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MR WALTER OPDAM
UNIT 3 NO 57 CROWN RD
QUEENSCLIFF NSW 2096

Our reference: 7101553867306
ABN:

29 November 2012

Your role as a trustee of a self-managed super fund Please keep this letter

Dear MR OPDAM

We're writing about your responsibilities as the trustee of THE OPDAM FAMILY SUPERANNUATION FUND (19 686 480 327). You need to keep this letter as proof of your role in your self-managed super fund (SMSF) if you make any rollover requests.

If you're not a trustee of this SMSF please phone us on **13 10 20** between 8.00am and 6.00pm, Monday to Friday.

Early access to super benefits

You need to be aware that access to super benefits before retirement is only allowed in very limited circumstances. A primary responsibility of a trustee to a SMSF is to ensure the fund is not used to enable the illegal early release of super benefits. This is considered a serious breach and will result in fines and even imprisonment.

Your other responsibilities

It's important you understand your duties, responsibilities and obligations as significant penalties may be imposed if you fail to perform them.

You can find detailed information in the enclosed guide, *Running a self-managed super fund*, about your responsibilities including:

- protecting and investing all your members' preserved benefits for their retirement, and
- notifying us within 28 days if there is a change in the trustees, directors of the corporate trustee or members of your fund, or if you change the fund's contact details. You can do this either:
 - online at **www.abr.gov.au** if you're registered electronically with the Tax Office (that is you have an ATO digital certificate), or
 - by sending us a *Change of details for superannuation entities* (NAT 3036) form which is available on our website at **www.ato.gov.au** or by phoning **1300 720 092**.

We've also enclosed our publication, *How your self-managed super fund is regulated*, which explains how we'll work with you to help you meet your obligations.

For more information

You can:

- subscribe to our free email newsletter by going to our website at **www.ato.gov.au** and searching for 'SMSF News', or
- order any of our fact sheets, forms or publications from our website or by phoning **1300 720 092** anytime.

If you still have questions, please phone **13 10 20** between 8.00am and 6.00pm, Monday to Friday. We'll be happy to help.

What you'll need when you phone us

We need to know we're talking to the right person before we can discuss your tax affairs. We'll ask for details only you or someone you've authorised would know. An authorised person is someone who you've previously told us can act on your behalf. It will help if you quote 'Our reference', which you'll find at the top of this letter. If you can, please have your tax file number (TFN) or Australian business number (ABN) handy.

Robert Ravanello
Deputy Commissioner of Taxation