## Superannuation

# Transfer between accounts CGT relief application - Transition to Retirement



NWCLMASATR

Please use BLACK pen and BLOCK letters.

This form should be used by Transition to Retirement Income Stream ('TTR') members seeking to apply for Capital Gains Tax ('CGT') relief prior to 30 June 2017 by transferring their full TTR account to Personal Super or Employer Sponsored Super.



For TTR accounts that remain open as at close of business on 30 June 2017, Netwealth will apply CGT relief to all eligible investment parcels held in the TTR account that are in an unrealised gain position at that time. Eligible investment parcels are investment parcels that were held in your TTR account as at 9 November 2016. If you are satisfied with this default position, a transfer should not be necessary and **no instruction is required from you**.

### You should read the current Product Disclosure Statement for the product in which your account is held as there may have been changes to the terms and conditions governing this transaction. The current Product Disclosure Statement is available on our website. Step 1. Provide member details Client name Client number Account number 0 0 Step 2. Transfer details You instruct Netwealth to rollover the full balance of your TTR to a new or existing Personal Super account or an existing Employer Sponsored Super account and close your TTR account. Where required, a pension payment will be made to ensure you meet the pro-rata minimum pension as at the effective date of the transfer. Where the transfer is being made to a new Personal Super account, you instruct Netwealth to transfer the following details (where applicable) to your new account: financial adviser and Adviser Representative authority, fee structure, nominated bank account details, Binding Death Benefit Direction, reinvestment plan, and auto-sell down profile. Where the transfer is being made to an existing Personal Super or Employer Sponsored Super account, the details already established on that account will continue to apply. Account type to transfer to New Personal Super account OR Existing account number (if applicable) Step 3. Select the investment parcels to which CGT relief should be applied The application of CGT relief on investments transferred to Personal Super or Employer Sponsored Super will reset the cost base of those investments. This means that for the purposes of future CGT assessment: the purchase date for your selected investments will be the date this instruction is processed; the 12-month holding period for CGT discounting will start from this date; and the cost base of your selected investments will be reset to their value at the time this instruction is processed. Of the investments being transferred, please apply CGT relief to: d.

	Only those parcels that are in an unrealised <b>gain</b> position at the time this instruction is processed
OR	The individual parcels selected on the attached schedule <sup>1</sup> .

- 1. TG' in column A next to any investments you would like to transfer in full, but only reset the cost base (i.e. obtain CGT relief) on those parcels where there is an unrealised gain as at the time this instruction is processed; or
- 2. 'TR' in column A next to any individual parcel you would like to transfer and reset the cost base (i.e. obtain CGT relief); and/or
- 3. TL' in column A next to any individual parcel you would like to transfer and leave the existing cost base (i.e. don't obtain CGT relief).

The unrealised section of the report should be printed, signed and enclosed together with this instruction.

Please attach a signed instruction which clearly lists the investments you would like to transfer and of those investments which individual parcels you elect to receive CGT relief on. You can obtain parcel-level information for your TTR account from our website. Please go to 'Account Summary' > 'Reports & Statements' > 'Capital Gains Tax – Unrealised/Realised'. Please export this using Excel, and add either:

#### Step 4. Read and sign this client declaration (where this form is completed by an Adviser Representative on the account, go to Step 5)

By submitting this instruction, I represent to Netwealth that all the details in this transaction are true and correct and I declare that:

- 1. I have read and understood the information about the application of CGT relief in Step 3 of this form;
- 2. I have received, read and understood and agree to be bound by the terms and conditions set out in the relevant Product Disclosure Statement for the Netwealth Superannuation Master Fund, in particular the fees and costs section, current as at the date I sign this form;
- 3. I consent to the use of my personal information as outlined in the Product Disclosure Statement for the Netwealth Superannuation Master Fund; and
- 4. I authorise Netwealth to disclose to my Financial Adviser (if applicable) information regarding this transaction and/or my investments held through the Netwealth Superannuation Master Fund.

Member																			
Signature										Da	ıte (	D	D	] /	M	M	/ [	Υ	Υ

It is recommended that you retain a copy of the completed form for your own records.

This transaction is not available online and the offline transaction fee will not apply to this transaction.

#### Step 5. Read and sign this adviser declaration (to be completed by an Adviser Representative providing instruction on behalf of the client)

By submitting this instruction, I represent to Netwealth that all the details in this transaction are true and correct and I declare that:

You should give your client the current Product Disclosure Statement for the product in which this account is held.

- 1. I am the nominated Adviser Representative for this client, my appointment has not been revoked and the client has authorised me to submit this instruction as the client's agent;
- 2. I have read and understood the information about the application of CGT relief in Step 3 of this form and I confirm that I have provided this information to my client; and
- 3. I acknowledge that this transaction is governed by the terms and conditions for such transactions as set out in the relevant Product Disclosure Statement for the Netwealth Superannuation Master Fund current as at the date I sign this form.

Adviser Representative																			
Signature										Da	ate [	D	D	] , [	M	M	, [	Υ	γ

#### Step 6. Once complete please send to us

Please also attach: Where applicable, an unrealised CGT report or similar instruction which clearly instructs which parcels you would like Netwealth to elect to obtain CGT relief on

Additional information

Send to us:

O contact@netwealth.com.au

O Netwealth Investments Limited, Reply Paid 336, South Melbourne VIC 3205

For more information:

I 1800 888 223

Your adviser