
Disregarded Small Fund Assets

Use this button to tell us if the Fund has disregarded small fund assets by clicking on “No” or “Yes”.

From the 2017/18 tax year onwards, an SMSF cannot use the segregated method for calculating exempt current pension income if the assets are disregarded small fund assets.

The assets will be disregarded small fund assets if, just before the start of the tax year:

- One or more of the members in the Fund has a total superannuation balance of more than \$1.6m (including all of the members’ superannuation entitlements, not just those in this Fund); and
- That member was receiving a retirement phase superannuation income stream (in any fund).

For the 2016/17 and earlier tax years, always click on “No”.

If you have any questions about disregarded small fund assets, please email us or call us on 1800 978 328.