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General advice

Reference Number: 1052103132218

Hello Hein Preller,

We received your correspondence on 16.06.2022 regarding what is required in the way of a signature for an electronic trust deed. We're sorry for the delay in responding to your query.

We haven't been able to respond to you due to the very high demand for our advice service from the community.

This guidance is general in nature and is not binding on the Commissioner.

Criteria for a valid electronic signing of a corporate document or deed

The trust deed you have attached is for a Self-Managed Super Fund (SMSF) run under a corporate trust structure. In response to the COVID-19 pandemic, the government introduced the 'Corporations (Coronavirus Economic Response) Determination (No.1) 2020'. This determination modified section 127(1) of the Corporations act, allowing corporate trust deeds to be signed in electronic form. As this was a determination, it was due to expire in March 2021.

Fortunately, on the 22nd of February 2022 the 'Corporations Amendment (Meetings and Documents) Bill 2021' was given royal assent. This bill permanently enshrines the ability to sign corporate documents (including deeds) electronically.

Relevant passages from the legislation:

