

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 or bare trustee establishment 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	<table border="0"> <tr> <td>1 – 10 Assets</td> <td>\$2240</td> </tr> <tr> <td>11 – 20 Assets</td> <td>\$3120</td> </tr> <tr> <td>21 – 30 Assets</td> <td>\$3880</td> </tr> <tr> <td>31+ Assets</td> <td>By Quote</td> </tr> </table>	1 – 10 Assets	\$2240	11 – 20 Assets	\$3120	21 – 30 Assets	\$3880	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, a minimum of 3 months will be payable. Thereafter, the annual fee is reviewed and calculated each year based on the number of assets as at 30 June.
1 – 10 Assets	\$2240									
11 – 20 Assets	\$3120									
21 – 30 Assets	\$3880									
31+ Assets	By Quote									
■ Fund Audit	\$640	Audit fees are payable for a full year irrespective of which month the SMSF establishes with SuperGuardian.								
ANNUAL FIXED FEES – IF REQUIRED, BILLED MONTHLY										
■ Pension Administration	\$350	These fees are added to the monthly administration fee and are billed and debited within the year it relates to.								
■ GST Registered Fund	\$350									
■ QROPS Administration	\$260									
■ Segregated Assets	\$600									
■ Document Handling Fee	\$110	For funds that elect to receive and return documents for signing via physical mail, rather than eSigning. This fee is charged in addition to the annual fee and deducted at the time of the annual fee.								
ANNUAL FIXED FEES – IF AND WHEN 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 company)	\$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	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 in or out or pension reversion.								
■ SMSF Fund Wind Up	\$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 and 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	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 the above-mentioned fee categories if deemed appropriate.