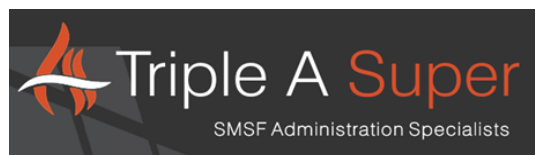


# Fee Schedule 2018– 2019



Triple A Super's Administration Fees are based on the number of assets and type of service. Fees will be deducted by direct debit on a monthly in advance basis.

Asset Range	Periodical (Quarterly Bank Reconciliation)	Ongoing (Monthly Bank Reconciliation)
	Includes GST	Includes GST
1 – 11	\$1,457.00	\$1,816.00
12 – 20	\$1,671.00	\$2,081.00
21 – 30	\$1,850.00	\$2,355.00
31 – 40	\$2,210.00	\$2,876.00
> 40 or Complex Funds	Fees on Application	Fees on Application

## Calculating the Asset Range

An investment includes any bank account, managed fund, term deposit or similar fixed interest security, share broker or trading account, shares or units in listed or non-listed entities, instalment warrants, real estate or any other assets. The number of assets includes the number on hand at the beginning of the year, plus investments acquired during the year.

Properties are counted as 2 assets.

Platform assets, UMAs, SMAs where a full data feed is available will be counted as 1 asset per bank account and one asset per portfolio. Where data feeds are not available, each underlying asset will be counted as 1 asset.

Other Fees	\$
<b>Transitioning Funds from another provider</b> <ul style="list-style-type: none"> <li>A once only fund administration implementation fee will be deducted from an active bank account on transfer of an existing fund.</li> </ul>	\$250.00 Payable on receipt of signed Application
<b>Tax Return Lodgement – if applicable</b> <ul style="list-style-type: none"> <li>Fee payable where Triple A Taxation Services Pty Ltd is to be the Tax Agent for the Fund</li> </ul>	\$180.00 (\$15.00 Payable Monthly with Admin Fee)
<b>Audit – if applicable</b> <ul style="list-style-type: none"> <li>Estimated fee payable where Triple A are arranging the audit. This estimate is based on a standard fund. The external auditor may vary the fees payable depending on the complexity and compliance status of each fund.</li> </ul>	\$425.00 (\$35.50 Payable Monthly with Admin Fee)
<b>Other</b> Actuarial and any respective ATO / ASIC costs are separately charged when the costs are incurred.	See last page for various fees

# How We Charge for our Fees

Each Fund only pays for the services selected

Monthly Calculation INCLUDING GST			
	Administration Only	Administration and Tax	Administration, Tax & Audit
<b>Periodical Quarterly Bank Reconciliation (Up to 11 Assets)</b>	\$121.42 (1,457 / 12) Monthly Fee Payable	\$121.42 + \$ 15.00 (180/12) \$136.42 Monthly Fee Payable	\$121.42 + \$ 15.00 + \$ 35.50 (425 / 12) \$171.92 Monthly Fee Payable
<b>Ongoing Monthly Bank Reconciliation (Up to 11 Assets)</b>	\$151.33 (1,816 / 12)	\$151.33 + \$ 15.00 (180/12) \$166.33 Monthly Fee Payable	\$151.33 + \$ 15.00 + \$ 35.50 (425 / 12) \$201.83 Monthly Fee Payable

## Adjustments for Part Year Entrants

The total annual fee, plus an additional month in advance, is payable regardless of when the SMSF was established or transitioned. (see examples below on how this is calculated for Transitioned Funds and New Funds).

### Transitioning Funds

A once off establishment fee of \$250 (inclusive of GST) is payable up-front for all transitions.

### Monthly Administration Fee Adjustment for Transitioned Funds

When an existing fund is transitioned, administration fees for the elapsed months since the last 1 July, plus an additional month in advance, will be payable and deducted from the first monthly Direct Debit from the fund's cash management account. Thereafter, administration fees will be a fixed monthly amount for the type of service selected. The monthly in advance fee will be treated as a prepayment carried forward into the next year.

### Example

The fund is active as at November and the determined monthly fee is \$171.92 (Periodical option Admin, Tax & Audit). In November we will deduct from the operating cash management account, the elapsed months since 30 June, i.e. July, August, September October and November amounting to 5 months, plus one additional month in advance, equalling 6 x \$171.92 = \$1,031.52.

### New Funds

### Monthly Administration Fee Adjustment for New Funds

For new funds established during the financial year, monthly deductions, plus an additional month in advance, will commence when the fund bank account becomes active. Any adjusted administration fees payable for the service chosen will be debited to the fund after completion of the Annual Accounts and prior to Audit.

### All Funds

Additional required fees such as Actuarial, BAS, PAYG/IAS or ASIC Registered Agent service fees, will be charged separately as a direct debit deduction from the fund's bank account when the respective invoices become due and payable.

## Supplementary Fees

### Taxation, Audit and ASIC Services

Lodgement & ATO processing

- BAS
- PAYG / IAS
- ATO Audit

ASIC Registered Agent

### Inclusive GST

\$27.50 per quarter or \$150 per annum  
 \$27.50 per notice  
 \$165.00 per hour

\$150.00 per company

### Pension Services

Actuarial Certificate – account based pensions  
 – other pensions

\$187.00  
 \$450.00

Pension Commencement

- Using 30 June financials or a set figure
- Using a figure that needs a set of accounts specially done

NIL

Commutation – Account Based  
 – Defined Benefit

\$220.00 per pension  
 \$220.00 per pension  
 \$450.00 per pension

Pension Reset

\$220.00 per pension

CentreLink Figures – where not using 30 June figures

\$165.00

### Deed Services\*

New SMSF Establishments

- Corporate Trustee
- Individual

\$1,255.00  
 \$1,455.00 QROPS  
 \$ 470.00  
 \$ 670.00 QROPS

Custodian / Security Trustee

\$ 950.00

Bare Trust Deed

\$ 285.00

Combined

\$1,235.00

Related Party Loan (Depending on Complexity)

from \$350.00 - \$500.00

Deed Amendments (Depending on Deed)

from \$350.00 - \$500.00

Change from Individual to Corporate Trustee

- Depends on existing Deed

from \$1,255.00

### Other Services

Fund Rectification & General Consulting

\$165.00 per hour

Lodgement of QROPS Application

\$350.00 per application

Annual QROPS Administration  
 (includes HMRC Reporting)

\$350.00 per annum

QROPS Taxation Advice (only)

\$150 per event

SIS Compliance Review Fee

\$165 per event

Fund Wind Up

\$550.00 plus Audit costs

Segregated Assets

\$350.00 per segregation

Property Search Fees

at cost imposed by the Auditor (approx. \$50 - \$100)

Rollovers Service (out)

\$165.00 per rollover

Mail House

\$175.00 per annum per fund (up to 24 mail items received, actioned & filed)  
 \$350.00 per annum per fund (above 25 items)

Termination Fee

balance of month plus one month

\*Based on using CST Corporate Solutions Deed Services. Charges will vary based on different providers (if requested) and/or existing deed or ASIC fee variance. A surcharge applies for credit card method of payment of 1.5% for Visa/MasterCard and 3% for AMEX.

**NOTE: Fees are reviewed effective 1 July each year and may be increased in line with CPI or significant changes in Government Legislation**

