

22 May 2025

Valuation Guidelines for Self-Managed Superfunds (SMSF) as at 30 June 2025

To ensure your SMSF's continued compliance, it needs to have its assets valued at year end.

In the case of share portfolios & managed funds, the valuation is completed by reference to publicly available share/unit prices.

This document is concerning real property (land & buildings) owned by your SMSF as follows:

- Commercial Property (which can be leased to related/unrelated parties on arm's length terms)
- Residential Property (which cannot be leased to related parties at all)

Please be aware that it is your responsibility as Trustee to determine the value of your SMSF property.

The types of valuation which are acceptable for your fund to meet ATO requirements are as follows:

- For newly acquired property purchased in the 6 months leading up to 30 June, then the price on the contract will be acceptable (no action required).
- Commercial Property:
 - A qualified independent valuation is recommended at least every 2 years under current guidelines. In some cases, it may be prudent to obtain annually. Contact our office to discuss.
 - For the alternate year, we will discuss with you the likely property value movement and prepare a suitable minute to support such resolution to establish 30 June 2025 value.
- Residential Property:
 - HQB will obtain a free Property Assessment from RP Data or the like annually
 - If the estimated value is deemed to be of high confidence, your review of this report will suffice. We will send the report to you for confirmation. You can still obtain a valuation at your own discretion.
 - If the estimated value is deemed to be of low confidence, a real estate appraisal or valuation will be required to properly reflect the value.

This document is a guide only – please talk to us to discuss your specific case.