

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 However, you cannot lodge your tax return electronically if you do not quote your TFN.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

Year

Name of partnership, trust, fund or entity

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

Date



**Partnership tax return****2018**

Day Month Year

Day Month Year

to

or specify period if part year or approved substitute period

Notes to help you prepare this tax return are in the *Partnership tax return instructions 2018* (the instructions), available at ato.gov.au.

**Partnership Information****Tax file number (TFN)**

XXX XXX XXX

Have you attached any 'other attachments'?

No

See the Privacy note in the Taxpayer's declaration.

**Name of partnership**

BRAXLAW PTY LTD AND METRE INVESTMENTS

PTY LTD

**Australian business number (ABN)**

XX XXX XXX XXX

**Previous name of partnership**If the partnership name has changed, print the previous name **exactly** as shown on the last tax return lodged.**Current postal address**If the address has not changed, print it **exactly** as shown on the last tax return lodged.

90 TIVERTON PLACE

BRIDGEMAN DOWNS

QLD

4035

**Postal address on previous tax return**If the address has changed, print the previous address **exactly** as shown on the last tax return lodged.

**Full name of the partner to whom notices should be sent**

• If the partner is an individual, print details here.

Title-for example, Mr, Mrs, Ms, Miss

MR

Surname or family name

RODEN

Given names

GARY

• If the partner is a company or trust, print details including ABN here.

Name

ABN

**Interposed entity election status**

If the partners have an existing election, write the earliest income year specified.

If the partners are making one or more elections this year, write the earliest income year being specified and complete an Interposed entity election or revocation 2018 for each election.

If revoking an interposed entity election, print **R** and complete and attach the *Interposed entity election or revocation 2018*.

**Final tax return** Is this your final tax return?

**1 Description of main business activity**

Property Developers

Industry code **A** 67120

**Income - excluding foreign income**

**5 Business income and expenses**

**Income**

Primary production

Non-primary production

Totals

Gross payments where ABN not quoted

**C**

**D**

Gross payments subject to foreign resident withholding (excluding capital gains)

**B**

0

Assessable government industry payments

**E**  /

**F**  /

Other business income

**G**  /

**H**  0 /

0 /

**Total business income**

0 /

0 /

0 /

**Expenses**

Foreign resident withholding expenses (excluding capital gains)

**P**

Contractor, sub-contractor and commission expenses

**C**

Superannuation expenses

**D**

Cost of sales

/

/

**E**  /

Bad debts

**F**

Lease expenses

**G**

Rent expenses

**H**

Total interest expenses

**I**

Total royalty expenses

**J**

Depreciation expenses

**K**

Motor vehicle expenses

/

/

**L**  /

Repairs and maintenance

1,260

**M**  1,260

All other expenses

5,872

**N**  5,872

**Total expenses** labels **P** to **N**

/

7,132 /

**O**  7,132 /

**Reconciliation items**

**Add:** Income reconciliation adjustments

/

/

**A**  /

**Add:** Expense reconciliation adjustments

/

/

**B**  /

**Net income or loss from business**

**Q**  /

**R**  7,132 /

**L S** /  7,132 /

Net small business income

**V**

Taxpayer eligible for Small Business income tax offset (Y/N) ?  Y

Total amount in return

<b>Add :</b>	Item 5 Label S - Net income or loss from business	7,132	<b>L</b>
	Foreign source business income from item 22 or 23		
	Business interest income	58	
	Business dividend income	0	
	Business income not already shown at this item		
<b>Less :</b>	Business deductions not already claimed at this item		

**6 Tax withheld**

Tax withheld where ABN not quoted **T**

Credit for tax withheld - foreign resident withholding (excluding capital gains) **U**

Sensitive (when completed)

11 Gross interest - including Australian Government loan interest

J [ ] 58

TFN amounts withheld from gross interest I [ ] 0.00

Bank

TFN amt

Gross amt

Westpac Bank 471359		58
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14 Other Australian income - give details

O [ ] 0 / [ ]

15 Total of items 5 to 14

Add up the [ ] boxes [ ] 7,074 / [ ] L

19 Total of items 16 to 18

[ ]

20 Net Australian income or loss

Subtract item 19 from item 15 \$ [ ] 7,074 / [ ] L

Foreign income

22 Attributed foreign income

Did you have overseas branch operations or a direct or indirect interest in a foreign trust, foreign company, controlled foreign entity or transferor trust?

S N

Print Y for yes or N for no.

Listed country

M [ ]

Unlisted country

X [ ]

If you answered Y at label S, complete and attach an International dealings schedule 2018

24 Total of items 20 to 23

Total net income or loss - add the [ ] boxes [ ] 7,074 / [ ] L

Overseas transactions / thin capitalisation

29 Overseas transactions

Was the aggregate amount of your transactions or dealings with international related parties (including the value of any property/service transferred or the balance of any loans) greater than \$2 million?

W N

Print Y for yes or N for no.

Did the thin capitalisation provisions affect you? O N Print Y for yes or N for no.

Interest expenses overseas D [ ]

Royalty expenses overseas E [ ]

If you answered Yes at label W or O or completed D or E, complete and attach the International dealings schedule 2018

Transactions with specified countries

Did you directly or indirectly send to, or receive from, one of the countries specified in the instructions, any funds or property or

Do you have the ability or expectation to control, whether directly or indirectly, the disposition of any funds, property, assets or investments located in, or located elsewhere but controlled or managed from one of those countries?

C N

Print Y for yes or N for no.

**30 Personal services income**

Does your income include an individual's personal services income? **N**  **N**  Print Y for yes or N for no.

Total amount of PSI included at item 5 income labels **A**

Total amount of deductions against PSI included at item 5 expense labels **B**

Did you satisfy the results test in respect of any individual? **C**  Print Y for yes or N for no.

Do you hold a personal services business (PSB) determination in respect of any individual? **D**  Print Y for yes or N for no.

For any individual for whom you did not satisfy the results test or hold a PSB determination, and each source of their PSI income yielded less than 80% of their total PSI, indicate if you satisfied any of the following personal services business tests - print X in the appropriate box(es).

Unrelated clients test **E1**  Employment test **E2**  Business premises test **E3**

**Key financial information**

**32 All current assets** **F**

**33 Total assets** **G**

**34 All current liabilities** **I**

**35 Total liabilities** **J**

**Business and professional items**

The following items must be filled in for all partnerships carrying on a business.

**36 Business name of main business**

METRE INVESTMENTS

**37 Business address of main business**

40 TIVERTON PLACE  
BRIDGEMAN DOWN QLD **A** 4035

**38 Opening stock** **C**

**39 Purchases and other costs** **B**

**40 Closing stock** **D**  /

**41 Trade debtors** **E**

**42 Trade creditors** **H**

**43 Total salary and wage expenses** **L**  /

**44 Payments to associated persons** **M**

**45 Fringe benefit employee contributions** **T**

**46 Trading stock election**  Print Y for yes or leave blank.

Exploration Development Incentive (EDI)

**51 Statement of distribution**

Partner's name and tax file number or postal address Distribution Fraction 2 %

Tax file number XX XXX XXX Indiv / Non Indiv N Date of birth
Name BRAXLAW PTY LTD

Australian business number (ABN) XX XXX XXX XXX
Address 90 TIVERTON PLACE BRIDGEMAN DOWNS QLD 4035

Share of income Primary production A Non-primary production B 3,537 L

Credit for tax withheld where ABN not quoted C

Franked distributions L

Franking credit D

TFN amounts withheld E

Share of credit for TFN amounts withheld from payments from closely held trusts O

Credit for tax withheld-foreign resident withholding F

Australian franking credits from a New Zealand franking company G

Share of net small business income H

Share of National rental affordability scheme tax offset I

Share of net financial investment income or loss J

Share of net rental property income or loss K

Share of exploration credits M

Partner's name and tax file number or postal address **INVESTMENTS PTY LTD** Distribution Fraction  %

Tax file number  Indiv / Non Indiv  Date of birth

Name

Australian business number (ABN)

Address

Share of income { Primary production **A**  /  Non-primary production **B**  /

Credit for tax withheld where ABN not quoted **C**

Franked distributions **L**

Franking credit **D**

TFN amounts withheld **E**

Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Credit for tax withheld-foreign resident withholding **F**

Australian franking credits from a New Zealand franking company **G**

Share of net small business income **H**

Share of National rental affordability scheme tax offset **I**

Share of net financial investment income or loss **J**  /

Share of net rental property income or loss **K**  /

Share of exploration credits **M**

**Totals of each column**

Primary production <b>A</b> <input type="text"/> / <input type="text"/>	Non-primary production <b>B</b> <input type="text" value="7,074"/> / <input type="text" value="L"/>
Credit for tax withheld where ABN not quoted <b>C</b> <input type="text"/>	Franked distribution <b>L</b> <input type="text"/>
Franking credit <b>D</b> <input type="text"/>	TFN amounts withheld <b>E</b> <input type="text"/>
Share of credit for TFN amounts withheld from payments from closely held trusts <b>O</b> <input type="text"/>	Credit for tax withheld-foreign resident withholding <b>F</b> <input type="text"/>
Australian franking credits from a NZ franking company <b>G</b> <input type="text"/>	Net small business income <b>H</b> <input type="text"/>
Share of National rental affordability scheme tax offset <b>I</b> <input type="text"/>	Share of net financial investment income or loss <b>J</b> <input type="text"/> / <input type="text"/>
Share of net rental property income or loss <b>K</b> <input type="text"/> / <input type="text"/>	Exploration credits distributed <b>M</b> <input type="text"/>



**Declarations**

**Taxpayer's declaration**

**Important:**

Before making this declaration check to ensure that all income has been disclosed and the tax return, all attached schedules and any additional documents are true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements in tax returns.

**This declaration must be signed by a partner.**

**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 in our records. It is not an offence not to provide the TFNs. However, if the TFNs are not provided, it could increase the chance of delay or error in each partner's assessment.

Taxation law authorises the ATO to collect information and to disclose it to other government agencies. For information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

**Declaration**

I declare that the information on this tax return, including any attached schedules and additional documentation is true and correct.

Signature

Day Month Year

Date

Hours taken to prepare and complete this tax return

**Tax agent's declaration**

I,

declare that this tax return has been prepared in accordance with information provided by the taxpayer, that the taxpayer has given me a declaration stating that the information provided to me is true and correct and that the taxpayer has authorised me to lodge this tax return.

Agent's signature

Client's reference

Contact name

Date

Day Month Year

Agent's phone number

Area code

Telephonenumber

Agent's reference number

ATO use only

Indics

**BRAXLAW PTY LTD AND METRE INVESTMENTS  
PTY LTD**

ABN 94 199 887 592

Financial Statements  
For the year ended 30 June 2018



**RGA ACCOUNTING PTY LTD ABN 81 619 616 563**

PO Box 35  
SAMFORD QLD 4520

Phone: 07 3289 1700 Fax: 07 3289 2110

Website: <http://www.rgoodman.com.au/>

**BRAXLAW PTY LTD AND METRE INVESTMENTS PTY LTD**  
**ABN 94 199 887 592**

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**BRAXLAW PTY LTD AND METRE INVESTMENTS PTY LTD**

ABN 94 199 887 592

**Detailed Profit and Loss Statement**

For the year ended 30 June 2018

	2018	2017
	\$	\$
<hr/>		
<b>Income</b>		
Interest received	57.54	80.46
Total income	<u>57.54</u>	<u>80.46</u>
<b>Expenses</b>		
Accountancy	630.00	
Bank fees & charges	43.50	
Printing & stationery	101.36	
Rates & land taxes	5,096.83	1,646.00
Repairs & maintenance	1,260.00	320.00
Total expenses	<u>7,131.69</u>	<u>1,966.00</u>
<b>Net Profit (Loss) from Ordinary Activities before income tax</b>	<u><u>(7,074.15)</u></u>	<u><u>(1,885.54)</u></u>

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These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

# BRAXLAW PTY LTD AND METRE INVESTMENTS PTY LTD

ABN 94 199 887 592

Detailed Balance Sheet as at 30 June 2018

	Note	2018 \$	2017 \$
<b>Proprietors' Funds</b>			
Braxlaw Pty Ltd		441,527.31	445,064.38
Metre Investments Pty Ltd		438,042.31	441,579.38
Accumulated Losses		(0.01)	
<b>Total Proprietors' Funds</b>		<b>879,569.61</b>	<b>886,643.76</b>
<b>Represented by:</b>			
<b>Current Assets</b>			
<b>Cash Assets</b>			
Cash at bank		19,690.49	77,668.93
		<u>19,690.49</u>	<u>77,668.93</u>
<b>Current Tax Assets</b>			
GST payable control account		1,912.92	271.50
		<u>1,912.92</u>	<u>271.50</u>
<b>Total Current Assets</b>		<b>21,603.41</b>	<b>77,940.43</b>
<b>Non-Current Assets</b>			
<b>Property, Plant and Equipment</b>			
Freehold land - At cost		857,966.20	808,703.33
		<u>857,966.20</u>	<u>808,703.33</u>
<b>Total Non-Current Assets</b>		<b>857,966.20</b>	<b>808,703.33</b>
<b>Total Assets</b>		<b>879,569.61</b>	<b>886,643.76</b>
<b>Net Assets</b>		<b>879,569.61</b>	<b>886,643.76</b>

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

**BRAXLAW PTY LTD AND METRE INVESTMENTS PTY LTD**

**ABN 94 199 887 592**

**Partners' Profit Distribution Summary**

**For the year ended 30 June 2018**

	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
Partners' Share of Profit		
- Braxlaw Pty Ltd	(3,537.07)	(942.77)
- Metre Investments Pty Ltd	(3,537.07)	(942.77)
Undistributed income(loss)	(0.01)	
Total Profit (Loss)	<u>(7,074.15)</u>	<u>(1,885.54)</u>

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**These financial statements are unaudited. They must be read in conjunction with the attached Accountant's  
Compilation Report and Notes which form part of these financial statements.**

**BRAXLAW PTY LTD AND METRE INVESTMENTS PTY LTD**

ABN 94 199 887 592

**Partners' Profit Distribution Summary**

For the year ended 30 June 2018

	2018	2017
	\$	\$
<b>Braxlaw Pty Ltd</b>		
Opening balance - Partner	445,064.38	
Capital contribution		446,007.15
Profit distribution for year	(3,537.07)	(942.77)
	<u>441,527.31</u>	<u>445,064.38</u>
	<u>441,527.31</u>	<u>445,064.38</u>
<b>Metre Investments Pty Ltd</b>		
Opening balance - Partner	441,579.38	
Capital contribution		442,522.15
Profit distribution for year	(3,537.07)	(942.77)
	<u>438,042.31</u>	<u>441,579.38</u>
	<u>438,042.31</u>	<u>441,579.38</u>
Total Proprietors' Funds	<u>879,569.62</u>	<u>886,643.76</u>

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

# **BRAXLAW PTY LTD AND METRE INVESTMENTS PTY LTD**

**ABN 94 199 887 592**

## **Compilation Report to BRAXLAW PTY LTD AND METRE INVESTMENTS PTY LTD**

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We have compiled the accompanying special purpose financial statements of BRAXLAW PTY LTD AND METRE INVESTMENTS PTY LTD, which comprise the balance sheet as at 30 June 2018, the profit and loss 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 to provide information relating to the performance and financial position of the partnership that satisfies the information needs of the partners of the partnership.

### *The Responsibility of the Partners*

The partners of BRAXLAW PTY LTD AND METRE INVESTMENTS PTY LTD 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 significant accounting policies used are 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 partners, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies 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 significant accounting policies 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 partners who are responsible for the reliability, accuracy and completeness of the information used to compile them. Accordingly, these special purpose financial statements may not be suitable for other purposes. We do not accept responsibility for the contents of the special purpose financial statements.



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RGA ACCOUNTING PTY LTD  
ABN 81 619 616563  
PO Box 35  
SAMFORD QLD 4520

14 December, 2018



# BRAXLAW PTY LTD AND METRE INVESTMENTS PTY LTD

ABN 94 199 887 592

## Partner Declaration

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The partners have determined that the partnership is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

The partners declare that:

1. the financial statements and notes:-
  - (a) comply with accounting policies as detailed described in Note 1 to the financial statements;  
and;
  - (b) present fairly the partnership's financial position as at 30 June 2018 and its performance for the period ended on that date;
2. In the partners' opinion, there are reasonable grounds to believe that the partnership will be able to pay its debts as and when they become due and payable.

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Braxlaw Pty Ltd  
Partner

← ■ ■ ■ ■ ■ + sign  
date

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Metre Investments Pty Ltd  
Partner

← ■ ■ ■ ■ ■ + sign  
date

Dated: