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Lodge SMSF annual returns

You need to lodge an annual return once the audit of your SMSF has been finalised. The SMSF annual return is more than an income tax return. It is also used to report super regulatory information, member contributions and pay the SMSF supervisory levy.

If your fund did not have assets in the first year it was registered, it may not need a return lodged for that year.

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How to lodge

You can lodge your return electronically through [Standard Business Reporting \(SBR\) \(http://www.sbr.gov.au/\)](http://www.sbr.gov.au/) . You'll need:

- an [AUSkey \(https://abr.gov.au/AUSkey/AUSkey-explained/\)](https://abr.gov.au/AUSkey/AUSkey-explained/)
- [SBR-enabled business software \(http://www.sbr.gov.au/products-register/browse-products-by-form/australian-taxation-office?anchor=smsfar#smsfar\)](http://www.sbr.gov.au/products-register/browse-products-by-form/australian-taxation-office?anchor=smsfar#smsfar) .

To lodge a paper annual return, download the [SMSF annual return \(/Forms/Self-managed-superannuation-fund-annual-return/\)](#) and [SMSF annual return instructions \(/Forms/SMSF-annual-return-instructions/\)](#) for the relevant year. Complete the return and post it to:

Australian Taxation Office
GPO Box 9845
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As SMSFs assess their own tax debt or refund, a notice of assessment is not issued.

When to lodge

If you lodge your SMSF annual return yourself, the due date is generally 28 February following the financial year. If you did not lodge your return for the previous financial year on time, the due date will be 31 October. For your first year the due date is 31 October.

If your return is lodged through a tax agent, they'll tell you the due date. For your first year the due date will be 28 February.

If your SMSF is reviewed by us at registration, your first year return due date will be 31 October even if it is prepared and lodged by a tax agent. You will be notified by us if this is the case.

If a due date falls on a weekend or public holiday you can lodge or pay on the next business day.

Failure to lodge your SMSF annual return by the due date can result in penalties and the loss of your SMSF's tax concessions.

See also:

- [Super lodgment obligations \(/Tax-professionals/Prepare-and-lodge/Tax-agent-lodgment-program/Obligation-type/Super-lodgment/\)](#)

Funds without assets

An SMSF is not legally established until the fund has assets set aside for the benefit of members. Our systems will not accept an annual return for an SMSF that has no assets or no closing member account balances, unless the return is for the year in which the fund is wound up.

If an SMSF does not have assets set aside for the benefit of members in the first year it was registered, you can ask us to either:

- cancel the fund's registration
- flag the SMSF's record as return not necessary (RNN) if the SMSF confirms in writing:
 - that although registered, it had no assets and did not receive contributions or rollovers in the first financial year
 - that it has documentary evidence of the date the SMSF first held assets and commenced operating (for example – the SMSF's first bank statement)
 - that it will be lodging future returns.
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Trustees:

Your written request must include:

- the SMSF's name, TFN or ABN
- confirmation that it meets all eligibility conditions
- documentary evidence of the date assets were first placed into the fund.

This request can be sent to us at:

Australian Taxation Office
GPO Box 9990
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Tax agents:

Use the Tax Agent Portal mail option, select 'superannuation' as the topic, and choose from the following mail subjects:

- SMSF cancellation of registration where a fund has not legally established
- SMSF new registrant – Return Not Necessary request.

For RNN requests your submission must include:

- the SMSF's name, TFN or ABN
- confirmation that it meets all eligibility conditions
- documentary evidence of the date assets were first placed into the fund.

An RNN is generally only allowed for a newly-registered SMSF in its first year of registration.

RNNs for subsequent years will only be granted in limited circumstances and where the fund provides documentary evidence of the date assets were first held by the fund, for example the SMSF's first bank statement.

When an SMSF that has previously advised a return was not necessary is legally established and needs to lodge a return for the first time, the due date of the first return lodged by a tax agent will be 28 February.

Amend your SMSF annual return

To amend your SMSF annual return you need to resubmit the whole return. Make sure you answer 'yes' in section A at question 5, **Is this an amendment to the SMSF's annual return?**

Because information on the SMSF annual return is inter-related, changing one label on the form is likely to require changes to other labels too. So we need you to always complete the form in full, not just the parts you want to amend, and provide contributions information for all members, not just the member whose contributions you may need to change.

Supervisory levy

You need to pay the supervisory levy with your SMSF annual return. The amount payable is stated on the return.

From 1 July 2013, the levy is payable for the financial year in which the annual return is due. For example, when you lodge your 2014–15 annual return you pay the levy for the 2015–16 financial year.

Up to 1 July 2013, the SMSF supervisory levy was payable for the financial year to which the SMSF annual return related.

From 2013–14 the annual SMSF levy is \$259.

To bring collections forward, transitional provisions apply to the levy for the 2013–14 financial year so that it is payable in two instalments which are collected upon lodgment of the 2013 and 2014 annual returns.

Label M on the annual return will enable funds that have wound up during a financial year to adjust the levy so they don't pay the levy for the following year.

New funds will also have an adjustment label (N) on the annual return to add the levy relating to the year of establishment to the amount payable.

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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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