

The Association of Superannuation Funds of Australia Limited  
ABN 29 002 786 290

ASFA Secretariat  
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23 August 2010

Ms Nadia Alfonsi  
Australian Taxation Office  
GPO Box 9977  
Sydney, NSW 2001

**Email:** [nadia.alfonsi@ato.gov.au](mailto:nadia.alfonsi@ato.gov.au)

Dear Ms Alfonsi,

RE: Draft Self Managed Superannuation Funds Determination SMSFD 2010/D1 – *Can a benefit payable with a cheque or promissory note be 'cashed' at the time the cheque or note is issued?*

Thank you for providing the Association of Superannuation Funds of Australia (ASFA) with the opportunity to comment on the above draft determination.

ASFA has consulted with its appropriate policy sub committees on this issue. ASFA has no issue with the draft as its presentation is quite straightforward and its conclusions logical. ASFA is satisfied that the determination forms sound policy.

If you have questions in relation to this matter please contact either Tony Keir Senior Policy Adviser on 02 8079 0815 or myself on 02 8079 0858.

Yours Sincerely

A handwritten signature in black ink, appearing to read 'D. Graus', written in a cursive style.

David Graus  
General Manager Policy and Industry Practice