

SELF MANAGED SUPER FUND: IN-SPECIE CONTRIBUTION

An in-specie contribution occurs where an asset is transferred to a superannuation fund by the member (or on behalf of the member). The amount of the contribution is equal to the market value of the asset transferred to the fund

A superannuation fund can acquire the following assets from a member/related party:

- Listed securities (shares, units, fixed interest bonds and debentures, rights and options, or any other security listed in Australia or by an approved overseas stock exchange;
- Units in widely held managed funds.
- Business real property (but only where the superannuation fund is a self managed super fund or an APRA small fund).