


LCR 2016/12A6 - Addendum - Superannuation reform: total superannuation balance

 This cover sheet is provided for information only. It does not form part of *LCR 2016/12A6 - Addendum - Superannuation reform: total superannuation balance*

 View the [consolidated version](#) for this notice.



Addendum

Law Companion Ruling

Superannuation reform: total superannuation balance

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Law Companion Ruling LCR 2016/12 to reflect the increase in the maximum number of allowable members for self-managed superannuation funds and small APRA funds from four to six. This change was introduced under the *Treasury Laws Amendment (Self Managed Superannuation Funds) Act 2021*.

LCR 2016/12 is amended as follows:

1. Paragraph 3

Omit the numeral '5'; substitute 'seven'.

2. Paragraph 6

In the last dot point, omit the word 'five'; substitute 'seven'.

3. Paragraph 28AB

(a) Omit the word 'five'; substitute 'seven'.

(b) Omit the wording of footnote 39B; substitute 'Subsection 307-231(1)'.

This Addendum applies from 1 July 2021.

Commissioner of Taxation

30 March 2022

ATO references

NO:	1-SVOW3NQ
ISSN:	2209-1300
BSL:	SEO
ATOlaw topic:	Superannuation ~~ Individuals ~~ Other

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).