



Superannuation: NSW Relationships Register

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It is common for married couples and de facto couples to want to provide for each other in their Will by passing on their superannuation entitlements when they die. Amongst other things, there can be significant taxation benefits in doing so.

Where a member of a super fund wishes to nominate his or her spouse as the recipient of their superannuation death benefit, the trustee of the fund must be satisfied that the nominated recipient is eligible to receive the benefit under the *Superannuation Industry (Supervision) Act* (“**the SIS Act**”). The Trustee of the fund will not normally pay the death benefit to the nominated person until they are satisfied of this.

Proving the relationship is straightforward for married couples. However, it can be more difficult where the relationship is a de facto relationship (regardless of whether the partners are the same gender or different gender).

To assist in proving a de facto relationship, de facto couples (where at least one person lives in NSW) can register their relationship under the NSW Relationship Register. If the relationship is not registered, the de facto spouse would have to satisfy the Trustee that, as at the date of the member’s death, he or she lived with the deceased member on a genuine domestic basis in a relationship as a couple.

Under NSW law, a relationship cannot be registered in various circumstances including if either member of the couple is married, or either member of the couple is a party to another registered relationship or if they are related by family.

Do you need to update your Will to pass on your Superannuation entitlements?

Are you in a de facto relationship that you may need to prove for these purposes?

If you answered “yes” to these questions or would like to find out if registration of your relationship on the NSW Relationships Register is appropriate for you, contact Matthews Folbigg Lawyers Parramatta for comprehensive legal advice