



Past webinar recordings

Access webinar recordings about self-managed super funds.

Transfer balance cap: online TBAR lodgments for agents webinar recording

Watch our webinar about the online lodgment of transfer balance account reports (TBAR) via Online services for agents.

SMSF auditors and auditor independence after 1 July 2021

SMSF auditors must comply with the independence standards in APES 110 Code of Ethics for Professional Accountants for audits completed after 1 July 2021.

QC 49627

Transfer balance cap: online TBAR lodgment for agents webinar recording

Watch our webinar about the online lodgment of transfer balance account reports (TBAR) via Online services for agents.

Last updated 30 June 2022


Online services for agents is available for you to lodge electronic transfer balance account reports (TBARs) for your clients.

We hosted a webinar for tax agents on Tuesday 30 April 2019 that covered:

- how to complete and lodge the online TBAR form
- advantages of using the online form, including avoiding common reporting errors that cause reverse workflow
- a recap of what you need to report and when, as well as what you don't need to report
- an overview of clients' transfer balance cap information agents can view.

This complements other webinars available to support agents and SMSF professionals about the transfer balance cap and their reporting obligations.

Note: From 1 July 2023 the concession allowing annual reporting of transfer balance events with the SMSF annual return no longer applies. This means all SMSFs must report transfer balance events no later than 28 days after the end of the quarter in which it occurred.

You can watch the recording webinar below, or download a copy of the [presentation slides \(PDF, 1.3MB\)](#) .

Watch:

Watch our [past webinar recordings](#).

QC 59053

SMSF auditors and auditor independence after 1 July 2021

SMSF auditors must comply with the independence standards in APES 110 Code of Ethics for Professional Accountants for audits completed after 1 July 2021.

Last updated 7 September 2021

For all audits completed after 1 July 2021, approved Self-managed super fund (SMSF) auditors and tax professionals must comply with the SMSF independence standards that impact in-house audits in *APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* (2018) (the Code), which became effective on 1 January 2020.

To assist professionals to meet the standards, we hosted a webinar for SMSF auditors and tax professionals on Wednesday 28 July 2020.

The webinar covered:


- scenarios where the auditor is prohibited from auditing a SMSF
- the independence standards that impact firms who provide both non-assurance and auditing services
- evidence the ATO will expect to see to demonstrate compliance with the standards
- issues to be aware of when restructuring to comply with the standards
- how the ATO will monitor compliance with these standards during the 2021-22 financial year.

You can watch the recording of the webinar, including the question and answer session, view the transcript and download a copy of the presentation slides at the link below.

This may contribute to your continuing professional education.

Watch:

See also:

- [SMSF auditors and auditor independence after 1 July 2021 - side pack](#) 
- [Auditor independence](#)
- [SMSF auditors](#)
- [Self-managed superannuation fund independent auditor's report \(IAR\)](#)
- [Completing the Auditor/actuary contravention report](#)

QC 66612

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