

Type of Fee or Cost	Amount	Inc. GST	How and when paid
SMSF ESTABLISHMENT FEE			
■ 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.
ANNUAL FIXED FEES – BILLED MONTHLY			
■ Fund Administration Fee	1 - 10 Assets \$2150 11 - 20 Assets \$3000 21 - 30 Assets \$3730 31+ Assets By Quote		The fee will be deducted on a monthly basis by direct debit to the nominated cash account, within 2 months of engagement. This includes compliance, administration, annual financial statements and tax return. For existing funds transferring to SuperGuardian mid-year, fees are payable for a full year, irrespective of which month the SMSF establishes with SuperGuardian. For new funds establishing with SuperGuardian mid-year, audit fees are payable for a full year and a minimum of 3 months will be payable in relation to all other fees. Thereafter, the annual fee is reviewed and calculated each year based on the number of assets as at 30 June.
■ Fund Audit	\$610		These fees are added to the monthly administration fee and are billed and debited within the year they relate to. Audit fees are payable for a full year irrespective of which month the SMSF establishes with SuperGuardian.
■ Pension Administration	\$350		
■ GST Registered Fund	\$350		
■ QROPS Administration	\$260		
■ Segregated Assets	\$600		
■ Prior year and catch-up work	By Quote		Fees will be deducted within 2 months of engagement.
ANNUAL FIXED FEES – IF REQUIRED			
■ 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).
■ Annual Company Maintenance (standard trustee)	\$490		
■ 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.
■ Actuarial Certificates Defined Benefit Pension	\$550		
ADHOC FEES – IF AND WHEN REQUIRED			
■ 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.
■ Addition or Removal of a Member	\$400		Per member. Deducted upon addition or removal of a member.
■ Pension Commencement or Consolidation	\$580		Deducted upon completion of commencing the pension or consolidation.
■ Pension Commutation, Lump Sum Withdrawal, Rollover in or out or Pension Reversion	\$210		Deducted upon completion of commutation, lump sum withdrawal, rollover or pension reversion.
■ SMSF Fund Windup	\$1680		Deducted upon receipt of a request from the Trustee to officially wind up the SMSF with the ATO.
LIMITED RECOURSE BORROWING ARRANGEMENT			
■ Bare Trust for Related Party loan	\$1850		Deducted upon completion of establishing LRBA. Fees stated apply to standard arrangements only and do not include bank fees and corporate trustee establishment.
■ Bare Trust for Commercial loan	\$1390		
COMPLIANCE BREACHES			
■ Audit Contravention & Management Letter	\$350		Issued where an SMSF has breached a SIS regulation and the auditor is required to report to the ATO, payable on completion of audit.
■ 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.