

STATEMENT OF COMPLIANCE

Fund Name:	Tidswell Master Superannuation Plan - Division VII known as Australian Expatriate Superannuation Fund
Fund RSE Registration Number:	R1004953
Australian Business Number (ABN):	34 300 938 877
Unique Superannuation Identifier (USI):	34 300 938 877 003
Complying Fund Status:	Australian Expatriate Superannuation Fund is a complying and regulated fund in accordance with the <i>Superannuation Industry (Supervision) Act 1993 (SIS)</i> .
Qualifying Recognised Overseas Pension (QROPS):	Australian Expatriate Superannuation Fund has been recognized by Her Majesty's Revenue & Customs (HMRC) as being able to accept funds from UK pension accounts.
Acceptance of superannuation contributions:	Australian Expatriate Superannuation Fund is able to accept all types of superannuation contributions. The Trustee of the fund has no reason to believe that the fund will not comply with the SIS Act and Regulations, and is not subject to any direction from the regulator to not accept employer contributions.
Payment methods: *Please refer to the information below regarding SuperStream	Australian Expatriate Superannuation Fund is able to accept contributions via Direct Debit, Electronic Funds Transfer (EFT) or Cheque (payable to <i>Australian Executor Trustees Limited ATF Tidswell Master Super Plan AESF Division</i>). All preserved benefits remain preserved in accordance with the SIS Act and Regulations.

Superstream

Under SuperStream (the government's legislation for electronic superannuation payments), all employers need to pay super contributions through a method that meets the SuperStream rules.

Employers can do this by using:

- their own software solution that complies with SuperStream,
- a solution by an outsourced payroll or other service provider that complies with SuperStream,
- a clearing house, such as the Small Business Superannuation Clearing House.

More information about SuperStream is available at ato.gov.au/Super/SuperStream.

Issued by:	Tidswell Financial Services Ltd as Trustee of the Australian Expatriate Superannuation Fund, a division of the Tidswell Master Superannuation Plan.
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Should you require any additional information, please contact Member Services on 1300 131 227 during business hours.

Tidswell Financial Services Ltd ABN 55 010 810 607, AFSL 237628, RSE Licence L0000888. This document is of a general nature and does not take into account your personal objectives, situation or needs. You should consider obtaining professional advice if you are unsure about your obligations under choice of fund legislation.

Before making a decision about Australian Expatriate Superannuation Fund, consider your financial requirements and read the Product Disclosure Statement available at www.ivcm.com/aesf