



# SMSF regulatory contravention disclosure

## When to use this form

Use this form to make a voluntary disclosure of an unrectified contravention of the *Superannuation Industry (Supervision) Act 1993* by a self-managed superannuation fund (SMSF).

The voluntary disclosure can only be accepted if sufficient details have been provided. This includes how it is proposed to rectify the contravention or a proposed enforceable undertaking.

If you make a voluntary disclosure about contraventions that occurred in previous years, you must lodge any outstanding SMSF annual returns.

Some contraventions attract administrative penalties. We will consider your voluntary disclosure when determining any remission of penalties.

It is still a requirement for an SMSF auditor to report regulatory contraventions via an Auditor/actuary contravention report (ACR). However, the ATO will not commence an audit based on an

ACR if the issue has been or is being resolved via a voluntary disclosure unless additional information that warrants further investigation becomes available.

## Whistleblower requirements

Don't use this form if you are reporting a contravention that involved another trustee in the fund and you want your identity kept confidential.

Instead make a tip off to the Tax Integrity Centre by going to [ato.gov.au/tipoff](http://ato.gov.au/tipoff).

## Completing this request

Complete the required fields electronically, print the document which must be signed by one or more SMSF trustees or directors of the corporate trustee and lodge the form using the instructions provided at the end of this document.

## Section A: Fund details

### 1 Name of self-managed superannuation fund (SMSF)

### 2 Tax file number and/or Australian business number

Provide SMSF ABN here

Provide SMSF tax file number here

**!** While it is not compulsory to provide the ABN or TFN, it will help us to identify the correct fund and progress the voluntary disclosure promptly.

### 3 Trustee details (including directors of corporate trustee)

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

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Title: Mr  Mrs  Miss  Ms  Other

Family name

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**Trustee details (including directors of corporate trustee)**

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name  Other given names

**Trustee details (including directors of corporate trustee)**

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name  Other given names

**Corporate trustee details (if applicable)**

Company name

**Section B: Contact details**

**4 Who is the trustee or representative lodging the voluntary disclosure?**

If you are a trustee lodging the voluntary disclosure, you are not required to complete questions 8 to 10 in Section B.

Legal name

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name  Other given names

**5 Contact phone numbers**

Daytime phone number (including area code)  Mobile number

**6 Postal address for voluntary disclosure correspondence**

Street name and number or PO Box number

Suburb/town  State/territory  Postcode

**7 Email address**

**8 Is the representative registered with the ATO as an authorised contact for the fund?**

No  Yes  If Yes – go to question 10

**9 Does the trustee authorise the ATO to liaise with the representative for the voluntary disclosure?**

No  Yes  If Yes – a written authorisation signed by the trustee must be provided

**10 Registered Tax Agent details (if applicable)**

Tax agent number  Telephone number (including area code)  Fax number (including area code)

## Section C: Voluntary disclosure facts

### 11 Give a full description of the transaction or event that caused the contravention(s) including:

- all facts
- assumptions
- names of other parties actively involved and their relationship with the SMSF
- any other relevant information.

Attach copies of relevant supporting documents and/or an additional document if insufficient space.

#### Contravention 1

Start date of the transaction or event   <sup>Day</sup> /   <sup>Month</sup> /     <sup>Year</sup>

#### Contravention 2

Start date of the transaction or event   <sup>Day</sup> /   <sup>Month</sup> /     <sup>Year</sup>

### 12 Has an SMSF auditor been appointed to audit the fund for the financial year(s) in which the contravention(s) occurred?

Yes  No  If No – go to question 15

SMSF Auditor Number (SAN)

SMSF Auditor Name

**13 Were the trustees informed by the SMSF auditor of the potential contravention(s)?**

Yes  No  If No – go to question 15

**14 What action was proposed and/or undertaken by the trustees?**

Attach a document if insufficient space.

**15 Have all required SMSF annual returns been lodged for the fund?**

Yes  No

**16 Have all payment obligations been met for the fund?**

Yes  No

**17 If an SMSF auditor has not been appointed, any SMSF annual returns are outstanding or payment obligations have not been met, provide an explanation for these obligations not being met.**

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## Section D: Rectification proposal

### 18 Rectification proposal

Give a full description of how you propose to rectify the contravention(s). Rectification should be completed by the trustee within a reasonable period of time. What is a reasonable period will depend on the circumstances, however it would be unusual for the process to exceed 12 months. Attach a document with the rectification proposal or proposed enforceable undertaking if insufficient space. Information on enforceable undertakings is available at [ato.gov.au/SMSFcompliance](http://ato.gov.au/SMSFcompliance). It is important to start the rectification process as soon as possible and not to wait for ATO response before taking action.

### 19 Do the trustees intend to wind up the fund?

Yes  No

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## Section E: ATO review or audit

### 20 Is there, or has there been an ATO review or audit on the issues raised in this voluntary disclosure, or have you been notified of a proposed review or audit?

Yes  No  If No – go to Section F: Declaration

### 21 Provide the ATO reference number/s and the names/s of the tax officer/s conducting the review or audit

## Section F: Declaration

### Privacy

The ATO is a government agency bound by the *Privacy Act 1988* in terms of collection and handling of personal information and tax file numbers (TFNs) and Australian business numbers (ABNs). For further information about privacy law notices go to [ato.gov.au/privacy](http://ato.gov.au/privacy).

### Agent declaration

If you are an agent, by submitting this form you are declaring that:

- this document and any attached documents have been prepared according to information supplied by one or more trustee(s) identified in section A of this form
- you have received a declaration from the trustee(s) stating that the information provided to you to prepare this form is true and correct
- you are authorised by the trustee(s) to give this form to us.

An agent includes a tax agent, tax professional or legal personal representative who is authorised to give this form to us.

If you submit this form on behalf of your client, the following section must be completed and signed by at least one trustee or director of the corporate trustee.

### Trustee or director declaration

Do you consent under paragraph 14ZZW(2)(e) of the *Taxation Administration Act 1953* for the purpose of the Whistleblower legislation, to the Commissioner disclosing your identity (if required) when using this information in administering any taxation laws? Information about tax whistleblowers is available at [ato.gov.au/whistleblowers](http://ato.gov.au/whistleblowers).

Yes  No

If No, don't submit this form. To provide the information in this form and keep your identity confidential, follow the steps to report a tip-off on [ato.gov.au/tipoff](http://ato.gov.au/tipoff).

As a trustee or a director of the corporate trustee, by submitting this form you are declaring that the information contained in this form, and any attached documents, is true and correct.

Name of trustee or director of corporate trustee

Trustee or director of corporate trustee signature and date signed

Date

Day	Month	Year
<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

## How to lodge this form

Submit your completed form with supporting documentation to us by:

- secure mail in Online services for business [ato.gov.au/osb](http://ato.gov.au/osb)
- secure mail in Online services for agents [ato.gov.au/osfa](http://ato.gov.au/osfa)
- faxing it to **1300 139 024**
- posting it to:  
**Australian Taxation Office**  
**PO Box 3578**  
**ALBURY NSW 2640**
- emailing it to [SMSFRegulatoryContraventionVoluntaryDisclosure@ato.gov.au](mailto:SMSFRegulatoryContraventionVoluntaryDisclosure@ato.gov.au)

⚠ Please note that email is an unsecured channel