



SUPERANNUATION INDUSTRY (SUPERVISION) ACT 1993

PART 16 - ACTUARIES AND AUDITORS OF SUPERANNUATION ENTITIES

Division 1A - Approved SMSF auditors

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Subdivision D - Fees

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SECTION 128L FEES IMPOSED UNDER THE *SUPERANNUATION AUDITOR REGISTRATION IMPOSITION ACT 2012*

128L(1)

A fee imposed under the *Superannuation Auditor Registration Imposition Act 2012* is payable for the matters mentioned in an item in column 1 of the table. The fee is payable by the person referred to in the corresponding item in column 2 of the table.

Fees imposed under the <i>Superannuation Auditor Registration Imposition Act 2012</i>		
Item	Column 1 A fee payable for ...	Column 2 Is payable by ...
1	Applying for registration as an approved SMSF auditor	The applicant
2	Undertaking a competency examination in accordance with section 128C	The person undertaking the examination
3	Giving to the Regulator a statement under section 128G	The person giving the statement
4	Giving to the Regulator a statement under section 128G within 1 month after it fell due (in addition to the fee payable because of item 3)	The person giving the statement
5	Giving to the Regulator a statement under section 128G more than 1 month after it fell due (in addition to the fee payable because of item 3)	The person giving the statement
6	Giving to the Regulator particulars under section 128H within 1 month after they fell due	The person giving the particulars
7	Giving to the Regulator particulars under section 128H more than 1 month after they fell due	The person giving the particulars
8	Inspecting or searching a register that the Regulator keeps under this Division	The person who makes a request to inspect or search the register

128L(2)

The fee is payable to the Regulator on behalf of the Commonwealth.

128L(3)

The fee is due and payable on the day prescribed by the regulations for the purposes of this subsection.

128L(4)

The Regulator may, on behalf of the Commonwealth, waive the payment of the whole or a part of the fee, on the Regulator's own initiative or on written application by a person.

128L(5)

If a fee is payable under this section for a matter (other than a matter referred to in item 8 of the table in subsection (1)), the matter is taken, for the purposes of this Act (other than section 128J), not to have occurred until the fee is paid.

128L(6)

The Regulator may, on behalf of the Commonwealth, recover a debt due under this section.

128L(7)

Nothing in a law passed before the commencement of this section exempts a person from liability to pay a fee under this section.

128L(8)

A law, or a provision of a law, passed after the commencement of this section that purports to exempt a person from liability:

(a) to pay taxes under laws of the Commonwealth; or

(b) to pay certain taxes under those laws that include fees payable under this section;

is not to be construed as exempting the person from liability to pay fees payable under this section, unless the law or provision expressly exempts a person from liability to pay such fees.

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