LEGAL CONSOLIDATED
BARRISTERS & SOLICITORS

National Law Firm

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Your Reference: Waratah Retirement
Our Reference: LC-1108-274

11 November 20

Why ask for two names?

We ask for both names so the bank can connect its old records to your new deed.

Build your SMSF Change of Name Kit

Waratah Retirement Pty Ltd
8 Exhibition Street
Melbourne VIC 3000
Australia

Dear Trustee,

SMSF Change of Name Kit for
Wattle Harbour Retirement Superannuation Fund

Thank you for your instructions. Your SMSF Change of Name Kit includes:

- Deed of Variation
- Trustee and Member minutes
- Notification checklist
- Change-of-name notice
- Banking Certificate of Documents Prepared

How to print your document

Check your names and details. Download the PDF to your computer. Print single-sided on A4 paper at 100% scale. Do not print directly from your browser. Turn off “fit to page”.

We confirm that we act for:

Waratah Retirement Pty Ltd of 8 Exhibition Street, Melbourne VIC 3000, Australia
ACN 123 456 780

(Trustee)

As Trustee of the self-managed superannuation fund known as the Waratah Retirement Superannuation Fund (Fund). The Membership comprises:

Daniel James Mercer of 33 Alfred Street, Sydney NSW 2000, Australia

Louise Anne Mercer of 120 Collins Street, Melbourne VIC 3000, Australia

(Membership)

Change your SMSF’s name. Keep the same fund.

Your Trustee, Membership and assets remain unchanged. Your SMSF keeps its existing ABN and Tax File Number. Its other governing rules continue.

Notify the ATO within 28 days of the name change. Regulation 11.07AA of the *Superannuation Industry (Supervision) Regulations 1994* (Cth) requires this notification.

Liability limited by a scheme approved under Professional Standards Legislation

Update the agent's Onli abr.gov.au o 3036). Your confirmation

Keep the ori change doc backups. Ba not alter the

> ***Who still has the old name?***
>
> *Your accountant may hear the news before your bank does. The cover letter tells you who to notify and which records to check.*
>
> Build your SMSF Change of Name Kit

Check the authority and sign the documents

Read the existing Trust Deed and its amendments. Confirm your power to change the name and satisfy all consent and signing requirements. The Trustee confirms that authority in the Deed of Variation. We have not independently reviewed the Fund's earlier deeds or compliance history. Contact us before signing if the earlier deed does not authorise the change or requires a consent that has not been obtained.

Sign and date the Deed of Variation, then complete the minutes recording its adoption and the Membership's consent. Use the actual date of execution. A company signs through the officers authorised under s 127 of the *Corporations Act 2001* (Cth): two directors, a director and company secretary, or the sole director of a proprietary company where that director is also the sole secretary or the company has no secretary. Human trustees sign using the witnessing blocks provided.

Update the name wherever others deal with your SMSF

Use the enclosed checklist and notice to tell your bank, accountant, auditor, investment platforms and other relevant record holders. Provide the executed name-change deed or a certified copy if requested. Ask your conveyancing lawyer about any change to a property record and any duty or lodgement requirement in the relevant State or Territory. A name change alone does not replace the owner of an asset.

Give your bank our Banking Certificate of Documents Prepared with your signed Deed of Variation and the Trustee's notice. The certificate identifies the documents we prepared. Your signed deed records the completed change. The bank may also require its own form or a certified copy.

Changing the Fund's name does not change its corporate trustee's company name or ACN. You do not need to register a new company merely to rename the Fund. If you also want to change the company's name, use the separate ASIC process.

Preserve your SMSF's continuity

We draft the Deed to change your SMSF's name while preserving the existing fund and trust relationship. In *Commissioner of Taxation v Commercial Nominees of Australia Ltd* [2001] HCA 33, the High Court considered whether changes to a superannuation fund broke its continuity for tax purposes. The case did not decide a simple name change, but it shows why the documents must preserve the continuing fund. ATO Taxation Determination TD 2012/21 also explains that a valid amendment does not itself trigger CGT event E1 or E2 unless it terminates the trust and creates a new trust, or subjects an asset to a separate trust.

Our work and your advisers

We prepare this Kit from the information and selections supplied to us for the Trustee identified above. We do not act for the Members in their personal capacities, investigate ownership or asset records, notify the ATO or other institutions, or supervise signing. We

do not provide personal financial, investment or accounting advice through this Kit. Ask your accountant about the Fund's tax and reporting position.

This now concludes the matter. Thank you for your instructions.

Yours sincerely,

Legal Consolidated

LEGAL CONSOLIDATED BARRISTERS & SOLICITORS

Resolution by the Trustees to change the Fund name of the Self-Managed Superannuation Fund

Held at ……

Present:

Waratah Retirement Pty Ltd of 8 Exhibition Street, Melbourne VIC 3000, Australia ACN 123 456 780

(Trustee)

Daniel James Mercer of 33 Alfred Street, Sydney NSW 2000, Australia

Louise Anne Mercer of 120 Collins Street, Melbourne VIC 3000, Australia

(Membership)

Quorum: It was noted that a quorum was present at the meeting.

Notice of Meeting: The Trustee confirms that it called and held this meeting under the Trust Deed and applicable law. Any waiver of notice must comply with both.

The executed Deed of Variation changing the Fund's name to Wattle Harbour Retirement Superannuation Fund was tabled.

IT WAS RESOLVED that:

1. the Trustee adopts the executed Deed of Variation changing the Fund's name to Wattle Harbour Retirement Superannuation Fund
2. the Fund continues as the same trust, with the same ABN and TFN; this name change does not appoint or remove a Trustee or Member or transfer any Fund asset;
3. the Trustee must notify the ATO in the approved form within 28 days after the name changes and retain confirmation;
4. the Trustee authorises delivery of the executed Deed of Variation and the notice of change of name to the Fund's bank, accountant, auditor and other relevant record holder
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Who agreed to the change?

We ask who the trustee and members are. The minutes show who approved the new name. Keep them with the signed deed.

Build your SMSF Change of Name Kit

The Trustee change and that they have satisfied its consent, notice and execution requirements. The law firm that prepared these documents has not provided legal advice on the Fund's circumstances or verified that authority.

Signed as a true and correct record of the meeting immediately after the meeting.

Waratah Retirement Pty Ltd (Trustee)……..…... Date: …… 20

Daniel James Mercer (Member) ……..…... Date: …… 20

Louise Anne Mercer (Member) ……..…... Date: …… 20

SMSF Change of Name Deed of Variation for the

Wattle Harbour Retirement Superannuation Fund

(formerly known as the Waratah Retirement Superannuation Fund)

Your Reference:

This Deed of Variation is made by:

Waratah Retirement Pty Ltd of 8 Exhibition Street, Melbourne VIC 3000, Australia
ACN 123 456 780

(Trustee)

1 Background

1.1 The Waratah Retirement Superannuation Fund was created by a deed dated 15 January 2026 together with any amending deeds (**Trust Deed**).

1.2 The Trustee exercises the power of amendment in the Trust Deed solely to change the Fund's name. The Trustee and the Membership warrant that they have reviewed that power and satisfied all consents, conditions and procedures required to exercise it.

1.3 The Waratah Retirement Superannuation Fund has not vested or wound up.

1.4 The Trustee changes the Fund's name from the date this Deed of Variation is executed and dated. The Trustee warrants that the Membership has unanimously consented to the change of name, as recorded in the minutes.

2 Dictionary

Membership means
Daniel James Mercer of 33 Alfred Street, Sydney NSW 2000, Australia
Louise Anne Mercer of 120 Collins Street, Melbourne VIC 3000, Australia

SIS Act means the *Superannuation Industry (Supervision) Act 1993* (Cth).

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SIS Regula
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Which deed date do we ask for?

The latest update may be the first deed you find. We ask for the date of the original deed so the variation identifies the right SMSF.

Build your SMSF Change of Name Kit

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3.1 Imme
Waratah Retirement Superannuation Fund.

3.2 From the date this Deed of Variation is executed and dated (**Start Date**), the Trustee changes the Fund's name to the Wattle Harbour Retirement Superannuation Fund.

3.3 From the Start Date, each reference to the former name in the Trust Deed identifies the Fund under its new name. Earlier executed documents remain evidence of the same continuing Fund. Except for this name change, the Trust Deed remains unchanged.

4 Mandatory law and severance

4.1 This Deed of Variation operates subject to mandatory law. It does not authorise a transaction, payment or act prohibited by Superannuation law.

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A new name is a narrow job

The variation changes the name. Keep the earlier deeds so your accountant and auditor can trace the SMSF?s history.

Build your SMSF Change of Name Kit

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give effect to the name change. All other governing rules, powers, restrictions and valid existing arrangements continue, subject to mandatory law.

6 Protecting preserved rights, concessions, regulator requirements and existing arrangements

In-house asset rules

6.1 If any clause in this Deed of Variation adversely affects the grandfathering provisions for any structures or transactions that the Waratah Retirement Superannuation Fund has in place for the in-house asset rules including for sections 71A to 71E *Superannuation Industry (Supervision) Act 1993 (Cth)* then the inconsistent provisions are read down or severed to the extent necessary so as not to adversely affect any such transactions or structures that are in place.

Defined Benefit Pensions

6.2 The Deed of Variation is read down so as to preserve any continuity and payments of defined benefit pensions and any other pensions and payments. Any power to pay a defined benefit pension (under the Deed) is preserved.

Accrued Benefits preserved

6.3 This Deed of Variation is not intended to, and does not, prejudice or reduce any entitlement or Benefit that has accrued. This Deed of Variation is read down, as required, to give effect to this clause.

Preserved concessions, exemptions and regulatory treatment

6.4 This name change does not alter an existing concession, exemption, tax or duty treatment, grandfathering provision, transitional relief, ruling, approval, undertaking or regulatory condition. The continued availability of each treatment depends on its own terms and applicable law.

Mandatory law and regulator requirements prevail

6.5 This Deed of Variation is read down so that the Fund, the Trustee and each Member comply with all mandatory requirements, undertakings, directions, conditions, notices, rulings, determinations, consents, approvals and requirements of any Responsible Authority. If any clause of this Deed of Variation is inconsistent with those requirements, the clause is severed or read down to the extent needed to comply.

Existing restrictions and quarantined assets preserved

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segregated interests, release of restrictions, pooling of quarantined assets or change in the underlying ownership of any Fund asset. The original trust relationship continues unbroken.

What happens to the pension?

Your pension records may still carry the old name. Keep them with the variation so your advisers can connect the records.

Build your SMSF Change of Name Kit

Binding Death Benefit Nominations (BDBNs) and Reversionary Pensions preserved

6.9 This name change does not revoke, vary, renew or extend a death benefit nomination, death benefit agreement or reversionary pension entitlement. Each continues on its existing terms, subject to the Trust Deed and Superannuation law. This Deed of Variation does not validate an arrangement that is otherwise invalid.

Limited Recourse Borrowing Arrangements (LRBAs) preserved

6.10 Where the Fund has entered into a Limited Recourse Borrowing Arrangement (LRBA) (including any bare trust, holding trust, or related party loan) prior to the Start Date, nothing in this Deed of Variation alters the terms of that borrowing, creates a new charge over Fund assets, or otherwise causes a breach of section 67A of the *Superannuation Industry (Supervision) Act 1993 (Cth)*.

Guardians, Attorneys, and Successor Appointments preserved

6.11 This name change does not appoint, remove or change a guardian, attorney, legal personal representative or successor Trustee. Each valid existing appointment continues on its existing terms, subject to applicable law.

Existing Reserves and Unallocated Contributions

6.12 This name change does not allocate, release, pool or wind up any existing reserve or unallocated contribution account. Each remains subject to its existing rules and applicable law.

7 What is not varied

All the other terms contained and implied in the Trust Deed remain in full force and effect.

8 Using the definitions in the Trust Deed

Unless the context otherwise requires, the expressions and expressions of similar import contained in this Deed of Variation have the same meanings as in the Trust Deed. This Deed of Variation does not alter the rights or entitlements of any Member.

9 Deed of Variation versus the Trust Deed

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Why keep the old papers?

An auditor might pull an old investment record years later.

The signed variation explains why the names differ.

Build your SMSF Change of Name Kit

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permitted by the Trust Deed and applicable law.

11.3 Notices may be given by post or email where permitted by the Trust Deed, the recipient's requirements and applicable law. A notice to a regulator must use the required approved form or method.

12 Interpreting the Deed of Variation

In this Deed of Variation, unless the context indicates a contrary intention:

12.1 headings are for convenience only and do not affect interpretation

12.2 a reference to a 'person' includes a reference to: an individual; body corporate (wherever incorporated); body politic; association of persons (whether incorporated or unincorporated) partnership; trust; person in the capacity as a trustee; person in the capacity as the Personal Representative of a deceased estate and superannuation fund

12.3 the plural includes the singular and vice versa and a reference to any gender includes every other gender

12.4 a reference to the Deed of Variation includes a reference to any amendment, novation, variation, supplemental deed or replacement from time to time

12.5 a reference to any party to this Deed of Variation includes successors or permitted assignees

12.6 a reference to laws in this Deed of Variation refers to those laws as amended or replaced as consistent with the overall purpose of the Deed of Variation and does not lead to an anomaly

12.7 a reference to any statute, or any subordinate legislation or instrument includes all statutes, subordinate legislation or instruments amending, modifying, consolidating, re-writing, re-enacting or replacing them and a reference to a statute includes all subordinate legislation and instruments made under that statute

Executed as a **Deed** on .....20.....

EXECUTED
Waratah Re
ACN 123 45
Trustee, by
accordance
Corporation

_____
Director / so

Who signs for the company?

We ask whether a company or humans act as trustee. Your answer determines the signing block in the deed.

Build your SMSF Change of Name Kit

SMSF Change of Name Notification Checklist

Tick each b
of Variation

Former Fu

New Fund

☐ Signed an

☐ Notified th

> ***The bank is only one stop***
>
> *Your auditor, accountant and investment platforms may still have the old name. Tick off each notification as you go.*
>
> Build your SMSF Change of Name Kit

☐ Checked that the ABR and relevant ATO records show the new name against the same ABN.

☐ Told the accountant, administrator and SMSF auditor.

☐ Told banks, lenders, brokers, share registries and investment platforms where relevant.

☐ Updated employer contribution and rollover instructions, insurance and other service records where relevant.

☐ Asked the conveyancing lawyer about any property record update or duty and lodgement requirement.

☐ Kept the signed documents with the original deed, later variations and existing pension and death benefit records.

Completed by: _____

Date: _____

Notice of SMSF Change of Name

To: _____

Account or reference: _____

Please upda
fund.

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New Fund

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Trustee na

> ***Give the bank both names***
>
> *Add the bank?s account reference to the notice. Give staff enough information to find the right record on the first try.*
>
> Build your SMSF Change of Name Kit

The Fund has changed its name under an executed Deed of Variation. It remains the same Fund. This name change does not replace its Trustee or transfer legal or beneficial ownership of its assets. Its ABN remains unchanged.

A copy of the executed Deed of Variation accompanies this notice. Please confirm when you have updated your records and tell us if you require a certified copy or your own change-of-details form.

Signed for the Trustee: _____

Name and capacity: _____

Date: _____ Contact: _____

This notice is for banks and other record holders. Notify the ATO separately through the approved method; this notice does not replace NAT 3036 or an approved online notification.

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T: 1800 141 612
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Your Reference: Waratah Retirement
Our Reference: LC-1108-274

11 November 20

Why include a banking certificate?

Our letterhead confirms who prepared the deed. Give the bank the signed deed as well.

Build your SMSF Change of Name Kit

To the Bank or

Banking Certificate of Documents Prepared

Legal Consolidated Barristers & Solicitors prepared the enclosed Deed of Variation on the Trustee's instructions. The Deed changes the SMSF's name on execution as follows:

Former Fund name: Waratah Retirement Superannuation Fund

New Fund name: Wattle Harbour Retirement Superannuation Fund

The Deed provides for the same continuing SMSF under its new name. It does not replace the Trustee or transfer ownership of any Fund asset. The Fund retains its existing ABN and TFN.

The Trustee supplies the executed Deed of Variation and confirms the effective date and account details in the accompanying notice. Please update the Fund name in your records after completing your usual checks.

This certificate confirms our preparation of the legal documents. We have not witnessed or verified execution, reviewed the earlier trust deeds, checked asset ownership or confirmed the Fund's tax or regulatory status. This certificate supports the executed Deed and your identification procedures. The Trustee must still notify the ATO through the required approved method.

Yours sincerely,

Legal Consolidated

Legal Consolidated Barristers & Solicitors

Liability limited by a scheme approved under Professional Standards Legislation