



## COVID-19 relief: Changes to the ACR and SMSF IAR instructions

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- <https://www.ato.gov.au/Super/Sup/COVID-19-relief--Changes-to-the-ACR-and-SMSF-IAR-instructions/>
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Due to the impacts of COVID-19, we have drafted some additional instructions for reporting contraventions specific to the 2019–20 and 2020–21 financial years. These instructions are contained in the addendum to the Auditor’s contravention report (ACR) and provide guidance around how auditors can determine whether a fund has complied with the super laws and when contraventions should be reported to us when it comes to the following:

- offering rental relief to tenants (unrelated or related)
- taking advantage of limited recourse borrowing arrangements (LRBA) repayment relief
- in-house asset relief
- releasing benefits to members under the new compassionate grounds of release due to COVID-19.

Additional instructions have also been included in the Part B Compliance engagement section of the SMSF Independent auditor’s report (IAR) to reflect the ACR instructions. The instructions advise auditors they do not need to modify their opinion in Part B of the report where certain material contraventions have arisen due to COVID-19 relief specific to the 2019–20 and 2020–21 financial years.

See also:

- [Completing the Auditor/actuary contravention report](#)
- [Self-managed superannuation fund independent auditor's report \(IAR\)](#)

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