

SMSFR 2009/3A1 - Addendum - Self Managed Superannuation Funds: application of the Superannuation Industry (Supervision) Act 1993 to unpaid trust distributions payable to a Self Managed Superannuation Fund

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Addendum

Self Managed Superannuation Funds Ruling

Self Managed Superannuation Funds: application of the *Superannuation Industry (Supervision) Act 1993* to unpaid trust distributions payable to a Self Managed Superannuation Fund

This Addendum amends SMSFR 2009/3 to incorporate law change.

SMSFR 2009/3 is amended as follows:

1. Paragraph 23

- (a) Omit 'with fewer than 5 members'; substitute 'where the relevant member limits are met'.
- (b) At the end of the paragraph, insert new footnote 2A:

^{2A} *Treasury Laws Amendment (Self Managed Superannuation Funds) Act 2021* increased the maximum allowable number of SMSF members from 4 to 6, effective 1 July 2021. Regulation 13.22B of the SISR was not updated as it concerns facts existing before the commencement of Division 13.3A. Regulation 13.22C can apply to facts before or after the member increase. The amendment only applies prospectively from commencement.

2. Paragraph 132

Omit the wording of footnote 35; substitute:

Section 71E is only available for funds with no more than the maximum allowable number of members. The maximum allowable number of members is fewer than 5 prior to 1 July 2021 and no more than 6 on or after 1 July 2021.

3. Paragraph 135

- (a) Omit 'with fewer than 5 members'; substitute 'where the relevant member limits are met'.
- (b) At the end of the paragraph, insert new footnote 36A:

^{36A} See footnote 2A of this Ruling.

This Addendum applies from 1 July 2021.

SMSFR 2009/3

Commissioner of Taxation

15 November 2023

ATO references

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