

## Abbreviations

AIST	Australian Institute of Superannuation Trustees
ANAO	Australian National Audit Office
APRA	Australian Prudential Regulation Authority
ASFA	Association of Superannuation Funds of Australia
ASIC	Australian Securities and Investments Commission
ATO	Australian Taxation Office
Imposition Act	<i>Superannuation (Self Managed Superannuation Funds) Supervisory Levy Imposition Act 1991</i>
Imposition Regulations	Superannuation (Self Managed Superannuation Funds) Supervisory Levy Imposition Regulations 1991
SMSF	self managed superannuation funds
SPAA	Self Managed Superannuation Funds Professionals' Association of Australia
Taxation Act	<i>Superannuation (Self Managed Superannuation Funds) Taxation Act 1987</i>
Taxation Regulations	Superannuation (Self Managed Superannuation Funds) Taxation Regulations 1999
Wallis Inquiry	the 1997 Financial System Inquiry chaired by Mr Stan Wallis