



SMSF News and Strategies Series

Presented by:

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SMSF NS138: the 2026/27 federal budget

Key Points

Lodgement due dates

28th Feb - first year lodgers. Other funds generally
15th May. March TBAR due 28th April.

CGT changes. A number of changes were
announced around capital gains tax. Not for
Superannuation.

Current 1/3 discount continues.

Negative gearing changes. Do not apply to
superannuation. Only applies (outside of super) to
established residential properties.

Taxation of trusts - 30% minimum tax rate.
Review of investments structures super v's
non-super.

Upcoming changes - 1st July 2026

Payday super

Contribution cap indexation

Transfer balance cap indexation - and TSB indexation

Div 296 tax

We are currently conducting SMSF planning meetings, if you would like to book in a time for a review and planning session for your fund please let us know.

As always we are happy to talk about your super and your circumstances. If anyone is interested in having a chat please contact us via our website www.buscgroup.com.au and we can give you a call.