

Type of Fee or Cost	Amount <small>Inc. GST</small>	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		
■ 0 - 10 Assets	\$2050	The fee will be deducted on a monthly basis by direct debit to the nominated cash account, within 2 months of engagement. The full annual fee is payable irrespective of which month the SMSF establishes with us. Thereafter, the annual fee is reviewed and calculated each year based on the number of assets as at 30 June.
■ 11 - 20 Assets	\$2870	
■ 21 - 30 Assets	\$3550	
■ 31+ Assets	By Quote	
■ Pension Administration	\$330	These fees are added to the monthly administration fee and are billed and debited within the year they relate to.
■ GST Registered Fund	\$330	
■ QROPS Administration	\$250	
■ Segregated Assets	\$600	
■ Fund Audit	\$580	
■ 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 <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)</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	
ADHOC FEES – IF AND WHEN REQUIRED		
■ 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	\$330	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.
LIMITED RECOURSE BORROWING ARRANGEMENT		
■ Bare Trust for Related Party loan	\$1760	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	\$1320	
COMPLIANCE BREACHES		
■ Audit Management Letter	\$220	Issued where an SMSF has a compliance breach, payable on completion of audit.
■ Audit Contravention & Management Letter	\$330	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.