

Appendix 5

(Ref: Para. 8)

TABLE OF ABBREVIATIONS

AAS	Australian Accounting Standards
ACR	Auditor/actuary contravention report
AML/CTF Act	<i>Anti-Money Laundering and Counter-Terrorism Financing Act 2006</i>
ASAE	Australian Standards on Assurance Engagements
ASIC	Australian Securities and Investments Commission
ATO	Australian Taxation Office
CGT	Capital gains tax
ECPI	Exempt current pension income
GPFR	General Purpose Financial Report
GST	Goods and Services Tax
IDPS	Investor Directed Portfolio Service
IHA	In-house asset
ITAA	<i>Income Tax Assessment Act 1936 & 1997</i>
NALI	Non-arm's length income
NALE	Non-arm's length expense
NCC	Non-concessional contribution
PAYG	pay as you go
SGC	Superannuation Guarantee Contribution
SISA	<i>Superannuation Industry (Supervision) Act 1993</i>
SISR	<i>Superannuation Industry (Supervision) Regulations 1994</i>
SMSF	Self Managed Superannuation Fund
SPFS	Special Purpose Financial Statements
SPT	Sole purpose test
TFN	Tax File Number
TRIS	Transition to retirement income stream
TSB	Total superannuation balance
WRAP	Investment service operated under the ASIC Class Order [CO 13/763]