

MENU OF SERVICES

Holzworth Law has divided its services into eight broad categories as detailed below:

- Year-End Compliance for Entities
- Individual Tax Return Preparation
- ATO Registrations & Applications
- BAS & GST
- Entity Establishment
- Corporate Secretarial
- Consulting to Business & Special Assignments
- Superannuation SMSF & Retirement Planning

Each of these categories has its own section in this document which contains a listing of the specific services that underlie these categories, together with their price. All prices are GST-inclusive.

Each of our services are priced in one of three ways:

- a fixed price;
- on a time basis; or
- an upfront quote.

For an understanding of how our invoicing practices work, please see the **How We Price Our Services** section of this document on the next page.

HOW WE PRICE OUR SERVICES

WE PLACE A STRONG EMPHASIS ON ENSURING THAT OUR FEES ARE BOTH COMPETITIVE AND TRANSPARENT. THERE ARE THREE WAYS IN WHICH WE PRICE OUR SERVICES DEPENDING ON THE TASK INVOLVED: FIXED PRICES, TIME BASED AND UPFRONT QUOTE.

Fixed Prices

Some of the services that we provide are for tasks where we can reliably estimate the time that it will take. Whenever this is the case, we provide the service for a fixed price which is stated on our web site.

Examples of services which are performed at fixed prices include ATO registrations, establishment of entities, and corporate secretarial tasks.

Time Based

Some of the services that we provide are for tasks which, by their very nature, can be difficult to predict in terms of the time involved. Whenever this is the case, we will provide the service at our hourly rates. Each of our client managers have an hourly charge-out rate which is based on their experience, qualifications and market forces. Charge-out rates are updated from time to time, historically only every 3 years or so. We work on 6 minute blocks of time, or part thereof. Some tasks are subject to a minimum fee. Once again, these are clearly stated on our web site.

Examples of tasks which are performed at hourly rates include consultations, meetings, representation in an audit and Business Financial Accounting.

We allocate tasks to our client managers on the basis of their experience and skills. This means that we can better control your costs by assigning less complicated tasks to less senior staff at lesser charge-out rates. Regardless of which member of our team may have had a hand in processing your work, your own *Client Manager* will always conduct a comprehensive review of your work prior to it being finalised.

We place a strong emphasis on the technical training of our team with the objective of keeping them at the cutting edge of breaking developments in accounting and tax. While there is an expectation that our team members have an assumed level of knowledge, there may be circumstances where the sheer complexity or subjectivity of an issue requires that research be undertaken in order for us to form a view. Reasonable research of this kind is a chargeable task in its own right. We also have some client managers who are specialists, hence reference to them on these topics is

undertaken.

Upfront Quote

In special or unusual circumstances, we may discuss with you the prospect of an upfront quote. This would usually only apply where:

1. The task is large, or likely to span a period of time, and we feel that it is better that you have absolute certainty about your total costs before the work commences. Examples of such tasks include the valuation of a business or a corporate re-structure.
2. The task may involve seeking an outcome which cannot be reliably predicted, in which case our quote could be for a fee that is based on the outcome achieved. Examples of such tasks include submissions to the Tax Office to recover fines and interest.

How we charge

We expect payment at the time the work is finished. We may seek interim or prepayments for large files or clients who do not have a good payment record. For some clients, we extend credit with discounts under some circumstances for early payment and we charge interest when the account is paid outside our trading terms.

Where we are incurring upfront costs to be reimbursed, we will ask for payment first.

We reserve the right to not lodge or pass over work that is **NOT** Paid for. Do not assume that credit is afforded to all clients under all circumstances. We must also manage our own cash flows. If you have problems paying your account with us, we invite you to discuss the matter with us so we can put you on an agreed payment plan. Some clients are on a prepaid payment plan on a monthly basis building up a credit in advance before the work is completed.

TAXATION & YEAR END COMPLIANCE FOR ENTITIES

Description of Service	Method of Pricing		
	Fixed Price	Time Based	Notes
Year-End Compliance Companies, Trusts <ul style="list-style-type: none"> • Review of source transactions. • Preparation of Profit & Loss Statement and Balance Sheet. • Preparation of Depreciation Schedule. • Preparation of Income Tax Return, including related schedules. • Preparation of Related Individual Returns. 		✓	Minimum fee of \$880.
Year-End Compliance Investment Entities <ul style="list-style-type: none"> • Review of source transactions. • Preparation of Profit & Loss Statement and Balance Sheet. • Preparation of Depreciation Schedule. • Preparation of Income Tax Return, including related schedules. 		✓	Minimum fee of \$880
Year-End Compliance Family Partnerships Not Requiring Financial Statements <ul style="list-style-type: none"> • Review of source transactions. • Preparation of Depreciation Schedule. • Preparation of Income Tax Return, including related schedules. 		✓	Minimum fee of \$550
Additional Bookkeeping Attendances <ul style="list-style-type: none"> • Reconciliation of bank accounts. • Reconciliation of debtors • Reconciliation of creditors 		✓	

Description of Service	Method of Pricing		
	Fixed Price	Time Based	Notes
Reconciliation of Imbalanced GST Control Accounts <ul style="list-style-type: none"> Review and reconciliation of GST accounts (if requested). Quantifying of GST adjustments and advising on the action required to bring them to account with the ATO. 		✓	
Trust Distribution Minutes		✓	Minimum \$55
Fringe Benefits Tax Reimbursements <ul style="list-style-type: none"> Calculation of Taxable Fringe Benefits. Preparation of FBT reimbursement journals, including GST implications, for inclusion in financial statements. 	✓		\$120 per benefit reimbursed
Superannuation Guarantee Levy Adjustments <ul style="list-style-type: none"> Attendances to adjustments required in your financial statements for the late or non-payment of superannuation guarantee levy, including advice regarding remedial action required. 		✓	\$220 minimum
Division 7A Loan Attendances <ul style="list-style-type: none"> Consideration as to the application of Division 7A of the Income Tax Assessment Act 1936 to loans made by the company to shareholders. Drafting of Loan Facility Agreements and related minutes of meetings. Calculations regarding minimum yearly repayments and interest charge. Characterisation of loans in Balance Sheet as required under Division 7A and journal entries to give effect to same. 	✓		\$480 for one loan plus \$240 for each additional loan after the first
Realignment Journal <ul style="list-style-type: none"> Preparation of year end journal to realign your accounting software file with final financial statements. 	\$220		
Realignment Journal Reconciliation Instructions <ul style="list-style-type: none"> Additional Instructions to agree subsidiary ledgers (e.g. debtors, creditors, bank) 		✓	

Description of Service	Method of Pricing		
	Fixed Price	Time Based	Notes
Non-Lodgement Advice (Dormant Entities) <ul style="list-style-type: none"> Preparation and lodgement of non-lodgement advice to advise that no tax return is required to be lodged. 	\$50 per entity per period \$140 per company per period.		
Business Consultation <ul style="list-style-type: none"> Management of Business Management Techniques Reporting requirements Review Financial Reports. 		✓	Hourly rate. Min ½ hour. First interview chargeable and paid at time of interview but will refund if we are further engaged.
International Business <ul style="list-style-type: none"> Audit Compliance Establishment of Entities Preparation of Tax Returns International Banking 		✓	Hourly rate & reimbursements

INDIVIDUAL TAX RETURN PREPARATION

Description of Service	Method of Pricing		Notes
	Fixed Price	Time Based	
Individual Tax Return Preparation <ul style="list-style-type: none"> Preparation of Income Tax Return and related schedules. 		✓	Minimum fee of \$110
Individual Tax Return Preparation <ul style="list-style-type: none"> Preparation of Income Tax Return and related schedules – Payment on Refund (POR). 		✓	Minimum fee of \$150
Rental Property Schedule <ul style="list-style-type: none"> Review of source transactions Preparation of Rental Property Schedule including Capital Allowances Schedule. 		✓	Minimum fee of \$240 1st property and \$140 per rental thereafter.
Additional Attendances for Newly Acquired Rental Properties <ul style="list-style-type: none"> Review of settlement documentation. Incorporation of settlement adjustments into rental property schedule where applicable Determination of cost base for Capital Gains Tax purposes. Determination of Division 43 Building Write-Off claim. Attendances to tax treatment of depreciable assets. Attendances to borrowings including preparation of amortisation schedules in respect to borrowing costs where applicable. 		✓	Minimum fee of \$230 per property acquired
Additional Attendances for Disposed Rental Properties <ul style="list-style-type: none"> Review of settlement documentation. Incorporation of settlement adjustments into rental property schedule where applicable Attendances to disposal of depreciable assets for tax purposes. Finalisation of borrowing cost amortisation where applicable. Finalisation of cost base for Capital Gains Tax Purposes. Determination of consideration for Capital Gains Tax Purposes. Preparation of Capital Gains Tax Schedule for inclusion in Income Tax Return. 		✓	Minimum fee of \$330 per property disposed
Business Schedule for Trading Business <ul style="list-style-type: none"> Preparation of Business Schedule (including Capital Allowances Schedule where applicable) for trading 		✓	Minimum fee of \$275

business.			
Business Schedule for Related Entity Rental Agreement <ul style="list-style-type: none"> • Preparation of Business Schedule (including Capital Allowances Schedule where applicable) for related entity rental agreement.. 			Minimum fee of \$300
Business Schedule for Managed Investment Scheme <ul style="list-style-type: none"> • Preparation of Business Schedule (including Capital Allowances Schedule where applicable) for ventures where we are merely being supplied with the relevant income and expense totals (eg a passive investment in a Managed Investment Scheme (MIS)... 	\$170		

ATO REGISTRATIONS & APPLICATIONS

Description of Service	<i>Method of Pricing</i>		
	Fixed Price	Time Based	Notes
<p>Tax File Number Application/Enquiry</p> <ul style="list-style-type: none"> Preparation and lodgement of Tax File Number Application/Enquiry with Australian Taxation Office. 	\$190		
<p>Tax File Number Application/Enquiry (Deceased Estate)</p> <ul style="list-style-type: none"> Preparation and lodgement of Tax File Number Application/Enquiry with Australian Taxation Office. 	\$240		
<p>Combined Australian Business Number (ABN), Tax File Number (TFN), GST & PAYG Application</p> <ul style="list-style-type: none"> Preparation and lodgement of Tax File Number Application and Australian Business Number (ABN) Application with Australian Taxation Office including attendance to other registration questions such as GST, FBT, PAYG Withholding, etc. 	\$330		
<p>Adding or Deleting Registrations to an Existing ABN</p> <ul style="list-style-type: none"> Preparation and lodgement of documents with Australian Taxation Office in order to <u>add</u> GST, FBT or PAYG Withholding registrations to an existing ABN. Preparation and lodgement of documents with Australian Taxation Office in order to <u>delete</u> GST, FBT or PAYG Withholding registrations to an existing ABN. 	\$150		
<p>Alteration of GST Registration to an existing ABN</p> <ul style="list-style-type: none"> Preparation and lodgement of documents with Australian Taxation Office, in order to alter GST reporting <u>status</u> (i.e. cash versus accruals). Preparation and lodgement of documents with Australian Taxation Office in order to alter GST reporting <u>frequency</u>. Preparation and lodgement of documents with Australian Taxation Office in order to alter GST reporting <u>basis</u> (i.e. Option 1, 2 or 3). 	\$150		

Description of Service	Method of Pricing		
	Fixed Price	Time Based	Notes
<p>Alteration of PAYG-Withholding Registration to an existing ABN</p> <ul style="list-style-type: none"> Preparation and lodgement of documents with Australian Taxation Office, in order to alter PAYG Withholding frequency. 	\$150		
<p>Cancellation of ABN</p> <ul style="list-style-type: none"> Preparation and lodgement of Application to Cancel Registration with Australian Taxation Office in regards to cancellation of an Australian Business Number (ABN) and associated registrations. 	\$110		
<p>Change of Particulars</p> <ul style="list-style-type: none"> Preparation and lodgement of Change of Details Form with Australian Taxation Office to update particular details for Australian Business Number (ABN) purposes. 	\$90		
<p>ATO Payment Arrangement</p> <ul style="list-style-type: none"> Discussions with Australian Taxation Office regarding the formation of a payment arrangement and written confirmation regarding same. 		✓	Minimum fee of \$220

BAS & GST

Description of Service	Method of Pricing		
	Fixed Price	Time Based	Notes
Business Activity Statement Preparation <ul style="list-style-type: none"> • Review of source transactions and dissection/analysis where required. • Calculation of PAYG Instalment where applicable. • Variation of GST, PAYG or FBT Instalment where applicable. • Preparation and electronic lodgement of Business Activity Statement. 		✓	Minimum fee of \$135
Instalment Activity Statement Preparation <ul style="list-style-type: none"> • Calculation of PAYG Instalment where applicable. • Variation of PAYG Instalment where applicable. • Preparation and electronic lodgement of Business Activity Statement. 		✓	Minimum fee of \$99
Electronic Lodgement of Activity Statement <ul style="list-style-type: none"> • Keying in totals from an Activity Statement supplied by you for submission via our Electronic Lodgement Service (ELS), including preparation of disclaimer. 	\$88		
Annual GST Return <ul style="list-style-type: none"> • Preparation and lodgement of Annual GST Return where Option 1 for GST Reporting has been chosen. 	\$330		
Annual GST Information Report <ul style="list-style-type: none"> • Preparation and lodgement of Annual GST Information Report where Option 2 for GST Reporting has been chosen. 	\$220		
Prior Period BAS Revisions <ul style="list-style-type: none"> • Attendance to revision of a prior period BAS in instances where GST adjustments exceed the ATO time or amount threshold. 		✓	Minimum fee of \$220
Specialist GST Advice <ul style="list-style-type: none"> • Formal advice on complex GST matters. 		✓	

ENTITY ESTABLISHMENT

Description of Service	Method of Pricing		
	Fixed Price	Time Based	Notes
<p>Trading Company Establishment</p> <ul style="list-style-type: none"> • Attendances in regards ordering of your shelf company from our corporate services provider including consideration as to officeholders, shareholders and registered office address. • Preparation and lodgement of Tax File Number (TFN) Application and Australian Business Number (ABN) Application, if applicable, including attendance to other registration issues such as GST, FBT and PAYG Withholding • Initial set-up of your company regulatory data on our Corporate Secretarial software such that we can commence serving as the company's registered office. • Download of regulatory data from Australian Securities & Investments Commission (ASIC). • Preparation of ASIC Form 362 "Appointment as ASIC Agent". • Attendance to electronic lodgement of ASIC document on your behalf. • Initial interview/consultation/secretarial and communications. 	\$1,500		This needs to be pre-paid before ordering.
<p>Bucket Company Establishment</p> <ul style="list-style-type: none"> • Attendances in regards ordering of your shelf company from our corporate services provider including consideration as to officeholders, shareholders and registered office address. • Preparation and lodgement of Tax File Number (TFN) Application. • Initial set-up of your company regulatory data on our Corporate Secretarial software such that we can commence serving as the company's registered office. • Download of regulatory data from Australian Securities & Investments Commission (ASIC). • Preparation of ASIC Form 362 "Appointment as ASIC Agent". • Attendance to electronic lodgement of ASIC document on your behalf. • Initial interview/consultation/secretarial and communications 	\$1,500		This needs to be pre-paid before ordering.

Description of Service	Method of Pricing		
	Fixed Price	Time Based	Notes
<p>Trustee Company Establishment</p> <ul style="list-style-type: none"> • Attendances in regards ordering of your shelf company from our corporate services provider including consideration as to officeholders, shareholders and registered office address. • Initial set-up of your company regulatory data on our Corporate Secretarial software such that we can commence serving as the company's registered office. • Download of regulatory data from Australian Securities & Investments Commission (ASIC). • Preparation of ASIC Form 362 "Appointment as ASIC Agent". • Attendance to electronic lodgement of ASIC document on your behalf. • Initial Consultation. 	\$1,200		This must be pre-paid before ordering.
<p>Discretionary Trust Establishment</p> <ul style="list-style-type: none"> • Attendances in regards ordering of your discretionary trust from our corporate services provider including consideration as to settlor, appointor, trustees and address for services of notices. • Preparation and lodgement of Tax File Number (TFN) Application and Australian Business Number (ABN) Application, if applicable, including attendance to other registration issues such as GST, FBT and PAYG Withholding. 	\$880		This must be pre-paid before ordering.
<p>Unit Trust Establishment</p> <ul style="list-style-type: none"> • Attendances in regards ordering of your unit trust from our corporate services provider including stipulation of settlor, appointor, trustees, unit holders and address for services of notices. • Preparation and lodgement of Tax File Number (TFN) Application and Australian Business Number (ABN) Application, if applicable, including attendance to other registration issues such as GST, FBT and PAYG Withholding 	\$880		This must be pre-paid before ordering.
<p>Hybrid Family Unit Trust</p> <ul style="list-style-type: none"> • Attendances in regards ordering of your unit trust from our corporate services provider including stipulation of settlor, appointor, trustees, unit holders and address for services of notices. • Preparation and lodgement of Tax File Number (TFN) Application and Australian Business Number (ABN) Application, if applicable, including attendance to other registration issues such as GST, FBT and PAYG Withholding 	\$1800		This must be pre-paid before ordering.

Description of Service	Method of Pricing		
	Fixed Price	Time Based	Notes
<p>Self-Managed Superannuation Fund (SMSF) Establishment</p> <ul style="list-style-type: none"> • Attendance in regards ordering of your superannuation fund from our corporate services provider including stipulation of trustees, members and address for services of notices. • Preparation and lodgement of Tax File Number Application (TFN) and Election to be a Regulated Superannuation Fund and Australian Business Number (ABN) Application, including attendance to other registration issues such as GST and PAYG Withholding. • Establishment and setup tasks necessary to account for SMSF in our software including creation of member accounts, entering of member details and fund details. • Initial Interview, a follow up interview and phone calls in the 1st year. 	\$1100		This must be pre-paid before ordering.

CORPORATE SECRETARIAL

Description of Service	Method of Pricing		
	Fixed Price	Time Based	Notes
<p>Annual Australian Securities & Investment Commission (ASIC) Reporting Obligations</p> <ul style="list-style-type: none"> Review of the Company's Statutory Records in accordance with ASIC requirements and applicable Corporations Law, including: <ul style="list-style-type: none"> Review of Annual Company Statement Preparation of Solvency Resolution as required by ASIC Attendance to Statutory Records 	\$88		
<p>Change of Director's/Member's Address</p> <ul style="list-style-type: none"> Preparation of ASIC Form 484 "Change of Director's/Member's Residential Address". Attendance to electronic lodgement of ASIC document on your behalf. 	\$88		
<p>Change of Business or Registered Office Address</p> <ul style="list-style-type: none"> Preparation of ASIC Form 484 "Change of Business/Registered Office Address" and associated Minutes of Meeting. Attendance to electronic lodgement of ASIC document on your behalf. 	\$88		
<p>Transition of ASIC Agency Status and Company Data</p> <ul style="list-style-type: none"> Preparation of ASIC Form 362 "Appointment as ASIC Agent" and preparation of associated Minutes of Meeting of Directors. Attendance to electronic lodgement of ASIC document on your behalf. Initial setup of Company data on our Corporate Secretarial software. Download Company data from ASIC database to compare records. <p>Note: this relates to already established companies where we are appointed as new tax agent – if a new company, this fee is implicit in the initial set-up charge.</p>	\$220		

Description of Service	Method of Pricing		
	Fixed Price	Time Based	Notes
<p>Company Deregistration</p> <ul style="list-style-type: none"> • Preparation of ASIC Form 6010 "Application to Deregister a Company" and preparation of associated Minutes of Meeting of Directors. • Attendance to electronic lodgement of ASIC document on your behalf. 	\$550		
<p>Change of Company Name</p> <ul style="list-style-type: none"> • Preparation of ASIC Form 205 "Change of Company Name" and preparation of associated Minutes of Meeting of Directors Resolutions, updating of your company binder and updating of our system. • Attendance to electronic lodgement of ASIC document on your behalf. • Notification of change of name to Australian Taxation Office 	\$250 plus \$340 ASIC fee		
<p>Transfer of Shares</p> <ul style="list-style-type: none"> • Preparation of ASIC Form 484 "Transfer of Shares" and associated Minutes of Meeting. • Preparation of Transfer Form for filing in company binder. • Attendance to electronic lodgement of ASIC document on your behalf. 	\$220		
<p>Allotment of Shares</p> <ul style="list-style-type: none"> • Preparation of ASIC Form 484 "Allotment of Shares" and associated Minutes of Meeting. • Preparation of Application for Allotment of Shares for filing in company binder. • Attendance to electronic lodgement of ASIC document on your behalf. 	\$220		

Description of Service	Method of Pricing		
	Fixed Price	Time Based	Notes
<p>Share Split, Conversion or Division</p> <ul style="list-style-type: none"> • Preparation of ASIC Form 484 Section C "Change Share Structure and Members' Register". • Preparation of ASIC Form 2205 "Notification of Resolutions regarding Shares". • Preparation of Annexure A attachment to ASIC Form 2205. • Preparation of Minutes of Meeting of Directors in relation to changes in Share Structure. • Preparation of new Share Certificates. • Attendance to electronic lodgement of ASIC documents on your behalf. 	\$440		
<p>Appointment of Director/Secretary</p> <ul style="list-style-type: none"> • Preparation of ASIC Form 484 "Appointment of Director/Secretary" and associated Minutes of Meeting • Preparation of Consent to Act Form. • Attendance to electronic lodgement of ASIC document on your behalf. 	\$110		
<p>Resignation of Director/Secretary</p> <ul style="list-style-type: none"> • Preparation of ASIC Form 484 "Resignation of Director/Secretary" and associated Minutes of Meeting • Preparation of Notification to Resign Form. • Attendance to electronic lodgement of ASIC document on your behalf. 	\$110		
<p>Change of Trustee</p> <ul style="list-style-type: none"> • Review of Trust Deed for operative provisions. • Preparation of Deed of Removal and Appointment of Trustee. • Preparation of related documentation including Consent to Act as Trustee. 			\$110 plus additional costs will apply as reimbursement of outlays to acquire the Poll Deeds.

Description of Service	Method of Pricing		
	Fixed Price	Time Based	Notes
Change of Appointor <ul style="list-style-type: none"> • Review of Trust Deed for operative provisions. • Preparation of Deed of Resignation of Appointor. • Preparation of related documentation including Consent to Act as Appointor. 	\$330		
Change of Trust Name <ul style="list-style-type: none"> • Perusal of Trust Deed to identify relevant clauses affecting variation of Deed. • Preparation of Deed of Variation in respect to name change. 	\$180		
Citec Company Search - Current <ul style="list-style-type: none"> • Perform Current Company Search through our Citec software. 	\$110		
Citec Company Search - Historical <ul style="list-style-type: none"> • Perform Historical Company Search through our Citec software. 	\$110		
Transfer of Units <ul style="list-style-type: none"> • Preparation of Minutes of Meetings of Trustees to evidence resolution to transfer units and perusal of Trust Deed. • Preparation of Application for Unit holding by the Transferee. • Preparation of Unit Certificate for transferee. • Update of Register of Unit holding of the Transferor to reflect transfer. • Creation or update of Register of Unit holding for the Transferee. 	\$220 for one transfer plus \$70 for each additional transfer after the first		
Renunciation of Beneficiary <ul style="list-style-type: none"> • Review of Trust Deed for operative provisions. • Preparation of Deed of Renunciation of Beneficiary. 	\$100		

SPECIAL ASSIGNMENTS

Description of Service	Method of Pricing		
	Fixed Price	Time Based	Notes
<p>Interim Reporting</p> <ul style="list-style-type: none"> • Review of source transactions. • Preparation of Profit & Loss Statement and Balance Sheet. • Preparation of Depreciation Schedule. • Preparation of period end journal to realign your accounting software file with interim financial statements. 		✓	
<p>Building Services Authority Licensing – Accountant’s Review</p> <ul style="list-style-type: none"> • Review of Financial Statements as required per the BSA Review Control sheet. • Independent Financial Report to Building Services Authority including: <ul style="list-style-type: none"> • Preparation of Statement of Net Tangible Assets • Calculation of Allowable Annual Turnover • Calculation of Current Ratio • Review and completion of Renewal Notice Forms. 		✓	\$220 minimum costs plus time cost.
<p>Building Services Authority Licensing – Additional Attendances Where Applicable</p> <ul style="list-style-type: none"> • Review of accounting software file. • Additional attendances in order to be able to access required up to data from your accounting software file. • Discussion regarding debtors, work in progress and other accounts relevant to meeting BSA tests. • Discussions regarding Building Services Authority Licensing requirements. • Attendance to Title Search of Property for Deed of Covenant, CITEC Search and proof of encumbrances on property. 		✓	
<p>Trust Account Audit</p> <ul style="list-style-type: none"> • Audit of Trust Account and preparation of Audit Report for submission to overseeing body. 		✓	

Description of Service	Method of Pricing		
	Fixed Price	Time Based	Notes
<p>Fringe Benefits Tax</p> <ul style="list-style-type: none"> • Calculations regarding Fringe Benefits provided by an entity during the FBT year (based on information collected from our annual FBT questionnaire). • Preparation of Fringe Benefits Taxation Return. • Calculations regarding GST effect of reimbursement of Fringe Benefits. • Advice regarding BAS and accounting implications of Fringe Benefits. 	✓		\$220 plus \$120 for each additional benefit after the first
<p>Nil Fringe Benefits Tax Return and lodgement.</p>			\$110
<p>PAYG Withholding Variation</p> <ul style="list-style-type: none"> • Preparation of PAYG Withholding Variation form. 		✓	Minimum fee of \$220
<p>Business Valuation</p> <ul style="list-style-type: none"> • Review of current data and historical trading results. • Various calculations to achieve normalisation of earnings across valuation period. • Consideration as to appropriate earnings multiple. • Preparation of Valuation Report. 		✓	
<p>Audit Representation</p> <ul style="list-style-type: none"> • Representing you and dealing with all ATO requirements in relation to an Audit or Review. 		✓	
<p>Structure & Re-Structure Advice</p> <ul style="list-style-type: none"> • Discussion of requirements across spectrums including tax effectiveness, limited liability, asset protection and succession planning. • Preparation of written proposal including an outline of establishment costs. 		✓	

SUPERANNUATION & RETIREMENT PLANNING

Description of Service	Method of Pricing		
	Fixed Price	Time Based	Notes
<p>Initial Establishment And Setup Tasks</p> <ul style="list-style-type: none"> Establishment and setup tasks necessary to account for SMSF in our software including: <ul style="list-style-type: none"> Creation of member accounts Attendances to correct tax classification of member balances Entering of opening general ledger balances and comparatives Entering of investment balances and historical details to ensure correct cost base information is stored for capital gains tax purposes Adding your fund to our ATO Lodgement Program. <p><i>Note: this relates to already established funds where we are appointed as new tax agent – for first year funds that have not yet been established, refer to code E6.</i></p>	✓		\$480 to \$960 depending on the size of the fund.
<p>Year-End Compliance</p> <ul style="list-style-type: none"> Review of activities of Superannuation Fund and general discussions and attendances for the financial year. Research into market values of investments. Preparation of Financial Statements, Investment Reports and Members Statements. Preparation and lodgement of Annual Return including related schedules. Correspondence in relation to the Fund's taxation position, financial performance, financial position, and member's balances. 		✓	Minimum \$330
<p>Conversion to Pension</p> <ul style="list-style-type: none"> First year additional attendances in relation to conversion of member's balance from accumulation phase to pension phase. 	\$660		
<p>Warrants</p> <ul style="list-style-type: none"> Additional attendances required in relation to the peculiar tax and accounting treatment of instalment warrants held within the fund. 		✓	

Description of Service	Method of Pricing		
	Fixed Price	Time Based	Notes
<p>Audit</p> <ul style="list-style-type: none"> • Audit of the Fund's activities for the financial year in accordance with Superannuation Industry Supervision (SIS) regulations. • Preparation of Auditor Management Letter. • Preparation of Audit Representation Letter. • Preparation of ATO Contravention Report if needed. • Lodge audit with Australian Taxation Office.. 		✓	Minimum \$220
<p>Appointment/Resignation of Trustee</p> <ul style="list-style-type: none"> • Attendance to Appointment/Resignation of Trustee including required minutes of meeting, Trustee Application/Resignation and Deed of Amendment. 	\$440		
<p>Appointment/Resignation of Member</p> <ul style="list-style-type: none"> • Attendance to Appointment/Resignation of Member including required minutes of meeting and Member Appointment/Resignation forms. 	\$330		
<p>Account Based Pension Establishment</p> <ul style="list-style-type: none"> • Preparation of required documentation to transfer member's Accumulation Superannuation Balance to Account Based Pension including: <ul style="list-style-type: none"> • Member's request to commence Pension • Trustees correspondence in relation to Pension including pension requirements and Minimum Pension Payment • Calculation of Minimum Pension Payment • Member's advice as to required Pension Payment • Various Trustee Minutes • TFN Declaration • Application for registration of PAYG withholding • Advice in relation to conversion of Superannuation Accumulation Balance to Pension phase including preparation of detailed Statement of Advice.* 	\$440		

Description of Service	Method of Pricing		
	Fixed Price	Time Based	Notes
<p>Transition to Retirement Income Stream Establishment</p> <ul style="list-style-type: none"> Preparation of required documentation to transfer member's Accumulation Superannuation Balance to Transition to Retirement Income Stream including: <ul style="list-style-type: none"> Member's request to commence Pension Trustees correspondence in relation to Pension including pension requirements and Minimum and Maximum Pension Payment Calculation of Minimum and Maximum Pension Payment Member's advice as to required Pension Payment Various Trustee Minutes TFN Declaration Application for registration of PAYG withholding Advice in relation to conversion of Superannuation Accumulation Balance to Transition to Retirement Income Stream including preparation of detailed Statement of Advice.* 	\$660		
<p>PAYG Withholding Attendances for Pension</p> <ul style="list-style-type: none"> Preparation of Member's Payment Summary and Annual PAYG Reconciliation for the Superannuation Fund. 	\$220		
<p>Actuarial Certificate Attendances</p> <ul style="list-style-type: none"> Attendances in regards ordering of required Actuarial Certificate for the fund including preparation of application detailing member payments and fund movement for the year. 			\$110 plus reimbursement of costs
<p>Investment Strategy</p> <ul style="list-style-type: none"> Preparation of Investment Strategy for the fund according to Trustees' Investment Plan and asset allocations. 	\$110		
<p>Member's Rollover Documentation</p> <ul style="list-style-type: none"> Preparation of required documentation in relation to the rollover of Member's balances including Member's Request, Trustee Minute and Rollover Benefit Statement. 	\$330		
<p>Minutes & Contribution Declarations</p> <ul style="list-style-type: none"> Prepare Minutes as needed Income Contribution Declarations 		✓	\$55 minimum or time

<p>Member's Lump Sum Payment Documentation</p> <ul style="list-style-type: none"> • Preparation of required documentation in relation to the payment of a lump sum benefit to member including Member's Request, Trustee Minute and Superannuation Lump Sum Payment Statement. 	\$330		
<p>Yearly Pension Calculations – Account Based Pension</p> <ul style="list-style-type: none"> • Calculation of Minimum pension payment in respect to Account Based Pension and required documentation based on year end member's balance. 	\$330		
<p>Yearly Pension Calculations – Transition to Retirement</p> <ul style="list-style-type: none"> • Calculation of Minimum and Maximum pension payment in respect to Transition to Retirement Income Stream and required documentation based on year end member's balance. 	\$330		
<p>Deed Upgrade</p> <ul style="list-style-type: none"> • Upgrade of SMSF Trust Deed (if required). 	\$440		
<p>Provision of BGL Software File</p> <ul style="list-style-type: none"> • Provision of a backup of the superannuation fund's BGL file on USB or by email. 	✓		\$110