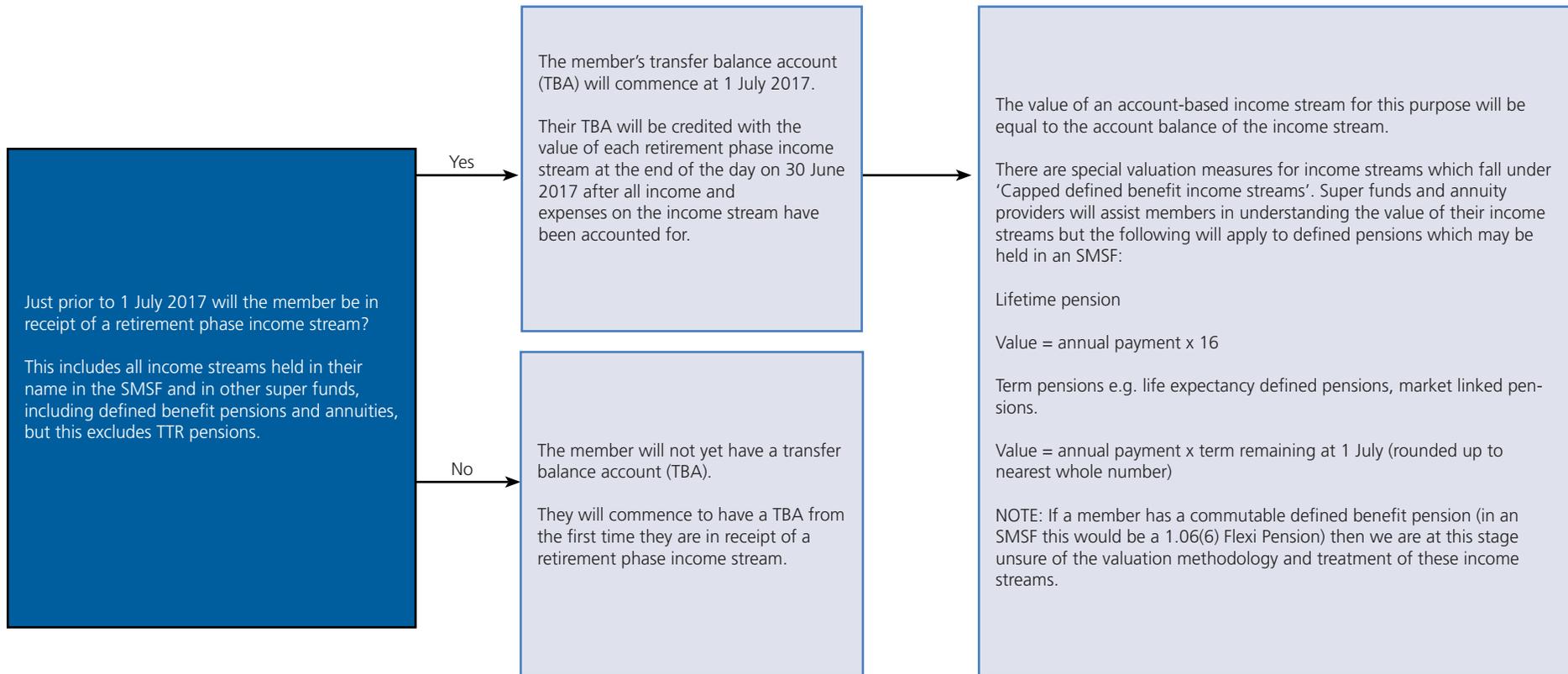


SMSFs with defined benefit pensions – working out a member’s transfer balance account at 1 July 2017

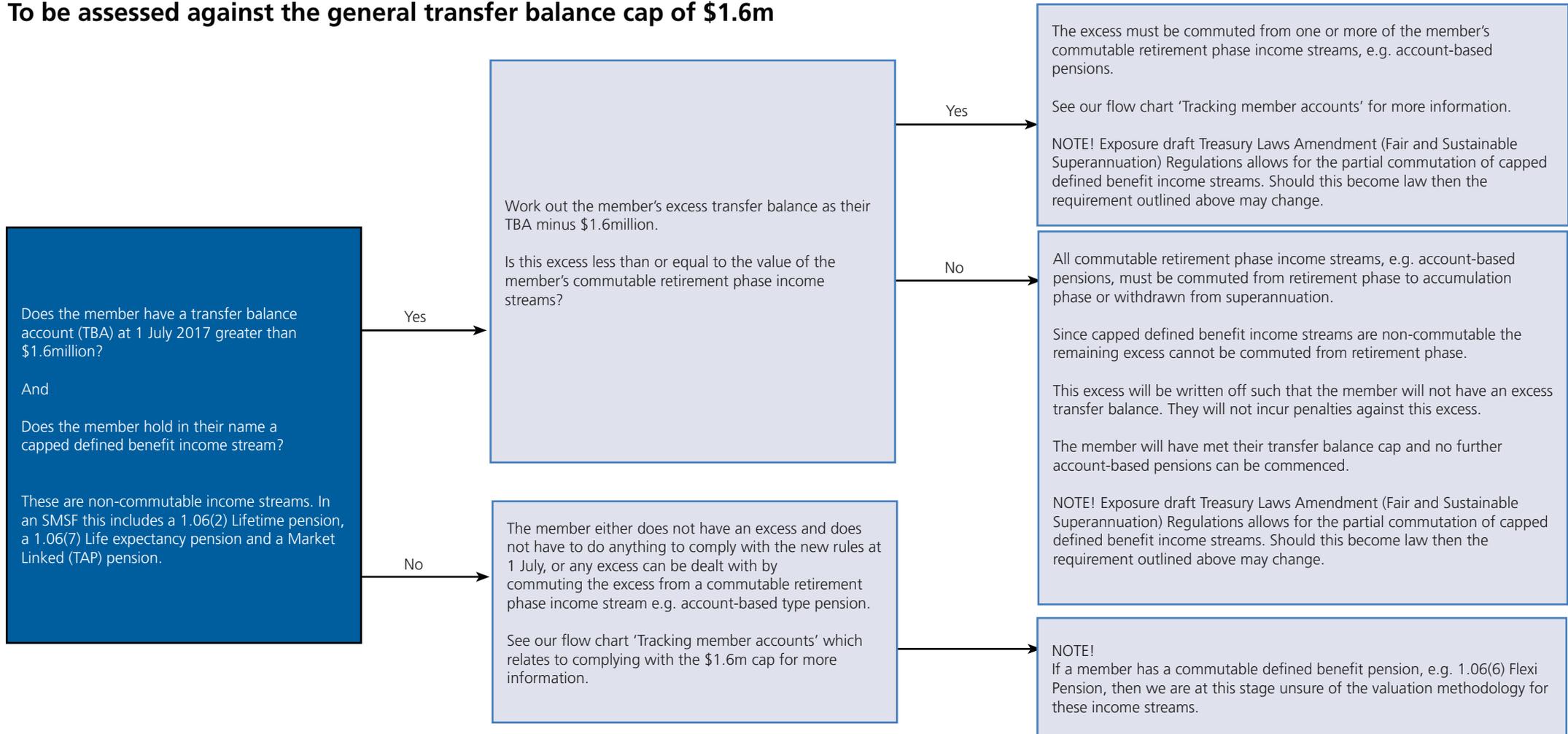
To be assessed against the general transfer balance cap of \$1.6m



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SMSFs with defined benefit pensions– dealing with an excess transfer balance

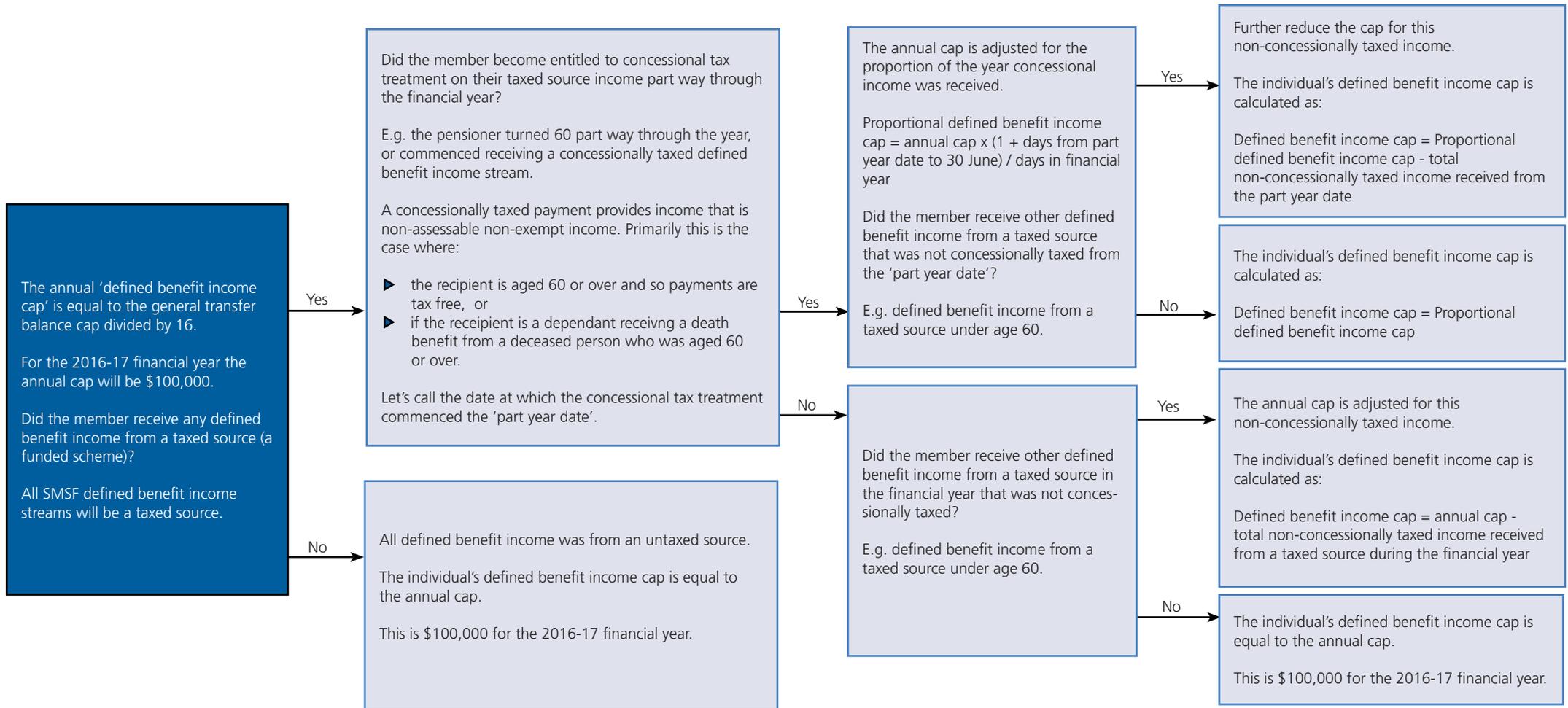
To be assessed against the general transfer balance cap of \$1.6m



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SMSFs with defined benefit pensions – working out a member’s defined benefit income cap

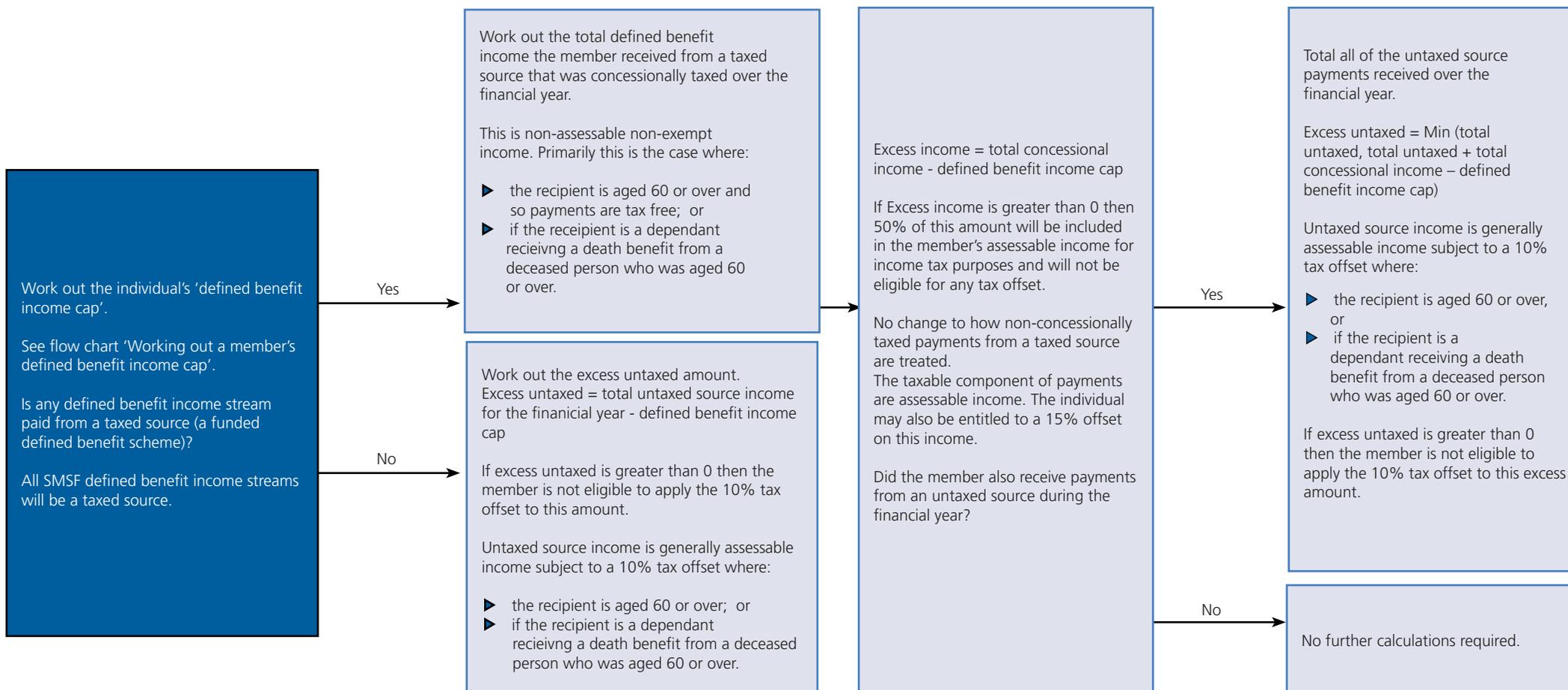
Required each financial year in order to assess the taxation of defined benefit income stream payments



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SMSFs with defined benefit pensions – taxation of payments from a non-commutable income stream

Assessed for each income stream each financial year in order to complete a pensioner’s individual income tax return



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