



Superannuation Auditor Registration Imposition Act 2012

No. 161, 2012

**An Act to impose fees on certain matters relating to
auditors of self managed superannuation funds,
and for related purposes**

Note: An electronic version of this Act is available in ComLaw (<http://www.comlaw.gov.au/>)

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**An Act to impose fees on certain matters relating to
auditors of self managed superannuation funds,
and for related purposes**

[Assented to 28 November 2012]

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the *Superannuation Auditor Registration
Imposition Act 2012*.

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2 Commencement

This Act commences on 31 January 2013.

3 Imposition of fees

Fees payable in accordance with section 128L of the *Superannuation Industry (Supervision) Act 1993* are imposed.

4 Amount of fees

- (1) The amounts of those fees are prescribed by the regulations.
- (2) The regulations may prescribe such a fee:
 - (a) by prescribing an amount (not exceeding \$1,000) as the fee;
or
 - (b) by prescribing a method for calculating the amount (not exceeding \$1,000) of the fee.
- (3) The regulations may prescribe different amounts for different kinds of matters mentioned in an item in column 1 of the table in subsection 128L(1) of the *Superannuation Industry (Supervision) Act 1993*.

5 Regulations

The Governor-General may make regulations for the purposes of section 4.

*[Minister's second reading speech made in—
House of Representatives on 19 September 2012
Senate on 30 October 2012]*

(178/12)

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