




Lodging your SAR through a tax agent

If using a tax agent to lodge your SAR, know your lodgment date and engage early.

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If your self-managed super fund (SMSF) had assets, such as super contributions or other investments as of 30 June 2024, you will need to lodge a **SMSF annual return (SAR)** for the 2023–24 financial year. The SAR is more than a tax return. It's a requirement to report super regulatory information, member contributions and pay the SMSF supervisory levy. Refer to the [2024 SAR instructions](#) for information.

If your fund doesn't have any assets, you need to either make a **return not necessary**, request or cancel your fund's registration if you no longer wish to have an SMSF.

Failing to lodge your SAR on time can result in the compliance status of your SMSF on [Super Fund Lookup](#)  being changed to 'regulation details removed' which may prevent rollovers and employer contributions being made to the fund.


If you lodge your SAR through a tax agent, you may have up to the **15 May** to meet your lodgment obligation – your agent can confirm this. Make sure you provide your agent with all the information they need to lodge your return well before the due date. You should contact your agent early to make sure they can lodge on time as an extension may not be granted if you have not provided the information in a timely manner. For more information, see [Super lodgment](#).

If you've engaged a new tax agent, you'll need to nominate them to confirm they're the authorised representative for the fund. For further guidance, see [How to nominate your registered agent](#).

Another key trustee responsibility is appointing an approved SMSF auditor no later than **45 days** before you need to lodge your SAR. Before you lodge, your SMSF's audit must be finalised and the SAR must contain the correct auditor details.

When lodging your SAR, we encourage you to report your Australian business number (ABN), so our systems match your members correctly.

For more information, see [Trustee reporting obligations checklist](#) or [SMSF support services](#).

Looking for the latest news for SMSFs? – You can stay up to date by visiting our [SMSF newsroom](#) and [subscribing](#)  to our monthly SMSF newsletter.

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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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