


SD 2004/1A2 - 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 extend the transitional period for which certain self managed funds can provide a defined benefit pension.

Superannuation Industry (Supervision) Amendment Regulations 2005 (No. 4), with effect from 18 June 2005, extended the transitional period provided in subregulation 9.041(3) of the Superannuation Industry (Supervision) Regulations 1994 until 1 January 2006.

SD 2004/1 is amended as follows:

1. Paragraph 6

Omit '30 June 2005'; substitute '31 December 2005'.

Omit each mention of '1 July 2005'; substitute '1 January 2006'.

2. Paragraph 7

Omit '1 July 2005'; substitute '1 January 2006'.

Omit '30 June 2005'; substitute '31 December 2005'.

3. Paragraph 29

Omit '1 July 2005'; substitute '1 January 2006'.

This Addendum applies on and from 18 June 2005.

Commissioner of Taxation

12 July 2006

ATO references

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