



SUPERANNUATION INDUSTRY (SUPERVISION) REGULATIONS 1994

PART 9A - APPROVED SMSF AUDITORS

[**CCH Note:** This is the second of two headings each numbered as Part 9A. It appears that the insertion of the first heading number Part 9A may be a drafting oversight (see also the CCH Note under the heading for Pt 9A after reg 9.45).]

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REGULATION 9A.01 QUALIFICATIONS

9A.01(1)

For subparagraph 128B(1)(a)(i) of the Act, each of the following subregulations sets out a qualification.

9A.01(2)

A degree, diploma or certificate in accounting of not less than 3 years, which includes a course in audit, from either of the following bodies (a **relevant body**):

(a) a university mentioned in Part 1 of the table in regulation 9.2.02 of the *Corporations Regulations 2001*;

(b) the institution mentioned in Part 2 of the table in regulation 9.2.02 of the *Corporations Regulations 2001*.

9A.01(3)

Both:

(a) a degree, diploma or certificate in accounting of not less than 3 years, which does not include a course in audit, from a relevant body; and

(b) satisfactory completion of a course in audit (a **relevant course**) mentioned in regulation 9A.02.

9A.01(4)

Both:

(a) a degree, diploma or certificate in accounting of not less than 3 years, which does not include a course in audit, from a relevant body; and

(b) satisfactory completion of the self managed superannuation fund specialist auditor program conducted by the SMSF Professionals' Association of Australia Limited.

9A.01(5)

A qualification or combination of qualifications which the Regulator regards as equivalent to the degree, diploma or certificate mentioned in subregulation (2), (3) or (4).

Note:

The applicant need only have a qualification mentioned in subregulation 9A.01(2), (3), (4) or (5).

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