

# ***SMSFR 2009/4A1 - Addendum - Self Managed Superannuation Funds: the meaning of 'asset', 'loan', 'investment in', 'lease' and 'lease arrangement' in the definition of an 'in-house asset' in the Superannuation Industry (Supervision) Act 1993***

⚠ This cover sheet is provided for information only. It does not form part of *SMSFR 2009/4A1 - Addendum - Self Managed Superannuation Funds: the meaning of 'asset', 'loan', 'investment in', 'lease' and 'lease arrangement' in the definition of an 'in-house asset' in the Superannuation Industry (Supervision) Act 1993*

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## Addendum

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### **Self Managed Superannuation Funds Ruling**

Self Managed Superannuation Funds: the meaning of 'asset', 'loan', 'investment in', 'lease' and 'lease arrangement' in the definition of an 'in-house asset' in the *Superannuation Industry (Supervision) Act 1993*

This Addendum amends Self Managed Superannuation Funds Ruling SMSFR 2009/4 to reflect the finalisation of Draft Self Managed Superannuation Funds Ruling SMSFR 2008/D2 as Self Managed Superannuation Funds Ruling SMSFR 2010/1 and to correct minor typographical errors.

#### **SMSFR 2009/4 is amended as follows:**

**1. Footnote 9**

Omit the text; substitute:

See SMSFR 2010/1 Self Managed Superannuation Funds: the application of subsection 66(1) of the *Superannuation Industry (Supervision) Act 1993* to the acquisition of an asset by a self managed superannuation fund from a related party.

**2. Paragraph 188, 4<sup>th</sup> bullet point**

Omit 'principle'; substitute 'principal'.

**3. Paragraph 190**

Omit both occurrences of 'principle'; substitute 'principal'.

**4. Related Rulings/Determinations**

Omit:

SMSFR 2008/D2

Insert:

SMSFR 2010/1

# SMSFR 2009/4

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This Addendum applies on and from 25 February 2010.

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**Commissioner of Taxation**

21 April 2010

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ATO references

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