

Client: Mano & Rita Gabrielli S Fund
 Subject: Dec 2018 BAS

EOFY date / / Date prepared / /

tto.
 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. - ~~separate~~

DECEMBER 2018 BAS:

2018 Fyr adj 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

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
GST Applicable Accounts						
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	-
	Total	28,632.76	-	26,029.76	2,603.00	-

Non GST Applicable Accounts

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
Total		4,489.13	-	9,739.26	5,250.13

Expense Accounts

Effective Date	Description	Total	Debit	Credit	GST	NRIT
GST Applicable Accounts						
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
Total		5,151.00	4,804.23	-	468.27	121.50

not claimable

-75% claimable

346

Non GST Applicable Accounts

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	-	-	-
Total		2,649.77	2,649.77	-	-	-

Jan - Mar 18	29883.73	2716.70	27167.03	0.00	Jan - Mar 18	52819.45	747.64	0.00	30.00	-0.33	0.00	327.27	0.00	540.00	6609.08	1287.00	2797.79	1572.00	0.00	38909.00
																		opening balance	26846.30	
																		closing balance	3910.58	
Apr-18	Gross	GST	Rent	Other	Description	Gross	GST	ASIC Fee	Bank Fee	Interest	P & S	Gardening	R & M	Accounting Fees	Insurance	Land Tax	W/R	C/R	ESL	Drawings
		0.00		0.00	Monthly fee	15	0.00		15.00											
	15594.65	1417.70	14176.95		Garden Maintenance	120.00	10.91													
					PAYG Payment	6669.00	0.00					109.09								
					Accounting Fees		0.00										6669.00			
					Transfer	9000.00	0.00													0.00
					Interest	-0.01	0.00			-0.01										9000.00
May-18		0.00		0.00	Monthly Fee	15.00	0.00		15.00											
	15594.65	1417.70	14176.95		Festival Rates Victor		0.00					0.00								
					Water Rates	2543.07	0.00													
					Garden Maintenance	63.50	5.08					58.42					2543.07			
					Transfer	9000.00	0.00													
					Interest	-0.03	0.00			-0.03										9000.00
					BAS Payment	1970.00	0.00													1970.00
Jun-18	0.01	0.00		0.01	Monthly Fee	15.00	0.00		15.00											
	19472.22	1770.20	17702.02		Festival Rates Victor		0.00													
					Water Rates	331.45	0.00													
					Garden Maintenance	120.00	10.91					109.09					331.45			
					Transfer	9000.00	720.00													9000
					Interest	0.00	0.00			0.00										
					BAS Payment		0.00													
					Council Rates	1572.00	0.00													
					Tax V Gáb	7944.90	0.00											1572.00		
					Land Tax	1287.00	0.00													
Apr-May 18	50661.53	4605.59	46055.93	0.01	Apr-May 18	49665.88	746.90	0.00	45.00	-0.04	0.00	276.60	0.00	0.00	0.00	1287.00	9543.52	1572.00	0.00	7944.90
																				36914.90
																		opening balance	3910.58	
																		closing balance	4906.23	
																				0.00
Year Totals	166986.93	15180.63	154157.01	0.01	Year Totals	174797.65	1681.35	0.00	165.00	-0.81	0.00	1258.42	0.00	540.00	7822.72	4956.50	17019.06	6292.36	2140.15	124642.90
																				Drawings
																				ESL
																				TOTAL
																				4906.24

→ GST claimed on transfer

← 720 @ 18

← adjust Sept 18 BAS

← adjusted on Dec 18 BAS

Sept '18 not finalised by E.O.
client only pay BAS estimated in Dec 18

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
QUARTER	1	28,327					1A	1B
	2	58,114					2,575	143
	3	29,883					5,283	43
	4	50,662					2,716	746
TOTAL		166,986	-	-	-	-	15,180	1,679
								959
								14221

TOTAL PAID

2,432

5,240

1,970

3,859-4579

13,501

14221

SALES PER PROFIT AND LOSS		152143
Add: 2013 net debtors		
Less : 2014- net debtors		
Less: GST free recoveries		
TOTAL		152143
G1 LESS 1A		151,806
VARIATION	34	337

EXPENSES IN PROFIT AND LOSS		61046
Add purch of assests		
Less Non GST Expense		
Total GST Expenses		6074
G11 LESS 1B		105491
VARIATION	- 1,072 - 10,716	16,790

NON GST EXPENSES		2795
Bank Charges		27206
Interest		10209
Depreciation		246
borrowing costs		1976
ASIC		5940
office		6600
rates		
MV		
Office		

54972



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		
	Does this include GST?	Y		

Amount owing to ATO

~~\$3,859.00~~ 4579

balance \$720
to pay

~~\$747.00~~
27

BPAY®

Bill code 75556
Reference number 213808454127360

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add alteration
to Jul - Sept 18
BAS