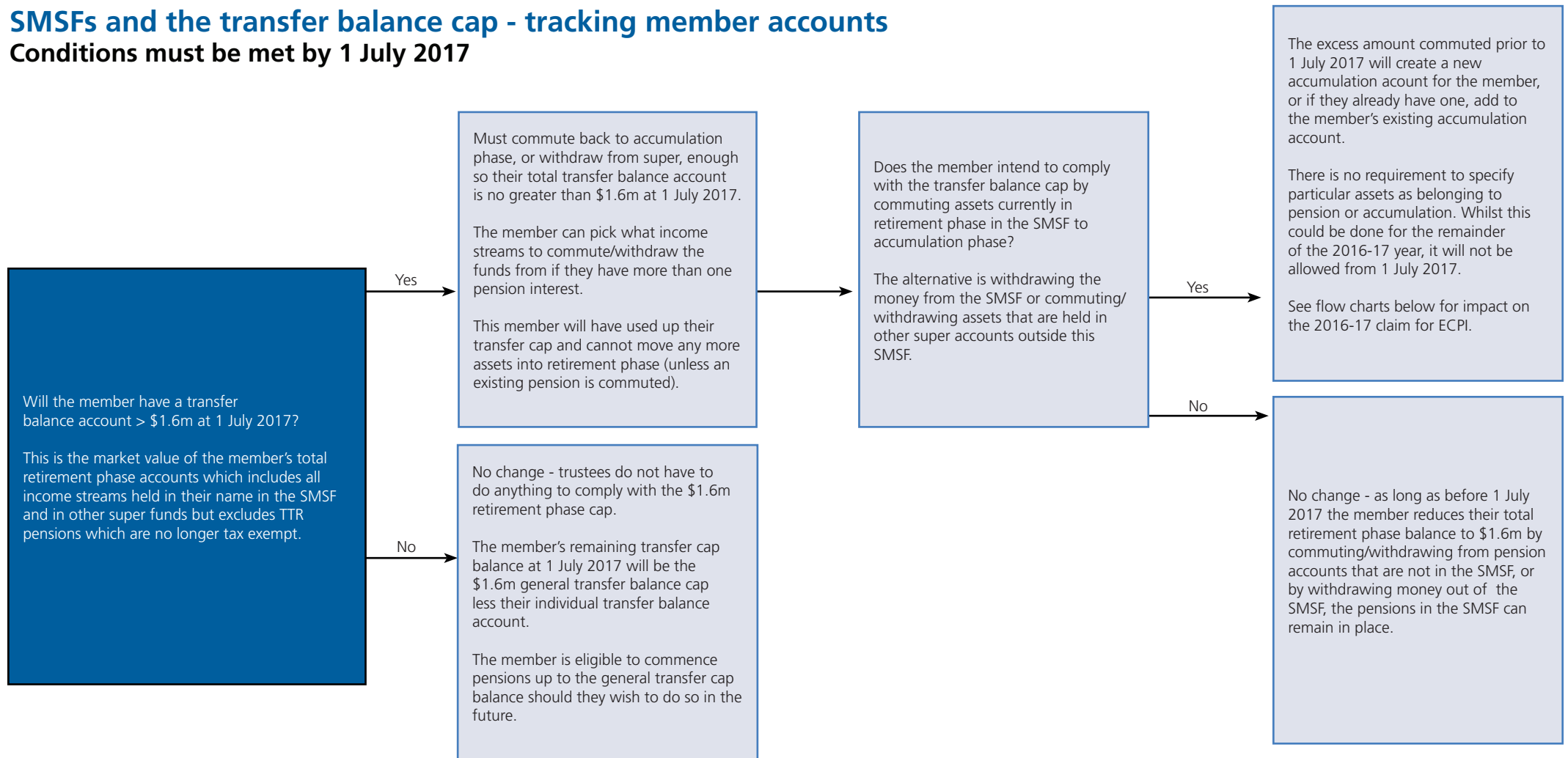


SMSFs and the transfer balance cap - tracking member accounts

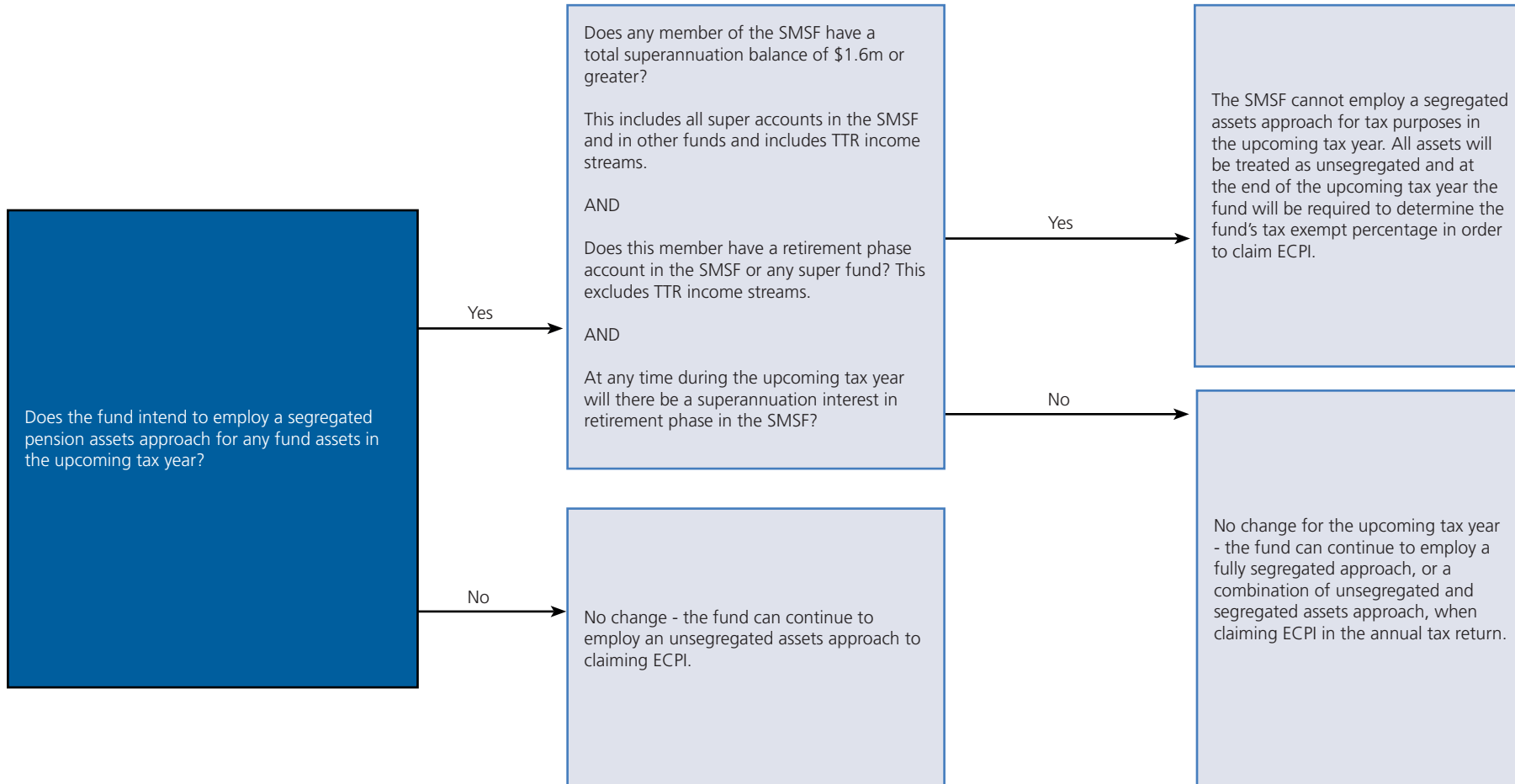
Conditions must be met by 1 July 2017



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SMSFs and the transfer balance cap – segregation of assets

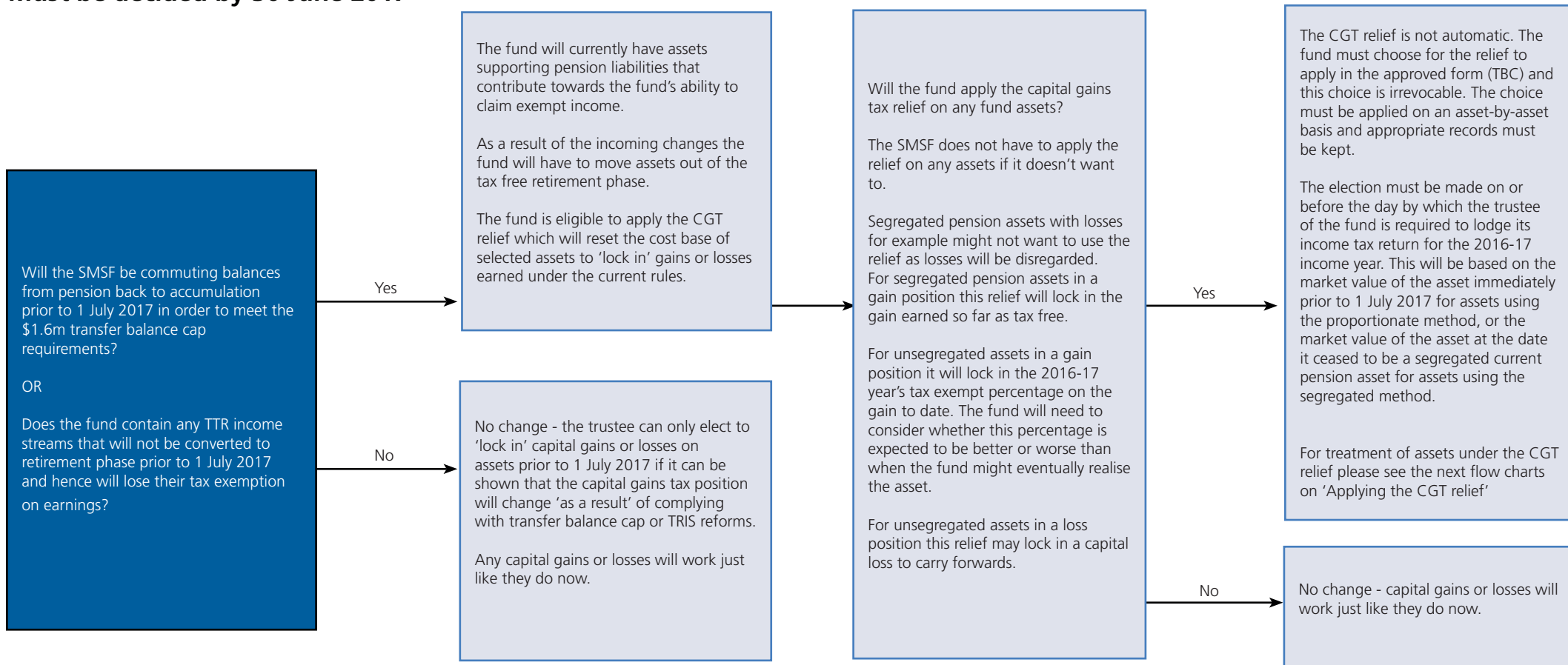
Assessed at 30 June prior to the start of each new tax year, starting 30 June 2017



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SMSFs and the transfer balance cap – preserving capital gains

Must be decided by 30 June 2017

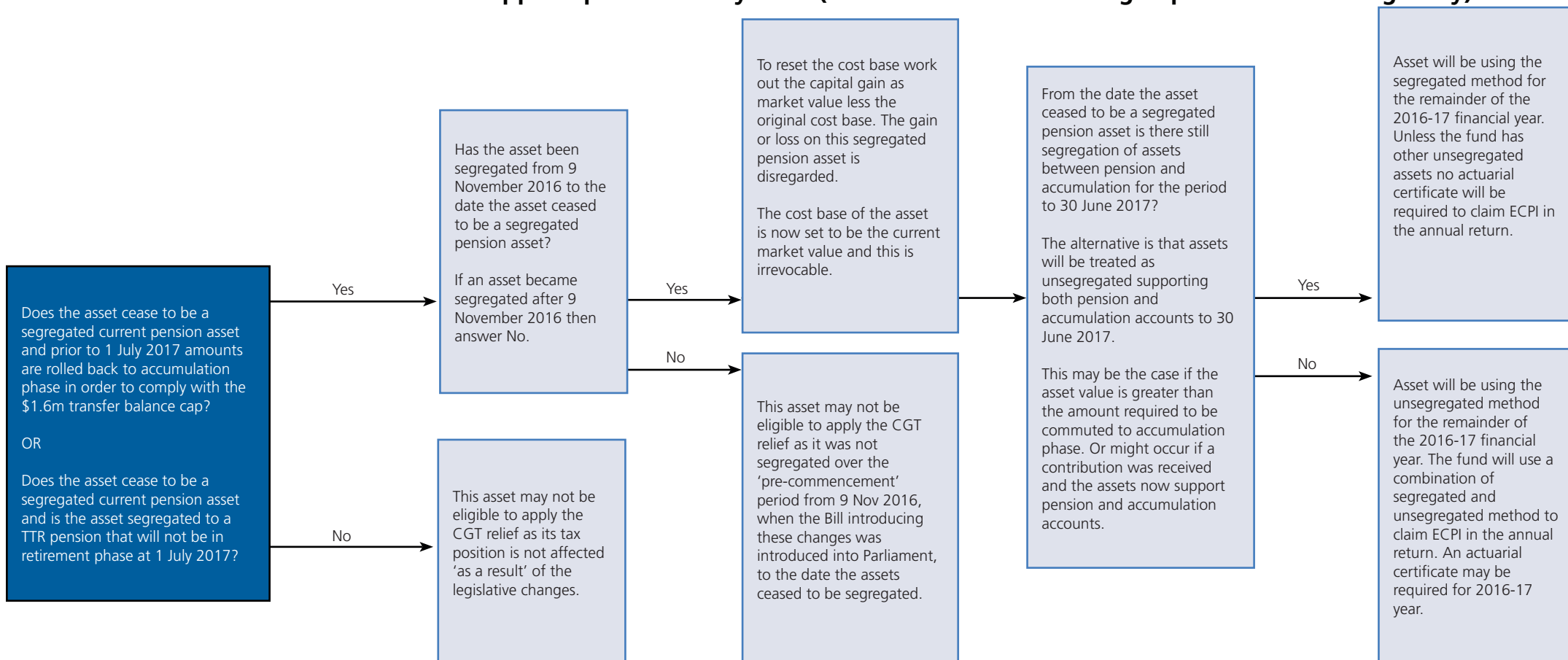


NOTE: we have assumed above that TTR pensions will be eligible for the CGT relief based on draft legislation Superannuation Reform Package – minor and technical amendments

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SMSFs and the transfer balance cap – applying the CGT relief – segregated assets

For assets chosen to have the CGT relief applied prior to 1 July 2017 (see flow chart 'Preserving Capital Gains' for eligibility)

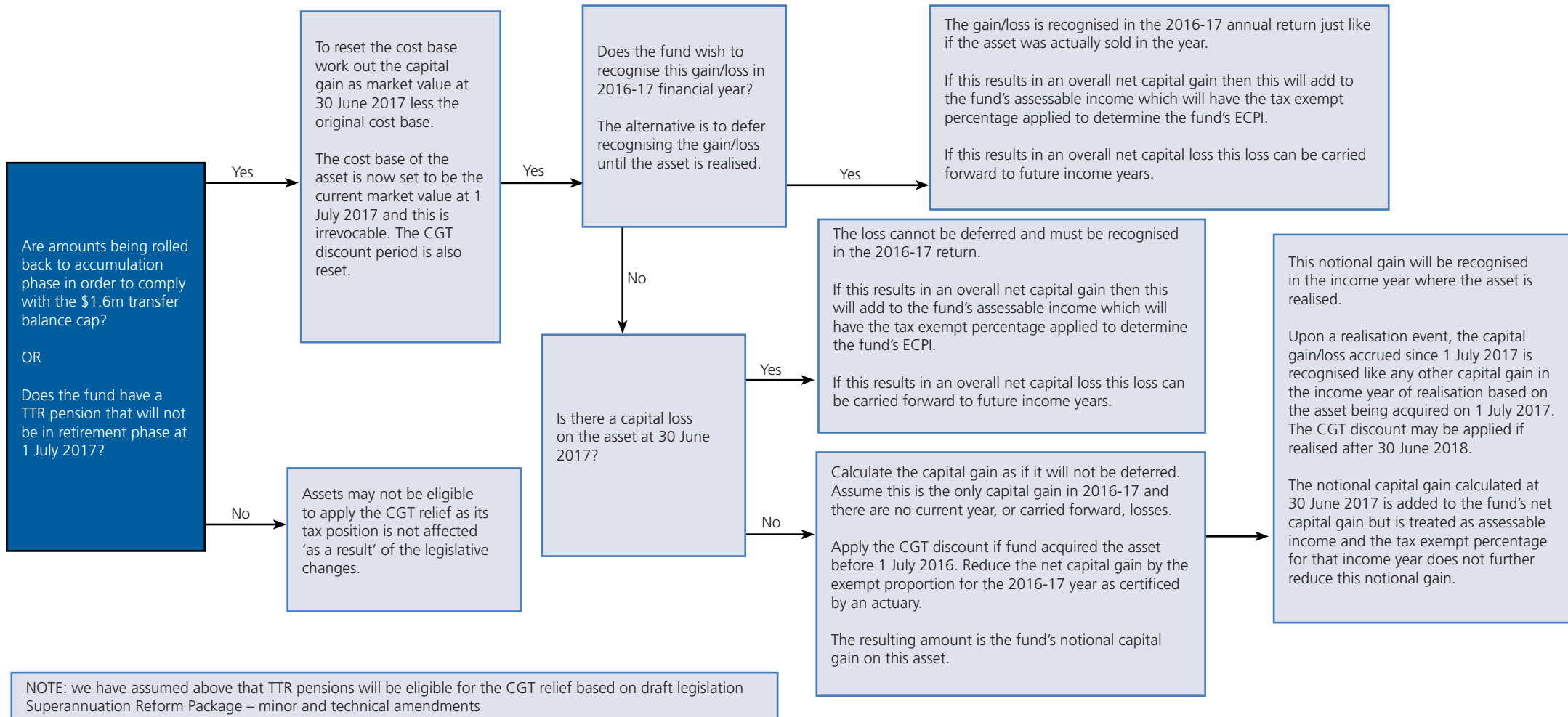


NOTE: we have assumed above that TTR pensions will be eligible for the CGT relief based on draft legislation Superannuation Reform Package – minor and technical amendments

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SMSFs and the transfer balance cap – applying the CGT relief – unsegregated assets

For assets chosen to have the CGT relief applied prior to 1 July 2017 (see flow chart 'Preserving Capital Gains' for eligibility)



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