



Standard

Superannuation Data and Payment Standards (Payments and Information from the Commissioner of Taxation) Amendment 2016

I, James O'Halloran, **Deputy Commissioner of Taxation**, make this Standard under subsection 34K(3) of the *Superannuation Industry (Supervision) Act 1993*.

Deputy Commissioner of Taxation
Dated: 18 October 2016

1. Name of Standard

This Standard is the *Superannuation Data and Payment Standards (Payments and Information from the Commissioner of Taxation) Amendment 2016*.

2. Commencement

This Standard commences on the day after its registration on the Federal Register of Legislative Instruments.

3. Application

This Standard applies to employers and trustees of superannuation entities that are required to comply with the *Superannuation Data and Payment Standards* (F2014C00783).

4. What this Standard does

This Standard amends clause 5 of the *Superannuation Data and Payment Standards 2012*.

5. Amendment

The following amendment is made to clause 5 of the *Superannuation Data and Payment Standards 2012*:

(a) Clause 5

Omit; substitute:

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;
- (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.