AUSTRALIAN TAXATION OFFICE

Superannuation Industry (Supervision) Act 1993, Superannuation Contributions Tax (Assessment And Collection) Act 1997 Superannuation Contributions Tax (Members of Constitutionally Protected Superannuation Funds) Assessment and Collection Act 1997

LODGMENT OF RETURNS AND STATEMENTS IN ACCORDANCE WITH:
THE *SUPERANNUATION INDUSTRY (SUPERVISION) ACT 1993*,
THE *SUPERANNUATION CONTRIBUTIONS TAX (ASSESSMENT AND COLLECTION) ACT 1997,* AND
THE SUPERANNUATION CONTRIBUTIONS TAX *(MEMBERS OF CONSTITUTIONALLY PROTECTED SUPERANNUATION FUNDS)* ASSESSMENT AND COLLECTION ACT 1997.

LODGMENT OF RETURNS IN ACCORDANCE WITH THE SUPERANNUATION INDUSTRY (SUPERVISION) ACT 1993

Where a taxpayer is a self managed superannuation fund (as defined in the Superannuation Industry (Supervision) Act 1993 (SI(S) Act) at any time during the year of income ended 30 June 2003 (or approved period in lieu), then in accordance with section 36A of the SI(S) Act the period for lodgment of a return under that section is the period ending on the day that the taxpayer is required to lodge its income tax return.

LODGMENT OF STATEMENTS (IN A CERTAIN FORM) BY SUPERANNUATION PROVIDERS

In accordance with section 14 of the Superannuation Contributions Tax (Assessment and Collection) Act 1997 (the SCT(A&C)Act) and section 13 of the Superannuation Contributions Tax (Members of Constitutionally Protected Superannuation Funds) Assessment and Collection Act 1997 (the CPAct), I require a superannuation provider, other than a self-assessing superannuation provider, who keeps particulars required to be given in a statement under section 13 of the SCT(A&C)Act and section 12 of the CP Act by a data processing device, or a person who keeps particulars required to be given in a statement under section 13 of the SCT(A&C)Act or section 12 of the CPAct for or on behalf of a superannuation provider by a data processing device, to give to me, on or before 31 October 2003, the particulars required to be given in a statement in accordance with section 13 of the SCT(A&C)Act or section 12 of the CPAct in any of the following ways (subject to the restrictions on the use of imagable paper forms):-

- **Corporate External Gateway**

    Data can be transmitted using the Corporate External Gateway (CEG). Data sent via CEG must be formatted according to the ATO Superannuation Member Contributions Statement Magnetic Media Specification final Version 6.1 (MCS).

- **Electronic Commerce Interface (ECI)**

    Data can be transmitted using the Internet. Data sent via the Internet must be formatted according to the MCS.

- **Magnetic Information Processing Services**

    Data can be transmitted using Magnetic Information Processing Services (MIPS) on the following magnetic media:

    1)   zip disk; or
    2)   1 8 or 3 6 track cartridge; or
    3)   90 metre, 40mm DAT with recording density of DDSI (that is, uncompressed); or
    4)   3.5 inch High Density floppy disk; or
    5)   CD-ROM

    Data sent via MIPS must be formatted according to the MCS.

- **Electronic Form (SuperReport)**

    Data may be captured using an electronic form (SuperReport) which can be obtained from the ATO or via the ATO's website. This data can be forwarded to the ATO using ECI, MIPS or CEG.

- **Electronic Lodgment Service (ELS)**

    Data may be transmitted by participants on the ATO's ELS program who hold ATO certified software, which contains the surcharge contribution lodgment option.

- **Imagable Paper Form**

    - Data may be sent, typed or handwritten, on an imagable paper form provided by the ATO for the purpose.
    - It is not acceptable to photocopy or otherwise duplicate information onto an imagable paper form. All information must be entered by hand or by typewriting.

    Restrictions in relation to imagable paper forms.

    A superannuation provider that does not keep the particulars required to be given in a statement under either section 13 of the SCT(A&C)Act or section 12 of the CPAct by a data processing device, or a person who does not keep particulars required to be given in a statement under section 13 of the SCT(A&C)Act or section 12 of the CPAct for or on behalf of a superannuation provider by a data processing device may use imagable paper forms but,

    i)   may not lodge statements by way of imagable paper forms if there are 100 or more members; and
    ii)   may not lodge more than 20 imagable paper forms.

EXEMPTION FROM REQUIREMENT TO GIVE PARTICULARS IN A SPECIFIC FORM

Nothing in this notice prevents me or an authorised officer of the Australian Taxation Office from exempting a superannuation provider who keeps particulars required to be given in a statement under section 13 of the SCT(A&C)Act or section 12 of the CPAct by a data processing device, or a person who keeps particulars required to be given in a statement under section 13 of the SCT(A&C)Act or section 12 of the CPAct for or on behalf of a superannuation provider by a data processing device, from giving those particulars by way of a data processing device.

LODGMENT OF STATEMENTS (IN A CERTAIN FORM) BY SELF-ASSESSING SUPERANNUATION PROVIDERS

In accordance with section 15A of the Superannuation Contributions Tax (Assessment and Collection) Act 1997 (the SCT(A&C) Act), I have determined that a self-assessing superannuation provider for the financial year ended 30 June 2003 is a superannuation provider that:

(a)   has fewer than five members; and
(b)   holds contributed amounts in relation to those members for the financial year; and
(c)   does not give a statement to me under subsection 13(2) of the SCT(A&C) Act in relation to those members for the financial year on or before 31 October 2003 (or such later date as I have allowed); and
(d)   can calculate the adjusted taxable income for each of those members for the financial year; and
(e)   can calculate for each member whose adjusted taxable income is greater than the surcharge threshold:
   i)   the surchargeable contributions; and
   ii)   the rate of surcharge that applies; and
   iii)   the surcharge payable.

I require a self-assessing superannuation provider to prepare a statement that contains the particulars referred to in subsection 13(2) of the SCT(A&C) Act and to:
a)   send the statement to me by electronic transmission **on or before, but no later than, the day on which the superannuation provider is required to lodge its income tax return**; and
b)   pay the amount of the surcharge assessed to be payable within seven days of sending the statement.

For the purposes of sending a statement by electronic transmission, a self-assessing superannuation provider may use any of the following:

- **Corporate External Gateway**

  Data can be transmitted using the Corporate External Gateway (CEG). Data sent via CEG must be formatted according to the ATO Superannuation Member Contributions Statement Magnetic Media Specification final Version 6.1 (MCS).

- **Electronic Commerce Interface (ECI)**

  Data can be transmitted using the Internet. Data sent via the Internet must be formatted according to the MCS.

- **Magnetic Information Processing Services**

  Data can be transmitted using Magnetic Information Processing Services (MIPS) on the following magnetic media:
  1)   zip disk; or
  2)   1 8 or 3 6 track cartridge; or
  3)   90 metre, 40mm DAT with recording density of DDSI (that is, uncompressed); or
  4)   3.5 inch High Density floppy disk; or
  5)   CD-ROM

  Data sent via MIPS must be formatted according to the MCS.

- **Electronic Form (SuperReport)**

  Data may be captured using an electronic form (SuperReport) which can be obtained from the ATO or via the ATO's website. This data can be forwarded to the ATO using ECI, MIPS or CEG.

- **Electronic Lodgment Service (ELS)**

  Data may be transmitted by participants on the ATO's ELS program who hold ATO certified software, which contains the surcharge contribution lodgment option.
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PENALTIES FOR NON-COMPLIANCE

A trustee who contravenes the requirement to lodge a self managed superannuation fund return under section 36A of the SI(S) Act 1993 is guilty of an offence and if convicted is liable to a penalty not exceeding 50 penalty units (currently $5500).

If the particulars required to be reported in a statement under section 13 of the SCT(A&C)Act are kept by a superannuation provider by a data processing device, or by a person for or on behalf of a superannuation provider by a data processing device and those particulars are not given in the way specified in this notice, the superannuation provider or the person is guilty of an offence punishable on conviction by a fine of not more than 60 penalty units (currently $6600).

A self-assessing superannuation provider who does not give a statement in the way specified in this notice is guilty of an offence under section 15B(5) of the SCT(A&C) Act and if convicted is liable to penalty not exceeding 60 penalty units (currently $6600).

(M.J. Carmody)
Commissioner of Taxation
Dated this 24th day of June 2003