



# SUPERANNUATION INDUSTRY (SUPERVISION) ACT 1993

## PART 16 - ACTUARIES AND AUDITORS OF SUPERANNUATION ENTITIES

### Division 1A - Approved SMSF auditors

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### Subdivision A - Registration of approved SMSF auditors

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## SECTION 128D CONDITIONS ON REGISTRATION

### 128D(1)

The Regulator may, at any time, by giving written notice to a person:

- (a) impose conditions, or additional conditions, on the person's registration as an approved SMSF auditor; or
- (b) vary or revoke conditions imposed on the registration.

### 128D(2)

The Regulator may do so:

(a) on its own initiative; or

(b) on application by the person if:

(i) the person is an approved SMSF auditor; and

(ii) the application is accompanied by any documents prescribed by the regulations.

### 128D(3)

Without limiting the conditions that the Regulator may impose under this section, those conditions, or those conditions as varied, may require one or more of the following:

(a) that the person complete a course of education or training specified in the notice;

(b) that the person undertake and pass a competency examination within a period specified by the Regulator.

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