Australian Government
Australian Taxation Office

NOTICE OF DISQUALIFICATION – Elma Don Loughran - 29 July 2026

Superannuation Industry (Supervision) Act 1993

To:

Elma D Loughran

WEST QLD 4670

I, Ben Kelly, a delegate of the Commissioner of Taxation, give you notice as required by subsection 126A(6) of the *Superannuation Industry (Supervision) Act 1993* (SISA), that I have disqualified you under subsection 126A(2) of the SISA.

I've disqualified you as I'm satisfied that the corporate trustee of one or more superannuation entities has contravened the SISA on one or more occasions, and at the time of the contraventions you were a responsible officer of the corporate trustee and the seriousness of the contraventions provides grounds for disqualifying you.

The disqualification takes effect on the day on which it is made.

Dated: 29 July 2026

Ben Kelly
Deputy Commissioner of Taxation
Per Karen Taylor

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Note 1:
Under subsection 126A(7) of the SISA, details of this disqualification notice will be published as a *Notifiable Instrument* in the Federal Register of Legislation.

Note 2:
Under section 126K of the SISA, it is an offence for a disqualified person, who knows that he or she is a disqualified person, to be, or act as a:

- trustee, investment manager or custodian of a superannuation entity
- responsible officer or a body corporate that is a trustee, investment manager or custodian, of a superannuation entity

The maximum penalty for committing this offence is two years jail.

Note 3:
Under subsection 126A(5) of the SISA, we may revoke this disqualification on our own initiative or on your written application.

Note 4:
Under section 344 of the SISA, if you are affected by this decision and are not satisfied with it, you can ask the Commissioner to reconsider the decision. This request must be made in writing within 21 days of receiving notice of this decision and must give the reasons you think the decision is wrong.

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