



SUGAR
MANUFACTURERS
OF AUSTRALIA
RETIREMENT
TRUST

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14 January 2008

SMART (Sugar Manufacturers of Australia Retirement Trust)

What this notice is about

Sugar Manufacturers of Australia Retirement Trust (SMART) SFN 1498 69000;
ABN 97 620 693 233; SPIN SMR0100AU

Compliance status of the fund

This Notice is issued for the purposes of:

- Section 25 of the Superannuation Guarantee (Administration) Act 1992
- Section 136AB of the Fringe Benefits Tax Assessment Act 1986
- and Section 290-170 of the Income Tax Assessment Act 1997.

On behalf of the Trustee, we advise that the Fund is a Regulated Superannuation Fund within the meaning of the Superannuation Industry (Supervision) Act 1993. SMART has not received a Notice of Non-compliance from the Australian Prudential Regulation Authority (APRA) and accepts transferred and rolled over benefits with no minimum benefit amount.

SMART is able to accept employer superannuation contributions for eligible persons. These contributions are maintained and subsequently paid only in accordance with the Superannuation Industry (Supervision) Regulations 1994.

Making contributions to SMART is simple with SMART's easy payment options.

Contribution data can be provided by using:

- Our pre-printed contribution return forms
- Completing a blank contribution return
- Electronically by spreadsheet, disc or by using Employer On-Line
- Via your payroll provider

Contributions can be accepted via any of the following:

- Self-initiated Direct Debit
- By Cheque; or
- Electronic Funds Transfer (E.F.T.)

If you need to discuss this

We will be pleased to help you. Please contact SMART enquiries on 1800 802 800 if you require any further assistance.

Yours Sincerely

SMART Administration