

2018      2019      2020

DEC    JAN    FEB    MAR    APR    MAY    JUN    JUL    AUG    SEP    OCT    NOV    DEC    JAN    FEB    MAR    APR

## SuperStream v3 (including SMSFs)

- A** Design SMSF Rollover message V3 including SMSF Validation Service, SMSF MemberTICK (Dec 2018 – Mar 2019)
- F** SMSF validation service build and test (Nov 2018 – Oct 2019)
- A** Onboarding commences
- F** Funds must comply with SuperStream standard, transition period for APRA funds (Nov 2019 – Apr 2020)

## Event Based Reporting (MAAS, MATS)

- F** Fund cut over period MATS (Jul 2018 – Mar 2019), and collect and store MATS data for 2018–19
- F** **A** Online portal: MAAS/MATS minimum viable deployed (Dec 2018)
- F** **A** Online portal: MAAS/ MATS enduring product deployed (Apr 2019)
- E** ATO Online - Visibility of employer paid superannuation to individuals and agents

## Single Touch Payroll

- E** Employee commencement (ATO Online Individual initiated)

## Transfer balance cap

- A** Change to Commutation Authority address hierarchy - use superannuation account level address
- A** Enhancements to use MAAS/MATS data for open/closed account status and account balances

## Contribution cap changes

- A** Determine contributions tax updated to use MATS data Carry forward contributions amounts calculated
- A** MATS data used for Total super balance, Div 293 calculations, correspondence products, Improved ICP screens, default ENCC elections automation, nudge messages, & determinations

## Downsizer

- A** Testing of SMSF annual return label
- A** New label on SMSF annual return (1 Jul 2019)
- F** Reporting against new label on SMSF annual return

## SMSF & small APRA fund member increase from 4 to 6

- A** ATO/ABR build (registration); add ability for funds to report up to 6 members  
*NOTE: draft law has not been released*
- F** **A** ATO/Industry build (SMSF annual return); add ability for funds to report up to 6 members  
*NOTE: draft law has not been released*

## SMSF 3 yearly audit

- F** **A** Add ability for funds to lodge an SMSF annual return without an audit  
*NOTE: Drafting instructions still to be developed/provided*

## Limited Recourse Borrowing Arrangement (LRBA)

- A** New process for SAF and new label to SMSF annual return
- F** Reporting start date (1 Jul 2019)

## Inactive low balance accounts and proactive consolidation of ATO-held super

- F** Additional category of USM; inactive low balance accounts less than \$6,000 to be reported and paid by 31 October 2019
- A** ATO proactively rollover USM amounts to eligible active accounts where combined balance is >\$6,000 will commence from 1 November 2019.

## Assurance Report (RDF Redesign)

- A** Industry co-design to build Justified Assurance Reports
- A** Delivery of current RDF 2018 (final) diagnostic Reports

## Super transactions & services

- A** Transition all users onto the ATO cloud Gateway
- F** Gateways and Funds that connect directly to ATO on-premises Gateway repointing all transactions to the cloud Gateway
- A** Transition to a validation service only, account update transactions will be de-coupled from SuperTICK post MAAS onboarding

## Emerging Technology

- A** Digital ID (AUSKey replacement) co-design
- F** AUSKey replacement (Mar 2020)
- A** **F** NPP scoping and consulting

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Design      Build      Test      Onboarding

**A** ATO deployment/activity    **F** Industry (funds) deployment/activity    **E** Employee/Employer

RTR – Rollover transaction request    MAAS – Member account attribute service    TRIS – Transition to retirement income stream  
LISTO – Low income super tax offset    MATS – Member account transaction service    USM – Unclaimed super money

## Key compliance dates

April 2019	October 2019	November 2019
<ul style="list-style-type: none"> <li>Funds must report contributions data via MATS</li> </ul>	<ul style="list-style-type: none"> <li>Funds must report annual member information via MATS</li> </ul>	<ul style="list-style-type: none"> <li>Funds must comply with SuperStream standard v3</li> </ul>

## Change control

Deliverable	Change	Version
Super transactions and services	<ul style="list-style-type: none"> <li>Revised AWS timeline</li> <li>Inclusion of Superannuation dashboard enhancements commencing May 2018</li> </ul>	31 March 2018
Emerging Technology	<ul style="list-style-type: none"> <li>Inclusion of emerging technologies that are likely to have some impact on the super industry, including Digital ID, New Payment Platform (NPP), Blockchain and Operational Framework</li> </ul>	31 March 2018
MAAS	<ul style="list-style-type: none"> <li>Added MAAS build timeline for completeness</li> </ul>	4 April 2018
MATS	<ul style="list-style-type: none"> <li>Inclusion of funds to lodge 2017-18 MCS via BDE</li> </ul>	4 April 2018
USM/20C	<ul style="list-style-type: none"> <li>Inclusion of industry transfer of unclaimed accounts via RTR</li> </ul>	4 April 2018
STP	<ul style="list-style-type: none"> <li>Addition of employee/employer key to accurately reflect industry milestones</li> </ul>	4 April 2018
Downsizer	<ul style="list-style-type: none"> <li>Inclusion of ATO portal solution being developed for MATS reporting</li> </ul>	19 April 2018
STP	<ul style="list-style-type: none"> <li>Employee commencement timeline updated to reflect the releases of the services over three phases</li> </ul>	19 April 2018
Early release of Superannuation under compassionate grounds	<ul style="list-style-type: none"> <li>Added in key events starting from July 2018</li> </ul>	16 May 2018
SMSF rollovers	<ul style="list-style-type: none"> <li>Added SMSF rollovers in SuperStream Standard and re versioning the MIG from late 2019</li> </ul>	16 May 2018
All	<ul style="list-style-type: none"> <li>Revised timeline for all deliverables to align with start date of July 2018</li> </ul>	27 August 2018
Inactive low balance accounts and proactive consolidation of ATO-held super	<ul style="list-style-type: none"> <li>Inclusion of key milestones</li> </ul>	5 September 2018
Justified Assurance Report (RDF Redesign)	<ul style="list-style-type: none"> <li>Inclusion of key milestones</li> </ul>	7 September 2018
LISTO	<ul style="list-style-type: none"> <li>Removal of LISTO and reference to ATO commences paying LISTO July 2018; this work has been delivered and no longer relevant to include on the roadmap</li> </ul>	22 October 2018
Income streams	<ul style="list-style-type: none"> <li>Removal of Income streams as this work has been delivered and is no longer relevant to include on the roadmap</li> </ul>	21 November 2018
First Home Super Saver Scheme (FHSSS)	<ul style="list-style-type: none"> <li>Removal of FHSSS as this work has been delivered and is no longer relevant to include on the roadmap</li> </ul>	21 November 2018
Early release of superannuation under compassionate grounds (CRS)	<ul style="list-style-type: none"> <li>Removal of CRS as this work has been delivered and is no longer relevant to include on the roadmap</li> </ul>	21 November 2018
Limited Recourse Borrowing Arrangement (LRBA)	<ul style="list-style-type: none"> <li>Inclusion of key milestones</li> </ul>	21 November 2018
SMSF & small APRA fund member increase from 4 to 6	<ul style="list-style-type: none"> <li>Inclusion of key milestones</li> </ul>	21 November 2018
SMSF 3 yearly audit	<ul style="list-style-type: none"> <li>Inclusion of key milestones</li> </ul>	21 November 2018
SMSF Rollovers V3	<ul style="list-style-type: none"> <li>Transitional period for funds added to timeline</li> </ul>	11 February 2019
Proactive consolidation	<ul style="list-style-type: none"> <li>Proactive consolidation will commence from 1 November 2019</li> </ul>	21 March 2019