



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.07

9A.07 WHEN FEES MUST BE PAID

For subsection 128L(3) of the Act, the table sets out when fees imposed under the *Superannuation Auditor Registration Imposition Act 2012* are due and payable.

Item	A fee payable for ...	is due and payable ...
1	applying for registration as an approved SMSF auditor	when the application is submitted
2	undertaking a competency examination in accordance with section 128C of the Act	when applying to sit the examination
3	giving to the Regulator a statement under section 128G of the Act	when the statement is submitted
4	giving to the Regulator a statement under section 128G of the Act within 1 month after it fell due (in addition to the fee payable because of item 3)	when the statement is submitted
5	giving to the Regulator a statement under section 128G of the Act more than 1 month after it fell due (in addition to the fee payable because of item 3)	when the statement is submitted
6	giving to the Regulator particulars under section 128H of the Act within 1 month after they fell due	when the particulars are submitted
7	giving to the Regulator particulars under section 128H of the Act more than 1 month after they fell due	when the particulars are submitted
8	inspecting or searching a register that the Regulator keeps under Division 1A of the Act	when the request is made

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