



Superannuation fund transactions

Questions to determine eligibility to self-assess the transaction

1	Is this a superannuation fund within the meaning of section 121? ¹	Yes <input type="checkbox"/>
		No <input type="checkbox"/> <i>not eligible for self assessment</i>
2	Is the transferor a member of the superannuation fund?	Yes <input type="checkbox"/>
		No <input type="checkbox"/> <i>not eligible for self assessment</i>
3	Is the transferee a trustee/custodian of a trustee, of the superannuation fund?	Yes <input type="checkbox"/>
		No <input type="checkbox"/> <i>not eligible for self assessment</i>
4	Is monetary consideration ² being paid for the transfer or agreement to transfer?	Yes <input type="checkbox"/> <i>go to question 6</i>
		No <input type="checkbox"/>
5	Is non-monetary consideration ³ being given for the transfer or agreement to transfer? (See RR DA 17)	Yes <input type="checkbox"/>
		No <input type="checkbox"/> <i>not eligible for self assessment</i>
6	Can anyone other than the transferor be a member of the superannuation fund?	Yes <input type="checkbox"/>
		No <input type="checkbox"/> <i>go to question 8</i>
7	Will the property be pooled with the contributions or other assets of any other member of the superannuation fund?	Yes <input type="checkbox"/> <i>not eligible for self assessment</i>
		No <input type="checkbox"/>
8	Is the property held in the superannuation fund to be provided to the transferor as a retirement benefit?	Yes <input type="checkbox"/>
		No <input type="checkbox"/> <i>not eligible for self assessment</i>

Important: A future transfer duty liability may arise on certain transactions previously assessed for nominal duty pursuant to section 122 of the Duties Act where the superannuation fund ceases to be an approved superannuation fund. The trustee, or custodian of the trustee, is required to lodge a transfer duty statement within two months of the event occurring.

Name of member(s) as seller(s)/transferor(s):	
Name of custodian/trustee as purchaser(s)/transferee(s):	
Name of superannuation fund(s):	
Signature of taxpayer/agent:	

¹ Under section 121 of the Duties Act, a superannuation fund means a *complying approved deposit fund*, a *complying superannuation fund*, an *eligible rollover fund* or a *pooled superannuation trust* as defined in the *Superannuation Industry (Supervision) Act 1993*.

² Monetary consideration is the payment of cash or money for the purchase of the land.

³ Non-monetary consideration may include shares, assumption of liabilities and debts that are released, extinguished or forgiven, and the rights and benefits which the transferor would be entitled to receive under the superannuation fund.