



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.06

9A.06 AUDITOR INDEPENDENCE REQUIREMENTS

For paragraph 128F(d) of the Act, the auditor independence requirements produced by the Accounting Professional and Ethical Standards Board Limited and set out in the APES 110 Code of Ethics for Professional Accountants are prescribed for all approved SMSF auditors.

Note:

At the commencement of this regulation, a copy of the APES 110 Code of Ethics for Professional Accountants was available at www.apesb.org.au.

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