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SMSF Income Stream Guide

3rd edition

*The definitive guide for professionals dealing with
self-managed superannuation fund income streams*

Peter Slegers, Joshua Pascale and Daniel Marateo



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SMSF Income Stream Guide

3rd edition

The definitive guide for professionals dealing with self-managed superannuation fund income streams

Now in its third edition, this guide comprehensively reviews the superannuation laws, taxation laws and general law issues that relate to the commencement, maintenance and ultimately the cessation of SMSF income streams.

Author Peter Slegers, CTA is joined by Joshua Pascale and Daniel Marateo in producing the new third edition of the Guide.

Exploring many of the related practical issues that impact on SMSF income streams, such as estate planning laws, asset protection, the new edition also covers strategies for accessing wealth from existing business and investment structures to fund income streams.

This guide will be of relevance to SMSF professionals at all levels of experience, including:

- licensed accountants, financial planners and SMSF auditors;
- SMSF administrators; and
- solicitors practising in estate and succession planning law.

The guide addresses provides comprehensive case studies, as well as practice tips and planning aids for the busy SMSF adviser.

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About the book

What's new in the third edition:

The third edition of the SMSF Income Stream Guide explores a number of new legal and regulatory developments that have arisen since the publication of the first edition in March 2017 and the second edition in March 2018.

It also highlights the practice trends and strategies that have developed as advisers and trustees become more familiar with the transfer balance cap regime.

The third edition includes new material on the following areas:

- life insurance proceeds used in conjunction with income stream death benefit strategies;
- contribution reserves in the context of the Commissioner's recent concerns;
- commentary on correcting underpayments of minimum annual pension amounts;
- revisiting the use of non-reversionary pensions to achieve succession planning objectives;
- further commentary on the developing role of attorneys in SMSFs;
- an update on the Commissioner's view on the conversion of a TRIS into a retirement phase income stream;
- developments on the downsizer contribution rules in light of recent ATO pronouncements; and
- recent case law in the context of BDBNs.

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