

Type of Fee or Cost	Amount	Inc. GST	How and when paid
SMSF ESTABLISHMENT FEE			
<div></div> 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.
<div></div> 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.
ANNUAL FIXED FEES – BILLED MONTHLY			
<div></div> Administration Fee Platform Only	\$1870		The fee will be deducted on a monthly basis by direct debit to the nominated cash account, within 2 months of engagement. 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.
<div></div> Fund Audit	\$480		
<div></div> Property	\$450		These fees are added to the monthly administration fee and are billed and debited within the year it relates to.
<div></div> Pension Administration	\$330		
<div></div> GST Registered Fund	\$330		
<div></div> QROPS Administration	\$250		
<div></div> Segregated Assets	\$600		
ANNUAL FIXED FEES – IF REQUIRED			
<div></div> Annual Company Maintenance (special purpose trustee)	\$290		Inclusive of ASIC fees. Deducted on completion of preparation of ASIC review documents (date of the anniversary of the company's establishment).
<div></div> Annual Company Maintenance (standard trustee company)	\$490		
<div></div> Actuarial Certificates Account Based Pension	\$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.
<div></div> Actuarial Certificates Defined Benefit Pension	\$550		
ADHOC FEES – IF AND WHEN REQUIRED			
<div></div> Trust Deed Amendment or Deed of Appointment and Retirement	By Quote		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.
<div></div> Addition or Removal of a Member	\$380		Per member. Deducted upon addition or removal of a member.
<div></div> Pension Commencement	\$580		Deducted upon completion of commencing the pension.
<div></div> Pension Commutation, Lump Sum Withdrawal or Rollover in or out	\$210		Deducted upon completion of commutation, Lump Sum Withdrawal or Rollover.
<div></div> SMSF Fund Windup	\$1600		Deducted upon receipt of a request from the Trustee to officially wind up the SMSF with the ATO.
LIMITED RECOURSE BORROWING ARRANGEMENT			
<div></div> 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.
<div></div> Commercial Lending Agreement	\$1320		
COMPLIANCE BREACHES			
<div></div> Audit Management Letter	\$220		Issued where an SMSF has a compliance breach, payable on completion of audit.
<div></div> Audit Contravention & Management Letter	\$330		Deducted upon completion of commencing the pension.
<div></div> 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.