



# Superannuation Industry (Supervision) Amendment Regulation 2012 (No. )<sup>1</sup>

**Select Legislative Instrument 2012 No.**

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I, QUENTIN BRYCE, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following regulation under the *Superannuation Industry (Supervision) Act 1993*.

Dated 2012

Governor-General

By Her Excellency's Command

BILL SHORTEN  
Minister for Financial Services and Superannuation

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**CONSULTATION DRAFT**

**1 Name of regulation**

This regulation is the *Superannuation Industry (Supervision) Amendment Regulation 2012 (No. )*.

**2 Commencement**

This regulation commences on 1 July 2013.

**3 Amendment of *Superannuation Industry (Supervision) Regulations 1994***

Schedule 1 amends the *Superannuation Industry (Supervision) Regulations 1994*.

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## Schedule 1 Amendments

(section 3)

**[1] Paragraph 8.02A (b), including the note**

*substitute*

- (b) for a self managed superannuation fund—no later than 45 days before the day by which section 35D of the Act requires a return to be lodged for the fund.

**[2] Regulation 8.03**

*substitute*

**8.03 Period within which audit report must be given**

For subsection 35C (6) of the Act, the period within which a report mentioned in that subsection must be given is:

- (a) if the report is in respect of a self managed superannuation fund—28 days after the trustee of the fund has provided all documents relevant to the preparation of the report to the auditor; or
- (b) if the report is for a public offer entity—4 months after the year of income to which the report relates; or
- (c) if the report is for any other superannuation entity:
- (i) for a year of income that ends before 30 June 2000—6 months after the year of income to which the report relates; and
  - (ii) for a year of income that ends on or after 30 June 2000—4 months after the year of income to which the report relates.

**Note**

1. All legislative instruments and compilations are registered on the Federal Register of Legislative Instruments kept under the *Legislative Instruments Act 2003*. See <http://www.frli.gov.au>.

**DRAFT ONLY**