

# Self-managed superannuation fund annual return

# 2023

## 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 2023* (NAT 71287).

- ! The *Self-managed superannuation fund annual return instructions 2023* (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 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 X 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)

99086645

- ! 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.

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

### 2 Name of self-managed superannuation fund (SMSF)

Fapari Pty Ltd Superannuation Fund

### 3 Australian business number (ABN) (if applicable)

74691558610

### 4 Current postal address

C/- RBW Accountants

GPO BOX 7089

Suburb/town

SYDNEY

State/territory

NSW

Postcode

2001

### 5 Annual return status

Is this an amendment to the SMSF's 2023 return?

A No ☒ Yes ☐

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

B No ☒ Yes ☐

Fund's tax file number (TFN) 99086645

**6 SMSF auditor**

Auditor's name

Title: MR

Family name

Boys

First given name

Anthony

Other given names

William

SMSF Auditor Number

100014140

Auditor's phone number

04

10712708

Postal address

PO BOX 3376

Suburb/town

Rundle Mall

State/territory

SA

Postcode

5000

Date audit was completed **A** 06/11/2023

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 012475

Fund account number 213855395

Fund account name

Fapari Pty Ltd Super Fund

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.

smsfdataflow

Fund's tax file number (TFN) 99086645

**8 Status of SMSF**

Australian superannuation fund

**A** No ☐ Yes ☒Fund benefit structure **B** **A** 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** \$ 13337.00

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.

Fund's tax file number (TFN) 99086645

## 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 2023*.

Have you applied an exemption or rollover?

M No ☐ Yes ☐

Code

☐Net capital gain A \$  -00Gross rent and other leasing and hiring income B \$  -00Gross interest C \$  -00Forestry managed investment scheme income X \$  -00

Gross foreign income

D1 \$  -00

Net foreign income

D \$  -00

Loss

☐

Australian franking credits from a New Zealand company

E \$  -00

Transfers from foreign funds

F \$  -00

Number

Gross payments where ABN not quoted

H \$  -00

Gross distribution from partnerships

I \$  -00

Loss

☐

\*Unfranked dividend amount

J \$  -00

\*Franked dividend amount

K \$  -00

\*Dividend franking credit

L \$  -00

\*Gross trust distributions

M \$  -00

Code

☐

## Calculation of assessable contributions

Assessable employer contributions

R1 \$  -00

plus Assessable personal contributions

R2 \$  -00

plus \*\*No-TFN-quoted contributions

R3 \$  0-00

(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

R6 \$  -00

Assessable contributions (R1 plus R2 plus R3 less R6)

R \$  -00

## Calculation of non-arm's length income

\*Net non-arm's length private company dividends

U1 \$  -00

plus \*Net non-arm's length trust distributions

U2 \$  -00

plus \*Net other non-arm's length income

U3 \$  -00

Net non-arm's length income (subject to 45% tax rate) (U1 plus U2 plus U3)

U \$  -00

Code

☐

\*Other income

S \$  -00

\*Assessable income due to changed tax status of fund

T \$  -00

GROSS INCOME (Sum of labels A to U)

W \$  -00

Loss

☐

Exempt current pension income

Y \$  -00

TOTAL ASSESSABLE INCOME (W less Y)

V \$  -00

Loss

☐

#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.

Fund's tax file number (TFN) 99086645

## 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="0"/>	<b>A2</b> \$	<input type="text" value="2"/>
Interest expenses overseas	<b>B1</b> \$	<input type="text" value="0"/>	<b>B2</b> \$	<input type="text" value="0"/>
Capital works expenditure	<b>D1</b> \$	<input type="text" value="0"/>	<b>D2</b> \$	<input type="text" value="0"/>
Decline in value of depreciating assets	<b>E1</b> \$	<input type="text" value="0"/>	<b>E2</b> \$	<input type="text" value="0"/>
Insurance premiums – members	<b>F1</b> \$	<input type="text" value="0"/>	<b>F2</b> \$	<input type="text" value="0"/>
SMSF auditor fee	<b>H1</b> \$	<input type="text" value="0"/>	<b>H2</b> \$	<input type="text" value="330"/>
Investment expenses	<b>I1</b> \$	<input type="text" value="0"/>	<b>I2</b> \$	<input type="text" value="0"/>
Management and administration expenses	<b>J1</b> \$	<input type="text" value="0"/>	<b>J2</b> \$	<input type="text" value="4180"/>
Forestry managed investment scheme expense	<b>U1</b> \$	<input type="text" value="0"/>	<b>U2</b> \$	<input type="text" value="0"/>
Other amounts	<b>L1</b> \$	<input type="text" value="0"/>	<b>L2</b> \$	<input type="text" value="259"/>
Tax losses deducted	<b>M1</b> \$	<input type="text" value="0"/>		

Code

Code

## TOTAL DEDUCTIONS

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

## TOTAL NON-DEDUCTIBLE EXPENSES

**Y** \$ (Total **A2** to **L2**)

## #TAXABLE INCOME OR LOSS

**O** \$ (TOTAL ASSESSABLE INCOME less  
TOTAL DEDUCTIONS)

Loss

## TOTAL SMSF EXPENSES

**Z** \$ 

(N plus Y)

#This is a mandatory label.

Fund's tax file number (TFN) 99086645

## 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 2023* on how to complete the calculation statement.

#Taxable income **A** \$ 0.00

(an amount must be included even if it is zero)

#Tax on taxable income **T1** \$ 0

(an amount must be included even if it is zero)

#Tax on no-TFN-quoted contributions **J** \$ 0

(an amount must be included even if it is zero)

Gross tax **B** \$ 0

(T1 plus J)

Foreign income tax offset

**C1** \$ 0

Rebates and tax offsets

**C2** \$

Non-refundable non-carry forward tax offsets

**C** \$ 0

(C1 plus C2)

SUBTOTAL 1

**T2** \$ 0

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset

**D1** \$ 0

Early stage venture capital limited partnership tax offset carried forward from previous year

**D2** \$ 0

Early stage investor tax offset

**D3** \$ 0

Early stage investor tax offset carried forward from previous year

**D4** \$ 0

Non-refundable carry forward tax offsets

**D** \$ 0

(D1 plus D2 plus D3 plus D4)

SUBTOTAL 2

**T3** \$ 0

(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset

**E1** \$ 3789.37

No-TFN tax offset

**E2** \$

National rental affordability scheme tax offset

**E3** \$

Exploration credit tax offset

**E4** \$

Refundable tax offsets

**E** \$ 3789.37

(E1 plus E2 plus E3 plus E4)

#TAX PAYABLE **T5** \$ 0

(T3 less E – cannot be less than zero)

Section 102AAM interest charge

**G** \$ 0

Fund's tax file number (TFN) 99086645

Credit for tax withheld – foreign  
resident withholding (excluding capital  
gains)**H2 \$** 0Credit for tax withheld – where ABN  
or TFN not quoted (non-individual)**H3 \$** 0Credit for TFN amounts withheld from  
payments from closely held trusts**H5 \$**

Credit for interest on no-TFN tax offset

**H6 \$**Credit for foreign resident capital gains  
withholding amounts**H8 \$**

Eligible credits

**H \$** 0

(H2 plus H3 plus H5 plus H6 plus H8)

#Tax offset refunds

(Remainder of refundable tax offsets)

**I \$** 3789.37(unused amount from label **E** –  
an amount must be included even if it is zero)

PAYG instalments raised

**K \$** 0

Supervisory levy

**L \$** 259

Supervisory levy adjustment for wound up funds

**M \$**

Supervisory levy adjustment for new funds

**N \$****AMOUNT DUE OR REFUNDABLE**A positive amount at **S** is what you owe,  
while a negative amount is refundable to you.**S \$** -3530.37

(T5 plus G less H less I less K plus L less M plus N)

#This is a mandatory label.

**Section E: Losses****14 Losses****!** If total loss is greater than \$100,000,  
complete and attach a *Losses*  
*schedule 2023*.Tax losses carried forward  
to later income years**U \$** 0 -00Net capital losses carried  
forward to later income years**V \$** 104999 -00

Fund's tax file number (TFN) 99086645

Section F: **Member information****MEMBER 1**

Title: MR

Family name

Brindle

First given name

Richard

Other given names

Member's TFN

See the Privacy note in the Declaration. 259316822

Date of birth 24/07/1949

**Contributions**

OPENING ACCOUNT BALANCE \$ 536153.29

! Refer to instructions for completing these labels.

Employer contributions

**A** \$ 0

ABN of principal employer

**A1**

Personal contributions

**B** \$ 0

CGT small business retirement exemption

**C** \$ 0

CGT small business 15-year exemption amount

**D** \$ 0

Personal injury election

**E** \$ 0

Spouse and child contributions

**F** \$ 0

Other third party contributions

**G** \$ 0

Proceeds from primary residence disposal

**H** \$ 0

Receipt date

**H1**

Assessable foreign superannuation fund amount

**I** \$ 0

Non-assessable foreign superannuation fund amount

**J** \$ 0

Transfer from reserve: assessable amount

**K** \$ 0

Transfer from reserve: non-assessable amount

**L** \$ 0Contributions from non-complying funds  
and previously non-complying funds**T** \$ 0Any other contributions  
(including Super Co-contributions and  
Low Income Super Amounts)**M** \$ 0**TOTAL CONTRIBUTIONS N** \$ 0(Sum of labels **A** to **M**)**Other transactions**Allocated earnings  
or losses**O** \$ 18799.08

Loss

☐Inward  
rollovers and  
transfers**P** \$ 0Outward  
rollovers and  
transfers**Q** \$ 0Lump Sum  
payments**R1** \$Income  
stream  
payments**R2** \$ 22400

Code

☐

Code

☐ M

Accumulation phase account balance

**S1** \$ 0Retirement phase account balance  
– Non CDBIS**S2** \$ 532552.37Retirement phase account balance  
– CDBIS**S3** \$ 0

0 TRIS Count

**CLOSING ACCOUNT BALANCE S** \$ 532552.37

(S1 plus S2 plus S3)

Accumulation phase value **X1** \$Retirement phase value **X2** \$Outstanding limited recourse  
borrowing arrangement amount **Y** \$



Fund's tax file number (TFN) 99086645

Section H: **Assets and liabilities****15 ASSETS****15a Australian managed investments**Listed trusts **A** \$ 36013 -00Unlisted trusts **B** \$ 0 -00Insurance policy **C** \$ 0 -00Other managed investments **D** \$ 0 -00**15b Australian direct investments****Limited recourse borrowing arrangements**

Australian residential real property

**J1** \$ 0 -00

Australian non-residential real property

**J2** \$ 0 -00

Overseas real property

**J3** \$ 0 -00

Australian shares

**J4** \$ 0 -00

Overseas shares

**J5** \$ 0 -00

Other

**J6** \$ 0 -00

Property count

**J7** 0Cash and term deposits **E** \$ 1875 -00Debt securities **F** \$ 0 -00Loans **G** \$ 0 -00Listed shares **H** \$ 490497 -00Unlisted shares **I** \$ 0 -00Limited recourse borrowing arrangements **J** \$ 0 -00Non-residential real property **K** \$ 0 -00Residential real property **L** \$ 0 -00Collectables and personal use assets **M** \$ 0 -00Other assets **O** \$ 4167 -00**15c Other investments**Crypto-Currency **N** \$ 0 -00**15d Overseas direct investments**Overseas shares **P** \$ 0 -00Overseas non-residential real property **Q** \$ 0 -00Overseas residential real property **R** \$ 0 -00Overseas managed investments **S** \$ 0 -00Other overseas assets **T** \$ 0 -00**TOTAL AUSTRALIAN AND OVERSEAS ASSETS U** \$ 532552 -00(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 ☐

\$ -00

Fund's tax file number (TFN) 99086645

**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

**V1** \$  -00

Permissible temporary borrowings

**V2** \$  -00

Other borrowings

**V3** \$  -00

Borrowings **V** \$  0 -00

Total member closing account balances  
(total of all **CLOSING ACCOUNT BALANCES** from Sections F and G)

**W** \$  532552 -00

Reserve accounts **X** \$  0 -00

Other liabilities **Y** \$  0 -00

**TOTAL LIABILITIES Z** \$  532552 -00

**Section I: Taxation of financial arrangements****17 Taxation of financial arrangements (TOFA)**

Total TOFA gains **H** \$  -00

Total TOFA losses **I** \$  -00

**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 2022–23 income year, write **2023**).

**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 2023*.

**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 2023* for each election.

**C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2023*.

**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](https://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

Day / Month / Year  
Date

**Preferred trustee or director contact details:**

Title: MR

Family name

Brindle

First given name

Richard

Other given names

Phone number

02

92993603

Email address

Non-individual trustee name (if applicable)

Fapari Pty Limited

ABN of non-individual trustee 51003187317

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 2023* 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

Day / Month / Year  
Date

**Tax agent's contact details**

Title: MR

Family name

Lam

First given name

Alan

Other given names

Tax agent's practice

Rigney Bolton Woodward Pty Ltd

Tax agent's phone number

02 92993603

Reference number

SSFAPARI

Tax agent number

25968780

# Capital gains tax (CGT) schedule 2023

## 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 2023* available on our website at [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

**Tax file number (TFN)** 99086645

! 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)** 74691558610

## Taxpayer's name

Fapari Pty Ltd 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> \$ <span style="border: 1px solid black; padding: 2px;">-00</span>		<b>K</b> \$ <span style="border: 1px solid black; padding: 2px;">-00</span>
Other shares	<b>B</b> \$ <span style="border: 1px solid black; padding: 2px;">-00</span>		<b>L</b> \$ <span style="border: 1px solid black; padding: 2px;">-00</span>
Units in unit trusts listed on an Australian securities exchange	<b>C</b> \$ <span style="border: 1px solid black; padding: 2px;">-00</span>		<b>M</b> \$ <span style="border: 1px solid black; padding: 2px;">-00</span>
Other units	<b>D</b> \$ <span style="border: 1px solid black; padding: 2px;">-00</span>		<b>N</b> \$ <span style="border: 1px solid black; padding: 2px;">-00</span>
Real estate situated in Australia	<b>E</b> \$ <span style="border: 1px solid black; padding: 2px;">-00</span>		<b>O</b> \$ <span style="border: 1px solid black; padding: 2px;">-00</span>
Other real estate	<b>F</b> \$ <span style="border: 1px solid black; padding: 2px;">-00</span>		<b>P</b> \$ <span style="border: 1px solid black; padding: 2px;">-00</span>
Amount of capital gains from a trust (including a managed fund)	<b>G</b> \$ <span style="border: 1px solid black; padding: 2px;">-00</span>		
Collectables	<b>H</b> \$ <span style="border: 1px solid black; padding: 2px;">-00</span>		<b>Q</b> \$ <span style="border: 1px solid black; padding: 2px;">-00</span>
Other CGT assets and any other CGT events	<b>I</b> \$ <span style="border: 1px solid black; padding: 2px;">-00</span>		<b>R</b> \$ <span style="border: 1px solid black; padding: 2px;">-00</span>
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	<b>S</b> \$ <span style="border: 1px solid black; padding: 2px;">-00</span>		
<b>Total current year capital gains</b>	<b>J</b> \$ <span style="border: 1px solid black; padding: 2px;">-00</span>		

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

Fund's tax file number (TFN) 99086645

**2 Capital losses**Total current year capital losses **A** \$  -00Total current year capital losses applied **B** \$  -00Total prior year net capital losses applied **C** \$  -00Total capital losses transferred in applied  
(only for transfers involving a foreign bank branch or  
permanent establishment of a foreign financial entity) **D** \$  -00Total capital losses applied **E** \$  -00Add 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** \$  -00Other net capital losses carried forward to later income years **B** \$  -00Add 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** \$  -00**5 CGT concessions for small business**Small business active asset reduction **A** \$  -00Small business retirement exemption **B** \$  -00Small business rollover **C** \$  -00Total small business concessions applied **D** \$  -00**6 Net capital gain**Net capital gain **A** \$  -001J /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.

**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** \$  -00

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$  -00 /  <sup>LOSS</sup>

**! 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** \$  -00 /  <sup>LOSS</sup>

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

Small business 15 year exemption – exempt capital gains **A** \$  -00 /  <sup>CODE</sup>

Capital gains disregarded by a foreign resident **B** \$  -00

Capital gains disregarded as a result of a scrip for scrip rollover **C** \$  -00

Capital gains disregarded as a result of an inter-company asset rollover **D** \$  -00

Capital gains disregarded by a demerging entity **E** \$  -00

# Electronic lodgment declaration (Form MS)

(for self-managed superannuation funds)

## Part A: Taxpayer's declaration

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	Fund name	Year of return
99086645	Fapari Pty Ltd Superannuation Fund	2023

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 of the information I have provided to the agent for the preparation of this document is true and correct
- I authorise the agent to give this document to the Commissioner of Taxation

Signature of  
trustee or  
director

Date

## Part B: 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.

Agent's reference number	Account name
25968780	Fapari Pty Ltd Super Fund

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

Signature of  
trustee or  
director

Date

## Part D: Tax agent's certificate (shared facility users only)

**Declaration:** I declare that:

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

Signature of  
tax agent

Date

Agent's contact name	Agent's phone	Agent's reference	Client's reference
MR Alan Lam	02 92993603	25968780	SSFAPARI

## Fapari Pty Ltd Superannuation Fund

### Scope of Work

This Return has been prepared based on the records and information supplied by you. Therefore, the accuracy of the return depends on these records. Whilst we have exercised due care and skill in compiling the return, the responsibility for the contents of the return rests with you. Accordingly, will you please check the return to satisfy yourself that it is correct. Significant penalties can be applied for understating tax payable. Upon signing the relevant pages, you will be certifying that you have authorised Rigney Bolton Woodward Pty Ltd to lodge the return and declare that any information you have provided to us for purposes of preparing this return is true, correct and complete.

.....  
Mr Richard Brindle  
Director - Fapari Pty Limited