



SUPERANNUATION INDUSTRY (SUPERVISION) ACT 1993

PART 16 - ACTUARIES AND AUDITORS OF SUPERANNUATION ENTITIES

Division 4 - Offences and failure to carry out duties etc.

[⊕ View history note](#)

[⊖ Hide history note](#)

SECTION 131B OFFENCE OF HOLDING ONESELF OUT AS AN ACTUARY OR AUDITOR

131B(1) [Offence if not an actuary]

A person commits an offence if:

(a) the person holds themselves out as a superannuation actuary; and

(b) the person is not a superannuation actuary.

Penalty: 50 penalty units.

[⊕ View history note](#)

[⊖ Hide history note](#)

131B(2)

A person commits an offence if:

(a) the person holds themselves out as an approved SMSF auditor; and

(b) the person is not an approved SMSF auditor.

Penalty: 50 penalty units.

[⊕ View history note](#)

[⊖ Hide history note](#)

131B(2A)

A person commits an offence if:

(a) the person holds themselves out as an RSE auditor; and

(b) the person is not an RSE auditor.

Penalty: 50 penalty units.

[⊕ View history note](#)

[⊖ Hide history note](#)

131B(3) [Strict liability]

Subsections (1), (2) and (2A) are offences of strict liability.

Note 1:

Chapter 2 of the *Criminal Code* sets out the general principles of criminal responsibility.

Note 2:

For **strict liability**, see section 6.1 of the *Criminal Code*.

[View history note](#)

[Hide history note](#)

[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.