



Australian Government
Australian Taxation Office



APRA

18 April 2016

Dear RSE licensee,

TRUSTEE RESPONSIBILITIES ARISING FROM UPGRADED SUPERSTREAM RELATED MEASURES

This letter is to inform RSE licensees of their obligations with regard to upcoming changes to the Superannuation Data and Payment Standards 2012 (the 'SuperStream Standard') and supporting services.

In particular, it outlines compliance dates for completion of error messaging and requirements for changes to the SuperStream Standard for rollovers during the 2016/2017 financial year. It follows previous letters to RSE licensees on SuperStream from the Australian Tax Office (ATO) and Australian Prudential Regulation Authority (APRA) in May 2014 and June 2015.

Updated rollover standards

As you will be aware, RSE licensees successfully completed the initial implementation of SuperStream rollovers in early 2014. This Standard is scheduled to be updated in late 2016 to facilitate ATO transfers and refunds of Unclaimed Monies, along with some improvements identified by industry.

The key benefits of these changes include:

- aligning ATO and industry rollover processes to take advantage of the new SuperStream standard
- removal of manual and proprietary processes
- use of this implementation pattern for rolling over unclaimed super monies (USM) to the ATO in 2017.

Following consultation with industry, the ATO has significantly decreased the scope of the planned change to minimise cost and improve the benefits that can be achieved from this change.

Key dates for implementation are as follows:

- Updates to existing industry rollover interactions by no later than 11 November 2016.
- New interactions to support receiving government rollovers (Unclaimed Superannuation Monies) by no later than 16 December 2016.
- New interactions to support receiving s. 20C notices, *Superannuation (Unclaimed Money and Lost Members) Act 1999*, from the ATO and sending government rollovers (Unclaimed Superannuation Monies) to the ATO in November 2017.

Associated systems changes

The ATO has been working on a program to improve the quality and timing of member information exchanged with RSE licensees. As part of the implementation of the Rollover change, the ATO will require RSE licensees to report all newly opened and closed accounts through the SuperTICK service.

This change will bring considerable benefits to industry in substantially reducing error rates in superannuation transactions between the ATO and funds, removing complexity from error reporting to the ATO, as well as significantly improving member visibility of superannuation monies. To support this change RSE licensees are required to implement SuperTICK (v3) , which provides the opened and closed account functionality, by no later than 31 January 2017. Previous versions of the SuperTICK service will no longer operate beyond this date.

The Fund Validation Service (FVS) will also be updated in July 2016 to incorporate new certification values supporting the updates to the Standard. RSE licensees will need to ensure their solution that submits information for the FVS, or reads information from the FVS, is also updated.

Getting ready

The ATO, in consultation with APRA, is leading the change process with industry to ensure all sending and receiving solutions are ready for the change, or have appropriate mitigation in place to manage any delays. Updated technical documentation ([Rollover Implementation Message Guide v2.0](#)) was published by the ATO on 18 December 2015. Work has commenced to coordinate testing and production cutover processes, with more information to be made available in April 2016 through ato.gov.au.

RSE licensees should now be undertaking steps to ensure they will be ready for the change by reviewing the readiness checklist. Readiness reporting will commence in April 2016, with RSE licensees required to [advise the ATO of key implementation dates](#) by 30 April 2016. This will assist in providing clear visibility to industry around RSE licensees' readiness for the change.

The ATO is undertaking a significant program of changes to support alignment with industry. This will include the ATO becoming visible on the Fund Validation Service, and providing a test environment to support RSE licensee readiness for ATO interactions in the Standard.

Contributions Standard - Minor update (v1.4)

The ATO released a minor update to the [Contributions Standard \(v1.4\)](#) which comes into effect from 18 April 2016. This update incorporates established guidance on a small number of improvements previously agreed with industry and formalises requirements for supporting the Withholding Payment Number (WPN) identifiers which around 1,500 employers use when ineligible for an Australian Business Number (ABN). RSE licensees should ensure their SuperStream solution conforms with these changes; however, re-certification is not required.

Contributions Standard - Error Messaging

RSE licensees are reminded that they must complete their implementation of contributions error messaging by no later than 31 May 2016. Where reliant on service providers for gateway services and message handling, both APRA and the ATO urge RSE licensees to confirm with their service provider how this will be achieved. It is APRA's expectation that as a material service, RSE licensees will have in place the necessary arrangements and oversight of their gateway provider in accordance with Superannuation Prudential Standard 231 Outsourcing.

Contributions Standard – Preparation for major upgrade (v2.0)

The contributions standard is scheduled for a major version upgrade (v2.0) in April 2017 to introduce the payment of ATO-sourced contributions, refunds and amendments, and to incorporate improvements recommended by industry. This upgrade was originally scheduled to align with the introduction of Single Touch Payroll changes foreshadowed by government.

The ATO will consult further with industry over the coming months regarding the timing of changes including the final scope and staging of these changes, especially in light of later implementation dates for Single Touch Payroll which have recently been announced by government.

[Draft technical documentation](#) on the SuperStream contributions upgrade is available here. For any queries about the Standard, email SuperStreamStandards@ato.gov.au.

To discuss SuperStream compliance issues, contact the ATO, and where applicable the ATO will confer with APRA to ensure a satisfactory resolution is reached.



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Superannuation, ATO



Helen Rowell
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Australian Prudential Regulation Authority