LCR 2016/12W - Superannuation reform: total superannuation balance

This cover sheet is provided for information only. It does not form part of *LCR 2016/12W - Superannuation reform: total superannuation balance*

This document has changed over time. This is a consolidated version of the ruling which was published on *3 November 2026*

Notice of Withdrawal

Law Companion Ruling

Superannuation reform: total superannuation balance

Law Companion Ruling LCR 2016/12 is withdrawn with effect from 4 November 2026.

1. The *Treasury Laws Amendment (Fair and Sustainable Superannuation) Act 2016* introduced the concept of an individual's total superannuation balance. LCR 2016/12 sets out the Commissioner's views on how an individual's total superannuation balance is calculated from 30 June 2017.

2. The *Treasury Laws Amendment (Building a Stronger and Fairer Super System) Act 2026* changed how an individual's total superannuation balance is calculated from 30 June 2026 onwards. LCR 2016/12 is therefore withdrawn.

3. To the extent that the views in LCR 2016/12 remain relevant under the amended legislation, they have been incorporated into draft Taxation Ruling TR 2026/D3 *Total superannuation balance*.

Commissioner of Taxation
3 November 2026

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