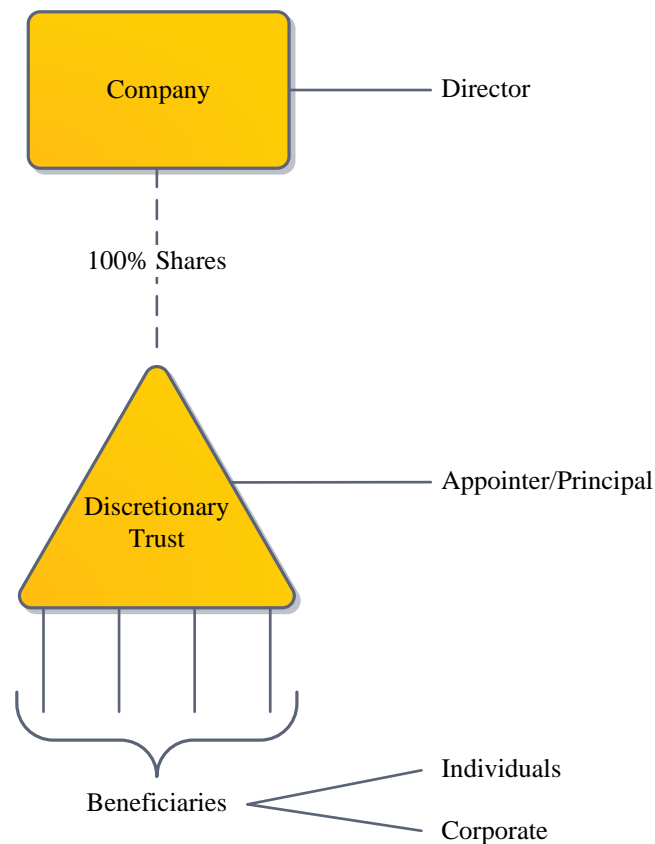


COMPANY – STRUCTURE DIAGRAM



Features	Company Information
Asset Protection	High if shares held by Discretionary Trust
Limited Liability	Yes
Day to Day Control	Directors
Ultimate Control	Shareholders (power to remove Directors)
Law	Corporations Act
Tax Rate	30%
Transfer of Losses	No
Accounting	Cash or Accruals
CGT	<ul style="list-style-type: none"> • 50% Discount (shareholder only) • Flexible access to small business CGT concessions • Distributions of non-taxable amounts from trust not subject to tax (CGT event E4 does not apply)
GST Registration	Company
Income Splitting	No
Distribution of Losses	Trapped in Company
Limits on Loans	Yes – Division 7A ITAA 1936 applies to severely restrict loans out from the Company

Note – This material has been prepared for demonstration purposes only and is a summary only. It does not represent legal advice from Cleary Hoare Solicitors upon which any person may act.