

Thank you for engaging us to attend to the administration and taxation requirements for your Self-managed Super Fund.

These are the Terms of Engagement ("Terms"). This Agreement is constituted by these Terms and any other later document that we advise you becomes part of or varies this Agreement. These Terms confirm our understanding of the nature and the limitations of the services we will provide.

## **PURPOSE, SCOPE AND OUTPUT OF ENGAGEMENT**

Our firm will provide Accounting and other professional services, which will be conducted in accordance with the relevant professional and ethical standards issued by the Accounting Professional & Ethical Standards Board Limited (APESB). The extent of our procedures and services will be limited exclusively for this purpose only. As a result, no audit or review will be performed and, accordingly, no assurance will be expressed. Our engagement cannot be relied upon to disclose irregularities including fraud, other illegal acts and errors that may exist. However, we will inform you of any such matters that come to our attention.

## **RESPONSIBILITY FOR YOUR WORK**

Over the years our firm has established a cost-effective structure, incorporating a Team of Professional Accountants and Assistants to provide you with an economical service.

When dealing with your affairs many general administration and basic accounting problems may be handled by our team, which will allow Directors to be available for telephone advice, consulting, and other more complex issues.

The Directors oversee your affairs and are ultimately responsible for all the matters relating to your file.

Team members attend to certain functions relating to your affairs. This is done to afford you the most cost-effective service possible.

Of course, all work attended to by the team is supervised and reviewed by Directors and Senior Managers.

## **RELATIVE RESPONSIBILITIES AND CONFIDENTIALITY**

The conduct of this engagement will be carried out in accordance with the standards and ethical requirements of The Institute of Chartered Accountants Australia, and The Institute for Public Accountants (hereafter 'The Institute'), which means that information acquired by us in the course of the engagement is subject to strict confidentiality requirements. We will not disclose any information relating to your affairs to any third party without your consent, unless required by law.

You may provide us with permission to disclose your confidential information in certain circumstances, or place conditions on the disclosure of certain confidential information. If you do so, we will have permission to disclose the relevant information accordingly, in the performance of our services, unless you instruct us otherwise in writing.

Our files may, however, be subject to review as part of the quality control review program of The Institute, who monitor compliance with professional standards by its members. We advise that by signing this agreement you acknowledge that, if requested, our files relating to this engagement may be made available under this program. Should this occur, we will advise you prior to releasing any files.

We may on occasion use external contractors and/or third parties to undertake some of the work on your file and they may have access to our information. This will only be done if strict confidentiality agreements are entered into between us and the associated entities to prevent any unauthorised use of this information.

The indicative charge rates and levels of experience of the team providing you with your Professional Accounting Service are set out on the last page of this agreement.

We may also provide your information to our associated entities for services that we believe will be of value to you.

Once again, this will only be done if strict confidentiality agreements are entered into between us and the associated entities to prevent any unauthorised use of this information.

## OTHER INSTITUTE RECOMMENDATIONS

The Institute has determined minimum standards with regards to service and, in accordance with those recommendations, our practice:

- a) uses properly trained and supervised staff to maintain quality standards and ensures that all qualified staff undertake a minimum of 40 hours of continuing professional education each year;
- b) maintains professional independence at all times;
- c) establishes and operates satisfactory quality control procedures;
- d) bases our fees on the chargeable time of each staff member;
- e) records all time to enable you to be aware of the extent of the work performed for you; and
- f) will, if requested, provide an estimate of our billing prior to the commencement of an engagement.

## YOUR OBLIGATIONS AND RIGHTS

We are required to advise you of your rights and obligations where we are acting for you on taxation matters. In relation to the taxation services provided:

- It is your obligation to provide us with all information that you reasonably expect will be necessary to allow us to perform work contemplated under this engagement within a timely manner or as requested. This includes providing accurate and complete responses to questions asked of you by us within a reasonable timeframe. Inaccurate, incomplete or late information could have a material effect on our services and/or our conclusions and may result in additional fees. We will not verify the underlying accuracy or completeness of information you provide to us.
- You are also required to advise us on a timely basis if there are any changes to your circumstances that may be relevant to the performance of our services. Specifically, if any subsequent event results in the information you provided to us being inaccurate, incomplete or misleading, then you are obliged to advise us as soon as possible. We take no responsibility to the extent that our advice is inaccurate, incomplete or misleading because it is

based on inaccurate, incomplete or misleading information being provided to us.

- By accepting the terms of this agreement, you will be taken to have agreed that the performance of our services is dependent on the performance of your obligations relating to disclosure and record-keeping.
- *The Taxation Administration Act 1953* contains specific provisions that may provide you with 'safe harbours' from administrative penalties for incorrect or late lodgement of Returns if, amongst other things, you give us 'all relevant taxation information' in a timely manner (the safe harbour provisions apply from 1 March 2010). Accordingly, it is to your advantage that all relevant information is disclosed to us as any failure by you to provide this information may affect your ability to rely on the 'safe harbour' provisions and will be taken into account in determining the extent to which we have discharged our obligations to you.
- You are also required to advise us if you become aware of any conflict of interest or potential conflict of interest. Generally, a conflict of interest is any event which may result in us becoming unable to remain objective in the performance of our services to you. Some examples of events which could give rise to a conflict of interest or potential conflict of interest during this engagement are changes to your business circumstances, events affecting your family (e.g. death and/or marriage breakdown) or a legal action commencing against you.
- You are subject to the self-assessment system in relation to any of your Income Tax Returns. The Commissioner is entitled to rely on any statements made in your Income Tax Returns. If an answer or any statement made on a Return or attached schedule appears to be incorrect, incomplete or misleading, and where those statements are later found to be incorrect (even if the error was made unintentionally), the Commissioner may amend your Income Tax Assessment and, in addition to any tax assessed, you may also be liable for penalties and interest charges.

- You have an obligation to keep records that will substantiate the Taxation Returns prepared and which will satisfy the substantiation requirements of the *Income Tax Assessment Act*. This documentation must be retained for a minimum of 5 years and you must ensure you retain all the documentation in a safe and secure place in case the Australian Taxation Office wishes to review these documents. Failure to keep such records could result in claims being disallowed, additional tax being imposed, and the imposition of penalty and/or general interest charges. In more serious cases, prosecution may be instituted under the *Taxation Administration Act 1953* and fines imposed by Courts, if convicted.
- You are responsible for the accuracy and completeness of the information required to comply with the various Taxation Laws. We will use this information supplied in the preparation of your Returns. The following needs to be considered to ensure correctness of each Income Tax Return:
  - that income from all sources has been disclosed;
  - that all deductions claimed can be justified;
  - that all deductions claimed for work, car and travel expenses can be substantiated;
  - that all statements are correct and complete.
  - that every sale of property, of any description, should be considered for the possible application of both income tax and capital gains tax. The world-wide income of Australian resident taxpayers is now taxable in Australia with a credit allowed for income tax paid in a foreign country on that income.
- Your rights as a taxpayer include:
  - The right to seek a Private Ruling;
  - The right to object to an assessment by the Commissioner;
  - The right to appeal against an adverse decision by the Commissioner.

Certain time limitations may exist for you to exercise these rights. Should you wish to exercise these rights at any time, you should contact us so that we can provide you with the relevant timeframes and to discuss any additional requirements which may exist.

## OUR OBLIGATION

We have a duty to act in your best interests. However, the duty to act in your best interests is subject to an overriding obligation to comply with the law, even if that may require us to act in a manner that may be contrary to your interests. For example, we could not lodge an income tax return for you that we knew to be false in a material respect.

We also have an obligation to ensure that we manage conflicts of interest as they arise. In this regard, we have arrangements in place to ensure that we manage potential or actual conflicts of interest. The effective operation of these arrangements depends, in part, on you complying with your obligation to disclose any potential conflicts of interest to us.

Unless otherwise stated, this opinion is based on the Australian Tax Law in force at the date of the provision of the advice and/or services. It is your responsibility to seek updated advice if you intend to rely on our advice at a later stage, due to frequent changes made to Australian Tax Law.

## OWNERSHIP OF DOCUMENTS

All original documents obtained from you arising from this engagement will remain your property. However, we reserve the right to make a reasonable number of copies of the original documents for our records.

Our engagement will result in the production of Income Tax Returns and Financial Statements. Ownership of these documents will vest in you.

All other documents produced by us in respect of this engagement will remain our property.

We have a policy of exploring a legal right of lien over any of your documents in our possession in the event of a dispute between us. We have also established dispute resolution processes, details of which are available on request.

## LIMITATION OF LIABILITY

Our liability may be limited by a scheme approved under Professional Standards Legislation. Further information on the scheme is available from the Professional Standards Council at

<http://www.professionalstandardscouncil.gov.au/>

## **REVIEW AND PREPARATION OF FINANCIAL STATEMENTS**

As and when required throughout the year we will review your records and where applicable process certain data to enable the preparation of Interim and End of Year Financial Statements. The Financial Statements will be based on the information you provide to us and other information that our office accesses. As a result:

- You and your employees are responsible for the maintenance of the accounting systems and internal controls for your business entities. That includes the keeping and maintenance of all required books of account.
- Our firm is not being engaged to conduct a statutory audit of the financial records of any of your business entities and we will not express an Auditor's opinion as to the truth and fairness of the Financial Statements (unless otherwise specifically requested to do so).
- Our reports will be prepared for distribution to proprietors for the purpose noted above. We disclaim any assumption of responsibility for any reliance on our report to any person other than the proprietor and for any purpose other than for which it was prepared. Our reports will contain a "Compilation Report" to this effect.

## **PREPARATION & LODGEMENT OF INCOME TAX RETURNS**

We will prepare and lodge all Income Tax Returns based on the Financial Statements prepared, as well as information you provide to us in relation to your business and personal tax affairs. We are required to prepare detailed workpapers which must be retained on our files for producing to the ATO if required at a future date for client audit or review purposes.

We are required by the *Tax Agents Services Act 2009* to satisfy ourselves as to the reasonableness of the information and claims being made in your Income Tax Returns. The Legislation provides the basis for this and may require us to make further enquiries with you from time to time in relation to your Taxation Returns. Where possible, we will endeavour to identify the information that will be required in advance.

We are entitled to rely on the records provided as being both accurate and complete.

We will have your Income Tax Returns lodged on time, as required by the Australian Taxation Office, provided we are in receipt of all information to prepare your Returns no later than two months prior to the due date for lodgement. This avoids the delays that generally occur in our Firm just prior to lodgement dates.

We will take all possible steps to have your Returns lodged on time, however we offer no guarantee unless we have received the information within the abovementioned timeframe.

We also advise that we are legally prevented from electronically lodging your Income Tax Returns until such time as we receive a signed Declaration back in our office to do so.

When Returns are left to the last minute, due to time constraints it may not be possible to have them forwarded to you for signature and a signed Declaration back in our office to enable lodgement by the due date.

Whilst we exercise due care in preparing your Returns from information supplied to us, the provisions of the *Income Tax Assessment Act* place the responsibility for the contents of the Returns (including the necessary substantiation records provided to us) with the taxpayer.

## **CORPORATE AFFAIRS MATTERS**

There are various requirements of the Australian Securities & Investments Commission (ASIC) that must be adhered to in relation to Companies that you may be involved with. This includes notifying ASIC of various changes to the details of Directors and Shareholders, preparation, and lodgement of Annual Company Statements etc.

We will prepare and lodge the appropriate documents in relation to matters that affect your company as soon as practical after being provided with the information. These will be forwarded to you for signature prior to lodgement. Many of these documents must be lodged within a short period of time after the change occurs.



In this regard, documents not returned to our office by the due date will incur additional lodgement fees and/or additional processing fees. You will be advised of relevant due dates for lodgement.

The Corporate Affairs Division of our practice utilises an electronic recording system to keep track of all company data. It is not possible to maintain the integrity of this system if documents are lodged by other means. We are still required to input the details of a change into our electronic system. In this regard, we must be informed of any changes or matters that may affect your companies.

## **BUSINESS ACTIVITY STATEMENTS AND INSTALMENT ACTIVITY STATEMENTS**

Should we be instructed by you, we will prepare and lodge the appropriate BAS and IAS as and when required on a quarterly or monthly basis as soon as practical after being provided with the information to do so. At present, the deadline for lodgement of these documents is the 28th day after the end of each quarter (for quarterly lodgers). However, as Tax Agents, we are given a further four (4) week extension, but this must be lodged through our Tax Agent system.

If we are not provided with the information by the 14th day of the particular lodgement month, we will not be able to guarantee that we will have the above Statements lodged on time. This is due to the extraordinary level of work imposed by the Australian Taxation Office on our Firm during the two weeks prior to lodgement dates.

If the information is provided later than the 14th day of the said month, we will endeavour to have the documents lodged by the due date, however we offer no guarantees, and penalties for late lodgement may be imposed (subject to extensions that may be provided by the Australian Taxation Office from time to time).

## **SPECIFIC MATTERS TO BE RESEARCHED**

From time to time you may request advice from us which may not be able to be provided immediately, due to the issues and facts to be considered.

With the complexity of the superannuation legislation and regulations, the magnitude of the

Taxation Laws which we must consider, as well as other non-taxation issues, it may not be possible to provide you with an immediate answer.

We will endeavour to provide you with an immediate and quick answer where appropriate, however to ensure that you receive a professional service and accurate advice a more detailed investigation into the facts may be required.

## **AUTHORITY TO ACT ON YOUR BEHALF WITH THE ATO**

There are a number of functions we are required to carry out on your behalf with the Australian Taxation Office and in particular the following accounts for you and your associated entities:

- Income Tax Account
- Integrated Client Account
- BAS Roles

This Agreement allows us to act on your behalf – to make various changes as they arise, update communication preferences, and lodge documents which have been appropriately signed by an authorised signatory.

## **USE OF SOFTWARE**

We may use software and other electronic tools in providing our services. If we provide you with access to these programs, you acknowledge that they are not your property, were developed for our purposes and without consideration of any purpose for which you might use them. We make no representations or warranties as to the sufficiency or appropriateness of the information contained therein.

## **TELEPHONE & EMAIL ADVICE**

Telephone and email communications and advice are recorded in writing on your file for quality assurance and professional indemnity insurance purposes. We encourage you to telephone or email us for advice on matters of concern. However simple, the advice may save you significant time and money.

Our fees are based on time, which includes telephone calls and email correspondence. Time spent by our team in relation to these matters will be recorded on

your WIP and may be billed to you at the discretion of the partner in charge.

## **PRINCIPLES OF DETERMINING FEE LEVELS**

The Institute recommends that its members conform to prescribed guidelines in determining fee levels. The Institute does not issue a standard scale of professional fees due to the diversity of services offered by Accountants and the degree of skill attached to those services. Additionally, the Institute does not intervene between an Accountant and client on the question of professional fees charged. However, the Institute has issued guidelines for establishing fee levels to ensure that, on the one hand you are fairly charged and, on the other, that our firm is remunerated appropriately for the services we perform for you.

The charge-out rates applied to the time incurred take account of staff salaries, direct costs associated with providing the service, and indirect costs associated with operating our practice. These rates are reviewed on a periodic basis.

Special services, such as unusual audit and investigation assignments, management advisory services, and the need to provide these services at little or no prior notice, requires us to ensure we have the available staff with the necessary qualifications to handle all challenges that we may face.

With ever changing taxation and other laws, we are required to undertake significant education and training programs to ensure that we have the ability to provide you with the right advice. On many occasions (due to the ever changing laws), it is a necessity that specialist research will be undertaken on particular matters that pertain to your file. A clear record of this time is maintained.

The manner in which we monitor the work carried out for you is based on the time we spend in relation to your affairs. This is the same as many other professionals charge for the services they provide. The time is recorded in 'Time Records' we keep for you and when the job is completed, we use this as a guide to determine your fees. While we are required to record all time, it does not mean we will bill you for that time.

The only commodity we have to sell is our knowledge and ability to perform accounting functions on your behalf. Therefore, to ensure an equitable remuneration to our Firm for the services we provide, an efficient record is maintained of time spent on your file.

We do not necessarily bill you for all the time that is allocated to your file, but the recording system does provide us with a guide as to the amount of time we have utilised in providing you with the highest quality service possible.

## **FEES**

HFB Super Pty Ltd processes super funds on a daily basis, with interim invoices issued on a quarterly basis, for work completed the previous quarter.

For additional compliance work, outside the scope of end of financial year processing, we issue invoices to you for the work that is carried out. The interim invoices also exclude any outlays paid on your behalf to suppliers, such as Audit, Actuarial and Title Searches.

Our Fees are based on the nature and complexity of the work involved, level of experience and expertise required, degree of responsibility applicable to the work, inherent risks associated with the service and the expected time required.

## **CREDIT TERMS**

Our credit terms are strictly 14 days from invoice.

We issue statements on a monthly basis for amounts outstanding at the end of the month.

## **DESTRUCTION OF RECORDS**

Under the current Corporations Law, you are required to retain your records (in a safe and secure place) for a minimum of five years. This includes keeping original documentation to verify expenditure claimed.

After this five-year period our office will confidentially dispose of these old files, being workpapers and correspondence files.

If you would like your records returned to you in this regard, please notify our office when returning your acceptance.

## **AUTHORITY TO RELEASE INFORMATION**

By acknowledging this Engagement Agreement, you authorise any third party to release information relating to the financial affairs of your SMSF to HFB Group. This may include (but is not limited to) bank, investment, insurance, superannuation and property information and statements.

## **REFERRALS**

Our firm may refer you to an external service provider where we believe them to be a good fit for you and in no way do we do this with the expectation of the referral of clients or work from the said provider in return.

Some service providers may in return refer clients to our firm – we do not however accept any referral fees or commission.

Please note that it is up to you to determine if the provider is suitable for your needs.

## **Our Team**

<b>Name</b>	<b>Position</b>
Shona Sherman	Director
Danielle Barrow	Senior Associate
Cate Morse	Accountant
Nehal Agola	Accountant

## **Associated Entities**

HFB Super Strategies Pty Ltd  
HFB Accounting Pty Ltd  
HFB Advisory Pty Ltd  
HFB Private Wealth Pty Ltd  
HFB Services Pty Ltd

## **Team of Associated Entity Directors**

Tim Davis  
Shona Sherman  
Samantha Sheriff  
Joshua McDade  
Michael Barlow

## **TEAM OF PROFESSIONALS – INDICATIVE CHARGE RATES**

Director	\$400 - \$500
Senior Accountant	\$250 - \$400
Accountant	\$150 - \$250
Undergraduate	\$130 - \$150
Administration Support	\$120

The rates (excluding GST) are those applicable as at the date of the Engagement Agreement.

They may change from time to time based on the changes in our firm costs (in particular Annual Wage and Rental increases) and the skill level of various team members as and when they undertake further studies.

## **ENTITIES PROVIDING SERVICE**

Full details of our Legal Structure are as follows:

### **HFB Super Pty Ltd**

HFB Super Pty Ltd ABN: 66 600 231 089  
Tax Agent Number: 24 805 931





# Self-managed superannuation fund annual return 2022

## 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 2022* (NAT 71287).

- ! The *Self-managed superannuation fund annual return instructions 2022* (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 (NAT 3036).

## To complete this annual return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

S M I T H S T

- Place  in ALL applicable boxes.

### Postal address for annual returns:

Australian Taxation Office  
GPO Box 9845  
[insert the name and postcode  
of your capital city]

For example;

Australian Taxation Office  
GPO Box 9845  
SYDNEY NSW 2001

## Section A: Fund information

1 Tax file number (TFN)

➤ To assist processing, write the fund's TFN at the top of pages 3, 5, 7, 9 and 11.

- ! The ATO is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your annual return. See the Privacy note in the Declaration.

2 Name of self-managed superannuation fund (SMSF)

MAXHALBU SUPERANNUATION FUND

3 Australian business number (ABN) (if applicable)

4 Current postal address

PO Box 24

Suburb/town

Cleveland

State/territory

QLD

Postcode

4163

5 Annual return status

Is this an amendment to the SMSF's 2022 return?

A No  Yes

Is this the first required return for a newly registered SMSF?

B No  Yes

Tax File Number

**6 SMSF auditor**

Auditor's name

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A**  /  /

Was Part A of the audit report qualified? **B** No  Yes

Was Part B of the audit report qualified? **C** No  Yes

If Part B of the audit report was qualified, have the reported issues been rectified? **D** No  Yes

**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  Fund account number

Fund account name

I would like my tax refunds made to this account.  Go to C.

**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

Account name

**C Electronic service address alias**

Provide the electronic service address alias (ESA) issued by your SMSF messaging provider. (For example, SMSFdataESAAlias). See instructions for more information.

Tax File Number

**8 Status of SMSF** Australian superannuation fund **A** No  Yes  Fund benefit structure **B**  Code  
Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts? **C** No  Yes

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

No  Yes  If yes, provide the date on which the fund was wound up  Day /  Month /  Year Have all tax lodgment and payment obligations been met? No  Yes

**10 Exempt current pension income**

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?

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**.

No  Go to Section B: Income.

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** Yes

Did the fund have any other income that was assessable?

**E** Yes  Go to Section B: Income.

No  Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. 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** No  Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2022*.

Have you applied an exemption or rollover?

**M** No  Yes

Code

Net capital gain **A** \$ 8,241

Gross rent and other leasing and hiring income **B** \$ 20,201

Gross interest **C** \$ 10

Forestry managed investment scheme income **X** \$

Gross foreign income	<b>D1</b> \$ <span style="border: 1px solid black; padding: 2px;">2,906</span>	Net foreign income	<b>D</b> \$ <span style="border: 1px solid black; padding: 2px;">2,906</span>	Loss <input type="checkbox"/>
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Australian franking credits from a New Zealand company **E** \$ 2

Transfers from foreign funds **F** \$  Number 0

Gross payments where ABN not quoted **H** \$

Gross distribution from partnerships **I** \$  Loss

\*Unfranked dividend amount **J** \$

\*Franked dividend amount **K** \$

\*Dividend franking credit **L** \$

\*Gross trust distributions **M** \$ 3,616 Code P

**Calculation of assessable contributions**

Assessable employer contributions

**R1** \$ 32,790

plus Assessable personal contributions

**R2** \$

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** \$

**Assessable contributions (R1 plus R2 plus R3 less R6)** **R** \$ 32,790

**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** \$ 67,766 Loss

Exempt current pension income **Y** \$

**TOTAL ASSESSABLE INCOME (W less Y)** **V** \$ 67,766 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" value="13,496"/>	<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"/>	<b>E2</b> \$ <input type="text"/>	
Insurance premiums – members	<b>F1</b> \$ <input type="text" value="9,138"/>	<b>F2</b> \$ <input type="text"/>	
SMSF auditor fee	<b>H1</b> \$ <input type="text" value="550"/>	<b>H2</b> \$ <input type="text"/>	
Investment expenses	<b>I1</b> \$ <input type="text" value="12,003"/>	<b>I2</b> \$ <input type="text"/>	
Management and administration expenses	<b>J1</b> \$ <input type="text" value="5,958"/>	<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"/>	<b>L2</b> \$ <input type="text" value="2,688"/>	
	Code <input type="text"/>	Code <input type="text" value="0"/>	
Tax losses deducted	<b>M1</b> \$ <input type="text"/>		

**TOTAL DEDUCTIONS**  
**N** \$   
 (Total **A1** to **M1**)

**TOTAL NON-DEDUCTIBLE EXPENSES**  
**Y** \$   
 (Total **A2** to **L2**)

**#TAXABLE INCOME OR LOSS** Loss   
**O** \$   
 (TOTAL ASSESSABLE INCOME *less* TOTAL DEDUCTIONS)

**TOTAL SMSF EXPENSES**  
**Z** \$   
 (N *plus* Y)

#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 2022* on how to complete the calculation statement.

#Taxable income	<b>A</b>	\$	<input style="width: 95%;" type="text" value="26,621"/>
<small>(an amount must be included even if it is zero)</small>			
#Tax on taxable income	<b>T1</b>	\$	<input style="width: 95%;" type="text" value="3,993.15"/>
<small>(an amount must be included even if it is zero)</small>			
#Tax on no-TFN-quoted contributions	<b>J</b>	\$	<input style="width: 95%;" type="text" value="0.00"/>
<small>(an amount must be included even if it is zero)</small>			
Gross tax	<b>B</b>	\$	<input style="width: 95%;" type="text" value="3,993.15"/>
<small>(T1 plus J)</small>			

Foreign income tax offset	<b>C1</b>	\$	<input style="width: 95%;" type="text" value="174.79"/>
Rebates and tax offsets	<b>C2</b>	\$	<input style="width: 95%;" type="text"/>
<b>Non-refundable non-carry forward tax offsets</b>			
			<b>C</b> \$ <input style="width: 95%;" type="text" value="174.79"/>
<small>(C1 plus C2)</small>			

**SUBTOTAL 1**

**T2** \$

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset	<b>D1</b>	\$	<input style="width: 95%;" type="text" value="0.00"/>
Early stage venture capital limited partnership tax offset carried forward from previous year	<b>D2</b>	\$	<input style="width: 95%;" type="text" value="0.00"/>
Early stage investor tax offset	<b>D3</b>	\$	<input style="width: 95%;" type="text" value="0.00"/>
Early stage investor tax offset carried forward from previous year	<b>D4</b>	\$	<input style="width: 95%;" type="text" value="0.00"/>
<b>Non-refundable carry forward tax offsets</b>			
			<b>D</b> \$ <input style="width: 95%;" type="text" value="0.00"/>
<small>(D1 plus D2 plus D3 plus D4)</small>			
<b>SUBTOTAL 2</b>			
			<b>T3</b> \$ <input style="width: 95%;" type="text" value="3,818.36"/>
<small>(T2 less D – cannot be less than zero)</small>			

Complying fund's franking credits tax offset	<b>E1</b>	\$	<input style="width: 95%;" type="text" value="1,126.82"/>
No-TFN tax offset	<b>E2</b>	\$	<input style="width: 95%;" type="text"/>
National rental affordability scheme tax offset	<b>E3</b>	\$	<input style="width: 95%;" type="text"/>
Exploration credit tax offset	<b>E4</b>	\$	<input style="width: 95%;" type="text" value="0.00"/>
<b>Refundable tax offsets</b>			
			<b>E</b> \$ <input style="width: 95%;" type="text" value="1,126.82"/>
<small>(E1 plus E2 plus E3 plus E4)</small>			

**#TAX PAYABLE T5** \$

(T3 less E – cannot be less than zero)

**Section 102AAM interest charge**

**G** \$

<b>H1</b>	Credit for interest on early payments – amount of interest	<input style="width: 90%;" type="text"/>		
<b>H2</b>	Credit for tax withheld – foreign resident withholding (excluding capital gains)	<input style="width: 90%;" type="text"/>		
<b>H3</b>	Credit for tax withheld – where ABN or TFN not quoted (non-individual)	<input style="width: 90%;" type="text"/>		
<b>H5</b>	Credit for TFN amounts withheld from payments from closely held trusts	<input style="width: 90%;" type="text" value="0.00"/>		
<b>H6</b>	Credit for interest on no-TFN tax offset	<input style="width: 90%;" type="text"/>		
<b>H8</b>	Credit for foreign resident capital gains withholding amounts	<input style="width: 90%;" type="text" value="0.00"/>		
			<b>Eligible credits</b>	
			<b>H</b>	<input style="width: 90%;" type="text"/>
			<small>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</small>	

<b>#Tax offset refunds</b> <small>(Remainder of refundable tax offsets)</small>	<b>I</b>	<input style="width: 90%;" type="text" value="0.00"/>
<small>(unused amount from label E – an amount must be included even if it is zero)</small>		

**PAYG instalments raised**

**K** \$

**Supervisory levy**

**L** \$

**Supervisory levy adjustment for wound up funds**

**M** \$

**Supervisory levy adjustment for new funds**

**N** \$

<b>AMOUNT DUE OR REFUNDABLE</b> <small>A positive amount at S is what you owe, while a negative amount is refundable to you.</small>	<b>S</b>	<input style="width: 90%;" type="text" value="-696.46"/>
<small>(T5 plus G less H less I less K plus L less M plus N)</small>		

#This is a mandatory label.

## Section E: Losses

### 14 Losses

**!** If total loss is greater than \$100,000, complete and attach a *Losses schedule 2022*.

Tax losses carried forward to later income years	<b>U</b>	<input style="width: 90%;" type="text"/>
Net capital losses carried forward to later income years	<b>V</b>	<input style="width: 90%;" type="text"/>

Section F: **Member information**

**MEMBER 1**

Title: Mr  Mrs  Miss  Ms  Other

Family name **Moloney**

First given name **Andrew** Other given names **Patrick**

Member's TFN **Provided** Date of birth **Provided**

**Contributions** OPENING ACCOUNT BALANCE \$ **340,100.72**

**!** Refer to instructions for completing these labels.

Employer contributions  
**A \$** **23,728.78**

ABN of principal employer  
**A1**

Personal contributions  
**B \$**

CGT small business retirement exemption  
**C \$**

CGT small business 15-year exemption amount  
**D \$**

Personal injury election  
**E \$**

Spouse and child contributions  
**F \$**

Other third party contributions  
**G \$**

Proceeds from primary residence disposal  
**H \$**

**H1** Receipt date  /  /

Assessable foreign superannuation fund amount  
**I \$**

Non-assessable foreign superannuation fund amount  
**J \$**

Transfer from reserve: assessable amount  
**K \$**

Transfer from reserve: non-assessable amount  
**L \$**

Contributions from non-complying funds and previously non-complying funds  
**T \$**

Any other contributions (including Super Co-contributions and Low Income Super Amounts)  
**M \$**

**TOTAL CONTRIBUTIONS N \$** **23,728.78**  
(Sum of labels **A** to **M**)

**Other transactions**

Accumulation phase account balance  
**S1 \$** **348,665.38**

Retirement phase account balance - Non CDBIS  
**S2 \$** **0.00**

Retirement phase account balance - CDBIS  
**S3 \$** **0.00**

**0** TRIS Count

**CLOSING ACCOUNT BALANCE S \$** **348,665.38**  
(**S1 plus S2 plus S3**)

Allocated earnings or losses  
**O \$** **15,164.12**

Loss **L**

Inward rollovers and transfers  
**P \$**

Outward rollovers and transfers  
**Q \$**

Lump Sum payments  
**R1 \$**

Code

Income stream payments  
**R2 \$**

Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

Outstanding limited recourse borrowing arrangement amount **Y \$**

Tax File Number

**MEMBER 2**

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name  Other given names

Member's TFN  Date of birth

Contributions

**!** Refer to instructions for completing these labels.

Employer contributions  
**A \$**

ABN of principal employer  
**A1**

Personal contributions  
**B \$**

CGT small business retirement exemption  
**C \$**

CGT small business 15-year exemption amount  
**D \$**

Personal injury election  
**E \$**

Spouse and child contributions  
**F \$**

Other third party contributions  
**G \$**

**TOTAL CONTRIBUTIONS N \$**   
(Sum of labels **A** to **M**)

Proceeds from primary residence disposal  
**H \$**

**H1** Receipt date  /  /

Assessable foreign superannuation fund amount  
**I \$**

Non-assessable foreign superannuation fund amount  
**J \$**

Transfer from reserve: assessable amount  
**K \$**

Transfer from reserve: non-assessable amount  
**L \$**

Contributions from non-complying funds and previously non-complying funds  
**T \$**

Any other contributions (including Super Co-contributions and Low Income Super Amounts)  
**M \$**

**Other transactions**

Accumulation phase account balance  
**S1 \$**

Retirement phase account balance - Non CDBIS  
**S2 \$**

Retirement phase account balance - CDBIS  
**S3 \$**

TRIS Count

**CLOSING ACCOUNT BALANCE S \$**   
(**S1** plus **S2** plus **S3**)

Allocated earnings or losses  
**O \$**

Loss

Inward rollovers and transfers  
**P \$**

Outward rollovers and transfers  
**Q \$**

Lump Sum payments  
**R1 \$**

Code

Income stream payments  
**R2 \$**

Code

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

Outstanding limited recourse borrowing arrangement amount **Y \$**

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** \$

<b>Limited recourse borrowing arrangements</b>		Debt securities <b>F</b> \$ <input type="text"/>
Australian residential real property	<b>J1</b> \$ <input type="text" value="430,000"/>	Loans <b>G</b> \$ <input type="text"/>
Australian non-residential real property	<b>J2</b> \$ <input type="text"/>	Listed shares <b>H</b> \$ <input type="text"/>
Overseas real property	<b>J3</b> \$ <input type="text"/>	Unlisted shares <b>I</b> \$ <input type="text"/>
Australian shares	<b>J4</b> \$ <input type="text"/>	Limited recourse borrowing arrangements <b>J</b> \$ <input type="text" value="430,000"/>
Overseas shares	<b>J5</b> \$ <input type="text"/>	Non-residential real property <b>K</b> \$ <input type="text"/>
Other	<b>J6</b> \$ <input type="text"/>	Residential real property <b>L</b> \$ <input type="text"/>
Property count	<b>J7</b> <input type="text" value="1"/>	Collectables and personal use assets <b>M</b> \$ <input type="text"/>
		Other assets <b>O</b> \$ <input type="text" value="19,729"/>

**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? **A** No  Yes  \$



**15f Limited recourse borrowing arrangements**

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A** No  Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B** No  Yes

**16 LIABILITIES**

Borrowings for limited recourse borrowing arrangements		<b>V1</b> \$	<input type="text" value="251,870"/>
Permissible temporary borrowings		<b>V2</b> \$	<input type="text"/>
Other borrowings		<b>V3</b> \$	<input type="text"/>
		Borrowings	<b>V</b> \$ <input type="text" value="251,870"/>
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G)		<b>W</b> \$	<input type="text" value="471,693"/>
Reserve accounts		<b>X</b> \$	<input type="text"/>
Other liabilities		<b>Y</b> \$	<input type="text" value="2,685"/>
<b>TOTAL LIABILITIES</b>		<b>Z</b> \$	<input type="text" value="726,248"/>

**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 2021–22 income year, write **2022**). **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 2022*. **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 2022* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2022*. **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 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: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

Phone 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 2022* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date  /  /

**Tax agent's contact details**

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

# Capital gains tax (CGT) schedule

# 2022

**When completing this form**

- Print clearly, using a black or dark blue pen only.
  - Use BLOCK LETTERS and print one character in each box.
- |   |   |   |   |   |  |   |   |  |  |  |  |  |  |  |  |  |  |  |  |
|---|---|---|---|---|--|---|---|--|--|--|--|--|--|--|--|--|--|--|--|
| S | M | I | T | H |  | S | T |  |  |  |  |  |  |  |  |  |  |  |  |
|---|---|---|---|---|--|---|---|--|--|--|--|--|--|--|--|--|--|--|--|
- Do not use correction fluid or covering stickers.
  - Sign next to any corrections with your **full signature** (not initials).

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2022* available on our website at [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

**Tax file number (TFN)**

**!** We are authorised by law to request your TFN. You do not have to quote your TFN. However, if you don't it could increase the chance of delay or error in processing your form.

**Australian business number (ABN)**

**Taxpayer's name**

MAXHALBU SUPERANNUATION FUND

**1 Current year capital gains and capital losses**

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	<b>A \$</b> <input type="text"/>	<b>K \$</b> <input type="text"/>
Other shares	<b>B \$</b> <input type="text"/>	<b>L \$</b> <input type="text"/>
Units in unit trusts listed on an Australian securities exchange	<b>C \$</b> <input type="text"/>	<b>M \$</b> <input type="text"/>
Other units	<b>D \$</b> <input type="text"/>	<b>N \$</b> <input type="text"/>
Real estate situated in Australia	<b>E \$</b> <input type="text"/>	<b>O \$</b> <input type="text"/>
Other real estate	<b>F \$</b> <input type="text"/>	<b>P \$</b> <input type="text"/>
Amount of capital gains from a trust (including a managed fund)	<b>G \$</b> <input type="text" value="12,361"/>	
Collectables	<b>H \$</b> <input type="text"/>	<b>Q \$</b> <input type="text"/>
Other CGT assets and any other CGT events	<b>I \$</b> <input type="text"/>	<b>R \$</b> <input type="text"/>
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	<b>S \$</b> <input type="text" value="0"/>	
<b>Total current year capital gains</b>	<b>J \$</b> <input type="text" value="12,361"/>	

Add the amounts at labels **K** to **R** and write the total in item **2** label **A** – **Total current year capital losses**.

Tax File Number

**2 Capital losses**

Total current year capital losses **A** \$

Total current year capital losses applied **B** \$

Total prior year net capital losses applied **C** \$

Total capital losses transferred in applied  
(only for transfers involving a foreign bank branch or  
permanent establishment of a foreign financial entity) **D** \$

Total capital losses applied **E** \$

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** \$

Other net capital losses carried forward to later income years **B** \$

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.

**4 CGT discount**

Total CGT discount applied **A** \$

**5 CGT concessions for small business**

Small business active asset reduction **A** \$

Small business retirement exemption **B** \$

Small business rollover **C** \$

Total small business concessions applied **D** \$

**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.

Tax File Number

**7 Earnout arrangements**

Are you a party to an earnout arrangement? **A** Yes, as a buyer  Yes, as a seller  No   
 (Print  in the appropriate box.)

**!** If you are a party to more than one earnout arrangement, copy and attach a separate sheet to this schedule providing the details requested here for each additional earnout arrangement.

How many years does the earnout arrangement run for? **B**

What year of that arrangement are you in? **C**

If you are the seller, what is the total estimated capital proceeds from the earnout arrangement? **D** \$

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$  /

**!** **Request for amendment**

If you received or provided a financial benefit under a look-through earnout right created in an earlier income year and you wish to seek an amendment to that earlier income year, complete the following:

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$  /

**8 Other CGT information required (if applicable)**

Small business 15 year exemption – exempt capital gains **A** \$  /

Capital gains disregarded by a foreign resident **B** \$

Capital gains disregarded as a result of a scrip for scrip rollover **C** \$

Capital gains disregarded as a result of an inter-company asset rollover **D** \$

Capital gains disregarded by a demerging entity **E** \$



Tax File Number

### 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

Day / Month / Year  
 /  /

Contact name

Daytime contact number (include area code)

## Electronic Lodgment Declaration (SMSF)

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	Name of Fund	Year
Provided	MAXHALBU SUPERANNUATION FUND	2022

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

### Important

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

### Declaration:

I declare that:

- All the information provided to the agent for the preparation of this tax return, including any applicable schedules is true and correct; and
- I authorise the agent to lodge this tax return.

Signature of Partner, Trustee, or Director



Date

/ /

## ELECTRONIC FUNDS TRANSFER CONSENT

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

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

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

Account Name	MAXHALBU SUPERANNUATION FUND	
Account Number	014662 318794621	Client Reference
		MOLAB

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

Signature



Date

/ /

## Tax Agent's Declaration

**I declare that:**

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

**Agent's signature**

**Date**

**Contact name**

**Client Reference**

**Agent's Phone Number**

**Tax Agent Number**

To the trustee of the  
MAXHALBU SUPERANNUATION FUND  
11 Belyando Avenue,  
Moranbah Queensland 4744

Dear Trustees

## **Audit Engagement Letter**

### **Objectives and Scope of the Audit**

You have requested that we audit the financial statements of the MAXHALBU SUPERANNUATION FUND for the year ended 30/06/2022. 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 30/06/2022, 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.

Yours sincerely  
ANTHONY BOYS – REGISTERED COMPANY AUDITOR

To: MR ANTHONY BOYS

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

For and on behalf of the Trustee(s) of the MAXHALBU SUPERANNUATION FUND

**SIGNED:**   
\_\_\_\_\_  
Andrew Moloney

  
\_\_\_\_\_  
Belinda Moloney

**DATED:**

Mr Anthony Boys  
PO Box 3376  
Rundle Mall SA 5000

Dear Anthony,

**MAXHALBU SUPERANNUATION FUND**  
**Superannuation Fund Trustee Representation Letter**

In connection with your audit examination of the financial report of **MAXHALBU SUPERANNUATION FUND** ('the Fund') for the year ended 30/06/2022, we 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 Trustees have determined that the Fund is not a reporting entity for the year ended 30/06/2022 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.

We confirm, to the best of our knowledge and belief, the following representations are made to you during your audit.

**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.
- (b) We have made available to you Minutes of all Trustee(s)' meetings and the Trust Deed.
- (c) 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.
- (d) We have no plans or intentions that may materially affect the carrying values, or classification, of assets and liabilities.
- (e) 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**

- (a) 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.
- (b) 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.

- (c) 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.
- (d) 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.

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.

### Superannuation Industry (Supervision) Act and Regulations

- (a) The fund meets the definition of a self-managed superannuation fund under the SISA.
- (b) 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.
- (c) 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
- (d) The Trustee(s) have been nominated and may only be removed in such manner and circumstances as are allowed in the Trust Deed.
- (e) The Trustees are not disqualified persons under s126K of the SISA.
- (f) Any vacancy among the Trustee(s) is filled in accordance with the Trust Deed.
- (g) The Trustee(s) have complied with all Trustee standards set out in SISR and the covenant prescribed by section 52 of the SISA.
- (h) The Trustee(s) have complied with all investment standards set out in the SISA and the SISR.
- (i) Information retention obligations have been complied with.
- (j) 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

- (a) 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.
- (b) 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

- (a) 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.
- (b) 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

- (a) The fund has not made any loans to, or provided financial assistance to members of the fund or their relatives.
- (b) No asset has been acquired from a member or related party other than as permitted under the SISA and the SISR.



- (c) Related party transactions and related amounts receivable or payable have been properly disclosed in the financial statements.

### **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**

- (a) 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.
  - (ii) Fraud, error, or non-compliance with laws and regulations that could have a material effect on the financial report.
  - (iii) Communication from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report.
- (b) 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.
- (c) 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**

- (a) 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.
- (b) 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.

- (c) 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.
- (d) 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 the Trustee(s) of the MAXHALBU SUPERANNUATION FUND**



.....  
Andrew Moloney  
Teratane Super Pty Ltd  
Director



.....  
Belinda Moloney  
Teratane Super Pty Ltd  
Director

**MAXHALBU SUPERANNUATION FUND**  
**Teratane Super Pty Ltd ACN: 638375694**  
**Trustees Declaration**

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The directors of the trustee company have determined that the fund is not a reporting entity and that the special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2022 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 2022.

Signed in accordance with a resolution of the directors of the trustee company by:



.....  
Andrew Moloney  
Teratane Super Pty Ltd  
Director



.....  
Belinda Moloney  
Teratane Super Pty Ltd  
Director

15 / 03 / 2023

Dated this ..... day of .....

MAXHALBU SUPERANNUATION FUND  
**Contributions Summary Report**

For The Period 01 July 2021 - 30 June 2022

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**Andrew Moloney**

Date of Birth:	Provided
Age:	51 (at year end)
Member Code:	MOLAND00001A
Total Super Balance* <sup>1</sup> as at 30/06/2021:	340,100.72

<b>Contributions Summary</b>	<b>2022</b>	<b>2021</b>
<b>Concessional Contribution</b>		
Employer	23,728.78	24,194.04
	<hr/>	<hr/>
	23,728.78	24,194.04
	<hr/>	<hr/>
<b>Total Contributions</b>	<hr/>	<hr/>
	23,728.78	24,194.04
	<hr/>	<hr/>

I, ANDREW MOLONEY, confirm that the amounts reported above are the total contributions deposited to the fund with respect of my member balance for the period 01/07/2021 to 30/06/2022.



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ANDREW MOLONEY

\*1 TSB can include information external to current fund's transaction records. The amount is per individual across all funds.

MAXHALBU SUPERANNUATION FUND  
**Contributions Summary Report**

For The Period 01 July 2021 - 30 June 2022

**Belinda Moloney**

Date of Birth: Provided  
Age: 51 (at year end)  
Member Code: MOLBEL00001A  
Total Super Balance\*<sup>1</sup> as at 30/06/2021: 133,186.37

<b>Contributions Summary</b>	<b>2022</b>	<b>2021</b>
<b>Concessional Contribution</b>		
Employer	9,061.60	8,549.60
	<hr/>	<hr/>
	9,061.60	8,549.60
<b>Total Contributions</b>	<hr/>	<hr/>
	9,061.60	8,549.60

I, BELINDA MOLONEY, confirm that the amounts reported above are the total contributions deposited to the fund with respect of my member balance for the period 01/07/2021 to 30/06/2022.



\_\_\_\_\_  
BELINDA MOLONEY

\*1 TSB can include information external to current fund's transaction records. The amount is per individual across all funds.

**Memorandum of Resolutions of the Trustees for  
MAXHALBU SUPERANNUATION FUND**

**Present:** Andrew Moloney  
Belinda Moloney

**Investment Strategy Review:** The Trustees tabled the current Investment Strategy dated 15/03/2022 for review and discussion.

The Trustees confirm that there have not been any significant changes to the purpose of the Fund, the members' circumstances or to the investments of the Fund.

**Resolution:** It was resolved to:

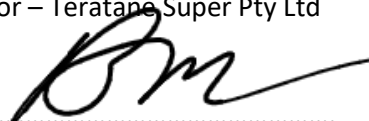
- continue to adopt the Investment Objectives and Strategies as set out in the strategy dated 15/03/2022.
- formally record these on-going investment strategy reviews once a year in writing, or when an event occurred requiring a significant change to the Fund's investment strategy.

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

Signed as a true and correct record



.....  
Andrew Moloney  
Director – Teratane Super Pty Ltd



.....  
Belinda Moloney  
Director – Teratane Super Pty Ltd

Dated: 07/03/2023

# Memorandum of Resolutions of the Director(s) of

Teratane Super Pty Ltd ACN: 638375694

ATF MAXHALBU SUPERANNUATION FUND

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## FINANCIAL STATEMENTS OF SUPERANNUATION FUND:

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.

The Chair tabled the financial statements and notes to the financial statements of the superannuation fund in respect of the year ended 30 June 2023 and it was resolved that such statements be and are hereby adopted as tabled.

## TRUSTEE'S DECLARATION:

It was resolved that the trustee's declaration of the superannuation fund be signed.

## ANNUAL RETURN:

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 2023, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

## INVESTMENT STRATEGY:

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 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.

## INSURANCE COVER:

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.

## ALLOCATION OF INCOME:

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).

## INVESTMENT ACQUISITIONS:

It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2023.

## AUDITORS:

It was resolved that

Super Audits Pty Ltd

of

PO Box 3376, Rundle Mall, South Australia 5000

act as auditors of the Fund for the next financial year.

## TAX AGENTS:

It was resolved that

HFB Super Pty Ltd

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.

# Memorandum of Resolutions of the Director(s) of

Teratane Super Pty Ltd ACN: 638375694

ATF MAXHALBU SUPERANNUATION FUND

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CLOSURE:

Signed as a true record –



.....  
Andrew Moloney




.....  
Belinda Moloney



<b>Title</b>	9MOLAB - 2022 Super pack
<b>File name</b>	HFB GROUP -...- HFBS.docx and 5 others
<b>Document ID</b>	39c61d69835268cac60cf7c6085c87f5b9020742
<b>Audit trail date format</b>	DD / MM / YYYY
<b>Status</b>	● Pending signature

### Document history

 SENT	<b>08 / 03 / 2023</b> 10:50:31 UTC+10	Sent for signature to Andrew Moloney (andrewmoloney7@bigpond.com.au) and Belinda Moloney (belindamoloney.bm@gmail.com) from superdocs@hfbgroup.com.au IP: 180.150.101.27
 VIEWED	<b>08 / 03 / 2023</b> 13:28:22 UTC+10	Viewed by Belinda Moloney (belindamoloney.bm@gmail.com) IP: 165.225.227.45
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Title	9MOLAB - 2022 Super pack
File name	9MOLAB_-_2022_Super_pack.pdf
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**15 / 03 / 2023**

16:47:53 UTC+10

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 IP: 1.146.23.217



SIGNED

**15 / 03 / 2023**

16:49:18 UTC+10

Signed by Andrew Moloney (andrewmoloney7@bigpond.com.au)  
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**15 / 03 / 2023**

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The document has been completed.