
Asset Segregation

Use this button to tell us if the Fund has elected to segregate part of its assets at any time during the year.

If the Fund did not elect to segregate any part of its assets during the year, click on “No”.

If the Fund has elected to segregate part of its assets during the year, click on “Yes”. In this case, all of the data in the Online Request Form should relate only to the *unsegregated* asset pool. Segregated balances, and transactions on them, should be *excluded* from the data provided. Please also describe how the segregation was implemented in the Additional Comments section of Part D of the Online Request Form.

Important Notes:

- 1. If the only segregation in the Fund during the year was due to **deemed** segregation, click on “No”. Deemed segregation may occur during period(s) in a year when the Fund is entirely in retirement phase and the Fund does not have Disregarded Small Fund Assets.*
- 2. If the Fund has Disregarded Small Fund Assets, then from the 2017/18 tax year onwards an SMSF cannot use the segregated method for calculating exempt current pension income. Funds that have Disregarded Small Fund Assets should always respond “No” for this button.*

If you would like any assistance with completing the Online Request Form for a Fund that has elected to segregate part of its assets, please email us or call us on 1800 978 328.

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