

Fees – Estate Planning, Superannuation, Trusts, Tax & Asset Protection

Our fees for the preparation of estate planning, superannuation and trust documents are set out as follows:

Part 1 – Testamentary and protective trusts (both beneficiary and executor controlled)

Part 2 – Self managed superannuation funds (full service documentation)

Part 3 – Family, unit (fixed and hybrid) and capital reserved trust Deeds

Part 4 – Special purpose trust Deeds

Part 5 – Other estate planning documents, eg powers of attorney

Part 6 – Information regarding advice concerning structuring and preventative planning issues; charging for meetings and telephone consultations, and the preparation of non standard estate planning, structuring and trust documentation

(For information regarding Allan Swan's training services, contact Allan on 03 9843 2153)

Part 1:

Testamentary and Protective Trusts – Beneficiary and Executor Controlled

Document (within a Will)	Document Fact Finder & Pocket Summary (for further reading)	Minimum Cost # (including GST)
Beneficiary controlled testamentary trusts (BCTTs)	FF: Estate planning PS: Beneficiary Controlled Testamentary Trusts	\$1,100 single Will & \$1,320 pair of Wills
BCTTs + CGT & land tax clauses for family home	FF: Estate planning PS: Life interests and rights of occupation	\$1,320 single Will & \$1,540 pair of Wills
BCCTs with staggered time release of control of funds	FF: Estate planning PS: Beneficiary Controlled Testamentary Trusts	\$1,320 single Will & \$1,540 pair of Wills
BCTTs + executor controlled fixed, flexible or partly life interest	FF: Estate planning PS: Life interests and rights of occupation	\$1,760 single Will & \$1,980 pair of Wills

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BCTTs + executor controlled capital protected testamentary trust	FF: Estate planning PS: Types of testamentary trusts	\$1,760 single Will & \$1,980 pair of Wills
BCTTs + executor controlled special disability and/or all needs protective trust	FF: Estate planning PS: Vulnerable beneficiaries – 10 page overview	\$1,320 single Will & \$1,540 pair of Wills
Special disability + all needs protective trust (but no BCTTs)	FF: Estate planning PS: Vulnerable beneficiaries – 10 page overview	\$660 single Will & \$825 pair of Wills
Additional clauses referring to a self managed superannuation fund (SMSF)	FF: Estate planning PS: Binding death benefit nominations	Hourly rates
Additional clauses referring to a family trust	FF: Estate planning PS: Family trusts – Second generation	Hourly rates
Additional clauses creating a fixed life interest	FF: Estate planning PS: Life interests and rights of occupation	\$660 single Will & \$825 pair of Wills
Additional idiosyncratic clauses		Hourly rates
Charitable testamentary trust		Hourly rates

Note: For all estate planning involving the preparation of testamentary trusts, the total price will consist of the document price + fees for the initial and final consultation, any additional or tailored drafting required and any searches or couriering of documents

Part 2:

Self Managed Superannuation Funds – Full Service Documentation

Document	Document Fact Finder & Pocket Summary (for further reading)	Minimum Cost (including GST)
General consulting and advice		Hourly rates
Establishment of an SMSF*	FF: SMSF – establishment PS: Self managed superannuation funds	\$440
Variation of an SMSF documentation**	FF: SMSF – variation PS: Self managed superannuation funds	\$550
Review of the death benefit clauses in a SMSF	FF: Super death benefits trusts PS: Superannuation death benefits trusts	\$220

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Binding death benefit nomination (including immediate and reserve nominations)	FF: Binding death benefit nomination PS: Binding death benefit nominations	\$330 single & \$385 pair
Binding death benefit nomination – with special conditions	FF: Binding death benefit nomination PS: Binding death benefit nomination	Hourly rates for additional drafting
Change of trustee for an SMSF	FF: SMSF – change of trustee PS: Self managed superannuation funds	\$330
Admission of new member to an SMSF	FF: SMSF – admission of new member PS: Self managed superannuation funds	\$250 + \$50 for each additional new member
Preparation of account based non-commutable SMSF transitional to retirement pension documentation	PS: Superannuation pensions	\$825, \$990 pair
Account based commutable SMSF pension documentation	PS: Superannuation pensions	\$825, \$990 pair
Tailored SMSF Deed (with specific future control provisions) and account based non-commutable SMSF pension documentation	FF: SMSF– establishment PS: Self managed superannuation funds	Hourly rates

* *Note:* For establishment of an SMSF, documents prepared include trust Deed, product disclosure statement, member application form, sample letter to an employer, binding death benefit nomination pro forma and guide, summary letter, checklist and trustee minutes.

** *Note:* For variation of an SMSF Deed, documents varied include trust Deed, product disclosure statement, binding death benefit nomination pro forma and guide, summary letter, checklist and trustee and member minutes.

Part 3:

Family, Unit (Fixed and Hybrid) and Capital Reserved Trust Deeds

Document	Document Fact Finder & Pocket Summary (for further reading)	Minimum Cost (including GST)
General consulting and advice		Hourly rates
Family trust Deed and ancillary documents	FF: Family trust PS: Family trust	\$385
Fixed unit trust Deed and ancillary documents	FF: Unit trust – fixed PS: Unit trusts – fixed and hybrid	\$495

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Hybrid trust Deed with voting units only and ancillary documents	FF: Hybrid unit trust PS: Unit trusts – fixed and hybrid	\$770
Hybrid trust Deed with income and voting units and ancillary documents	FF: Hybrid unit trust PS: Unit trusts – fixed and hybrid	\$990
Hybrid trust Deed with capital and voting units and ancillary documents	FF: Hybrid unit trust PS: Unit trusts – fixed and hybrid	\$990
Non-fixed unit trust Deed and ancillary documents	PS: Unit trusts – fixed and hybrid	\$990 + consultation
Sole Purpose Insurance Bond Trust and ancillary documents	FF: Sole purpose insurance bond PS: Types of trusts established by Deed	\$495
Capital reserved trust Deed and ancillary documents	FF: Capital reserved trust PS: Types of trusts established by Deed	\$990 + consultation
Victorian farm transfer trust Deed and ancillary documents	FF: Farm transfer trust PS: Farm transfer trust	\$990 + consultation
Review of succession clauses in family trust Deed	FF: Family trust PS: Family trust	\$330
Full review of a family trust Deed (for existing family trust Deeds)	FF: Family trust PS: Family trust	Hourly rates
Amendments to existing family trust Deeds dealing with trustee powers, eg to deal with future control	PS: Family trust	Hourly rates
Change of trustee for any of the above trust Deeds		\$330
Deed of restatement for family trust (lost trust Deed)		Hourly rates
Declaration of absolute entitlement (“bare”) trust		Hourly rates
Other tailored trust Deeds and specific drafting		Hourly rates
Review of existing or draft trust Deeds		Hourly rates

We emphasise that the mere preparation of a suitable trust Deed will not necessarily result in achievement of a person’s estate planning goals, eg protection of assets from creditors. Specific advice should be sought from either **MOORESLEGAL** or another advisor practising in this area to ensure the arrangements surrounding the establishment of trusts achieves those goals.

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Part 4:

Special Purpose Trust Deeds

Document	Document Fact Finder & Pocket Summary (for further reading)	Minimum Cost (including GST)
General consulting and advice		Hourly rates
Special disability trust Deed and ancillary documents	FF: Special disability Deed trust PS: Vulnerable beneficiaries – 10 page overview	\$495 + consultation
Absolute entitlement (or bare or blind) trust Deed	FF: Absolute entitlement trust PS: Types of trusts established by Deed	\$495 + consultation
All needs protective trust Deed and ancillary documents	FF: All needs protective Deed trust PS: Vulnerable beneficiaries – 10 page overview	\$990 + consultation
Child support (maintenance) trust Deed and ancillary documents	FF: Child support trust PS: Child support trust	\$1,650 + consultation
Estate proceeds trust Deed and ancillary documents	FF: Death benefit proceeds trusts PS: Estate proceeds trust	\$1,650 + consultation
Superannuation death benefits trust Deed and ancillary documents	FF: Death benefit proceeds trusts PS: Superannuation death benefits trusts	\$1,650 + consultation
Insurance funded death benefits trust Deed and ancillary documents	FF: Death benefit proceeds trusts PS: Estate proceeds trust	\$1,650 + consultation
Employer funded death benefits trust Deed and ancillary documents	FF: Death benefit proceeds trusts PS: Estate proceeds trust	\$1,650 + consultation
Change of trustee for any of the above trust Deeds		\$330

With respect to the child support, superannuation death benefits and estate proceeds trust Deeds in particular, we emphasise that the mere preparation of a suitable trust Deed will not necessarily result in the trustee generating concessional tax income.

Specific advice should be sought from either **MOORESLEGAL** or another advisor practising in this area to ensure the arrangements surrounding the establishment of such trusts complies with the legislation in place at the time. In addition, it is often

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necessary to prepare documentation in addition to the trust deed in order to put all necessary arrangements into place.

Part 5:

Estate Planning – Other Documentation

Document	Document Fact Finder & Pocket Summary (for further reading)	Minimum Cost# (including GST)
Review of the death benefit clauses in an SMSF	PS: Superannuation Death Benefits – Payment Choices	\$220
Binding death benefit nomination (including immediate and reserve nominations)	FF: Binding death benefit nomination PS: Binding death benefit nominations	\$330 single & \$385 pair
Binding death benefit nomination – with special conditions	FF: Binding death benefit nomination PS: Binding death benefit nomination	Hourly rates for additional drafting
Wills without executor/beneficiary controlled testamentary trusts (other than for minor children) and no SMSF, family trusts or businesses to consider	See Elder Law and Wills page	\$440 single Will & \$550 pair of Wills
Immediate and reserve enduring financial powers of attorney	FF: Powers of attorney PS: Attorneys, executors and administrators	\$220 single set, \$275 pair
Medical treatment and guardianship powers of attorney, plus instructions as to their release	FF: Powers of attorney PS: Attorneys, executors and administrators	\$220 single set, \$275 pair of sets
Set of all Victoria forms of enduring powers of attorney	FF: Powers of attorney PS: Attorneys, executors and administrators	\$330 single full set, \$385 pair of full sets+ consultation
Review of enduring and other powers of attorney already prepared	FF: Powers of attorney PS: Attorneys, executors and administrators	Hourly rates
Review of existing or draft Wills	FF: Estate planning	Hourly rates
Parent to child loan agreements	FF: Parent to child loan PS: Parent to child loans	Hourly rates
Land transfers between partners, family members or related entities		Hourly rates
Advice regarding binding financial agreements for spouses or domestic partners	PS: Binding financial agreements	Hourly rates

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Advice regarding eligibility for small business CGT concessions	FF: Small business CGT concessions PS: Small business CGT concessions	Hourly rates
Advice regarding intra-business agreements	PS: Intra-business agreements	Hourly rates

Note: For all estate planning involving the preparation of documents, the total price is the document price (including an accompanying summary letter) + the initial consultation, any additional drafting required and any searches or couriering of documents

Part 6:

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As part of its wider private client services, **MOORESLEGAL**:

- provides legal advice to; and
- prepares documentation for

Financial Advisors, Accountants, Lawyers and Trustee Companies and their clients in the areas of:

- **Estate planning – consultations and advice** – these services are charged at hourly rates for consultations and opinions;
- **Testamentary trusts**
- **Other estate planning documentation;**
- **Self managed superannuation funds;**
- **Trust Deeds;**
- **Special purpose trust Deeds;**
- The **taxation**, eg income tax, CGT, State duty, GST, and **asset protection** issues associated with all these areas.

Advisor Protocol

Where clients are referred to **MOORESLEGAL** by a professional advisor such as an accountant, financial planner or lawyer or wish that their advisors be kept up to date with the progress of their matter:

- Formal permission will be obtained from the client to keep the referrer updated throughout the matter; and
- The referrer will be copied in on all correspondence sent to the client.

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General Hourly Rates (including GST)

The prices for the preparation of estate planning, superannuation and trusts documents listed below do not include the time required to prepare non-standard documentation, additional or tailored drafting or provisions in documents or to provide specific asset protection or tax advice. It also does not include time for consultations, telephone attendance, correspondence (including emails) and traveling time. Depending on the person involved, this time is charged at the hourly rates below:

	Principal	Senior Lawyer	Lawyer	Trainee
Rate	\$495	\$385	\$242-\$353	\$220

These terms are effective from 1 July 2010 and are reviewed annually. The rates applicable to other areas of **MOORESLEGAL**'s practice would be advised in the event that the skills of those practitioners are needed.

Services Provided Free of Charge

As well as the regularly updated *Pocket Summaries* (see www.mooreslegal.com.au), **MOORESLEGAL** emails free of charge an annual client update to **EPSS** clients.

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