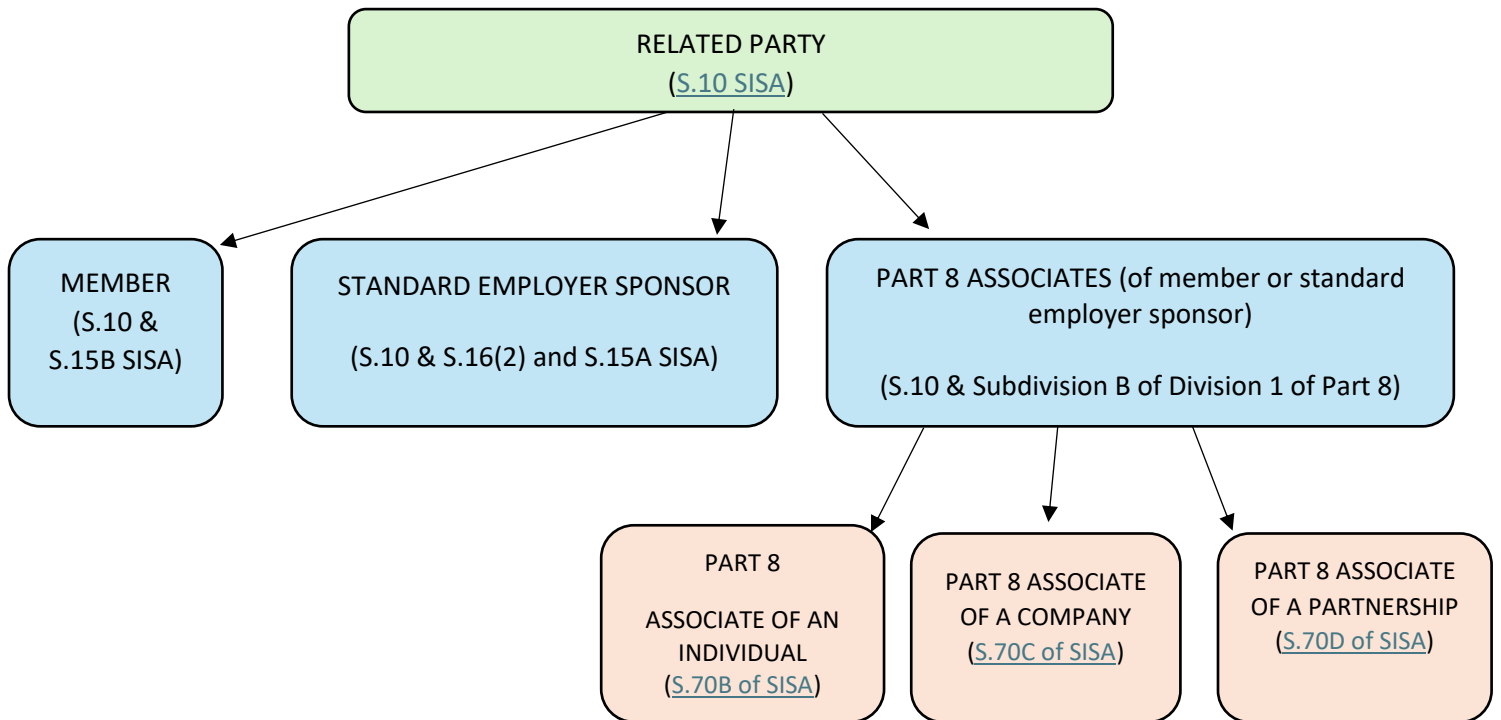


Is the individual or entity a Related Party for SISA purposes?



PART 8 ASSOCIATE OF AN INDIVIDUAL

- relatives;
- each other members of the SMSF;
- for a single member fund, individual trustees and directors of the trustee company;
- if the member is a partner in a partnership, other partners in the partnership, the partnership itself and the spouses and children of other partners;
- trustees of trusts where the individual controls the trust; and
- a company that is sufficiently influenced by, or in which a majority voting interest is held by, an individual and/or their Part 8 associates

PART 8 ASSOCIATE OF A COMPANY

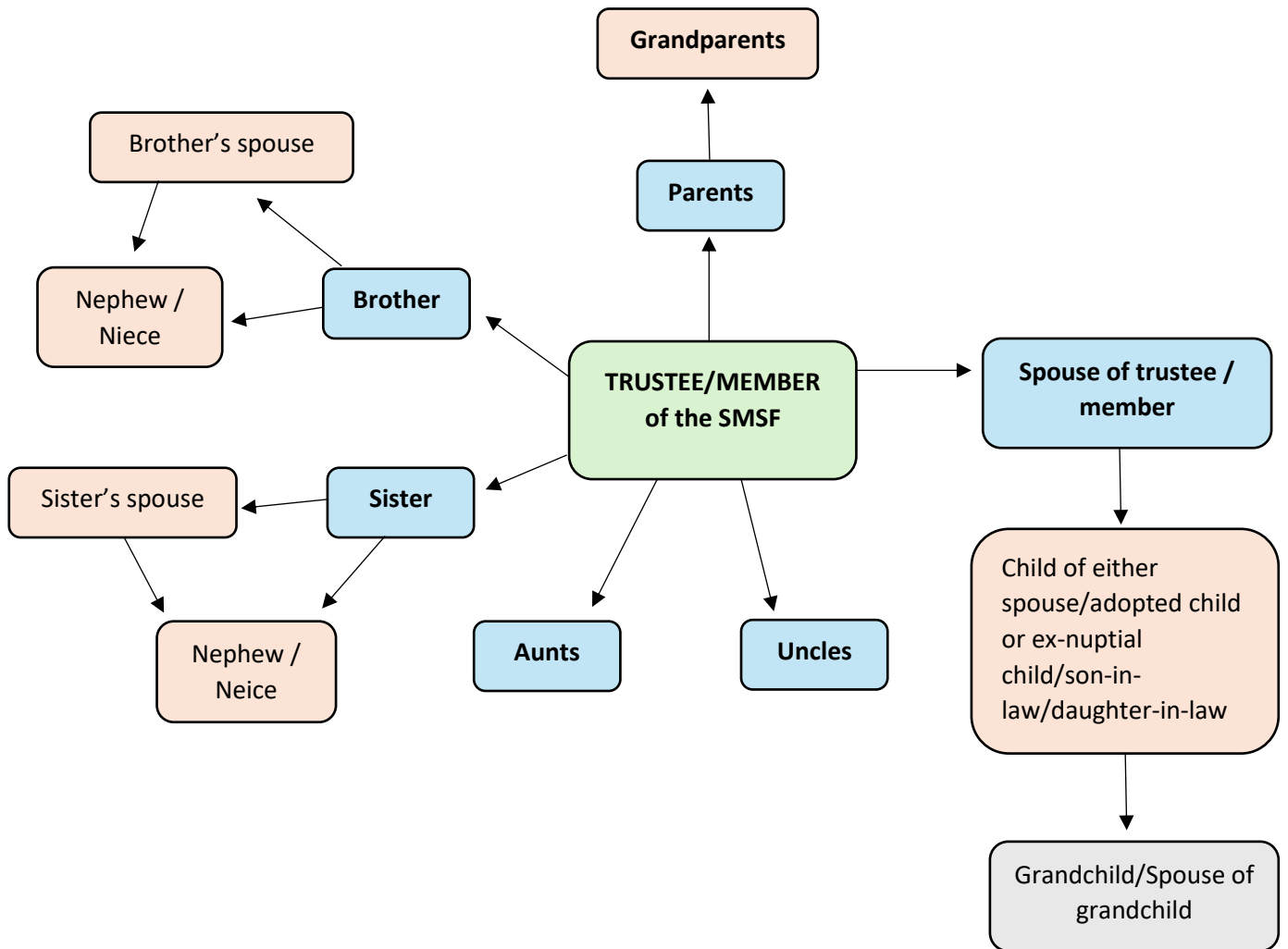
- a partner of the company or a partnership in which the company is a partner, and spouses and children of other partner;
- a trustee of a trust (in the capacity of trustee of that trust), where the trust is controlled by the company; and
- a controlling entity or another entity that is a Part 8 associate of the controlling entity, or a combination of two or more such entities that on its own can sufficiently influence, or holds a majority voting interest in that company.

PART 8 ASSOCIATE OF A PARTNERSHIP

- a partner in the partnership;
- if a partner in the partnership is an individual then any individual, company or partnership that is a Part 8 associate of the individual because of [section 70B](#); and
- If a partner in the partnership is a company then any individual, company or partnership of the individual because of [section 70C](#).

Relatives (S.10 of SISA)

The parents, grandparents, brothers, sisters, uncles, aunts, nephews, nieces, lineal descendants or adopted children of the individuals or their respective spouses.



References:

[SUPERANNUATION INDUSTRY \(SUPERVISION\) ACT 1993 \(austlii.edu.au\)](http://www.austlii.edu.au/au/other/austrlii/au/other/superannuation_industry_act_1993/)