



Avoid common MAAS and MATS reporting errors

Find out about common errors in MAAS and MATS reporting and how to prevent them.

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Improving MAAS and MATS reporting

Earlier this year we shared guidance on avoiding common reporting errors in MAAS and MATS. While many funds have strengthened their reporting practices, we've identified areas where further refinement can improve accuracy and member outcomes.

Members rely on ATO online to make informed decisions about their super. Accurate reporting ensures timely contributions, rollovers, and correct account handling. Here's how you can continue to strengthen your reporting practices.

Ongoing areas for improvement

Reversionary account sequencing

To ensure smooth processing:

- Complete all reporting for the deceased account holder first.
- Wait 24 hours before lodging an open MAAS for the beneficiary.

TFN handling

If the member's TFN is unknown, leave the field blank. Don't enter default or invalid TFNs.

Timestamp accuracy

Always use the current date and time for each MAAS lodgment. Don't reuse timestamps as this causes issues with how the data is recorded in our systems.

MAAS before MATS

Lodge your member's account information via MAAS before submitting any MATS transactions. Ensure all identifiers match.

Correct use of TBAR for commutation authorities

Submit a Commissioner's commutation authority via a Transfer Balance Account Report (TBAR). Don't submit through MATS.

Avoiding fictitious accounts

Always use genuine member data in MAAS and MATS. Don't use test or dummy accounts as they create real records.


Preparing for annual deadlines


With the 31 October deadline for reporting 30 June balances via MATS, ensure:

- MAAS data is current.
- Any errors are corrected within 30 days of discovery.

Quick reminders for best practice

- Submit MAAS closures and openings in separate batches.
- Report changes within 5 business days.

For assistance with reporting obligations, see the MAAS and MATS Business implementation guide at [superannuation \(SPR\)](#)  and reporting obligations.

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