the Pension Period provided that the Pension Period must not exceed 15 years; or
  - (ii) if the life expectancy of the primary beneficiary on the Pension Date day is 15 years or more, the Pension is paid at least annually to the primary beneficiary or to a reversionary beneficiary throughout a the Pension Period provided that the Pension Period must not exceed the primary beneficiary's life expectancy on the Pension Date;
- (b) if a Pension has a Pension Date on or after 20 September 2004 payments are made to the primary beneficiary or a reversionary beneficiary at least annually throughout the Pension Period;
- (c) the total amount of the payment, or payments, to be made in the first year after the Pension Date (not taking commuted amounts into account) is fixed and that payment, or the first of those payments, relates to the period commencing on the day the primary beneficiary became entitled to the Pension;
- (d) the total amount of the payments to be made in a year other than the first year after the Pension Date (not taking commuted amounts into account) does not fall below the total amount of the payments made in the immediately preceding year (the "previous total"), and does not exceed the previous total by more than the amounts allowable under Regulation 1.06(7)(d)(i) or (ii);

- (e) the total amount of the payments to be made in a year in accordance with (c) or (d) may be varied only:
  - (i) to allow commutation to pay a superannuation contributions surcharge; or
  - (ii) to allow an amount to be paid under a Payment Split and reasonable fees in respect of a Splitting Order;
- (f) the Pension does not have a residual capital value;
- (g) the Pension cannot be commuted except as authorised by Regulation 1.06(7);
- (h) if the Pension reverts, it does not have a reversionary component greater than 100% of the benefit that was payable before the reversion; and
- (i) if the Pension is commuted, the commuted amount cannot exceed the benefit that was payable immediately before the commutation; and
- (j) the Pension can be transferred only as authorised by Regulation 1.06(7);
- (k) the capital value of the Pension, and the income from it, cannot be used as security for any borrowing.

## **PART 7**

### **LIFETIME COMMUTABLE PENSIONS (INCLUDED IN THE DEFINITION OF "DEFINED BENEFIT PENSION")**

A Pension which meets the minimum terms and conditions contained in Regulation 1.06(6), which included the following requirements at the date of this Deed:

- (a) if the Pension reverts or is commuted, it does not have a reversionary component greater than 100% of the benefit that was payable before the reversion or the commutation;
- (b) the Pension is not able to be transferred to a person other than a reversionary beneficiary on the death of the primary beneficiary or of another reversionary beneficiary;
- (c) the capital value of the Pension and the income from it, cannot be used as security for any borrowing;
- (d) the size of the payments of benefit in a year is fixed, allowing for variation only as specified in this Deed or as advised by or to allow payments to be made under a Splitting Order;
- (e) except in relation to payments, by way of commutation for superannuation contributions surcharge, variation in payments from year to year does not exceed, in any year, the average rate of increase of the consumer price index published by the Australian Bureau of Statistics in the preceding 3 years;
- (f) payments in accordance with the contracted size are made at least annually; and
- (g) where the Pension is commuted, except if conversion is in relation to a commutation to pay a superannuation contributions surcharge, the conversion to a lump sum is limited to a sum that is not greater than the sum determined by applying the appropriate pension valuation factor under Schedule 1B of the Regulations to the Pension as if the Pension Date was the day on which the commutation occurs.

## **PART 8**

### **NON-COMMUTABLE ALLOCATED PENSIONS**

A Pension which meets the minimum terms and conditions contained in Regulations 1.06(4) and 6.01(2), which included the following requirements at the date of this Deed:

- (a) payments are made at least annually;

- (b) the Pension cannot be transferred to a person other than a reversionary beneficiary on the death of the primary beneficiary or of another reversionary beneficiary;
- (c) the capital value of the Pension and the income from it, cannot be used as security for any borrowing;
- (d) for a Pension that has a commencement day on or after 22 December 1992 and before 1 January 2006 - the payments in a year (excluding payments by way of commutation but including payments made under a Splitting Order) are not larger or smaller in total than, respectively, the maximum and minimum limits calculated in accordance with Schedule 1A of the Regulations;
- (e) the payments in a year (excluding payments by way of commutation but including payments made under a Splitting Order) are not larger or smaller in total than the following:
  - (i) for payments made during the period starting on 1 January 2006 and ending on 30 June 2006 – the respective maximum and minimum limits for the year calculated in accordance with one of the following Schedules to the Regulations:
    - A. Schedule 1A;
    - B. Schedule 1AAB;
  - (ii) for payments made on or after 1 July 2006 – the respective maximum and minimum limits for the year calculated in accordance with Schedule 1AAB;
- (f) if the pension is commuted, the resulting Superannuation Lump Sum cannot be cashed unless:
  - (i) the purpose of the commutation is:
    - A. to cash an unrestricted non-preserved benefit;
    - B. to pay a superannuation contributions surcharge; or
    - C. to give effect to an entitlement of a non-member spouse under a Splitting Order; or
  - (ii) before commutation, the pensioner has satisfied a condition of release in respect of which the cashing restriction for preserved benefits and restricted non-preserved benefits is 'Nil'; and
- (g) if the Pension Date is on or after 1 June in a Year of Income, no payment is required to be made for that year.

## **PART 9**

### **POST-19 SEPTEMBER 2007 MARKET LINKED PENSION**

A Pension which meets the minimum terms and conditions contained in Regulation 1.06(8), which included the following requirements at the date of this Deed:

- (a) payments are made to the primary beneficiary or a reversionary beneficiary at least annually throughout the Pension Period;
- (b) the total amount of the payments to be made in a year (excluding payments by way of commutation but including payments made under a Splitting Order) is determined in accordance with Schedule 6 of the Regulations;
- (c) the Pension does not have a residual capital value;
- (d) the Pension cannot be commuted, except as authorised by Regulation 1.06(8);
- (e) if the Pension reverts, it does not have a reversionary component greater than the balance of the Member's Accumulation Account immediately before the reversion;

- (f) if the Pension is commuted, the commutation amount cannot exceed the balance of the Member's Accumulation Account immediately before the commutation;
- (g) the Pension can be transferred only as authorised by Regulation 1.06(8);
- (h) the capital value of the Pension, and the income from it, cannot be used as security for any borrowing; and
- (i) if the Pension Date is on or after 1 June in a Year of Income, no payment is required to be made for that year.

**SCHEDULE 2****Table for Non-lapsing Binding Nomination****Rule 5.4(a)**

<b>TO MY</b>	<b>AS A</b> (Options include: Pension, Lump Sum, or Beneficiary Choice, except for Non-Dependant Children and Estate, where option is Lump Sum only)	<b>ORDER OF PRIORITY OR PERCENTAGE*</b>
Spouse		
Dependant Children		
Non-Dependant Children		
Estate		

\* Where indicating an Order of Priority, place a number in this column. For example, placing a number "1" beside an option means that the Trustee will try to distribute in accordance with this option first. If it is not possible to meet the criteria of option "1" (eg. Because a beneficiary in that category has predeceased the Member), the Trustee will attempt to distribute in accordance with option "2", and so on. It is not necessary to complete more than one option.

Where indicating a percentage, ensure that the sum of all percentages add to 100% and that the "%" symbol is used. In the event that the sums add to less than 100%, the nomination is still valid in respect of the percentages and beneficiaries indicated.

This non-lapsing, binding death benefit nomination is made by me, ..... *[Insert name of Member]* on the ..... day of ....., .....

.....  
*[Signature of Member]*

We, the undersigned, certify that we witnessed the above-named person sign this document:

.....  
*[Signature of Witness 1]*

.....  
*[Signature of Witness 2]*

.....  
*[Full Name of Witness 1]*

.....  
*[Full Name of Witness 2]*

**NOTE:** This table is only part of the nomination process. Simply completing this table will not result in a legally binding nomination – see Rule 5.4(a) for details.

## SCHEDULE 3

### Dictionary

Many of the terms you will encounter in this Deed are specifically defined in the Superannuation Industry (Supervision) Act 1993 (Cth) or any one of a number of other pieces of Commonwealth legislation. Due to the complex nature of superannuation, the definitions used by the legislation and by the documents establishing your Fund can be difficult to read and / or understand.

Please seek professional advice if you are unsure about any matter concerning your Superannuation Fund.

The Dictionary uses plain English versions of some definitions. These must be used as a guide to interpreting this Deed. **PLEASE NOTE** that the definitions set out in the Relevant Law will apply to this Deed regardless of the terms provided in the Dictionary.

Not all of the definitions in the legislation are included in this Dictionary. If you require clarification of any defined term or have any questions about this Deed or about anything you do not understand you should immediately contact your accountant or legal advisor.

#### PART 1

##### REFERENCES TO THE ACT

- (a) Unless otherwise stated, references to sections or regulations appearing after defined terms refer to sections of the Act or regulations made under the Act.
- (b) Any terms or expressions used in this Deed which are not defined in this Deed have the meanings given to them by the Act or the Regulations as the case requires.

#### PART 2

##### DEFINITIONS

In this Deed, unless the context or subject matter requires otherwise:

**Accumulation Account** means an account established and maintained under Rule 9.2;

**Act** means the Superannuation Industry (Supervision) Act 1993;

**Actuary** means a person who is a Fellow or an Accredited Member of the Institute of Actuaries of Australia; **section 10**

**Additional Insurance** means insurance effected by the Trustee to provide benefits in addition to the Trustee's liability to pay Total and Temporary Disablement Benefits, Total and Permanent Disablement Benefits or Death Benefits in accordance with Rule 5.6(b)(ii);

**Adopted Child** means a person adopted by another person under any law of (or recognised in) any state or territory of Australia relating to the adoption of children; **section 10**

**Allocated Pension** means a Pension which meets the standards of Regulation 1.06(4); **Reg 1.03 and 1.06**

**Annuity** means a benefit which meets the standards of Regulation 1.05; **Reg 1.05**



**Anti-detriment Payment**, means a payment made pursuant to Section 295-485 of the Tax Act;

**Approved Auditor** means a person included in a class of persons specified in the Regulations, but excludes a person disqualified under the Act; **section 10**

**Approved Deposit Fund** means an indefinitely continuing fund that is maintained by an Approved Trustee solely for Approved Purposes and has approved rules; **section 10**

**Approved Purposes** means the purposes of:

- (a) receiving on deposit:
  - (i) Eligible Termination Payments under section 27D of the Tax Act as in force before 1 July 2007; and
  - (ii) amounts paid under Part 24 of the Act; and
  - (iii) amounts paid under section 65 of the Superannuation Guarantee (Administration) Act 1992; and
- (b) dealing with those amounts, in accordance with the Rules and in any way calculated directly or indirectly to enhance the value of, or render profitable, property of the Fund; and
- (c) paying to Beneficiaries (subject to any standards under section 32 of the Act) in accordance with the covenant referred to in section 53 of the Act, or to the legal personal representatives of Beneficiaries, amounts deposited with the Fund together with accumulated earnings on those amounts;
- (d) any other purposes approved by APRA; **section 10**

**Approved Trustee** means a Constitutional Corporation in relation to which an approval under section 26 of the Act is in force; **section 10 section 26**

**APRA** means the Australian Prudential Regulation Authority;

**ASIC** means the Australian Securities and Investments Commission;

**Associate** has the meaning given by section 12 of the Act; **section 10**

**Beneficiary** means a person who has a beneficial interest in the Fund; **section 10**

**Benefit Payment Insurance** means insurance effected by the Trustee to discharge the Trustee's liability to pay Total and Temporary Disablement Benefits, Total and Permanent Disablement Benefits or Death Benefits in accordance with Rule 5.6(b)(i);

**Binding Death Nomination** means a nomination which complies with Rule 5.3(a);

**Business Real Property**, in relation to an Entity, means:

- (a) any freehold or leasehold interest of the Entity in real property;
- (b) any interest of the Entity in Crown land, other than a leasehold interest, being an interest that is capable of assignment or transfer; or
- (c) any other class of real property prescribed as Business Real Property by the Regulations;
- (d) where the property is used wholly and exclusively in one or more businesses (whether carried on by the Entity or not), but does not include any interest held in the capacity of beneficiary of a trust estate. For the purposes of this definition, real property used in one or more Primary Production Businesses does not cease to be used wholly and exclusively in that business or those businesses only because:
  - (i) an area of the real property, not exceeding 2 hectares, contains a dwelling used primarily for domestic or private purposes; and
  - (ii) the area is also used primarily for domestic or private purposes,

- (iii) provided that the use for domestic or private purposes is not the predominant use of the real property;

**Cashing Restriction** means, in relation to a Condition of Release, the corresponding cashing restriction specified in Column 3 of Schedule 1 to the Regulations;

**Child**, in relation to a person, includes:

- (a) an Adopted Child, a step child or an ex nuptial child of the person; and
- (b) a child of the person's Spouse; and
- (c) a person who is a child of the person within the meaning of the Family Law Act 1975; **section 10**

**Civil Penalty Provision** has the meaning in section 193 of the Act;

**Condition of Release** means a condition of release specified in Column 2 of Schedule 1 to the Regulations;

**Constitutional Corporation** means a trading corporation or a financial corporation formed within the Commonwealth (within the meaning of paragraph 51(xx) of the Constitution); **section 10**

**Control**, for the purpose of Part 8 has the meaning given in section 70E of the Act;

**Corporate Trustee** means a Constitutional Corporation that is a Trustee; **section 10**

**Corporations Act** means the Corporations Act 2001;

**Custodian** means a person (other than a Trustee) who, under a contract with a Trustee or an Investment Manager, performs custodial functions in relation to any of the assets of the Fund; **section 10**

**Death Benefit** means a benefit payable under Rule 5.2(f);

**Death Benefit Pension**, means a new pension which commences to be payable from the Fund to a beneficiary of a deceased Member, after that Member's death;

**Defined Benefit Pension** means a Pension, other than:

- (a) a pension wholly determined by reference to policies of life assurance purchased or obtained by the Trustee solely to provide benefits to Members; or
- (b) an Allocated Pension;

**Dependant** includes a Spouse, any Child and any person with whom a person has an Interdependency Relationship; **section 10**

**Designated Beneficiary** means any Dependant of a Member who is named as a Designated Beneficiary in a Membership Application;

**Director** has the same meaning as in the Corporations Act;

**Disqualified Person** means:

- (a) an individual who:
  - (i) has been convicted of an offence in respect of dishonest conduct against or arising out of a law of the Commonwealth, a State, a Territory or a foreign country, or has had a civil penalty order made in relation to them and that individual has not been granted a waiver by the Regulator of their disqualified status;
  - (ii) is an Insolvent Under Administration; or
  - (iii) has been disqualified by the Regulator.
- (b) a corporation which:

- (i) knows or has reasonable grounds to suspect that a responsible officer is a disqualified person under (i) above;
- (ii) has a receiver, or a receiver and manager appointed in respect of property beneficially owned by the corporation;
- (iii) has an official manager, deputy official manager or administrator appointed in respect of the corporation;
- (iv) has a provisional liquidator appointed in respect of the corporation; or
- (v) has begun to be wound up.

**Eligible Employment** means:

- (a) the holding of any office or appointment;
- (b) the performance of any functions or duties;
- (c) the engaging in of any work; or
- (d) the doing of any act or things,

that results in a person being treated as an employee for the purposes of section 12 of the Superannuation Guarantee (Administration) Act 1992 (but excluding section 12(11) of that Act);

**Eligible Person** means any person, except someone who is engaged in Eligible Employment during part or all of a Year of Income, unless the following formula applies to that year:

[Assessable income + reportable fringe benefits] from Eligible Employment  
is less than 10% of

[Assessable income + exempt income + reportable fringe benefits] from all sources.

**Eligible Termination Payment** has the meaning in Subdivision AA of Division 2 of Part III of the Tax Act; **Reg 1.03**

**Employee** has its natural meaning as that meaning is contained and expanded by section 15A of the Act; **section 10 section 15A**

**Employer** has its natural meaning as that meaning is contained and expanded by section 15A of the Act; **section 10 section 15A**

**Employer Sponsor** means an Employer who does or would contribute to the Fund for the benefit of:

- (a) a Member who is an Employee of the Employer or its Associate; or
- (b) the Dependants of the Member on the death of the Member; **section 16**

**Entity** means an individual, a body corporate, a partnership, or a trust;

**EPSSS** means an exempt public sector superannuation scheme; **Reg 1.03**

**Excluded Instalment Trust** means a trust:

- (a) that arises because a Trustee or an Investment Manager makes an investment under which a listed security is held in trust until the purchase price of that security is paid in full;
- (b) where the underlying security, and property derived from the underlying security, is fully paid; and
- (c) where an investment in the underlying security held in trust would not be an In-house Asset of the Fund.

**Family Law Act** means the Family Law Act 1975;

**Full-time** means Gainfully Employed for at least 30 hours each week; **Reg 1.03**

**Fund** means the Superannuation Fund created upon the execution of this Deed;

**Gainfully Employed** or **Gainful Employment** means employed or self-employed for gain or reward in any business, trade, profession, vocation, calling, occupation or employment; **Reg 1.03**

**Governing Rules** means the Rules and any provision applied to the Fund by any Relevant Law; **section 10**

**Government Co-contributions** means contributions made in respect of a Member by the Government under the Superannuation (Government Co-contribution for Low Income Earners) Act 2003;

**Illiquid Investment** in relation to a Member's interest in the Fund means an investment of a nature that produces either of the following outcomes:

- (a) It cannot be converted to cash in less than the time required to roll over or transfer a withdrawal benefit under Rule 6.2(e);
- (b) Converting it to cash within the time period specified under Rule 6.2(e) would be likely to have a significant adverse impact on the realisable value of the investment. **Reg 6.31**

**Indexation Arrangement**, in relation to a Pension, means an arrangement specified in the rules for the provision of the pension:

- (a) the purpose of which is to maintain over time the purchasing power of the pension relative to the CPI; and
- (b) that:
  - (i) ensures that an adjustment will be made at least annually to the amount of the pension payments; or
  - (ii) has been approved by APRA. **Reg 1.06**

**Insolvent Under Administration** means a person who:

- (a) is an undischarged bankrupt under the Bankruptcy Act 1966 or the law of an external Territory or a foreign country; or
- (b) has the status of an undischarged bankrupt under the law of any country other than Australia or of an external Territory;
- (c) and includes:
- (d) a person, any of whose property is subject to control under section 150 or 188 of the Bankruptcy Act 1966, or a corresponding provision of the law of an external Territory or of a foreign country; or
- (e) a person who has, at any time, executed a personal insolvency agreement under Part X of the Bankruptcy Act 1966 or the corresponding provisions of the law of an external Territory or of a foreign country and the person has not been released from obligations under that Act or law; **section 10**

**Interdependency Relationship** means circumstances in which 2 persons (whether or not related by family):

- (a) have a close personal relationship, live together, one or each of them provides the other with financial support and one or each of them provides the other with domestic support and personal care; or
- (b) have a close personal relationship but do not satisfy paragraph (a) because either or both of them suffer from a physical, intellectual or psychiatric disability,

but excludes relationships which are excluded by the Regulations; **section 10 section 10A**

**Invest** or **Investment** means:

- (a) apply assets in any way; or
- (b) make a contract,

for the purpose of gaining interest, income, profit or gain; **section 10**

**Investment Manager** means a person appointed by a Trustee to Invest on behalf of the Trustee; **section 10**

**In-house Asset** has the meaning given in Part 8 of the Act and, unless otherwise stated in Part 8, includes a Loan to, or an investment in a Related Party of the Fund, an investment in a Related Trust of the Fund, or an asset of the Fund subject to a lease or Lease Arrangement between the Trustee of the Fund and a Related Party of the Fund;

**Lease Arrangement** means any agreement, arrangement or understanding in the nature of a lease (other than a lease) between the Trustee and another person, under which the other person is to use, or control the use of, property owned by the Fund, whether or not the agreement, arrangement or understanding is enforceable, or intended to be enforceable, by legal proceedings;

**Legal Disability** or **Legally Disabled** in relation to a natural person means a lack of legal capacity because the person is:

- (a) a minor;
- (b) an intellectually disabled person who is liable to have their affairs administered by another person under any law dealing with the intellectually disabled; or
- (c) suffering from a mental illness or is mentally disabled and who is liable to have their affairs administered by another person under any law dealing with mental health or the mentally disabled;

**Loan** includes the provision of credit or any other form of financial accommodation, whether or not enforceable, or intended to be enforceable, by legal proceedings;

**Mandated Employer Contributions** means contributions required to be made by, or on behalf of, an Employer that are equal to the sum of:

- (a) the contributions to be made by, or on behalf of, the Employer to the Fund in relation to a Member, that:
  - (i) reduce the Employer's potential liability under section 5 of the Superannuation Guarantee Charge Act 1992; or
  - (ii) are payments of shortfall components under the Superannuation Guarantee (Administration) Act 1992; and
- (b) the contributions (other than contributions specified in (i)) to be made by, or on behalf of, the Employer to the Fund in relation to a Member in or towards satisfaction of the Employer's obligation to make contributions for the Member under an agreement certified, or an award made, on or after 1 July 1986 by an industrial authority;

**Market Value** means the amount that a willing buyer of an asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

- (a) that the buyer and the seller dealt with each other at arm's length in relation to the sale; and
- (b) that the sale occurred after proper marketing of the asset; and
- (c) that the buyer and the seller acted knowledgeably and prudentially in relation to the sale; **section 10**

**Member** means any person who has become a member of the Fund in accordance with this Deed and who has not ceased to be a Member, and:

- (a) where the Fund is a Self Managed Superannuation Fund; or

(b) in all other cases, unless the Trustee declares otherwise by resolution in writing, includes a person who receives a Pension, or who has deferred his or her entitlement to receive a benefit from the Fund; **section 10**

**Membership Application** means an application to be admitted as a Member in a form which the Trustee approves;

**Member-contributed NSW Property** means dutiable property for the purposes of the Duties Act 1997 (New South Wales), which is transferred to the Trustee of the Fund by a Transferor and, in respect of which property, stamp duty has been assessed and paid under section 62A of the Duties Act 1997 (New South Wales), and includes the proceeds of the sale of the whole or part of any such property;

**Member-contributed WA Property** means dutiable property for the purposes of the Duties Act 2008 (Western Australia), which is transferred for consideration to the Trustee of the Fund by a Transferor and, in respect of which property, stamp duty has been assessed and paid under section 122 of the Duties Act 2008 (Western Australia), and includes the proceeds of the sale of the whole or part of any such property;

**Minimum Benefit** means all of a Member's benefits in the Fund;

**Non-lapsing Binding Nomination** means a nomination, the form of which is approved by the Trustee and which complies with Rule 5.4(a);

**Non-commutable Income Stream** means a benefit that:

- (a) cannot be commuted;
- (b) is paid at least monthly;
- (c) does not have a residual capital value; and
- (d) is such that the total amount paid each month is fixed or varies only:
  - (i) for the purpose of complying with the Act and Regulations; and
  - (ii) during any period of 12 months by a rate not exceeding either:
    - A. 5% per annum; or
    - B. the rate of increase in the last Consumer Price Index (All Capital Cities) for a quarter to be published by the Australian Statistician before the end of that period of 12 months compared with the Consumer Price Index (All Capital Cities) published for the same quarter in the preceding year;

**Non-member Spouse** means a person who is the non-member spouse in relation to a Payment Split; **Reg 1.03**

**Normal Retirement Benefit** is the benefit to which a Member who meets the criteria set out in Rules 5.1(a) or 5.1(b) is entitled and which is calculated in accordance with Rules 5.2(a) and 5.2(b);

**Normal Retirement Date**, subject to the Act or Regulations, means the earlier of:

- (a) the date on which the relevant Member ceases to be Gainfully Employed; or
- (b) the date on which the relevant Member attains the age of 65 years;

**Old-age Pension** has the meaning in paragraph 51(xxiii) of the Constitution; **section 10**

**Part 8 Associate**, in relation to an Entity has the meanings given in Subdivision B of Part 8 of the Act;

**Part time Basis** means Gainfully Employed for at least 40 hours in a period of 30 consecutive days during a Year of Income;

**Part-time Equivalent Level** means Gainfully Employed for at least 240 hours in the last preceding Year of Income;

**Payment Split**, means a payment split under Part VIII B of the Family Law Act;

**Pension**, except in the expression **Old-age Pension**, includes a benefit provided by the Fund, if the benefit is taken, under the Regulations, to be a pension for the purposes of the Act; **section 10**

**Pension Date** means the date on which payment of a Pension commences;

**Pension Period** means a period in years, nominated by the primary beneficiary which is equal to one only of:

- (a) the primary beneficiary's life expectancy on the Pension Date;
- (b) if the Pension Date is after 19 September 2004 and before 1 January 2006, the primary beneficiary's life expectancy calculated, as if the primary beneficiary were up to 5 years younger on the Pension Date;
- (c) any amount up to and including the difference between the primary beneficiary's age in whole years at the Pension Date and 100, so long as that amount is not less than the primary beneficiary's life expectancy;
- (d) the life expectancy of the primary beneficiary's Spouse on the Pension Date, if the Pension is one that reverts to a surviving Spouse on the death of the primary beneficiary; or
- (e) the life expectancy of the primary beneficiary's Spouse calculated as if the spouse were up to 5 years younger on the Pension Date, if the Pension is one that reverts to a surviving Spouse on the death of the primary beneficiary,

rounded up to the nearest whole number;

**Post-June 83 Component** has the meaning given by Section 27A of the Income Tax Assessment Act 1936;

**Preserved Benefits** means the total of all benefits and entitlements standing to the credit of the Member's Accumulation Account, less the sum of:

- (a) Restricted Non-preserved Benefits; and
- (b) Unrestricted Non-preserved Benefits;

**Primary Production Business** has the meaning given by the Income Tax Assessment Act 1997;

**PDS** or **Product Disclosure Statement** has the meaning given by the Corporations Act;

**Regulated Superannuation Fund** means a Superannuation Fund which has a trustee and:

- (a) the trustee is a Constitutional Corporation as required by its trust deed or governing rules; or
- (b) the trust deed or governing rules provide that the sole or primary purpose of the fund is the provision of Old-age Pensions,
- (c) and in relation to which the trustee has elected in writing in a form approved by the Regulator that the Act will apply to the fund; **section 10 section 19**

**Regulations** means the Superannuation Industry (Supervision) Regulations 1994;

**Regulator** means the body having the responsibility for administering the Act and the activities of the Fund and includes APRA, ASIC or the Taxation Commissioner; **section 10**

**Related Party** means any of the following:

- (a) a Member;
- (b) a Standard Employer Sponsor;
- (c) a Part 8 Associate of a person or entity referred to in paragraph (a) or (b); or
- (d) a Non-member Spouse with a Superannuation Interest;

**Related Trust** means a trust over which a Member or a Standard Employer Sponsor has Control,

other than an Excluded Instalment Trust;

**Relative** of an individual (except in Rule 1.5) means the following:

- (a) a parent, grandparent, brother, sister, uncle, aunt, nephew, niece, lineal descendant or Adopted Child of the individual or of his or her Spouse;
- (b) the Spouse of the individual or of any other individual referred to in paragraph (a),

and for the purposes of paragraph (a), if one individual is the child of another individual because of the definition of Child in this Deed, relationships traced to, from or through the individual are to be determined in the same way as if the individual were the natural child of the other individual;

**Relevant Law** means the Act and Regulations, the Tax Act, the Corporations Act and any other laws governing the provision of superannuation and retirement benefits in Australia, from time to time and any regulations made under them;

**Restricted Non-preserved Benefits** means the total of the amount of any restricted non-preserved benefits that are received from another Regulated Superannuation Fund, a Retirement Savings Account established under the Retirement Savings Account Act 1997, or an EPSSS;

**Retire** means:

- (a) where a person is at least aged 55 years and less than 60 years, an arrangement under which the Member was Gainfully Employed has come to an end and the Trustee is reasonably satisfied that the Member intends never again to become Gainfully Employed on at least a Part time Basis;
- (b) where a person is at least aged 60 years and less than 65 years, an arrangement under which the Member was Gainfully Employed ceased on or after the Member's 60th birthday;
- (c) where a person is at least aged 65 years, this definition is not relevant, as other provisions govern the permissibility or compulsion to take superannuation benefits;

**Reversionary Pension**, means a pension which continues to be paid to one or more beneficiaries of a Member after the death of that Member;

**RSA** or **Retirement Savings Account** has the meaning given in the Act; **section 10 and section 8 of the Retirement Savings Accounts Act 1997**

**Self Managed Superannuation Fund** or **SMSF**, has the meaning in Rule 1.5;

**Splittable Contribution** has the meaning given in Rule 6.4(a);

**Splitting Order** means a splitting order under Part VIIIB of the Family Law Act 1975;

**Spouse** of a person includes:

- (a) another person (whether of the same sex or a different sex) with whom the person is in a relationship that is registered under a law of a State or Territory prescribed for the purposes of Section 22B of the Acts Interpretation Act 1901 (Cth) as a kind of relationship prescribed for the purposes of that section; and
- (b) another person who, although not legally married to the person, lives with the person on a genuine domestic basis in a relationship as a couple; **section 10**

**Standard Employer Sponsor** means, an Employer Sponsor who does or would contribute, wholly or partly pursuant to an arrangement between the Employer Sponsor and the Trustee;

**Superannuation Fund** means:

- (a) a fund that is:
  - (i) an indefinitely continuing fund; and
  - (ii) a provident, benefit, superannuation or retirement fund; or
- (b) a public sector superannuation scheme;



**Superannuation Interest** means a beneficial interest in the Fund; **section 10**

**Superannuation Lump Sum** has the meaning given by subsection 995-1(1) of the Tax Act;

**Tax Act** means, as the case requires, the Income Tax Assessment Act 1936, or the Income Tax Assessment Act 1997;

**Taxation Commissioner** means the person appointed or acting as the Commissioner of Taxation under the Taxation Administration Act 1953;

**Temporary Incapacity** means ill-health (whether physical or mental) that caused a Member to cease to be Gainfully Employed but does not constitute Total and Permanent Disablement;

**Terminal Illness Benefit** means a benefit payable under Rule 5.2(e);

**Terminally Ill** means a condition that the Member is suffering, which two medical practitioners (at least one of these a specialist) certify would, in the normal course, result in death within a period of 12 months;

**Total and Permanent Disablement** means ill-health (whether physical or mental), where the Trustee is reasonably satisfied that the Member is unlikely, ever again to engage in Gainful Employment for which the Member is reasonably qualified by education, training or experience;

**Total and Permanent Disablement Benefit** means a benefit payable under Rule 5.2(c);

**Total and Temporary Disablement Benefit** means a benefit payable under Rule 5.2(d);

**Transferor** means a Member who transfers Member-contributed WA Property or Member-contributed NSW Property to the Trustee of the Fund;

**Trustee** means the first Trustee of the Fund and / or any other person appointed as an addition to or replacement or substitute for that person. The Trustee may be one or more persons at any time;

**Unrestricted Non-preserved Benefits** means the sum of:

- (a) the total of the Member's Unrestricted Non-preserved Contributions;
- (b) the amount of the Member's Preserved Benefits and Restricted Non-preserved Benefits which have met a Condition of Release and have a nil Cashing Restriction;
- (c) the amount of unrestricted non-preserved benefits received by the Fund in respect of the Member on or after the day on which the Fund becomes a Regulated Superannuation Fund; and
- (d) the investment earnings on the amounts specified in paragraphs (a) and (c) for the period before 1 July 1999,

less administrative, insurance and taxation costs and other direct costs relating to the establishment, operation and termination of the Fund applicable to the amounts in (a) to (d) above at the relevant time;

**Unrestricted Non-preserved Contributions** means the amounts (other than an amount that is a CGT Exempt Component as defined in the Tax Act):

- (a) that will be taken by section 27D of the Tax Act as in force before 1 July 2007 to have been expended out of Eligible Termination Payments within the meaning of that section; and
- (b) that have been received from sources other than:
  - (i) superannuation funds;
  - (ii) Approved Deposit Funds within the meaning of the Act or the Occupational Superannuation Standards Act 1987 as in force immediately before the commencement of section 5 of the Occupational Superannuation Standards Amendment Act 1993; or

- (iii) deferred annuities within the meaning of Rule 5 or the Occupational Superannuation Standards Regulations; or
- (iv) Retirement Savings Accounts established in accordance with the Retirement Savings Accounts Act 1997;

**Year of Income** means the period from 1 July of a calendar year to 30 June of the following calendar year, unless any other period applicable to the Fund is, for the purposes of the Tax Act, a year of income of the Fund. **section 10**

**For further information please contact your accountant, financial planner, lawyer or other advisor or go to**

<http://www.ato.gov.au/>



## THE TRUSTEE FOR JET SUPER FUND

### ABN details

ABN:	46 523 960 147 <a href="#">View record on ABN Lookup</a>
ABN Status:	Active from 08 Jun 2005
Fund type:	ATO Regulated Self-Managed Superannuation Fund
Contact details:	60 LANCASTER LANE COOROIBAH QLD 4565 AUSTRALIA
Status:	Complying

### Previous name(s)

Previous fund name	From	To
The trustee for Craig Gilbert Devitt	08 Jun 2005	15 Jan 2020

### What does 'Complying' mean?

A 'Complying' SMSF:

- is a regulated fund
- is a resident of Australia, and
- has been issued with a [Notice of compliance](#)

### APRA Funds

See the [guidance](#) issued by APRA for further assistance in managing transfers and rollovers to SMSFs. Use the [ATO Business Portal](#) to verify a person is a member of the SMSF before completing a transfer or rollover.

### Superannuation guarantee payments

Contributions made to complying funds can qualify as Superannuation Guarantee (SG) payments. This record extract can be used to confirm this fund has been issued with a Notice of Compliance and is currently entitled to receive employer SG payments.

### Tax rates

Complying funds that meet [Superannuation Industry \(Supervision\) Act 1993](#) (SISA) standards qualify for [concessional tax rates](#).

Also refer to [frequently asked questions](#)

### Disclaimer

This extract is based on information supplied by superannuation entities to the Commissioner of Taxation.

**Important** Neither the Australian Government nor the ATO endorse or guarantee the performance of super funds.



## The Trustee for for JetSuper

ABN:	59 834 561 029
ABN Status:	Active from 14 Feb 2007
Fund type:	ATO Regulated Self-Managed Superannuation Fund
Contact details:	PO Box 356 Noosaville QLD 4566 AUSTRALIA
Status:	Complying

Previous fund name	From	To
The Trustee for JETSUPER	13 May 2012	11 Jul 2012
JETSUPER	08 Dec 2008	13 May 2012
THE TRUSTEE FOR JETSUPER	29 May 2008	08 Dec 2008
The Trustee for JetSuper Superannuation Fund	14 Feb 2007	29 May 2008

ABN last updated: 13 Feb 2014

Record extracted: 04 Dec 2019

### What does 'Complying' mean?

A 'Complying' SMSF:

- is a regulated fund
- is a resident of Australia, and
- has been issued with a [Notice of compliance](#)

### APRA Funds

See the [guidance](#) issued by APRA for further assistance in managing transfers and rollovers to SMSFs. Use the [ATO Business Portal](#) to verify a person is a member of the SMSF before completing a transfer or rollover.

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Complying funds that meet [Superannuation Industry \(Supervision\) Act 1993](#) (SISA) standards qualify for [concessional tax rates](#).

Also refer to [frequently asked questions](#).

## Disclaimer

This extract is based on information supplied by superannuation entities to the Commissioner of Taxation.

**Important** Neither the Australian Government nor the ATO endorse or guarantee the performance of super funds.

## C - Other Documents

2020 Financial Year

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**Preparer** Mara Greco

**Reviewer** Christina Subramaniam

**Status** Completed

### Supporting Documents

- signed 2020 Audit Engagement Letter.pdf
- signed 2020 Trustee Representation Letter.pdf
- signed Investment Strategy 13-11-2020.pdf

### Standard Checklist

- Attach copy of any SOAs issued during the Financial Year
- Attach copy of Investment Strategy
- Attach signed Engagement Letter
- Attach signed Trustee Representation Letter
- Attach Trustee Minutes prepared during the year

Jet Super Fund

Dear Craig and Averil,

Jet Super Fund  
**Audit Engagement Letter**

**Objectives and Scope of the Audit**

You have requested that we audit the financial statements of the SMSF for the year ended 30 June 2020. We are pleased to confirm our acceptance and understanding of this engagement by means of this letter.

Our audit will be performed in accordance with Australian Auditing Standards, the *Superannuation Industry (Supervision) Act 1993* (SISA) and the *Superannuation Industry (Supervision) Regulations* (SISR) with the objective of expressing an opinion on the financial report and the fund's compliance with the specified requirements of the SISA and the SISR.

**Our Responsibilities**

We will conduct our audit in accordance with Australian Auditing Standards. Those Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance as to whether the financial report is free from material misstatement.

An audit involves performing audit procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. An audit also includes evaluating the appropriateness of the financial reporting framework, accounting policies used and the implementation and operation of accounting and internal control systems that are designed to prevent and detect fraud and error, as well as evaluating the overall presentation of the financial report.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatement may not be detected, even though the audit is properly planned and performed in accordance with Australian Auditing Standards.

In making our risk assessments, we consider internal control relevant to the entity's preparation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. We will, however, communicate to you in writing any significant deficiencies in internal control relevant to the audit of the financial report that we have identified during the audit.

**Trustees' Responsibilities**

Our audit will be conducted on the basis that the trustee(s) acknowledge and understand that they have responsibilities:

- For the preparation of the financial report that gives a true and fair view in accordance with the Australian Auditing Standards, other mandatory reporting requirements and the SIS Act and SIS Regulations is that of the trustee(s);
- For such internal control as the trustee(s) determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error; and
  - To provide us with: Access to all information of which the trustees are aware that is relevant to the preparation of the financial report such as records, documentation and other matters;

- Additional information that we may request from the trustees for the purpose of the audit; and
- Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from trustees written confirmation concerning representations made to us in connection with the audit.

Australian Auditing Standards require that we determine whether the financial reporting framework applied in the preparation of this special purpose of financial report is acceptable. If we determine the financial reporting framework to be unacceptable, we will not be able to undertake the audit engagement unless the framework is amended and then determined to be acceptable.

If a qualified audit report is to be issued following the completion of our audit, we will advise the details to you in a timely manner and prior to the issue of our report.

### **Audit of SIS Compliance**

For the year ended 30 June 2020, we are required to form an opinion in respect of compliance with certain aspects of SIS. Our report must refer to the following sections and regulations:

Sections: 17A, 35AE, 35B, 35C(2), 52, 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104, 104A, 105, 109, 126K

Regulations: 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14, 13.18AA, 13.22C

### **Report on Significant Matters**

Under section 129 of the SISA we are required to report to you in writing. If during the course of, or in connection with, our audit, we become aware of any contravention of the Act or Regulations which we believe has occurred, is occurring or may occur.

We are also required to report to the ATO, as regulator, any contravention of the SISA and the SISR, where we believe the contravention may affect the interests of the members of beneficiaries of the fund.

In addition, we are also required under section 130 to report to you if we believe the superannuation fund may be, or may be about to become, in an unsatisfactory financial position. If we are not satisfied with your response as trustee(s) as to the action taken to rectify the situation or we receive no response, we are obliged to report the matter to the ATO.

A failure on the part of the trustee to rectify these breaches to the satisfaction of the ATO may result in significant penalties to the trustee and the fund itself.

In addition to our report on the financial statements, we will also report to you any material weaknesses in the fund's system of accounting and internal control which come to our notice during the course of our audit.

### **Quality Control**

The conduct of our audit in accordance Australian Auditing Standards means that information acquired by us in the course of our audit is subject to strict confidentiality requirements. Information will not be disclosed by us to other parties except as required or allowed for by law or professional standards, or with your expressed consent.



Our audit files may, however, be subject to review as part of the quality control review program of Regulators and or Professional Bodies which monitors compliance with professional standards by its members.

We advise you that by signing this letter you acknowledge that, if requested, our audit files relating to this audit will be made available under this program. Should this occur, we will advise you. The same strict confidentiality requirements apply under this program as apply to us as your auditor.

**Independence/Conflict of Interest**

We have established policies and procedures designed to ensure our independence, including policies on holding financial interests in the superannuation fund and other related parties, rotation of audit partners, business relationships, employment relationships, and the provision of non-audit services in accordance with professional statement APES 110 – Code of Ethics for Professional Accountants.

**Outsourced Services**

We do not use any outsourced services in overseas locations when conducting client assignments.

**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 Craig Devitt and Averil Scott as trustee for the Jet Super Fund

**Signed &  
Dated**

  
Craig Devitt

  
Averil Scott

Yours sincerely

ANTHONY BOYS – REGISTERED COMPANY AUDITOR

**DATED:**

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

Jet Super Fund  
60 Lancaster Lane COOROIBAH QLD 4565

Mr Anthony Boys  
Super Audits Pty Ltd  
PO Box 3376  
Rundle Mall SA 5000

Dear Sir,

**Jet Super Fund**

**Superannuation Fund Management/Trustee Representation Letter**

In connection with your audit examination of the financial report of Jet Super Fund for the year ended 30 June 2020, hereby confirm, at your request that to best of our knowledge and belief, the following representation relating to the accounts are correct.

**Financial Report**

We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter, for the preparation of the financial report.

The management/trustee have determined that the fund is not a reporting entity for the year ended 30 June 2020 and that the requirement to apply Australian Accounting Standards and other mandatory reporting requirements do not apply to the fund. Accordingly, the financial report prepared is a special purpose financial report, which is for distribution to members of the fund and to satisfy the requirement of the SISA and the SISR, and to confirm that the financial report is free of material misstatements, including omissions.

**Sole Purpose**

The fund has been maintained for the sole purpose of providing superannuation benefits to its members and their dependents.

**Superannuation Fund Books/Records/Minutes**

- (a) We have made available to you all financial records and related data, other information, explanations and assistance necessary for the conduct of the audit.
- (a) We have made available to you Minutes of all trustee(s)' meetings and the Trust Deed.
- (b) We have established and maintained an adequate internal control structure to facilitate the preparation of reliable financial statements, and adequate financial records have been maintained. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
- (c) We have no plans or intentions that may materially affect the carrying values, or classification, of assets and liabilities.
- (d) Records maintained during the period were in accordance with the Australian Taxation Office requirements.

### **Asset Form**

The assets of the superannuation fund are being held in a form suitable for the benefit of the members of the fund, and have been held in accordance with the fund's investment strategy.

### **Ownership and Pledging of Assets**

The superannuation fund has satisfactory title to all assets disclosed in the Statement of Financial Position. Investments are registered in the name of the trustee(s).

No assets of the superannuation fund have been pledged to secure liabilities of the superannuation fund or of others.

### **Investments**

- (e) We have considered the requirement of generally accepted accounting standards in regards to impairment of assets when assessing the impairment of assets and in ensuring that no assets are stated in excess of their recoverable amount.
- (f) There are no commitments, fixed or contingent, for the purchase or sale of long-term investments that have not been disclosed in the financial statements.
- (g) The investment strategy has been determined with due regard to risk, return, liquidity, diversity and the insurance needs of fund members, and the assets of the fund are in line with this strategy.
- (h) All investments are acquired, maintained and disposed of on an arm's length basis.

### **Trust Deed**

The superannuation fund is being conducted in accordance with its Trust Deed.

### **Superannuation Industry (Supervision) Act and Regulations**

- (i) The fund meets the definition of a self-managed superannuation fund under the SISA.
- (j) The fund has been conducted in accordance with the SISA, the SISR and its governing rules at all times during the year. Also there were no amendments to the governing rules during the year, except as notified to you.
- (k) The fund is being conducted in accordance with the SISA and the SISR, in particular the relevant requirements of the following provisions:  
  
Sections: 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67,67A, 67B, 82-85, 103, 104, 104A, 105, 109, 126K  
  
Regulations: 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14, 13.18AA
- (l) The trustee(s) have been nominated and may only be removed in such manner and circumstances as are allowed in the Trust Deed.
- (m) The trustees are not disqualified persons under s126K of the SISA.
- (n) Any vacancy among the trustee(s) is filled in accordance with the Trust Deed.
- (o) The trustee(s) have complied with all trustee standards set out in SISR and the covenant prescribed by section 52 of the SISA.

- (p) The trustee(s) have complied with all investment standards set out in the SISA and the SISR.
- (q) Information retention obligations have been complied with.
- (r) All contributions accepted and benefits paid have been in accordance with the governing rules of the fund and relevant provisions of the SISA and the SISR.

There are no breaches or possible breaches of the SIS legislation whose effects should be considered for disclosure in the financial report or to the Australian Taxation Office.

#### **Commitments**

- (s) There are no material commitments for construction or acquisition of property, plant and equipment to acquire other non-current assets, such as investments or intangibles, other than those disclosed in the financial report.
- (t) There were no commitments for purchase or sale of securities or assets or any options given by the fund including options over share capital.

#### **Taxation**

- (u) We have calculated income tax expense, current tax liability, deferred tax liability and deferred tax asset according to the definitions of taxable income and allowable deductions. We have calculated and recognised all other applicable taxes according to the relevant tax legislation.
- (v) There are no activities that invoke the anti-avoidance provisions of any applicable tax legislation.

#### **Borrowings**

The trustees have not borrowed money on behalf of the superannuation fund with the exception of borrowings which were allowable under the SIS Act and the SIS Regulations.

#### **Related Parties**

- (w) The fund has not made any loans to, or provided financial assistance to members of the fund or their relatives.
- (x) No asset has been acquired from a member or related party other than as permitted under the SISA and the SISR.
- (y) Related party transactions and related amounts receivable or payable have been properly disclosed in the financial statements.
- (z) All related party transactions have been conducted on commercial terms as if the transaction was undertaken on an arms length basis in accordance with section 109 of the SIS Act.

#### **Accounting Misstatement Detected by Audit**

There has been no misstatement noted by audit during the course of the current year audit.

#### **Insurance**

The superannuation fund has an established procedure whereby an officer reviews at least annually the adequacy of insurance cover on all assets and insurable risks where relevant. This review has been

performed and where it is considered appropriate, assets and insurable risks of the superannuation fund are adequately covered by insurance.

#### **Accounting Estimates**

We confirm the significant assumptions used in making accounting estimates are reasonable.

#### **Fair Value Measurements and Disclosures**

We confirm that significant assumptions used in fair value measurements and disclosures are reasonable and appropriately reflect our intent and ability to carry out specific courses of action on behalf of the fund.

#### **Going Concern**

In the opinion of the trustees there are reasonable grounds to believe that the superannuation fund will be able to:

- Pay its debts as and when they fall due.
- Continue as a going concern for the foreseeable future.

We, therefore, confirm that the going concern basis is appropriate for the financial report.

#### **Events after Balance Sheet Date**

We are not aware of any events that have occurred between the financial reporting date to the date of this letter that we need to disclose or recognise in the financial report.

#### **Comparative Information**

We confirm that there have been no restatements made to correct a material misstatement in the prior period financial report that affects the comparative information.

#### **Fraud and Error**

- (aa) There has been no:
- (i) Fraud, error, or non-compliance with laws and regulations involving management or employees who have a significant role in the internal control structure.
  - (i) Fraud, error, or non-compliance with laws and regulations that could have a material effect on the financial report.
  - (ii) Communication from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report.
- (bb) The superannuation fund has disclosed to the auditor all significant facts relating to any frauds or suspected frauds known to management that may have affected the superannuation fund.
- (cc) The superannuation fund has disclosed to the auditor the results of its assessment of the risk that the financial report may be materially misstated as a result of fraud.
- (dd) The superannuation fund has disclosed to the auditor the results of its assessment of the risk that the financial report may be materially misstated as a result of fraud.

#### **Legal Matters**

We confirm that all matters that may result in legal action against the fund or the trustees in respect of the fund, have been discussed with a solicitor and brought to the attention of the auditor so that a solicitor's representation letter may be obtained.

## General

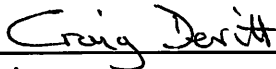
- (ee) Neither the superannuation fund nor any Trustees have any plans or intentions that may materially affect the book value or classification of assets and liabilities at balance sheet date.
- (ff) The superannuation fund accepts responsibility for the implementation and operations of accounting and internal control systems that are designed to prevent and detect fraud and error. We have established and maintained adequate internal control to facilitate the preparation of a reliable financial report, and adequate financial records have been maintained. There are no material transactions that have not been properly recorded in the accounting records underlying the financial report.
- (gg) There are no violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial report or as a basis for recording an expense.
- (hh) The superannuation fund has complied with all aspects of contractual agreements that would have a material effect on the financial report in the event of non-compliance.

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

## Additional Matters

There are no additional matters.

**Signed by Craig Devitt and Averil Scott as Trustees for the Jet Super Fund**



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**Trustee**  
**Craig Devitt**



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**Trustee**  
**Averil Scott**

## Jet Super Fund

# Projected Investment Strategy

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### Overview

The aim of this strategy is to provide the Members with an income on retirement.

### Investment Objectives

The Trustee will at all times act prudently to maximise the rate of return, subject to acceptable risk parameters, and maintenance of appropriate diversification across a broad range of assets.

Having considered the risk profile of the fund and the member's needs and circumstances, the trustee has adopted the following objectives for the investment of assets of the fund;

- to achieve an investment return (based on market values and net of tax and charges) that exceeds the CPI by at least 3% per annum when measured over a rolling 5 year period.
- to have a probability of zero or negative returns in any 12 Month period of less than one in five years; and
- have sufficient liquidity to meet liabilities as and when they fall due.

### Investment Strategy

The fund will invest in a portfolio of assets according to market conditions and within the ranges specified below:

#### Asset Allocation

The targeted asset allocation will be in the following ranges:

<u>Asset Class</u>	<u>Target Range</u>	<u>Benchmark</u>
Australian Shares	70 - 90 %	80 %
International Shares	0 - 20 %	0 %
Cash	1 - 20 %	10 %
Australian Fixed Interest	0 - 20 %	0 %
International Fixed Interest	0 - 20 %	0 %
Mortgages	0 - 0 %	0 %
Direct Property	0 - 0 %	0 %
Listed Property	0 - 0 %	0 %
Other	0 - 20 %	10 %

Quality companies and trusts as supported by research and fundamental analysis will be selected. Direct investments in property, artwork and lease equipment may form part of the strategy provided there is sufficient basis for the decision.

### Insurance

The Trustees have considered and consulted Professional Advice where necessary to ensure that all fund members have the correct type and level of insurance. Insurance may be held within or outside the SMSF.

### Review and Monitoring

The trustees will monitor and review the fund's investment activities on a regular basis and to communicate with the members should they feel that any change in strategy is necessary in order to achieve the fund's objective.

Date: 13/11/2020

  
.....  
Craig Devitt

Jet Super Fund

## Projected Investment Strategy

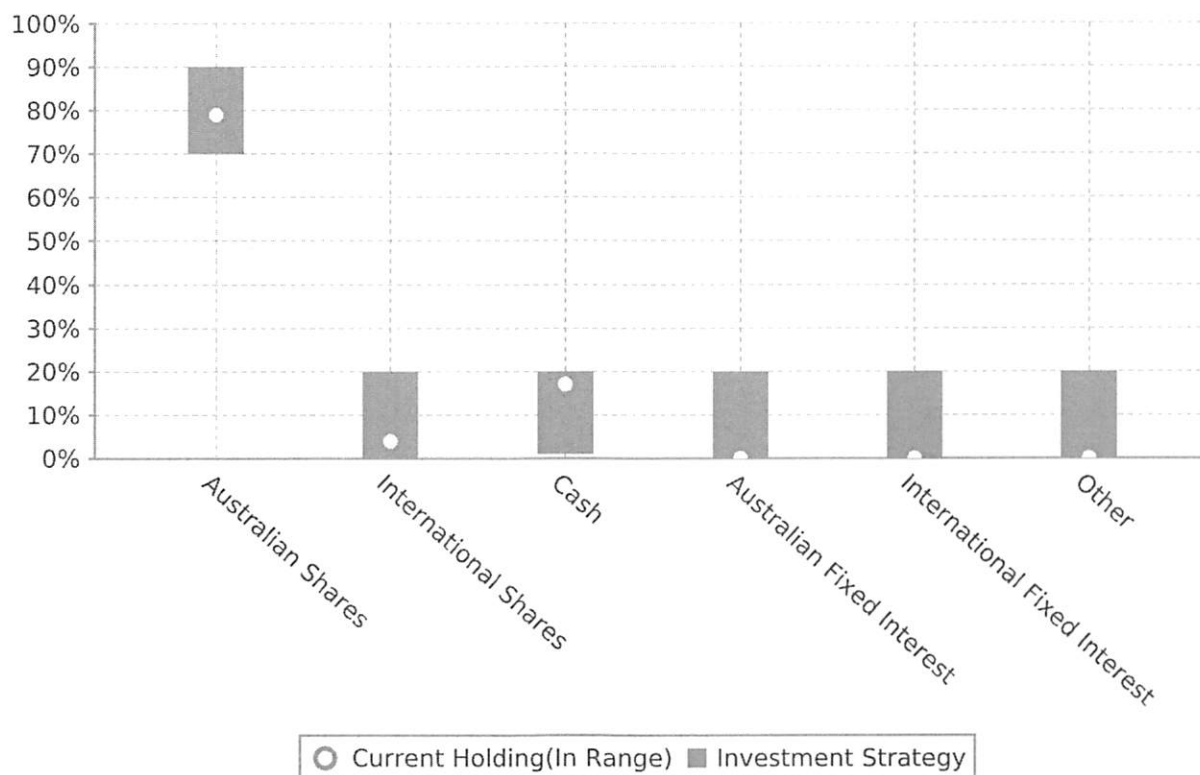
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*Averil E. Scott*  
.....  
Averil Scott



# Investment Strategy Comparison Report

As at 30 June 2020



Asset Type	Current Holding		Investment Strategy		Portfolio Position
	\$	%	Min %	Max %	
Australian Shares	639,079.07	79.00%	70.00%	90.00%	Within Range
International Shares	32,089.02	3.97%	0.00%	20.00%	Within Range
Cash	137,830.07	17.04%	1.00%	20.00%	Within Range
Australian Fixed Interest	0.00	0.00%	0.00%	20.00%	Within Range
International Fixed Interest	0.00	0.00%	0.00%	20.00%	Within Range
Other	0.00	0.00%	0.00%	20.00%	Within Range
	<b>808,998.16</b>				

# D - Pension Documentation

2020 Financial Year

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**Preparer** Mara Greco

**Reviewer** Christina Subramaniam

**Status** Completed

## Supporting Documents

- Pension Summary Report Report
- Transfer Balance Account Summary Report

## Standard Checklist

- Attach Actuarial Certificate
- Attach documentation supporting any pensions commenced during the financial year
- Attach documentation supporting any pensions commuted during the financial year
- Ensure correct Transfer Balance Account Reports have been lodged with the ATO

Jet Super Fund

# Pension Summary Report

As at 30/06/2020

**Member Name :** Devitt, Craig

**Member Age :** 62\* (Date of Birth : 25/08/1956)

Member Code	Pension Type	Pension Start Date	Tax Free	Min / PF	Minimum	Maximum	Gross Pension Payments	PAYG	Net Pension Payment	Amount to reach Minimum
DEVCRA 00001P	Transition to Retirement Pension	01/07/2016	13.39%	2.00%	\$17,080.00*	\$85,407.75	\$84,266.00	\$0.00	\$84,266.00	NIL

\*COVID-19 50% reduction has been applied to the minimum pension amount

DEVCRA 00003P	Transition to Retirement Pension	01/07/2016	0.00%	2.00%	\$40.00*	\$206.79	\$206.00	\$0.00	\$206.00	NIL
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\*COVID-19 50% reduction has been applied to the minimum pension amount

					<b>\$17,120.00</b>	<b>\$85,614.54</b>	<b>\$84,472.00</b>	<b>\$0.00</b>	<b>\$84,472.00</b>	<b>\$0.00</b>
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**Total :**

					<b>\$17,120.00</b>	<b>\$85,614.54</b>	<b>\$84,472.00</b>	<b>\$0.00</b>	<b>\$84,472.00</b>	<b>\$0.00</b>
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\*Age as at 01/07/2019 or pension start date for new pensions.

**Jet Super Fund**

**Transfer Balance Account Summary**

For The Period 01 July 2019 - 30 June 2020

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Member	Pension Type	Date	Lodgment Date	Transaction Type	Event Type	Debit	Credit	Balance	Cap Limit	Remaining Cap
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Averil Scott

Craig Devitt

# E - Estate Planning

2020 Financial Year

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**Preparer** Mara Greco

**Reviewer** Christina Subramaniam

**Status** N/A - Not Applicable

## Supporting Documents

No supporting documents

## Standard Checklist

- Attach Death Benefit Nominations (if applicable)
- Attach Life Insurance Policies (if applicable)
- Attach Reversionary Pension documentation (if applicable)
- Attach SMSF Will (if applicable)
- Review current Estate planning to ensure it matches wishes of members