



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 14.02

14.02 APPLICATIONS BEFORE 1 JULY 2013 AS AN APPROVED SMSF AUDITOR

For item 71 of the *Superannuation Laws Amendment (Capital Gains Tax Relief and Other Efficiency Measures) Act 2012*, the table sets out the prescribed circumstances.

Item	Prescribed circumstance	Requirement of paragraph 128B(1)(a) of the Act taken to have been met
1	An approved auditor has signed off on an SMSF audit in the 12 months immediately before applying for registration as an approved SMSF auditor under section 128A of the Act	subparagraph 128B(1)(a)(ii)
2	An approved auditor has signed off on at least 20 SMSF audits in the 12 months immediately before applying for registration as an approved SMSF auditor under section 128A of the Act	subparagraph 128B(1)(a)(iii)
3	An approved auditor is a registered company auditor at the time of making an application under section 128A of the Act	subparagraphs 128B(1)(a)(ii) and (iii)

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