

Client: Mario + Rita Gabrielli S Fund  
 Subject: Dec 2018 BAS

EOFY date / / Date prepared / /



Chartered Accountants

① 2018 Fyr adj to include: - see attached.

DECREASE G11	- 9000
✓ IB	- 720

not enough G11 or IB ∴ add above to G1 + IA.

② Sept 18 BAS not lodged, client only advised of IAS payable ∴ lodged Sept BAS as NIL GST + record ALL GST from 1.7.2018 → 31.12.18 In Dec 2018 BAS. - ~~Bas~~

DECEMBER 2018 BAS:

2018 Fyear adjustments

$$G1 = 28632 + 9000 = 37632$$

$$IA = 2602 + 720 = 3322$$

$$G11 = 3815$$

$$IB = 346$$

$$5A = 5255$$

$$∴ 3322 - 346 + 5255 = \$ 8231$$

PAYABLE

	Prepared by	Reviewed by	Index	
	/ /	/ /	Section	Schedule

# BAS - Worksheet

From 1 July 2018 to 31 December 2018

## Income tax instalment

Instalment income	T1	38,010.00
Commissioner's instalment rate	T2	-
Varied instalment rate	T3	-
Reason for variation	T4	00
ATO instalment amount	T7	5,225.00
Estimated tax for the year	T8	-
Varied amount for the quarter	T9	-

## Fringe benefits tax instalment

Fringe benefits tax instalment	F1	-
Estimated total fringe benefits tax payable	F2	-
Varied fringe benefits tax instalment amount	F3	-
Reason for variation	F4	-

## Amounts you owe the ATO

Goods and services tax payable	1A	2,602.00
Wine equalisation tax payable	1C	-
Luxury car tax payable	1E	-
Add 1A + 1C + 1E	2A	2,602.00
Total amounts withheld from all payments	4	-
Income tax instalment	5A	5,225.00
Fringe benefits tax instalment	6A	-
Deferred company/fund instalment	7	-
Add 2A + 4 + 5A + 6A + 7	8A	7,827.00

## Amounts the ATO owes you

Credit for goods and services tax paid	1B	346.00
Wine equalisation tax refundable	1D	-
Luxury car tax refundable	1F	-
Credit for wholesales sales tax	1G	-
Add 1B + 1G	2B	346.00
GST amount	3	2,256.00
Credit adjustment for previous income tax instalment	5B	-
Variation credit from prior fringe benefits tax instalments	6B	-
Add 2B + 5B + 6B	8B	346.00

## Payment or refund

Is 8A more than 8B?		Yes
Your payment amount	9	7,481.00

The Mario & Rita Gabrielli Super Fund

# BAS - Worksheet

From 1 July 2018 to 31 December 2018

ABN 95671760894  
Due Date 28/02/2019

## GST amounts you owe the ATO from sales

Total sales and income and other sales	G1	33,121.00
Exports sales	G2	-
Other GST-free sales	G3	-
Input taxed sales & income & other sales	G4	4,489.00
Total taxable sales (G2 + G3 + G4)	G5	4,489.00
Total GST-free and input taxed sales (G1 minus G5)	G6	28,632.00
Adjustments (if applicable)	G7	-
Total taxable sales after adjustments (G6 + G7)	G8	28,632.00
GST on sales (G8 divided by eleven)	G9	2,602.00

## GST amounts the ATO owes you from purchases

Capital purchases	G10	-
Other purchases (see exclusions)	G11	7,800.00
This is the total of your purchases (G10 + G11)	G12	7,800.00
Purchases for making input taxed sales & income & other sales	G13	1,336.00
Purchases with no GST in the price	G14	2,649.00
Estimated private use of purchases + non-income tax deductible purchases	G15	-
Total of your non-creditable purchases (G13 + G14 + G15)	G16	3,985.00
Total of your creditable purchases after adjustments (G12 minus G16)	G17	3,815.00
Adjustments	G18	-
Total of your creditable purchases after adjustments (G17 + G18)	G19	3,815.00
GST on purchases (G19 divided by eleven)	G20	346.00

## Amount withheld from all payments

Total of salary, wages and other payments	W1	-
Amounts withheld from salary, wages and other payments	W2	-
Amounts withheld from investment distributions where no TFN is quoted	W3	-
Amounts withheld from payment of invoices when no ABN is quoted	W4	-
Total amounts withheld (W2 + W3 + W4)	W5	-

The Mario & Rita Gabrielli Super Fund

# Note to BAS

From 1 July 2018 to 31 December 2018

## Revenue Accounts

Effective Date	Description	Total	Debit	Credit	GST	Excluded Revenue
<b>GST Applicable Accounts</b>						
610 0056 Land and Buildings						
2/07/2018	Direct Credit 035756 DPA MAIN	3,724.66	-	3,386.05	338.61	-
24/07/2018	Direct Credit 035756 DPA MAIN	517.62	-	470.56	47.06	-
27/07/2018	Direct Credit 035756 DPA MAIN	1,862.88	-	1,693.53	169.35	-
1/08/2018	Direct Credit 035756 DPA MAIN	3,823.57	-	3,475.97	347.60	-
31/08/2018	Direct Credit 035756 DPA MAIN	1,208.35	-	1,098.50	109.85	-
3/09/2018	Direct Credit 035756 DPA MAIN	3,823.57	-	3,475.97	347.60	-
19/09/2018	Direct Credit 035756 DPA MAIN	431.77	-	392.52	39.25	-
28/09/2018	Direct Credit 035756 DPA MAIN	264.00	-	240.00	24.00	-
2/10/2018	Direct Credit 035756 DPA MAIN	3,823.57	-	3,475.97	347.60	-
19/10/2018	Direct Credit 035756 DPA MAIN	99.00	-	90.00	9.00	-
1/11/2018	Direct Credit 035756 DPA MAIN	3,823.57	-	3,475.97	347.60	-
28/11/2018	Direct Credit 035756 DOMINOS PIZZA	866.80	-	788.00	78.80	-
3/12/2018	Direct Credit 035756 DOMINOS PIZZA	3,823.57	-	3,475.97	347.60	-
21/12/2018	Direct Credit 035756 DOMINOS PIZZA	440.83	-	400.75	40.08	-
31/12/2018	Direct Credit 035756 DOMINOS PIZZA	99.00	-	90.00	9.00	-
	<b>Total</b>	<b>28,632.76</b>	<b>-</b>	<b>26,029.76</b>	<b>2,603.00</b>	<b>-</b>
<b>Non GST Applicable Accounts</b>						
690 0001 Cash at Bank - Main (Fund)						
1/07/2018	Credit Interest	0.40	-	0.40	-	-
1/07/2018	Credit Interest	707.26	-	707.26	-	-
1/08/2018	Credit Interest	0.07	-	0.07	-	-
1/08/2018	Credit Interest	786.94	-	786.94	-	-
1/09/2018	Credit Interest	0.10	-	0.10	-	-
1/09/2018	Credit Interest	787.94	-	787.94	-	-
1/10/2018	Credit Interest	0.09	-	0.09	-	-
1/10/2018	Credit Interest	763.50	-	763.50	-	-
1/11/2018	Credit Interest	0.16	-	0.16	-	-
1/11/2018	Credit Interest	750.98	-	750.98	-	-
1/12/2018	Credit Interest	0.14	-	0.14	-	-
1/12/2018	Credit Interest	691.55	-	691.55	-	-
605 2584 Woolworths Limited - Dividends						
12/10/2018	WOW 60C FRANKED @30%;10C	-	-	82.80	-	82.80
605 2553 Westpac Banking Corp - Dividends						
4/07/2018	WBC 94C FRANKED@30%; DRP NIL	-	-	374.12	-	374.12
605 2533 Wesfarmers Limited - Dividends						
27/09/2018	WES 120C FRANKED@30%; DRP NIL	-	-	415.20	-	415.20
605 2346 Telstra Corporation - Dividends						
27/09/2018	TLS 11C FRANKED@30%; 3.5C	-	-	573.32	-	573.32
605 2142 Santos Ltd - Dividends						
27/09/2018	STO US 3.5C FRANKED @ 30%;DRP	-	-	80.97	-	80.97
605 1948 QBE Insurance Group - Dividends						
5/10/2018	QBE 6.6C FR@30%; 15.4C CFI;	-	-	243.32	-	243.32
605 1804 OZ Minerals - Dividends						
17/09/2018	OZL 8C FRANKED @30%	-	-	40.00	-	40.00
605 0995 Fortescue Metals Grp - Dividends						
2/10/2018	FMG 12C FRANKED @ 30%; DRP NIL	-	-	199.32	-	199.32
605 0683 Medibank Ordinary Fully Paid						
27/09/2018	MPL 7.2C FRANKED @ 30%	-	-	355.68	-	355.68

The Mario & Rita Gabrielli Super Fund

# Note to BAS

From 1 July 2018 to 31 December 2018

605 0660 Commonwealth Bank - Dividends							
28/09/2018	CBA 231C FRANKED@30%; DRP NIL	-	-	840.84	-	-	840.84
605 0380 BHP Billiton Limited - Dividends							
25/09/2018	BHP USD 63C FRANKED@30%; DRP	-	-	1,549.54	-	-	1,549.54
605 0176 ARGO Investments - Dividends							
14/09/2018	ARG 16C FRANKED@30%; 4C LIC CG;	-	-	112.48	-	-	112.48
605 0146 ANZ Banking Grp Ltd - Dividends							
2/07/2018	ANZ 80C FRANKED @ 30%; DRP & BSP	-	-	317.60	-	-	317.60
605 0015 South32 Ordinary Fully Paid							
11/10/2018	S32 US 6.2C FRANKED@30%	-	-	64.94	-	-	64.94
<b>Total</b>				<b>4,489.13</b>	<b>-</b>	<b>9,739.26</b>	<b>5,250.13</b>

## Expense Accounts

Effective Date	Description	Total	Debit	Credit	GST	NRIT
<b>GST Applicable Accounts</b>						
803 0018 Property - Commercial 1 - Repairs & Maintenance						
23/07/2018	Transfer to other Bank NetBank vip	90.00	81.82	-	8.18	-
27/08/2018	Transfer to other Bank NetBank vip	240.00	218.18	-	21.82	-
10/10/2018	Transfer to other Bank NetBank vip	90.00	81.82	-	8.18	-
19/11/2018	Transfer to other Bank NetBank vip	90.00	81.82	-	8.18	-
21/12/2018	Transfer to other Bank NetBank vip	90.00	81.82	-	8.18	-
803 0009 Property - Commercial 1 - Insurance						
9/08/2018	Transfer to other Bank NetBank de	1,845.00	1,677.27	-	167.73	-
801 0005 Audit Fees						
12/12/2018	Transfer to other Bank NetBank tto	880.00	880.00	-	80.00	80.00
801 0001 Accountancy Fees						
12/12/2018	Transfer to other Bank NetBank tto	1,826.00	1,701.50	-	166.00	41.50
<b>Total</b>		<b>5,151.00</b>	<b>4,804.23</b>	<b>-</b>	<b>468.27</b>	<b>121.50</b>
		- 580				
		- 450				
		<b>3815</b>				
						<b>346</b>
<b>Non GST Applicable Accounts</b>						
803 0023 Property - Commercial 1 - Water Charges						
28/09/2018	SA WATER NetBank BPAY 8888	392.52	392.52	-	-	-
28/12/2018	SA WATER NetBank BPAY 8888	400.75	400.75	-	-	-
803 0016 Property - Commercial 1 - Rates						
4/09/2018	CITY OF CAMPBELLTOWN NetBank	418.80	418.80	-	-	-
18/09/2018	REVSA - ESL NetBank BPAY 24257	679.70	679.70	-	-	-
4/12/2018	CITY OF CAMPBELLTOWN NetBank	418.00	418.00	-	-	-
803 0011 Property - Commercial 1 - Land Tax						
20/11/2018	REVSA - LAND TAX NetBank BPAY	280.00	280.00	-	-	-
802 0001 Bank Charges						
1/07/2018	Account Fee	15.00	15.00	-	-	-
1/08/2018	Account Fee	15.00	15.00	-	-	-
1/09/2018	Account Fee	15.00	15.00	-	-	-
1/10/2018	Account Fee	15.00	15.00	-	-	-
<b>Total</b>		<b>2,649.77</b>	<b>2,649.77</b>	<b>-</b>	<b>-</b>	<b>-</b>

not claimed

-75% claimed

**346**



RECONCILIATION OF INCOME TAX AND GST

**nmv trading - M.A GABRIELLI & N.P GABRIELLI & V.J GABRIELLI**

BAS LABELS Cash Basis

2018	G1	G2	G3	G10	G11	W1	W2	1A	1B	5A	TOTAL PAID
QUARTER 1	28,327							2,575	143		2,432
2	58,114							5,283	43		5,240
3	29,883							2,716	746		1,970
4	50,662							4,606	<del>27,747</del>		<del>3,859</del> 4,579
<b>TOTAL</b>	<b>166,986</b>							<b>15,180</b>	<b>1,679</b>		<b>13,501</b>

AMEND 959

EXPENSES IN PROFIT AND LOSS	NON GST EXPENSES
Add purch of assests	Bank Charges 2795
Less Non GST Expense	Interest 27206
	Depreciation 10209
	borrowing costs 246
	ASIC 1976
	office rates 5940
	MV 6600
	Office
Total GST Expenses	
G11 LESS 1B	
VARIATION	

SALES PER PROFIT AND LOSS	
Add: 2013 net debtors	152143
Less : 2014 net debtors	
Less: GST free recoveries	
<b>TOTAL</b>	<b>152143</b>
G1 LESS 1A	151,806
VARIATION	34

54972

105491  
-16790

- 1,072 - 10,716



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

Agent name: TONELLATO PTY LTD  
Client name: M.A GABRIELLI & N.P GABRIELLI & V.J GABRIELLI  
ABN: 21380845412

Activity statement

*Amend.*

Account  
Period  
Document ID  
Date Lodged  
Payment due  
GST Accounting Method  
Receipt ID

Activity statement - 001 - M.A GABRIELLI & N.P GABRIELLI & V.J GABRIELLI  
Apr 2018 - Jun 2018  
39399615848  
13 August 2018  
27 August 2018  
Cash  
3799970221

Goods and services tax (GST)

Label	Description	Reported Value	Owed to ATO	Owed by ATO
1A	Owed to ATO			
1B	Owed by ATO		\$4,606.00	
G1	Total sales	\$50,662.00		\$747.00
	Does this include GST?	Y		27

Amount owing to ATO

~~\$3,859.00~~ *4579*

*advance \$720  
to pay*

*add alteration  
to Jul - Sept 18  
BAS*

BPAY®

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Reference number 213808454127360

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