

# n. panos & associates

*solicitors*

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Acc. Spec. (Tax.)

## SUPERANNUATION FUND GOVERNING RULES UPGRADE SCHEDULE

### INFORMATION REQUIRED:

#### 1. Fund

|                           |  |
|---------------------------|--|
| Name of Fund              |  |
| Commencement date of Fund |  |
| Fund's ABN                |  |

#### 2. Trustee Details

If individual trustee

|              |  |
|--------------|--|
| Full Name/s  |  |
| Address      |  |
| Relationship |  |

If company trustee

|                                |  |
|--------------------------------|--|
| Company Name                   |  |
| ACN                            |  |
| Registered Address             |  |
| Directors Full Name/s          |  |
| Address                        |  |
| Relationship                   |  |
| Is it a sole director company? | <b>Yes</b> <input type="checkbox"/> <b>No</b> <input type="checkbox"/> |

**3. Members Details**

|              | Member 1 | Member 2 |
|--------------|----------|----------|
| Full Name    |          |          |
| Address      |          |          |
| Relationship |          |          |

**4.** Is the Fund a self-managed super fund and therefore, regulated by the ATO?

**Yes**  **No**

**5.** Copy of the trust deed establishing the Fund and copies of any amendments or variations thereto.

**Yes**  **No**

For a self-managed super fund each trustee (or each director in the case of a corporate trustee) must be a member and each member must be a trustee (or a director in the case of a corporate trustee). No member can be an employee of another member unless the members concerned are relatives. In the case of a single member fund, if the trustee is a company the member must be the sole director or the member is one of only two directors and the member and the other director are related or the member is not an employee of the other director. If the trustees are individuals the member is one of only two trustees and the other trustee is a relative of the member or the member is not an employee of the other trustee. A fund will not be a self-managed super fund if a member is employed by an employer-sponsor of the fund, and another member (who is not a relative) has a specified interest in that employer-sponsor.