

KUNNING'S SUPER FUND

CONSENT TO ACT AS DIRECTOR OF CORPORATE TRUSTEE

I, Glenn Jude Kunning of 20 Crucis Street, Coorparoo, Queensland hereby declare that:

1. I consent to act as a director of the trustee of the Fund, Kunning Pty Ltd ACN 622 605 878.
2. I agree to be bound by the Fund's trust deed, all of the rules contained within the governing rules of the Fund, the laws under the *Superannuation Industry (Supervision) Act 1993 (Cth) (SIS Act)*, the *Income Tax Assessment Act 1997 (Cth)*, Part VIII B of the *Family Law Act 1975 (Cth)*, the *Social Security Act 1991 (Cth)*, the relevant State Trustee Act, any successor Acts and all regulations made for the purposes of the foregoing acts to ensure that:
 - (a) the Fund elects to be a regulated superannuation fund under the SIS Act;
 - (b) the Fund is continuously maintained as a self managed superannuation fund; and
 - (c) the Fund remains a continuously complying superannuation fund.
3. I am not a disqualified person as that term is defined under the rules of the Fund and pursuant to Part 15 of the SIS Act. A disqualified person includes:
 - (a) A person found guilty of a dishonest conduct offence in Australia or elsewhere;
 - (b) A person that is insolvent under administration pursuant to the *Bankruptcy Act 1966*;
 - (c) A person disqualified by the Regulator, as that term is defined under the rules of the Fund, according to section 120A of the SIS Act.

The appointment is to last only so long as the continuing appointment does not render the Fund a non-complying self managed superannuation fund. Where the appointment jeopardises the Fund's complying status, I hereby agree to resign with effect immediately upon becoming advised by the trustee that my continuing appointment may result in the Fund becoming a non-complying self managed superannuation fund.

Signed by:

.....
Glenn Jude Kunning

..... / /
Date

RESOLUTION OF DIRECTORS

Appointment as Trustee

The following were tabled:

1. Deed of Appointment and Resignation of Trustee and Removal of Member in respect of the Kunning's Super Fund;
2. Consent to Act as Director of Corporate Trustee for each director.

Resolution

Resolved to accept appointment as trustee of Kunning's Super Fund and execute the Deed of Appointment and Resignation of Trustee and Removal of Member.

Date:

.....
Glenn Jude Kunning

Oaths Act 1867

Statutory Declaration

**QUEENSLAND
TO WIT**

I, Glenn Jude Kunning of 20 Crucis Street, Coorparoo, Queensland, director of Kunning Pty Ltd ACN 622 605 878 (**Trustee**), do solemnly and sincerely declare:

1. The Trustee is the trustee of the Kunning's Super Fund (**Fund**).
2. A transaction (**Transaction**) was effected on or about the date of this declaration for the sole purpose of giving effect to a change of trustee.
3. The Transaction is not part of an arrangement:
 - (a) involving a change in the rights or interest of a beneficiary of the Fund; or
 - (b) terminating the Fund.
4. Transfer duty has been paid on all trust acquisitions or trust surrenders for which transfer duty is imposed for the Fund before the transaction.

I make this solemn declaration conscientiously believing the same to be true, and by virtue of the provisions of the *Oaths Act 1867* (Qld).

Taken and declared before me)
at _____)
on this _____ day of November 2017)

Signature of Deponent

Justice of the Peace / Commissioner for
Declarations / Solicitor

Oaths Act 1867

Statutory Declaration

**QUEENSLAND
TO WIT**

I, Dorina Kunning of 20 Crucis Street, Coorparoo, Queensland do solemnly and sincerely declare:

1. I was a trustee of the Kunning's Super Fund (**Fund**).
2. A transaction (**Transaction**) was effected on or about the date of this declaration for the sole purpose of giving effect to a change of trustee.
3. The Transaction is not part of an arrangement:
 - (a) involving a change in the rights or interest of a beneficiary of the Fund; or
 - (b) terminating the Fund.
4. Transfer duty has been paid on all trust acquisitions or trust surrenders for which transfer duty is imposed for the Fund before the transaction.

I make this solemn declaration conscientiously believing the same to be true, and by virtue of the provisions of the *Oaths Act 1867* (Qld).

Taken and declared before me)
at _____)
on this _____ day of November)
2017

Signature of Deponent

Justice of the Peace / Commissioner for
Declarations / Solicitor

Statutory Declaration

**QUEENSLAND
TO WIT**

I, Glenn Jude Kunning of 20 Crucis Street, Coorparoo, Queensland do solemnly and sincerely declare:

1. I was a trustee of the Kunning's Super Fund (**Fund**).
2. A transaction (**Transaction**) was effected on or about the date of this declaration for the sole purpose of giving effect to a change of trustee.
3. The Transaction is not part of an arrangement:
 - (a) involving a change in the rights or interest of a beneficiary of the Fund; or
 - (b) terminating the Fund.
4. Transfer duty has been paid on all trust acquisitions or trust surrenders for which transfer duty is imposed for the Fund before the transaction.

I make this solemn declaration conscientiously believing the same to be true, and by virtue of the provisions of the *Oaths Act 1867* (Qld).

Taken and declared before me)
at _____)
on this _____ day of November)
2017

Signature of Deponent

Justice of the Peace / Commissioner for
Declarations / Solicitor

Trustee declaration

To be completed by new trustees and directors of corporate trustees of self-managed super funds.

- ! Read this declaration in conjunction with *Key messages for self-managed super fund trustees* at ato.gov.au/smsfessentials



Who should complete this declaration?

You must complete this declaration if you become a trustee or director of a corporate trustee (trustee) of:

- a new self-managed super fund (SMSF)
- an existing SMSF.

You must sign this declaration within 21 days of becoming a trustee or director of a corporate trustee of an SMSF.

A separate declaration is required to be completed and signed by each and every new trustee.

You must also complete the declaration if you:

- have been directed to do so by us
- are a legal personal representative who has been appointed as trustee on behalf of a:
 - member who is under a legal disability (usually a member under 18 years old)
 - member for whom you hold an enduring power of attorney
 - deceased member.

Information you need to read

Make sure you read *Key messages for self-managed super fund trustees* at ato.gov.au/smsfessentials. It highlights some of the key points from the declaration and some important messages.

Before completing this declaration

Before you complete and sign this declaration, make sure you:

- read each section
- understand all the information it contains.

➤ If you have any difficulties completing this declaration or you do not fully understand the information it contains:

- speak to a professional adviser
- visit ato.gov.au/smsf
- phone us on **13 10 20**.

When completing this declaration

When you complete this declaration, remember to:

- insert the full name of the fund at the beginning
- sign and date it
- ensure it is signed and dated by a witness (anyone 18 years old or over).

What should you do with the declaration?

You must keep your completed declaration for at least 10 years and make it available to us if we request it.

We recommend that you keep a copy of your completed declaration and refer to it and the information in *Key messages for self-managed super fund trustees* when making important decisions, such as those relating to choosing investments, accepting contributions and paying benefits.

! Do not send your completed declaration to us.

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Published by

Australian Taxation Office
Canberra
August 2014

JS 32597



Self-managed super fund trustee declaration

I understand that as an individual trustee or director of the corporate trustee of

Fund name

I am responsible for ensuring that the fund complies with the *Superannuation Industry (Supervision) Act 1993* (SISA) and other relevant legislation. The Commissioner of Taxation (the Commissioner) has the authority and responsibility for administering the legislation and enforcing the fund's compliance with the law.

I must keep myself informed of changes to the legislation relevant to the operation of my fund and ensure the trust deed is kept up to date in accordance with the law and the needs of the members.

If I do not comply with the legislation, the Commissioner may take the following actions:

- impose administrative penalties on me
- give me a written direction to rectify any contraventions or undertake a course of education
- enter into agreements with me to rectify any contraventions of the legislation
- disqualify me from being a trustee or director of a corporate trustee of any superannuation fund in the future
- remove the fund's complying status, which may result in significant adverse tax consequences for the fund
- prosecute me under the law, which may result in fines or imprisonment.

Sole purpose

I understand it is my responsibility to ensure the fund is only maintained for the purpose of providing benefits to the members upon their retirement (or attainment of a certain age) or their beneficiaries if a member dies. I understand that I should regularly evaluate whether the fund continues to be the appropriate vehicle to meet this purpose.

Trustee duties

I understand that by law I must at all times:

- act honestly in all matters concerning the fund
- exercise skill, care and diligence in managing the fund
- act in the best interests of all the members of the fund
- ensure that members only access their super benefits if they have met a legitimate condition of release
- refrain from entering into transactions that circumvent restrictions on the payment of benefits
- ensure that my money and other assets are kept separate from the money and other assets of the fund
- take appropriate action to protect the fund's assets (for example, have sufficient evidence of the ownership of fund assets)
- refrain from entering into any contract or do anything that would prevent me from, or hinder me in, properly performing or exercising my functions or powers as a trustee or director of the corporate trustee of the fund
- allow all members of the fund to have access to information and documents as required, including details about
 - the financial situation of the fund
 - the investments of the fund
 - the members' benefit entitlements.

I also understand that by law I must prepare, implement and regularly review an investment strategy having regard to all the circumstances of the fund, which include, but are not limited to:

- the risks associated with the fund's investments
- the likely return from investments, taking into account the fund's objectives and expected cash flow requirements
- investment diversity and the fund's exposure to risk due to inadequate diversification
- the liquidity of the fund's investments having regard to the fund's expected cash flow requirements in discharging its existing and prospective liabilities (including benefit payments)
- whether the trustees of the fund should hold insurance cover for one or more members of the fund.

Accepting contributions and paying benefits

I understand that I can only accept contributions and pay benefits (income streams or lump sums) to members or their beneficiaries when the conditions specified in the law and the fund trust deed have been met.

Investment restrictions

I understand that, as a trustee or director of the corporate trustee of the fund, subject to certain limited exceptions specified in the law, I am prohibited from:

- lending money of the fund to, or providing financial assistance to, a member of the fund or a member's relative (financial assistance means any assistance that improves the financial position of a person directly or indirectly, including the provision of credit)

- acquiring assets (other than business real property, listed securities, certain in-house assets and acquisitions made under mergers allowed by special determinations or acquisitions as a result of a breakdown of a relationship) for the fund from members or other related parties of the fund
- borrowing money (or maintaining an existing borrowing) on behalf of the fund except in certain limited circumstances (while limited recourse borrowing arrangements are permitted, they can be complex and particular conditions must be met to ensure that legal requirements are not breached)
- having more than 5% of the market value of the fund's total assets at the end of the income year as in-house assets (these are loans to, or investments in, related parties of the fund – including trusts – or assets subject to a lease or lease arrangement between the trustee and a member, relative or other related party)
- entering into investments that are not made or maintained on an arm's length (commercial) basis (this ensures the purchase or sale price of the fund's assets and any earnings from those assets reflects their market value).

Administration

I understand that the trustees of the fund must:

- keep and retain for at least 10 years
 - minutes of all trustee meetings at which matters affecting the fund were considered (this includes investment decisions and decisions to appoint members and trustees)
 - records of all changes of trustees, including directors of the corporate trustee
 - each trustee's consent to be appointed as a trustee of the fund or a director of the corporate trustee
 - all trustee declarations
 - copies of all reports given to members
- ensure that the following are prepared and retained for at least five years
 - an annual statement of the financial position of the fund
 - an annual operating statement
 - copies of all annual returns lodged
 - accounts and statements that accurately record and explain the transactions and financial position of the fund
- appoint an approved SMSF auditor each year, no later than 45 days before the due date for lodgment of the fund's annual return and provide documents to the auditor as requested
- lodge the fund's annual return, completed in its entirety, by the due date
- notify the ATO within 28 days of any changes to the
 - membership of the fund, or trustees or directors of the corporate trustee
 - name of the fund
 - contact person and their contact details
 - postal address, registered address or address for service of notices for the fund
- notify the ATO in writing within 28 days if the fund becomes an Australian Prudential Regulation Authority (APRA) regulated fund.

DECLARATION

By signing this declaration I acknowledge that I understand my duties and responsibilities as a trustee or director of the corporate trustee of the self-managed superannuation fund named on this declaration (or if the fund's name changes, that name). I understand that:

- *I must ensure this document is retained for at least 10 years or while I remain a trustee or director of the corporate trustee (whichever is longer) and, if I fail to do this, penalties may apply.*
- *I may have to make this document available for inspection by a member of staff of the ATO and, if I fail to do this, penalties may apply.*
- *I do not have access to the government's financial assistance program that is available to trustees of APRA regulated funds in the case of financial loss due to fraudulent conduct or theft.*

Trustee's or director's name

Trustee's or director's signature

Date

Day	Month	Year
□□	/ □□	/ □□□□

Witness' name (witness must be 18 years old or over)

Witness' signature

Date

Day	Month	Year
□□	/ □□	/ □□□□



Change of details for superannuation entities

Use this form to change the following details for a superannuation entity:

- entity type
- Australian Prudential Regulation Authority (APRA) fund type
- structure
- Australian superannuation fund status
- entity name / other name
- address
- authorised contact person
- associates (trustees, members, directors of corporate trustees, legal personal representatives), or
- financial account details.

This form can also be used by superannuation entities to:

- elect to be regulated under the *Superannuation Industry (Supervision) Act 1993*
- become a self-managed superannuation fund, or
- become an APRA regulated superannuation fund.

For information on other ways you can change or update your details, see page 2 of the Instructions.

- ! In this form, 'entity' and 'entities' are terms used to refer to the superannuation fund or trust that is changing its details.
- ! We will only process this form if you are recorded with us as being authorised to update details on behalf of the entity.
- ! Refer to the instructions to help you complete this form.
 - Print clearly using a black or dark blue pen.
 - Use BLOCK LETTERS and print one character per box.
 - Place **X** in all applicable boxes.
 - Do not use correction fluid or covering stickers.

Section A: Entity information

1 What is the entity's Australian business number (ABN) or tax file number (TFN)?

➤ Refer to 'The Australian Business Register and your privacy' on page 8 of the Instructions.

ABN

or

TFN

2 What is the entity's legal name as it appears on the Australian Business Register?

3 From what date do you want the changes to take effect?

Day Month Year
 / /

Section B: Do you want to change the entity type?

No Go to section C.

Yes Complete this section.

4 What is the new entity type? (Place X in one box only.)

➤ See Instructions page 2.

An ATO regulated self-managed superannuation fund Go to section D.

An Australian Prudential Regulation Authority (APRA) regulated superannuation fund Go to section C.

Section C: Are you electing to become an APRA fund or changing your APRA fund type?

No Go to section D.

Yes Complete this section.

5 What is the new APRA fund type? (Place X in one box only.)

 See Instructions page 3.

Public offer fund

Small APRA fund

Non-public offer fund

Approved deposit fund

Public sector fund

Pooled superannuation trust

Public sector superannuation scheme

Section D: Do you want to change the entity's structure?

This question must be answered if you have notified a change of entity type in section B or you are adding or removing a member for self-managed funds.

No Go to section E.

Yes Complete this section.

6 What is the entity's new structure? (Place X in one box only.)

 See Instructions page 4.

Accumulation fund

Defined benefit fund

Both accumulation and defined benefit fund

If the entity is an APRA regulated superannuation fund, how many defined benefit members does the entity have?

 Do not include accumulation members in this total.

Section E: Do you want to change the entity's residency status?

(That is, the entity became or ceased to be an Australian superannuation fund for tax purposes.)

No Go to section F.

Yes Complete this section.

7 What is the new residency status of the entity?

 See Instructions page 4.

Australian superannuation fund

Foreign superannuation fund

Section F: Do you want to change the entity's name?

No Go to section G.

Yes Complete this section.

8 What is the entity's new name?

This should be the new name of the entity that appears in the trust deed or governing rules.

Section G: If the entity is known by another name, do you want to add or remove other names?

This 'other name' is not the name referred to at question 2. It is an additional name that the entity may be commonly known by. For example, a name that is used in advertising.

No Go to section H.

Yes Complete this section.

! If you are changing the other name of the entity, provide the new name at question 9 and the old name at question 10.

9 Do you want to add a name?

No Go to question 10.

Yes What name do you want to add?

If you want to add more than one name, provide the details on a separate sheet of paper and include with this form. Include the name (provided at question 2) and ABN of the entity on each sheet. Title the additional sheets of paper with the heading, 'Other names to be added'.

10 Do you want to remove a name?

No Go to section H.

Yes What name do you want to remove?

If you want to remove more than one name, provide the details on a separate sheet of paper and include with this form. Include the name (provided at question 2) and ABN of the entity on each sheet. Title the additional sheets of paper with the heading, 'Other names to be removed'.

Section H: Do you want to update the entity's address details?

This section should be used to change the main business address, postal address or email address of the entity. Only provide address details for those addresses that need updating.

No Go to section I.

Yes Complete this section.

11 Where is the entity's new main business location or address?

This must be a street address, for example, 123 Smith St.

It cannot be a post office box number, roadside mail bag, roadside delivery or other delivery point address.

Street address

Suburb/town/locality

State/territory

(Australia only)

Postcode

(Australia only)

Country if outside Australia

12 What is the entity's new postal address for service of notices and correspondence?

This is the address where government departments and agencies will send notices and correspondence.

The address will also be made publicly available on Super Fund Lookup at www.business.gov.au

[See Instructions page 5.](#)

As above If the entity's new postal address is the same as the new main business address, cross this box.

Suburb/town/locality

State/territory

(Australia only)

Postcode

(Australia only)

Country if outside Australia

13 What is the entity's new email address for service of notices and correspondence?

This is the address where government departments and agencies may send notices and correspondence.

Use BLOCK LETTERS and print one character per box. Provide only one email address.

[See Instructions page 5.](#)

14 Which matters should the entity's new address apply to? (place X in all applicable boxes)

ABN

Income tax

Goods and services tax (GST)

Superannuation accounts

Pay as you go (PAYG) withholding

Section I: Do you want to update the entity's contact person?

No Go to section J.

Yes Complete this section.

15 Who is the new authorised contact person for the entity?

Provide details of a person who may be contacted for further information. They must be authorised to make changes or update information on behalf of the entity, for example, a registered tax or BAS agent.

For more information about what an authorised contact can do on your behalf, visit www.ato.gov.au/authorisedperson

Title: Mr Mrs Miss Ms Other

Family name

Preferred name

Position held

Business hours phone number (a contact number must be provided)

Mobile phone number

After hours phone number

Fax number

Email address of contact person (use BLOCK LETTERS)

Preferred language, if other than English. We may not be able to speak to the contact person in their preferred language at all times.

If you have nominated a registered tax or BAS agent as the new authorised contact person, provide their registration number

16 Which matters is the new authorised contact person permitted to deal with on behalf of the entity?

(place X in all applicable boxes)

ABN

Income tax

GST

Superannuation accounts

PAYG withholding

17 Do you want to add more than one authorised contact person?

No Go to question 18.

Yes Provide these details on a separate sheet of paper:

- title each page with 'Add authorised contacts'
- the ABN and legal name of the entity
- all information we request at questions 15 and 16.

 If additional contact people are registered tax or BAS agents, provide their registration number.

18 Do you want to remove an authorised contact?

Provide details of the person who was previously authorised as a contact person but who may no longer be contacted in relation to the entity.

No Go to section J.

Yes Which authorised contact do you want to remove?

Title: Mr Mrs Miss Ms Other

Family name

Preferred name

19 Do you want to remove more than one authorised contact person?

No Go to section J.

Yes Provide these details on a separate sheet of paper:

- title each page with 'Remove authorised contacts'
- the ABN and legal name of the entity
- all information we request at question 18.

Section J: Do you want to update the entity's associate details?

This section is used to add or remove associates of the entity.

! All entities must provide details of their corporate or individual trustees. Self-managed superannuation funds must also provide details of their members and the directors of their corporate trustees.

> See Instructions **page 5**.

No Go to section K.

Yes Complete this section.

Trustee disclosure

The trustee disclosure questions at section O must be completed if a self-managed superannuation fund adds and/or removes associates.

Tax file number (TFN) disclosure

We are authorised by the *Taxation Administration Act 1953* to ask for tax file numbers. You do not have to provide a TFN. However, not providing a TFN may increase the risk of an administrative error and/or delay the processing of this form. If we cannot identify an associate from the information you provide, you may be contacted for more information.

If an individual who is a trustee, member or director chooses not to disclose their TFN, they must provide their full name, residential address, gender and date of birth on a separate sheet of paper with the form. Title the separate sheet of paper with the heading 'Individual details'.

If a corporate trustee chooses not to disclose its TFN, it must provide its business address and the date it commenced, registered or became incorporated on a separate sheet of paper. Title the separate sheet of paper with the heading 'Corporate trustee details' and include with this form. Ensure that any additional sheets of paper include the name (provided at question 2) and ABN of the entity.

20 Do you want to add new individuals associated with the entity?

No Go to question 24.

Yes Go to question 21.

21 Is the new associate a corporate trustee?

No Go to question 22.

Yes Provide corporate trustee details below.

Full name of the corporate trustee

Australian Company Number (ACN) or
Australian Registered Body Number (ARBN)

! The corporate trustee's ACN or ARBN must be provided.

Tax file number

> Refer to the 'Tax file number disclosure' on page 6 of this form.

22 Do you want to add individuals associated with the entity?

No Go to question 24.

Yes Provide details below of the individual associates you want to add.

Individuals include:

- trustees
- members of the self-managed superannuation fund
- directors of the corporate trustee (for self-managed superannuation funds only), and
- legal personal representatives.

! You may be contacted to provide further evidence to confirm the appointment of a legal personal representative.

INDIVIDUAL ONE

All position/s held (place X in all applicable boxes)

Individual trustee Director of the corporate trustee Member of self-managed superannuation fund Legal personal representative

Name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Tax file number

> Refer to the 'Tax file number disclosure' on page 6 of this form.

Date of birth / /

Gender Male Female Indeterminate

INDIVIDUAL TWO

All position/s held (place X in all applicable boxes)

Individual trustee Director of the corporate trustee Member of self-managed superannuation fund Legal personal representative

Name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Tax file number

> Refer to the 'Tax file number disclosure' on page 6 of this form.

Date of birth / /

Gender Male Female Indeterminate

23 Do you want to add more individuals associated with the entity?

No Go to question 24

Yes Provide these details on a separate sheet of paper:

- title each page with 'Add associates'
- the ABN and legal name of the entity
- all information we request at question 22.

24 Do you want to remove a corporate trustee of the entity?

No Go to question 25.

Yes Provide details below of the corporate trustee you want to remove.

Full name of the corporate trustee

Australian Company Number (ACN) or Australian Registered Body Number (ARBN)

! The corporate trustee's ACN or ARBN must be provided.

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Tax file number

Refer to the 'Tax file number disclosure' on page 6 of this form.

--	--	--	--	--	--

25 Do you want to remove an individual associated with the entity?

No Go to section K.

Yes Provide details below of the individual associate you want to remove.

All position/s held (place X in all applicable boxes)

Individual trustee Director of the corporate trustee Member of self-managed superannuation fund Legal personal representative

Name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Tax file number

Refer to the 'Tax file number disclosure' on page 6 of this form.

Date of birth / /

Gender Male Female Indeterminate

26 Do you want to remove more than one individual associated with the entity?

No Go to section K.

Yes Provide these details on a separate sheet of paper:

- title each page with 'Remove associates'
- the ABN and legal name of the entity
- all information we request at question 25.

Section K: Do you want to update the entity's financial institution account details for super payments and tax refunds?

! Complete this section if the account details you supplied previously have changed.

No Go to section L.

Yes Complete this section.

27 What are the entity's new financial institution account details for super payments and tax refunds?

For self managed super funds (SMSF) the account must belong to the SMSF. Do not insert a tax agent's financial institution account details.

For all other superannuation entities the account must be held by:

- the entity (solely or jointly)
- the entity's registered tax or BAS agent, or
- a legal practitioner acting as a trustee or executor for the entity.

Payment of superannuation monies will be made to the nominated bank account until notified otherwise.

BSB code (must be 6 digits)

Account number

Full account name – for example, ABC Superannuation Fund.

Do not show the account type, such as cheque, savings or mortgage offset.

Section L: Do you want to update the entity's financial institution account details for tax refunds only?

! Complete this section if the account details you supplied previously have changed.

No Go to section M.

Yes Complete this section.

28 What are the entity's new financial institution account details for tax refunds only?

Refunds will only be paid directly into a recognised financial institution account located in Australia. The account must be held by:

- the entity (solely or jointly)
- the entity's registered tax or BAS agent, or
- a legal practitioner acting as trustee or executor for the entity.

BSB code (must be six digits)

Account number

Full account name – for example, ABC Superannuation Fund.

Do not show the account type, such as cheque, savings or mortgage account.

Is the account held by:

the entity the entity jointly a registered tax or BAS a legal practitioner acting as
with others agent for the entity trustee or executor for the entity

If the account you wish to nominate for tax refunds is not one of the four complying account options presented above, you can request the Commissioner of Taxation to exercise his discretion to pay electronic funds into the account of a third party. For more information phone **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

Section M: **Electronic service address**

29 Do you want to update the entity's Electronic service address?

No Go to section N.

Yes Complete this section.

What is the entity's new Electronic service address?

[▶ See Instructions page 5.](#)

Electronic service address

Section N: Notice of election

! This notice of election must be made if entities are electing to be regulated under the *Superannuation Industry (Supervision) Act 1993* and be eligible for tax concessions. Entities already regulated under this Act should go to section N.

30 Is the entity electing to be regulated under the *Superannuation Industry (Supervision) Act 1993*?

➤ See Instructions **page 6**

No Go to section O.

Yes Complete this section.

I/We, the trustee/s or director/s or secretary of the corporate trustee of *(insert full name of entity as shown on the trust deed)*

Name of entity

elect that the *Superannuation Industry (Supervision) Act 1993* is to apply in relation to the superannuation entity, and understand that the election is irrevocable.

Indicate the basis on which the entity is regulated (place **X** in one or both boxes as appropriate)

Pensions power The governing rules provide that the sole or primary purpose of the entity is the provision of age pensions.
and/or

Corporations power The entity trustee is a constitutional corporation pursuant to a requirement contained in the governing rules.

Individual trustees

Each individual trustee must sign and date below.

--

Date / /

--

Date / /

--

Date / /

--

Date / /

Corporate trustees

Signed by, or on behalf of, the body corporate in a way that is effective in law, and that binds the body corporate.

--

Date / /

Common seal of corporation

➤ See 'Corporate trustees' on **page 6** of the Instructions.

Section O: Self-managed superannuation fund trustee disclosure

Privacy

We are authorised by the *Superannuation Industry (Supervision) Act 1993* to collect the information in this section. This information will be used to assess a person's eligibility to be an individual trustee, a corporate trustee or a responsible officer of a corporate trustee of a self-managed superannuation fund. This information will only be disclosed where permitted by law. Agencies we routinely disclose this information to include the Australian Prudential Regulation Authority and the Australian Securities & Investments Commission.

31 Is the entity a self-managed superannuation fund or electing to become a self-managed superannuation fund?

No Go to section P.

Yes Complete this section.

32 Is there an individual trustee who is a legal personal representative, or a parent or guardian acting on behalf of a member under a legal disability?

No

Yes

33 Is there a director of a corporate trustee who is a legal personal representative, or a parent or guardian acting on behalf of a member under a legal disability?

No

Yes

! A legal personal representative does not include a registered tax or BAS agent or accountant unless they meet the definition on **page 5** of the Instructions.

34 Trustee disclosure supplementary questions

! These questions must be answered on behalf of all individual trustees, a corporate trustee and responsible officers of a corporate trustee.

Individual trustees of a self-managed superannuation fund

Have any of the trustees been convicted of an offence in respect of dishonest conduct in the Commonwealth or any state, territory or foreign country?

No

Yes

Has a civil penalty order ever been made in relation to any of the trustees?

No

Yes

Are any of the trustees an undischarged bankrupt?

No

Yes

Have any of the trustees been notified that they are a disqualified person by a Regulator (APRA or the Commissioner of Taxation)?

No

Yes

Corporate trustee of a self-managed superannuation fund

Does the company know or have reasonable grounds to suspect, that a person who is, or is acting as, a responsible officer of the body corporate is a disqualified person?

No

Yes

Has a receiver, or a receiver and manager of the company been appointed?

No

Yes

Has the company been placed under official management?

No

Yes

Has a provisional liquidator of the company been appointed?

No

Yes

Is the company being wound-up?

No

Yes

Section P: Declaration

! Only a person currently on our records as having authority to make changes or update registration details on behalf of the entity can sign this declaration. For more information visit www.ato.gov.au/authorisedperson

35 Who is the authorised person signing this declaration?

(Complete all of the fields below)

Name of signatory

Position held

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Business hours phone number

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If the person completing this form is the nominated registered tax or BAS agent, provide your registration number

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Before you sign this form

Make sure you have answered all the relevant questions correctly and read the privacy statement below before you sign and date this page. An incomplete form may delay processing and we may ask you to complete a new application.

! We may impose penalties for giving false or misleading information.

Privacy

Taxation law authorises the Registrar of the Australian Business Register (ABR) to collect information, including personal information about the person authorised to sign the declaration. For information about your privacy go to

<https://abr.gov.au/general-information/privacy/>

I declare that:

- the information on this form is true and correct
- where the entity is a self-managed superannuation fund, I am aware that all new trustees or directors of the corporate trustee appointed after 30 June 2007 must sign a trustee declaration within 21 days of them becoming a trustee or director of the corporate trustee of the fund (see instructions page 7).

OR

I declare that:

- this document has been prepared in accordance with information supplied by the entity
- I have received a declaration in writing from the entity stating that the information is true and correct
- I am authorised by the entity to give this document to the Commissioner of Taxation or Registrar of the Australian Business Register
- where the entity is a self-managed superannuation fund, the entity is aware that all new trustees or directors of the corporate trustee appointed after 30 June 2007 must sign a trustee declaration within 21 days of them becoming a trustee or director of the corporate trustee of the fund (see instructions page 7).

Signature

You MUST SIGN here

Date

Day

Month

Year

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Lodging this form

Make a copy of this application for your own records before you send it to:

Australian Business Register
PO Box 3000
ALBURY NSW 2640

DEED OF APPOINTMENT AND RESIGNATION OF TRUSTEE AND REMOVAL OF MEMBER

Kunning's Super Fund

Kunning Pty Ltd ACN 622 605 878

Glenn Jude Kunning

Dorina Kunning

DEED OF APPOINTMENT AND RESIGNATION OF TRUSTEE AND REMOVAL OF MEMBER

DATE

DETAILS OF PARTIES

Name	Dorina Kunning (Resigning Trustee and Retiring Member)
Address	C/- Virtu Super Suite 2 1470 Logan Road MOUNT GRAVATT QLD 4122

Name	Glenn Jude Kunning (Resigning Trustee and Member)
Address	C/- Virtu Super Suite 2 1470 Logan Road MOUNT GRAVATT QLD 4122

Name	Kunning Pty Ltd (New Trustee)
ACN	622 605 878
Address	Level 1 1454 Logan Road MOUNT GRAVATT QLD 4122

BACKGROUND

- A. The Kunning's Super Fund (**Fund**) was established pursuant to a Deed of Trust dated 26 June 2012 which contained the rules for the Fund (**Trust Deed**).
- B. Pursuant to a Deed of Variation dated 3 March 2016 the rules of the Fund were changed.
- C. Pursuant to clause 5.4(d) of the Trust Deed a trustee may resign as trustee of the Fund by written notice to a majority of the members.
- D. Pursuant to clause 5.3(a) of the Trust Deed the members may appoint a new trustee of the Fund by deed or other written instrument.
- E. Pursuant to clause 11(d) of the Trust Deed, the trustee may determine, on reasonable grounds that a member should be removed as a member.
- F. The parties wish to record:
 - (a) the appointment of the New Trustee as trustee of the Fund;
 - (b) the resignation of the Resigning Trustees as trustee of the Fund; and
 - (c) the removal of the Retiring Member as trustee of the Fund.

OPERATIVE PROVISIONS

1. RESIGNATION OF TRUSTEES

The Resigning Trustees, in accordance with clause 5.4(d) of the Trust Deed, resign as trustees of the Fund with effect from the date of this deed, and the execution of this deed is taken to constitute notice to the Member and Retiring Member as the only members of the Fund.

2. APPOINTMENT AND ACCEPTANCE OF TRUSTEESHIP

2.1 Appointment of New Trustee

The New Trustee is, in accordance with clause 5.3(a) of the Trust Deed, appointed by the Member and Retiring Member as the only members of the Fund to act as trustee of the Fund with effect from the date of this deed.

2.2 Acceptance by New Trustee

The New Trustee accepts the appointment as trustee of the Fund from the date of this deed and agrees to be bound by the restrictions and obligations placed on that position by the provisions of the Trust Deed.

3. SECRETARIAL

The Resigning Trustees and New Trustee will promptly do all things necessary to:

- (a) give effect to the provisions of this deed; and
- (b) transfer and deliver the property of the Fund to the New Trustee.

4. RELEASE AND INDEMNITIES

4.1 Release of Resigning Trustees

From the date of this deed, the Resigning Trustees are released from all further obligations under the Trust Deed except:

- (a) in relation to any antecedent neglect or default of the Resigning Trustees; and
- (b) the obligations of the Resigning Trustees under clause 3.

4.2 Indemnity of Resigning Trustee

The New Trustee indemnifies, to the extent it can be satisfied out of property of the Fund, the Resigning Trustees for all claims, costs (including legal costs on a full indemnity basis), damages, expenses and liabilities of the Resigning Trustees in respect of which the Resigning Trustees would have had a right of indemnity out of the assets of the Fund prior to the date of this deed.

4.3 Indemnity by Resigning Trustee

The Resigning Trustees indemnify the New Trustee with respect to any successful actions, claims or demands against the New Trustee which may arise from any breach of trust by the Resigning Trustees during the period of conduct of the Fund by the Resigning Trustees where the assets of the Fund are insufficient to satisfy the liability.

5. ACKNOWLEDGEMENT AND REMOVAL OF RETIRING MEMBER

5.1 Acknowledgement by Retiring Member

In accordance with an order of the Court, the Retiring Member acknowledges, by execution of this deed, that they must:

- (a) transfer all of their accrued benefits to the trustee of fund or benefit arrangement other than the Fund; and
- (b) be removed as a member of the Fund.

5.2 Removal of Retiring Member

The New Trustee, in accordance with the powers conferred by virtue of clause 11(d) of the Trust Deed determines that:

- (a) the removal of the Retiring Member is reasonable for the reasons outlined in clause 5.1; and
- (b) the Retiring Member is no longer a member of the Fund with effect as and from the date of this Deed.

6. GENERAL

6.1 Counterparts

This deed may be executed in any number of counterparts. A party may execute this deed by signing any counterpart. All counterparts together are taken to constitute one instrument.

6.2 Formation of deed by electronic communications

- (a) This deed may be entered into by electronic communication between the parties if a full and legible copy of this deed showing the signature of each party (and witness's signature where applicable) is communicated by fax or email to each other party.
- (b) An electronic communication by a party in accordance with clause 6.2(a) constitutes consent by that party to the deed being entered into by electronic communication.

Execution

Executed as a deed.

EXECUTED by **KUNNING PTY LTD**
ACN 622 605 878:

Signature of sole director & secretary

Date signed

GLENN JUDE KUNNING
Name (BLOCK LETTERS)

SIGNED SEALED AND DELIVERED by
DORINA KUNNING, in the presence of:

Signature of party

Signature of witness

Name of witness (BLOCK LETTERS)

Date signed

SIGNED SEALED AND DELIVERED by
GLENN JUDE KUNNING, in the presence
of:

Signature of party

Signature of witness

Name of witness (BLOCK LETTERS)

Date signed