



THE TRUSTEE FOR ANTHONY BARRY SMSF
20 GAZA RD
WEST RYDE NSW 2114

Our Reference: 1052449330723
Contact officer: April James
Client ID: 37 278 688 532

11 September 2025

We're reviewing your super fund

Dear Trustee,

We're following up on our recent phone conversation with you, to let you know that we've selected Anthony Barry SMSF for a review. The review is to check that the fund is complying with tax and super law.

During our phone call on 11 September 2025, we talked about your lodgment, regulatory and tax obligations and your SMSF regulatory disclosure form received 13 December 2024.

When we spoke to you, you told us you had repaid all the monies withdrawn from the Fund's cryptocurrency account. Initially, the cryptocurrency account was not in the name of the Fund. This has been rectified.

The information on the auditor contravention reports lodged 15 September 2022, 31 October 2022 and 21 March 2025 shows the following contraventions:

- › Regulation 6.17 – restriction on payment of benefits
- › Subsection 65(1) – loans or providing financial assistance to members or their relatives.

What you need to do

You need to send us the information and documents listed below by **2 October 2025**:

- › copies of the fund's financial statements for the 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24 years of income, including notes, two-year comparatives, auditor's report and members' statements, and the general ledger
- › copy of the fund's bank and other financial institution statements for the 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25 years of income and for the current year of income inclusive of the latest statement available
- › Schedule of withdrawals
- › Destination of the loans/withdrawals
- › Documentation supporting the repayments stated in your SMSF regulatory contravention disclosure
- › Wallet addresses assigned to the fund and full details such as
 - Evidence the wallet is held in the name of the Fund
 - Full Transaction History
 - The value of the cryptocurrency in Australian dollars at the time of each transaction – this may be taken from a reputable online exchange

NEED HELP?

If you have any questions, you can phone us on **1300 650 286** between 8:00 am and 3:00 pm, Monday to Friday. Enter your four-digit PIN **2126** to speak to April James.

We're committed to supporting people through difficult times. If you're struggling to meet your tax and super obligations visit ato.gov.au/support

MORE INFORMATION

For information about our commitments to you and what we ask of you, go to ato.gov.au/atocharter

- What each transaction was for

We'll use the information as well as the information in your self-managed superannuation fund (SMSF) annual return and in the auditor contravention report to complete this review.

Send your reply

If all the information and documents are on paper, you can send them by:

› fax: **1300 139 024**

› mail:

**Australian Taxation Office
PO Box 3578
ALBURY NSW 2640**

› email: **April.James@ato.gov.au**

You should be aware that the internet isn't a secure environment. We don't control the path of inbound and outbound emails, so we can't guarantee the privacy of personal information sent by email. You should be aware of this risk if you choose to communicate with us by email and include your personal details.

Send your reply using the *Return of information cover sheet* included with this letter and quote our reference **1052449330723**.

What you need to know

If you don't send us the records or information we ask for, we may:

- › use our formal powers to obtain information from third parties
- › change the amount of tax you need to pay
- › charge you a penalty
- › take other action.

We should complete this review by 10 March 2026, however, this will depend on the specific details of your case.

Penalties for income tax issues

We may charge you a penalty if you:

- › make a mistake or leave something out on your SMSF annual return
- › make a statement that is false or misleading.

Penalties for super issues

If you have found and fixed any contraventions, or taken steps to fix them, you need to give us:

- › a statement in writing that includes the details of how and why the contravention happened
- › a statement in writing showing what you have done so far
- › supporting proof.

If you have contravened super law, you can be charged a penalty for each contravention.

What to do if you find a mistake

You should review all your relevant records, tax returns and activity statements to work out if you have made any mistakes or left something out.

If you find a mistake contact us straight away, and any penalty may be reduced. You can find more information on our website about:

- › voluntary disclosures at **ato.gov.au/voluntarydisclosure**
- › collecting your personal information at **ato.gov.au/privacy**
- › super penalties at **ato.gov.au/smsfcompliance**

Yours faithfully,

Emma Rosenzweig

Deputy Commissioner of Taxation

Encl.

Return of information cover sheet



RETURN OF INFORMATION COVER SHEET

Complete this cover sheet and include it as the front page for the documents / electronic media you are sending us.

Your details

Our Reference	1052449330723		
Entity name	THE TRUSTEE FOR ANTHONY BARRY SMSF		
Entity ABN			
Phone number			
Fax number			
Total number of pages (not including cover sheet)/electronic media			
Your nominated contact for this matter			
Name		Contact number	
Email address			
Any additional information			
Declaration I declare this information is true and correct.			
Name		Position (eg Director / Business owner / Trustee)	
Signature		Date	