



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.03

9A.03 PRACTICAL EXPERIENCE

For subparagraph 128B(1)(a)(ii) of the Act, each of the following is practical experience:

- (a) at least 300 hours of work auditing self managed superannuation funds under the direction of an approved SMSF auditor in the 3 years immediately before applying to be an approved SMSF auditor;
- (b) practical experience that the Regulator regards as equivalent to the practical experience mentioned in paragraph (a).

Note:

The applicant need only have the practical experience mentioned in paragraph 9A.03(a) or (b).

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