

EDUCATION

SMSF FUNDAMENTALS

1

WHAT IS SUPER

Full overview on what superannuation is. Govt tax concessions, types of funds, regulations, choice of fund rules and more.

2

SMSF

What is SMSF? Who are they for? Who can be a member/trustee? Steps to setting up and how to roll over monies from other funds.

3

CONTRIBUTIONS

What is a contribution? Who is eligible? Types of contributions, tax concessions and more.

4

SMSF INVESTMENT RULES

What restrictions apply? How & when can SMSFs borrow to invest. How to prepare an investment strategy.

5

INSURANCE

What types of cover are permitted? Why people choose insurance via super. How to structure this correctly.

6

FUND TAX RULES

How are super funds taxed? Common types of receipts & payments, accumulation funds v pension funds, including segregation.

7

SMSF RECORD KEEPING

Record keeping requirements, financial statements - who needs to sign, reports, auditing and lodging tax returns.

8

PAYING BENEFITS

When can super be accessed? Lump sum v pension. How are benefits taxed? What happens when you die? Death benefit nominations.

9

SUPER STRATEGIES

A look at common strategies used to maximise tax benefits of super.