

Type of Fee or Cost	Amount <small>Inc. GST</small>	How and when paid
<b>SMSF ESTABLISHMENT FEE</b>		
■ Fund Establishment	\$690	Billed when established, payable once the SMSF has available funds or within 2 months (whichever is earlier). We may request payment up front.
■ Corporate Trustee Establishment	\$890	Inclusive of ASIC fees. If part of initial fund establishment, deducted once SMSF has available funds or within 2 months (whichever is earlier). If part of change of trustee for existing fund, deducted upon completion of establishing the corporate trustee. We may request payment up front.
<b>ANNUAL FIXED FEES – BILLED MONTHLY</b>		
■ Administration Fee <i>Platform Only</i>	\$1870	This fee applies to funds where assets are held solely on an Eligible Platform. This includes compliance, administration, annual financial statements and tax return. This fee is debited on a monthly basis. All fees are payable for a full year, irrespective of which month the SMSF establishes with SuperGuardian. No International or Unlisted assets, Derivatives, Options, Warrants, Cryptocurrency or similar assets.
■ Fund Audit	\$480	
■ Property	\$450	These fees are added to the monthly administration fee and are billed and debited within the year it relates to.
■ Pension Administration	\$330	
■ GST Registered Fund	\$330	
■ QROPS Administration	\$250	
■ Segregated Assets	\$600	
<b>ANNUAL FIXED FEES – IF REQUIRED</b>		
■ Annual Company Maintenance <i>(special purpose trustee)</i>	\$290	Inclusive of ASIC fees. Deducted on completion of preparation of ASIC review documents (date of the anniversary of the company's establishment).
■ Annual Company Maintenance <i>(standard trustee company)</i>	\$490	
■ Actuarial Certificates <i>Account Based Pension</i>	\$290	Deducted at the time an actuarial certificate is sought from the actuary to complete a fund's financials – will be dependent on the timing of preparation and completion of the annual financial statements and tax return.
■ Actuarial Certificates <i>Defined Benefit Pension</i>	\$550	
<b>ADHOC FEES – IF AND WHEN REQUIRED</b>		
■ Trust Deed Amendment or Deed of Appointment and Retirement	\$450	Billed and deducted upon completion of a change to the Trust Deed, as requested by the Trustee or in accordance with changes to legislative requirements from time to time.
■ Addition or Removal of a Member	\$380	Per member. Deducted upon addition or removal of a member.
■ Pension Commencement	\$580	Deducted upon completion of commencing the pension.
■ Pension Commutation or Lump Sum Withdrawal	\$210	Deducted upon completion of commutation or the Lump Sum Withdrawal.
■ SMSF Fund Windup	\$1600	Deducted upon receipt of a request from the Trustee to officially wind up the SMSF with the ATO.
<b>LIMITED RECOURSE BORROWING ARRANGEMENT</b>		
■ Related Party Finance Agreement	\$1760	Deducted upon completion of establishing LRBA (includes LRBA setup, SMSF Custodian and related party loan agreement). Fees stated apply to standard arrangements only and do not include bank fees.
■ Commercial Lending Agreement	\$1320	
<b>COMPLIANCE BREACHES</b>		
■ Audit Management Letter	\$220	Issued where an SMSF has a compliance breach, payable on completion of audit.
■ Audit Contravention & Management Letter	\$330	Deducted upon completion of commencing the pension.
■ Any Other Services/ Strategic Advice	By Quote	

The above quoted fees may vary from time to time where extraordinary circumstances exist.  
SuperGuardian reserves the right to charge a fee for service outside of the above-mentioned fee categories if deemed appropriate.