


SD 2004/1A - Addendum - Superannuation: can a self managed superannuation fund provide a defined benefit pension?

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Addendum

Superannuation Determination

Superannuation: can a self managed superannuation fund provide a defined benefit pension?

This Addendum amends Superannuation Determination SD 2004/1 to delete the reference to the period for disallowance of the relevant regulations by Parliament.

At the time of the original publication of this Determination these regulations had not passed the period for disallowance. The regulations were tabled on 12 May 2004. Due to the proroguing of Parliament for the 2004 Federal elections the period for disallowance commenced again when Parliament reconvened on 16 November 2004. However, a motion to disallow the regulations was defeated in the Senate on 9 December 2004 and the period for disallowance by the House of Representatives has also now passed.

SD 2004/1 is amended as follows:

1. Footnote 1

Delete the footnote.

This Addendum applies on and from 8 December 2004.

Commissioner of Taxation

13 April 2005

ATO references:

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