



THE TAX INSTITUTE

New

SMSF Guide

9th edition

*Current issues and strategies for the
self-managed superannuation funds adviser*

Jemma Sanderson, CTA

Find out more at
taxinstitute.com.au

SMSF Guide 9th edition

Current issues and strategies for the self-managed superannuation funds adviser

SMSF Guide is a practical guide designed for specialist SMSF advisers, tax practitioners and financial planners who advise superannuation fund trustees and members.

Now in its ninth edition, this leading SMSF title from Jemma Sanderson, CTA, incorporates real case studies, issues and examples.

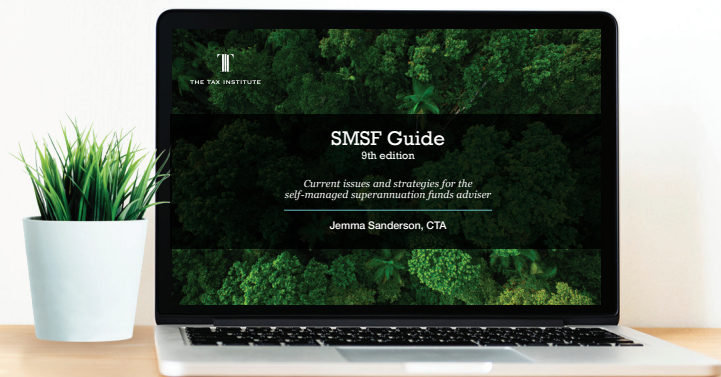
Including substantial strategies, issues and considerations in light of the fair and sustainable superannuation provisions that impacted many SMSFs in the lead-up to 30 June 2017 it also covers how they continue to have a considerable impact on clients.

Importantly, this new landscape has substantially affected estate planning for all SMSF members and the guide considers the issues in detail, outlining strategies and the key areas to address.

Designed around the life cycle of an SMSF, the guide provides an update on recent developments and the practical implications that affect your clients. With detailed analysis of current superannuation strategies, you will be able to consolidate your knowledge, provide strategic advice, and add value to your clients' investments.

Available as an annual online subscription

Earn 3 CPD hours



About the book

New sections and updates in the ninth edition include:

- consideration of the strategies to optimise client strategies under the new legislation, including:
 - contribution strategies and issues with the total superannuation balance provisions, and the importance of the ability to receive a refund of any excess contribution;
 - pension strategies with respect to the transfer balance cap, including:
 - timing considerations and triggering a transfer balance cap event;
 - the reporting requirements for funds; and
 - the special value calculations for capped defined benefit income streams post-1 July 2017 in light of ATO guidance;
- withdrawal and recontribution strategies in practice; and
- the substantially changed estate planning landscape with respect to the fair and sustainable provisions and how the estate planning implications and strategies for all clients with an SMSF should be revisited;
- a review of recent cases with respect to the death of a member, particularly the operation of binding death benefit nominations, trustee discretion and the importance of full consideration of the succession of an SMSF;
- consideration of the ongoing use of existing reserves within an SMSF and the estate planning implications in light of SMSFRB 2018/1; and
- consideration of the non-arm's length income (NALI) and expense provisions, including:
 - PCG 2016/5 with respect to limited recourse borrowing arrangements and nil interest loans to SMSFs from a related party;
 - the features of a commercial arrangement under PCG 2016/5 and TD 2016/16; and
 - consideration of the proposed amendment to the NALI legislation regarding non-arm's length expenses.

Complete the form overleaf to purchase your copy now.

Find out more at taxinstitute.com.au



THE TAX INSTITUTE

SMSF Guide 9th edition

Order form

TAX INVOICE: This document will be a tax invoice for GST on completion and payment. Please retain original copy for your records. All prices quoted are in Australian dollars and include GST where applicable. ABN 45 008 392 372.

WD

1 Purchase options

Please indicate number of copies:

	Member	Non-member
x Online subscription (3 structured CPD hours)	<input type="checkbox"/> \$240.00	<input type="checkbox"/> \$265.00

Promotional code: _____

Total \$

2 Contact details

Member no.:

If your member details are up-to-date, you can skip this section.

Title: ☐ Mr ☐ Mrs ☐ Miss ☐ Ms

Date of birth:

First name:

Last name:

Position:

Company:

Address:

Suburb:

State:

Postcode:

Telephone:

Mobile:

Email*:

*It is ESSENTIAL you provide your email address for online subscriptions.

3 Payment method

☐ **Cheque payable to The Tax Institute** (Please make cheque payable to The Tax Institute in Australian dollars.)

☐ **Credit card** Card type: ☐ AMEX ☐ Visa ☐ MasterCard ☐ Diners

Name on card:

Card no.:

Expiry date:

Cardholder's

signature:

For our refund, cancellation and replacement policy visit taxinstitute.com.au/resources/books-and-journals/refund-policy

Collection notice: The Tax Institute (TTI) complies with its obligations under the Privacy Act 1988 (Cth) with respect to how it handles personal information. TTI collects, uses, holds and discloses your personal information (including sensitive information, such as health information) for a range of purposes, such as administrative purposes relating to membership of TTI and TTI's courses (including assessment of eligibility and providing courses), compliance with Government and statutory requirements, provision of information relating to TTI's services and member benefits and to conduct market research. If you do not provide the personal information requested by TTI, it may not be able to provide its services to you, such as assessment of your course enrolment application. TTI does not disclose criminal record information to third parties. TTI usually discloses your personal information to entities such as your sponsoring employer (with respect to your course records and results), The Tax Practitioners Board, TTI's business partners for marketing purposes, IT companies and other companies who provide administrative and other services to TTI and government bodies, such as the Tertiary Education and Quality Standards Agency. TTI may disclose personal information to overseas recipients in countries such as the United States of America and India. For further information on how TTI collects, uses, holds and discloses personal information, please see its privacy policy at www.taxinstitute.com.au. The Privacy Policy also contains information on how to request access to or correction of your personal information and how to make a complaint about a breach of privacy. By submitting your application to TTI, you confirm that you have read TTI's Privacy Policy and you consent to your personal information being collected, used and held by TTI and disclosed to third parties as set out in this notice and in accordance with TTI's Privacy Policy. If you do not want your personal information to be used by TTI or disclosed to third parties, for the purpose of direct marketing, please contact us in writing at membership@taxinstitute.com.au.

TO PURCHASE Online taxinstitute.com.au @ Email membership@taxinstitute.com.au Fax 02 8223 0077