



Australian Government
Australian Taxation Office

Superannuation Data and Payment Standards **2012**

as amended

made under subsection 34K(3) of the *Superannuation Industry (Supervision) Act 1993*.

Includes amendments up to: *Superannuation Data and Payment Standards (Release Authorities, and SMSF Rollovers) Amendment 2021* (F2021L00361).

Compilation date 30 March 2021

Compilation number 4

Prepared by the Office of Parliamentary Counsel.

1 Name of Standard

This Standard is the *Superannuation Data and Payment Standards 2012*.

3 Application

This Standard determines the standards (superannuation data and payment standards¹) relating to superannuation data and payment matters² for the purposes of the *Superannuation Industry (Supervision) Act 1993*.

4 Who is covered by this Standard

The superannuation data and payment standards are applicable to³:

- (a) trustees of APRA-regulated superannuation entities;
- (b) trustees of self-managed superannuation funds (SMSFs) except in relation to:
 - (i) receiving contributions from employers that are related parties of the SMSF; and
 - (ii) information or payments required under the *Superannuation (Unclaimed Money and Lost Members) Act 1999*.
- (c) employers in their dealings with superannuation entities except for contributions made by an employer for an employee to an SMSF where the employer is a related party of the SMSF.

5 When the Standard applies

Subject to clause 6, this Standard applies to conduct by an entity as follows:

- (a) a trustee of an APRA-regulated superannuation entity, in relation to rollovers and transfers as the transferring fund or receiving fund, on and after 1 July 2013;
- (b) a trustee of an APRA-regulated superannuation entity, in relation to receiving contributions from employers on and after 1 July 2014;
- (c) a trustee of an APRA-regulated superannuation entity, in relation to receiving payments from, and returning amounts required to be repaid to, the Commissioner of Taxation on and after 14 November 2016;
- (d) a trustee of an SMSF, in relation to receiving contributions from employers that are not related parties of the SMSF on and after 1 July 2014;
- (da) a trustee of an SMSF, in relation to rollovers and transfers as the transferring fund or receiving fund, requested on and after 31 March 2021;
- (db) a trustee of an APRA-regulated superannuation entity or an SMSF, in relation to a release authority issued by the Commissioner of Taxation under Division 131 of Schedule 1 to the *Taxation Administration Act 1953*, on and after 31 March 2021;

¹ Subsection 34K(3) of the *Superannuation Industry (Supervision) Act 1993*.

² As defined in subsections 34K(5) and (6) of the *Superannuation Industry (Supervision) Act 1993*.

³ See subsection 34K(3) of the *Superannuation Industry (Supervision) Act 1993* and Divisions 6.5 and 7.2 of the *Superannuation Industry (Supervision) Regulations 1994*.

- (e) a medium to large employer, in relation to contributions for an employee, other than contributions to an SMSF that is a related party of the employer, on and after 1 July 2014; and
- (f) a small employer, in relation to contributions for an employee, other than contributions to an SMSF that is a related party of the employer, on and after 1 July 2015.

6 The Standard does not apply to certain transactions

This Standard does not apply to:

- (a) an APRA-regulated superannuation entity in relation to a **closed product**.
- (b) a rollover or transfer from a regulated superannuation fund or approved deposit fund if, when the transaction occurs, the superannuation entity is non-complying.
- (c) a trustee of a regulated superannuation fund or approved deposit fund that has received a release authority issued on or after 31 March 2021 by the Commissioner of Taxation under Division 131 of Schedule 1 to the Taxation Administration Act 1953 outside of this Standard.

7 This Standard incorporates by reference documents or content on a website as existing from time to time

- (a) A reference to a document in a Schedule to this Standard is a reference to that document by that name published from time to time by the Commissioner of Taxation and available at www.ato.gov.au.
- (b) A reference to document or content on a website in a document referred to in paragraph 7(a) of this Standard, is a reference to that document or that content at that website address as it exists from time to time.
- (c) This Standard incorporates by reference the documents referred to in paragraph 7(a) and the documents and content on websites referred to in paragraph 7(b) of this Standard.

8 Complying with the superannuation data and payment standards

- (a) A trustee of a superannuation entity deals with payments and information relating to a member of a superannuation entity, or a person for whose benefit a contribution to the superannuation entity is to be made, in a manner that complies with the superannuation data and payment standards if the specifications and requirements as set out in the document, or documents, relevant to the transaction, and as existing from time to time, are met.⁴
- (b) An employer deals with payments and information relating to an employee, for whose benefit a contribution to a superannuation entity is to be made, in a manner that complies with the superannuation data and payment standards if the specifications and requirements as set out in the document, or documents, relevant to the transaction, and as existing from time to time, are met.⁵
- (c) The documents referred to in paragraphs 8(a) and 8(b) are those referred to in clause 7 of this Standard.

⁴ See also paragraph 34M(1)(b) of the *Superannuation Industry (Supervision) Act 1993*.

⁵ See also paragraph 34N(1)(b) of the *Superannuation Industry (Supervision) Act 1993*.

9 Terms used in this Standard

Unless otherwise defined in this clause, terms and phrases used in this Standard have the same meaning as the *Superannuation Industry (Supervision) Act 1993* or *Superannuation Industry (Supervision) Regulations 1994*, as applicable.

- (a) **APRA-regulated superannuation entity** means an approved deposit fund or a regulated superannuation fund, but not a self-managed superannuation fund.
- (b) **Closed product** for the purposes of clause 6, means a product that does not receive any contributions or rollovers, whether from an existing member or any other person, but that may rollover or transfer a member's withdrawal benefit to another superannuation entity.
- (c) **medium to large employer**, has the meaning given by subitem 20(4), and determined at the time under subitem 20(2), of Part 4 of Schedule 1 to the *Superannuation Legislation Amendment (Stronger Super) Act 2012*.
- (d) **small employer** has the meaning given by subitem 20(4), and determined at the time under subitem 20(3), of Part 4 of Schedule 1 to the *Superannuation Legislation Amendment (Stronger Super) Act 2012*.

SCHEDULE 2 – TERMS AND DEFINITIONS

The terms and definitions that apply for the purpose of the documents referred to in Schedules 3, 4(a), 4(b), 5 and 6 are those terms and definitions as set out in the document *Data and Payment Standards - Superannuation Terms and Definitions* as it exists from time to time and published by the Commissioner of Taxation and available at www.ato.gov.au.

SCHEDULE 3 – PAYMENT METHODS

The payment methods to be used are those payment methods as set out in the document *Data and Payment Standards - Payment Methods* as it exists from time to time and published by the Commissioner of Taxation and available at www.ato.gov.au.

SCHEDULE 4(a) – CONTRIBUTIONS MESSAGE IMPLEMENTATION GUIDE

The contribution and registration message specifications are those set out in the document *Data and Payment Standards - Contributions Message Implementation Guide* as it exists from time to time and published by the Commissioner of Taxation and available at www.ato.gov.au.

SCHEDULE 4(b) – ROLLOVER MESSAGE IMPLEMENTATION GUIDE

The rollover message specifications are those set out in the document *Data and Payment Standards - Rollover Message Implementation Guide* as it exists from time to time and published by the Commissioner of Taxation and available at www.ato.gov.au.

SCHEDULE 5 – MESSAGE ORCHESTRATION AND PROFILES

The message orchestration and profiles are those set out in the document *Data and Payment Standards - Message Orchestration and Profiles* as it exists from time to time and published by the Commissioner of Taxation and available at www.ato.gov.au.

SCHEDULE 6 – ERROR CODE MANAGEMENT

The error code management to be used is set out in the document *Data and Payment Standards - Error Code Management* as it exists from time to time and published by the Commissioner of Taxation and available at www.ato.gov.au.

Notes to the Superannuation Data and Payment Standards 2012

End Note 1 – Table of Instruments

The Superannuation Data and Payment Standards 2012 (in force under subsection 34K(3) of the Superannuation Industry (Supervision) Act 1993)) as shown in this compilation is amended as indicated in the Tables below.

Title	Date of FRLI registration	Date of commencement	Application, saving and transitional provisions
<i>Superannuation Data and Payment Standards 2012</i>	11 January 2013 (see F2013L00041)	12 January 2013	Clause 3
<i>Superannuation Data and Payment Standards (Minor Amendments) 2013</i>	31 May 2013 (see F2013L00879)	1 June 2013	Clause 3
<i>Superannuation Data and Payment Standards (Contribution Transitional Arrangements) Amendment 2014</i>	27 May 2014 (see F2014L00608)	28 May 2014	Clause 3
<i>Superannuation Data and Payment Standards (Payments and Information from the Commissioner of Taxation) Amendment 2016</i>	11 November 2016 (see F2016L01737)	12 November 2016	Clause 5
<i>Superannuation Data and Payment Standards (Release Authorities, and SMSF Rollovers) Amendment 2021</i>	29 March 2021 (F2021L00361)	30 March 2021	Clause 3

End Note 2 - Table of Amendments

This endnote sets out the amendment history of the Superannuation Data and Payment Standards 2012.

ad. = added or inserted am. = amended amdt = amendment C[x] = Compilation No. x
ed. = editorial change LA = Legislation Act 2003 rep. = repealed rs. = repealed and substituted

Provision affected	How affected
Clause 2	rep. LA s 48D
	am. F2021L00361 (amdt never applied (s 5))
Clause 4	am. F2014L00608; F2021L00361
	ed. C4
Clause 5	am. F2013L00879; F2016L01737; F2021L00361
Clause 6	am. F2021L00361
	ed. C4
Clause 7	am. F2013L00879
Clause 8	am. F2021L00361
Clause 9	am. F2013L00879; F2021L00361
Schedule 1	am. F2013L00879
	rep. F2021L00361
Schedule 4(a)	
Schedule 4(A) heading	rep. F2013L00879
Schedule 4(a) heading	ad. F2013L00879
Schedule 4(b)	
Schedule 4(B) heading	rep. F2013L00879
Schedule 4(b) heading	ad. F2013L00879

End Note 3 - Editorial changes

The *Legislation Act 2003* authorises First Parliamentary Counsel to make editorial and presentational changes to a compiled law in preparing a compilation of the law for registration. The changes must not change the effect of the law. Editorial changes take effect from the compilation registration date.

If the compilation includes editorial changes, the notes will include a brief outline of the changes in general terms. Full details of any changes can be obtained from the Office of Parliamentary Counsel.

The editorial change amendments can be given effect as intended and incorporated into the compiled law and the abbreviation “ed” will be added to the details of the amendment in the Table of Amendments.

In preparing this compilation for registration, the following kinds of editorial change(s) were made under the *Legislation Act 2003*.

Paragraph 4(a)

Kind of editorial change

Show the effect of an amendment of the instrument

Details of editorial change

Section 5 of the *Superannuation Data and Payment Standards (Release Authorities, and SMSF Rollovers) Amendment 2021* provides, in part, as follows:

Clause 4

Omit subclause 4(a)

Insert: trustees of APRA-regulated superannuation entities;

The substituted paragraph does not contain a reference to the paragraph lettering.

This compilation was editorially changed to show the effect of an amendment of the instrument by inserting “(a)” at the beginning of the paragraph.

Clause 6

Kind of editorial change

Give effect to the misdescribed amendment as intended

Details of editorial change

Section 5 of the *Superannuation Data and Payment Standards (Release Authorities, and SMSF Rollovers) Amendment 2021* provides, in part, as follows:

Clause 6

Omit:

This Standard does not apply to an APRA-regulated superannuation entity in relation to a **closed product**.

Closed product for the purposes of clause 6, means a product that does not receive any contributions or rollovers, whether from an existing member or any other person, but that may rollover or transfer a member's withdrawal benefit to another superannuation entity.

However, there is no comma following "clause 6" in the definition of ***closed product*** in clause 6.

This compilation was editorially changed to omit the text in clause 6 to give effect to the misdescribed amendment as intended.