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## SMSF GUIDE

8th edition

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

Written by Jemma Sanderson, CTA

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# SMSF GUIDE

## 8th edition

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

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### **New sections and updates in the eighth edition include:**

- consideration of the new fair and sustainable superannuation provisions, including consideration of optimising client strategies leading up to 30 June 2017 and beyond. This includes:
  - contribution strategies;
  - pension strategies with respect to the transfer balance cap;
  - the operation of the CGT relief provisions;
  - withdrawal and re-contribution strategies in practice; and
  - the estate planning implications with respect to the new rules.
- 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; and
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### **About our author**

Author Jemma Sanderson, CTA, is a Director of Cooper Partners Financial Services, heading up its SMSF specialist services.



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