



SMSF regulatory contravention disclosure

SMSF trustees and professionals can use this form to report unrectified regulatory contraventions.

Last updated 28 February 2023

When to use this form

Self-managed super fund (SMSF) trustees and professionals should use this form if they want to voluntarily disclose regulatory contraventions that have not been rectified. This allows you to engage with us early.

We will take your early engagement and voluntary disclosure into account when determining what actions we need to take.

When not to use this form

You should not use this form if you:

- have received notification of an ATO audit or review in relation to the contravention you intended to report
- are reporting a contravention that involved another trustee, also known as a whistle-blower disclosure, and you want to keep your identity confidential – instead, use our [making a tip-off- service](#).

Getting the form

Download the PDF-fillable [SMSF regulatory contravention disclosure form \(PDF, 340KB\)](#) .

Completing the form

You can complete sections A to E electronically or written.

When completing section F, the form must be printed and signed by at least one of the SMSF's trustees or a director of the corporate trustee.

Supporting documentation

When submitting the form, you should include:

- relevant facts and supporting documentation about the contravention
- a plan on how you are going to rectify the contravention or a proposed enforceable undertaking.

Submitting the form

Submit your completed form and supporting documentation using one of these methods:

- Secure mail in **Online services for business** or **Online services for agents**, making sure your:
 - **topic** is 'Superannuation'
 - **subject** is 'SMSF Early engagement & voluntary disclosure'.
- Fax to **1300 139 024**
- Post to:
Australian Taxation Office
PO Box 3578
ALBURY NSW 2640
- Email us at
SMSFRegulatoryContraventionVoluntaryDisclosure@ato.gov.au
(note this is an unsecured channel).

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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