



# Self-managed superannuation fund annual returns

How to lodge the self-managed superannuation annual return (SMSF) for the relevant year.

**Last updated** 4 June 2025

## Record of SMSF annual returns

*The Self-managed superannuation fund annual return (NAT 71226)* comprises your income tax, regulatory and member contributions reporting.

- [Self-managed superannuation fund annual return 2025](#)
- [Self-managed superannuation fund annual return 2024](#)
- [Self-managed superannuation fund annual return 2023](#)
- [Self-managed superannuation fund annual return 2022](#)
- [Self-managed superannuation fund annual return 2021](#)
- [Self-managed superannuation fund annual return 2020](#)
- [Self-managed superannuation fund annual return 2019](#)
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- [Self-managed superannuation fund annual return 2014](#)
- [Self-managed superannuation fund annual return 2013](#)

- [Self-managed superannuation fund annual return 2012](#)
- [Self-managed superannuation fund annual return 2011](#)
- [Self-managed superannuation fund annual return 2010](#)
- [Self-managed superannuation fund annual return 2009](#)
- [Self-managed superannuation fund annual return 2008](#)

Make sure your return is completed in its entirety, including SMSF auditor details. Otherwise, your lodgment will be rejected.

As SMSFs assess their own tax debt or refund, a notice of assessment will not be issued. The lodgment of the return is deemed to be an assessment.

For more information on the instructions for the relevant year, refer to [Self-managed superannuation fund annual return instructions](#) (NAT 71606).

## Lodgment due date

Not all funds have the same lodgment due date. You should familiarise yourself with your fund's lodgment obligations.

For more information, refer to [Lodge SMSF annual returns](#).

## Voluntary disclosure

If you make a mistake in relation to information provided in your SMSF annual return, you may wish to make a voluntary disclosure. You can do this by lodging an amended SMSF annual return.

To make a voluntary disclosure about an unrectified regulatory contravention, you should complete the [SMSF regulatory contravention disclosure](#) form or apply in writing.

You can find out how and when to report using the [SMSF early engagement and voluntary disclosure service](#).

## Amending the SMSF annual return

To amend your SMSF annual return, (which is an approved form), you should resubmit the whole return, not just the parts you want to

change. Let us know it's an amendment by answering 'yes' at Question 5.

If your amendment is for the 2010–11 or earlier income years, you must use the paper return form even if your agent lodged the original return online.

If you have access to [Online services for agents](#), you can lodge an amendment by providing a full SMSF annual return.

SMSFs that have access to [Online services for business](#) can submit an amendment via a secure mail message.

All other amendments must be requested using the paper SMSF annual return form.

The [Self-managed superannuation fund annual return instructions](#) (NAT 71606) can assist you to complete the SMSF annual return.

QC 23881

## **Our commitment to you**

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

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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