



SUPERANNUATION INDUSTRY (SUPERVISION) ACT 1993

PART 16 - ACTUARIES AND AUDITORS OF SUPERANNUATION ENTITIES

Division 1A - Approved SMSF auditors

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Subdivision B - Obligations of approved SMSF auditors

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SECTION 128H

128H NOTIFICATION OF CERTAIN MATTERS

If:

(a) an approved SMSF auditor ceases:

(i) to practise as an auditor of self managed superannuation funds; or

(ii) to be an Australian resident; or

(b) a suspended SMSF auditor ceases to be an Australian resident; or

(c) a change occurs in any matter particulars of which are required by paragraph 128J(2)(a), (c) or (d) to be entered in the Register of Approved SMSF Auditors in relation to an approved SMSF auditor or suspended SMSF auditor; or

(d) a change occurs in any contact details that were included:

(i) in the application of an approved SMSF auditor or suspended SMSF auditor, under section 128A, for registration as an approved SMSF auditor; or

(ii) in particulars previously given under this paragraph in relation to an approved SMSF auditor or suspended SMSF auditor;

the approved SMSF auditor or suspended SMSF auditor must, not later than 21 days after the occurrence of the event concerned, give to the Regulator, in the approved form, particulars of that event.

Note:

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

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