



# 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 128E CANCELLING REGISTRATION

### 128E(1)

The Regulator may cancel a person's registration as an approved SMSF auditor if the person requests the Regulator to do so. The request must be in writing.

### 128E(2)

The Regulator may cancel a person's registration as an approved SMSF auditor if the Regulator is satisfied that the person:

(a) has failed to comply with a condition imposed under section 128D on the person's registration; or

(b) has not performed any significant audit work during a continuous period of 5 years, and, as a result, has ceased to have the practical experience necessary for carrying out audits of self managed superannuation funds under this Act; or

(c) has failed to comply with the person's obligation to give the Regulator a statement under section 128G; or

(d) has ceased to be an Australian resident.

### 128E(3)

The Regulator must, not later than 14 days after deciding to cancel the registration, give the person a written notice setting out the decision and the reasons for it.

### 128E(4)

The decision takes effect at the end of the day the notice is given to the person.

### 128E(5)

A failure to comply with subsection (3) does not affect the validity of the decision.

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