



SMSF supervisory levy

Information about the amount funds will have to pay under the SMSF supervisory levy payment arrangements.

Last updated 9 May 2023

About the levy

Self-managed super funds (SMSFs) have to pay the SMSF supervisory levy annually. The levy has been \$259 since the 2014–15 financial year and remains the same for the current financial year. All dollar values are rounded to the whole dollar.

Continuing fund payments

If your fund is continuing, you must pay your supervisory levy in advance of the next financial year. The amount payable will depend on if you are newly registered or not. If you are:

- not a newly registered SMSF, your amount payable is \$259 which goes towards the next financial year
- a newly registered SMSF, your amount payable is \$518 which covers the current financial year and the following one.

Winding-up fund payments

If your fund is winding-up, you may not be required to pay a supervisory levy if you paid it in the previous financial year. If you are:

- not a newly registered SMSF, you are not required to pay the levy as you already paid for the current financial year

- a newly registered SMSF, your amount payable is \$259 to cover the current financial year.

Special arrangements for 2012–13 and 2013–14 financial years

If you are lodging for the 2012–13 or 2013–14 financial years, you need to make additional levy payments to reflect a change to the timing of the collection. Find the levy information for these years in the tables below.

Table 1: SMSF annual return – continuing fund payments

Financial year	Not newly registered levy payable (\$)	Not newly registered year of levy	Newly registered levy payable (\$)
2013–14	129 + 259 = 388	50% of 2014 + 100% of 2015	259 + 259 = 518
2012–13	191 + 130 = 321	100% of 2013 + 50% of 2014	191 + 130 = 321

Table 2: SMSF annual return – winding-up fund

Financial year	Not newly registered levy payable (\$)	Not newly registered year of levy	Newly registered levy payable (\$)	Newly registered year of levy
2013–14	129	50% of 2014	259	2014 only
2012–13	191	2013 only	191	2013 only

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If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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