



# SUPERANNUATION INDUSTRY (SUPERVISION) ACT 1993

## PART 16 - ACTUARIES AND AUDITORS OF SUPERANNUATION ENTITIES

### Division 1A - Approved SMSF auditors

[View history note](#)

[Hide history note](#)

### Subdivision B - Obligations of approved SMSF auditors

[View history note](#)

[Hide history note](#)

## SECTION 128G ANNUAL STATEMENTS

### 128G(1)

An approved SMSF auditor or suspended SMSF auditor must, within 30 days after the end of:

(a) the 12 month period beginning on the day the auditor's registration as an approved SMSF auditor took effect; and

(b) each subsequent 12 month period;

give to the Regulator a statement relating to that period.

### 128G(2)

The statement must be in the approved form.

### 128G(3)

The Regulator may, at any time before the statement is due, extend (or further extend) the period for giving the statement.

#### Note:

The approved form may require electronic lodgement of the statement: see sections 11A and 11B.

[View history note](#)

[Hide history note](#)

---

Disclaimer and notice of copyright applicable to materials provided by CCH Australia Limited

CCH Australia Limited ("CCH") believes that all information which it has provided in this site is accurate and reliable,

but gives no warranty of accuracy or reliability of such information to the reader or any third party. The information provided by CCH is not legal or professional advice. To the extent permitted by law, no responsibility for damages or loss arising in any way out of or in connection with or incidental to any errors or omissions in any information provided is accepted by CCH or by persons involved in the preparation and provision of the information, whether arising from negligence or otherwise, from the use of or results obtained from information supplied by CCH.

The information provided by CCH includes history notes and other value-added features which are subject to CCH copyright. No CCH material may be copied, reproduced, republished, uploaded, posted, transmitted, or distributed in any way, except that you may download one copy for your personal use only, provided you keep intact all copyright and other proprietary notices. In particular, the reproduction of any part of the information for sale or incorporation in any product intended for sale is prohibited without CCH's prior consent.