


# ***LCR 2016/9A4 - Addendum - Superannuation reform: transfer balance cap***

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## Addendum

### Law Companion Ruling

### Superannuation reform: transfer balance cap

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Law Companion Ruling LCR 2016/9 to reflect amendments to the law made by the *Treasury Laws Amendment (2018 Measures No. 4) Act 2019*.

#### LCR 2016/9 is amended as follows:

##### 1. Paragraph 15

- (a) Omit the words '(including a reversionary beneficiary in the case of death of a member)'.
- (b) Omit the dot points (excluding footnote 14); substitute:
  - is 65 years old or older
  - has met a relevant condition of release with a nil cashing restriction (retirement, terminal medical condition, permanent incapacity) and they have notified the superannuation provider for the TRIS of that fact, or
  - is in receipt of the TRIS as a reversionary beneficiary.<sup>14</sup>

##### 2. Paragraph 39B

Omit '*Supervision*'; substitute '*(Supervision)*'.

This Addendum applies on and from 1 April 2019.

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**Commissioner of Taxation**  
5 June 2019

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#### ATO references

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# TD 2016/9

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