


# ***LCR 2016/12A6 - Addendum - Superannuation reform: total superannuation balance***

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# Addendum

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## Law Companion Ruling

### Superannuation reform: total superannuation balance

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Law Companion Ruling LCR 2016/12 to reflect the increase in the maximum number of allowable members for self-managed superannuation funds and small APRA funds from four to six. This change was introduced under the *Treasury Laws Amendment (Self Managed Superannuation Funds) Act 2021*.

LCR 2016/12 is amended as follows:

**1. Paragraph 3**

Omit the numeral '5'; substitute 'seven'.

**2. Paragraph 6**

In the last dot point, omit the word 'five'; substitute 'seven'.

**3. Paragraph 28AB**

(a) Omit the word 'five'; substitute 'seven'.

(b) Omit the wording of footnote 39B; substitute 'Subsection 307-231(1)'.

This Addendum applies from 1 July 2021.

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**Commissioner of Taxation**

30 March 2022

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ATO references

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