



SUPERANNUATION INDUSTRY (SUPERVISION) REGULATIONS 1994

PART 14 - TRANSITIONAL ARRANGEMENTS

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Division 14.1 - Transitional arrangements arising out of *Superannuation Laws Amendment (Capital Gains Tax Relief and Other Efficiency Measures) Act 2012*

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REGULATION 14.01

14.01 DEFINITION

In this Part:

sign off, in relation to an audit (an **SMSF audit**) of a superannuation entity that is a self managed superannuation fund, means the action that occurs when an auditor gives a report of the kind mentioned in subsection 35C(1) of the Act to each trustee of the entity for subsection 35C(6) of the Act.

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