Australian Government
Australian Taxation Office

Legislative Instrument

Taxation Administration Member Account Attribute Service – the Reporting of Information Relating to Superannuation Account Phases and Attributes 2018

I, James O'Halloran, Deputy Commissioner Superannuation make this determination under section 390-5 and section 390-20 of Schedule 1 to the *Taxation Administration Act 1953.*

Signed by

Deputy Commissioner Superannuation

Dated:

1. Name of instrument
This determination is the *Taxation Administration Member Account Attribute Service – the Reporting of Information Relating to Superannuation Account Phases and Attributes 2018.*

2. Commencement
This instrument commences on the day after it is registered on the Federal Register of Legislation and will apply from 1 April 2018.

3. Authority
This determination is made under sections 390-5 and 390-20 of Schedule 1 to the *Taxation Administration Act 1953* (TAA 1953).

4. Repeal of previous instrument
Legislative instrument F2017L00142 *Reporting of all new member accounts and closed member accounts by superannuation providers in relation to superannuation plans (other than self managed superannuation funds) in accordance with the Taxation Administration Act 1953* registered 22 February 2017 is repealed on the commencement of this instrument.

5. Application
This instrument applies to every superannuation provider in relation to a superannuation plan (excluding a self managed superannuation fund) and every life insurance company that is required to lodge a Member Account Attribute Service (MAAS) form. The MAAS form is the approved form for the giving of a statement to the Commissioner of Taxation (the Commissioner) under section 390-5 and section 390-20 of Schedule 1 to the TAA 1953 in relation to an individual's superannuation account phases and attributes.

The MAAS form is required to be lodged no later than 5 business days after the day on which an account is opened or a life insurance policy is first held, or such later date as the Commissioner may allow.

A MAAS form is also required to be lodged no later than 5 business days after the day on which any changes to the superannuation account phases and/or attributes relating to the account or policy occur, or such later date as the Commissioner may allow.

6. Definitions

'Superannuation provider', 'superannuation plan' and 'life insurance company' take their meanings from the *Income Tax Assessment Act 1997*

'Approved form' takes its meaning from TAA 1953