



Standard

Superannuation Data and Payment Standards (Contribution Transitional Arrangements) Amendment 2014

I, Alison Lendon, Deputy Commissioner, Superannuation make this Standard under subsection 34K(3) of the *Superannuation Industry (Supervision) Act 1993*

Alison Lendon

Dated: 22 May 2014

1. Name of Standard

This Standard is the *Superannuation Data and Payment Standards (Contribution Transitional Arrangements) Amendment 2014*.

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 2012*.

4. What this Standard does

This Standard amends the contribution transitional arrangements contained in Schedule 1 to the *Superannuation Data and Payment Standards 2012*.

5. Amendment to Schedule 1 to the Superannuation Data and Payment Standards 2012

The following amendment is made to Schedule 1 to the *Superannuation Data and Payment Standards 2012*:

(a) Clause 4

Omit; substitute:

4. CONTRIBUTION TRANSITIONAL ARRANGEMENTS

4.1 Contribution transition-in period

- (a) For the purposes of this Schedule, the **contribution transition-in period** means the period between 1 July 2014 and 30 June 2017.
 - (b) Alternate electronic file formats described in paragraphs 4.2(b) and 4.2(c) must not be used by an employer or a trustee of an APRA-regulated superannuation entity after 30 June 2017.
- 4.2 Contribution transition-in arrangements – circumstances where electronic file formats that do not conform to the Standard can be used**

Medium to large employer

- (a) For the period 1 July 2014 until 2 November 2014, a medium to large employer may send the information required by regulations 7.07A and 7.07E in the *Superannuation (Industry) Supervision Regulations 1994* to a trustee of an APRA-regulated superannuation entity or a trustee of an SMSF in an electronic file format that does not conform with the Standard provided that:
 - (i) the information is sent in a format that the trustee has advised the employer it can accept, and
 - (ii) any payment associated with that information is made using an electronic payment method that the trustee has advised the employer it can accept.
- (b) On and after 3 November 2014 and until 30 June 2017, contributions transaction messages dealt with by the document referred to in Schedule 4(a) may be sent by a medium to large employer to a trustee of an APRA-regulated superannuation entity in an electronic file format that does not conform with the Standard, provided that they agree in writing that the following conditions are satisfied:
 - (i) the terms and definitions used in the alternate file format align with the relevant terms and definitions specified in the document referred to in Schedule 2;
 - (ii) any payment associated with the contributions message conforms with a method specified in the document referred to in Schedule 3; and
 - (iii) alternative data elements and business rules (if any) are documented to show how the business rules and data requirements used in the alternate format align with the business rules and data requirements specified in the document referred to in Schedule 4(a).

Small employer

- (c) On and after 1 July 2015 and until 30 June 2017, contributions transaction messages dealt with by the document referred to in Schedule 4(a) may be sent by a small employer to a trustee of an APRA-regulated superannuation entity in an electronic file format that does not conform with the Standard, provided that they agree in writing that the following conditions are satisfied:

- (i) the terms and definitions used in the alternate file format align with the relevant terms and definitions specified in the document referred to in Schedule 2;
 - (ii) any payment associated with the contributions message conforms with a method specified in the document referred to in Schedule 3; and
 - (iii) alternative data elements and business rules (if any) are documented to show how the business rules and data requirements used in the alternate format align with the business rules and data requirements specified in the document referred to in Schedule 4(a).
- (d) For the purposes of paragraphs 4.2(b) and 4.2(c), *in writing* includes any form of electronic communication.

4.3 Requirement to receive compliant contributions transaction messages

- (a) Subject to clause 4.4, on and after 3 November 2014 or a particular date (the **alternative date**) as specified under subparagraph 4.3(b)(ii), a trustee of an APRA-regulated superannuation entity or a trustee of an SMSF must maintain a capability to receive from employers, contributions transaction messages that comply with the relevant specifications and requirements contained in the documents referred to in Schedule 4(a), Schedule 5 and Schedule 6 as they exist from time to time.
- (b) An APRA-regulated superannuation entity has an alternative date if:
 - (i) the trustee of that entity has provided an implementation plan to the Commissioner of Taxation on or before 30 September 2014; and
 - (ii) the implementation plan contains a statement that the entity is able to meet the requirements of paragraph 4.3(a) on and after a particular date which is not later than 1 July 2015.
- (c) If a trustee of an APRA-regulated superannuation entity has an alternative date, an employer that is sending contributions transaction messages to that APRA-regulated superannuation entity can use a transitional arrangement in accordance with paragraph 4.2(a) until that alternative date.

4.4 Error and outcome response messages

For the period 1 July 2014 until 1 February 2015, a trustee of an APRA-regulated superannuation entity, or a medium to large employer is not required to send or receive a member registration outcome response or a contribution transaction error response message as specified in the documents referred to in Schedule 4(a) and Schedule 6 as they exist from time to time.

4.5 Contribution induction process

- (a) An employer, or a trustee of an APRA-regulated superannuation entity or a trustee of an SMSF together with an employer, may nominate to the Commissioner to participate in a **contribution induction process** during a **contribution induction period** if:
- (i) third party certification of an information technology (IT) solution to be applied during a **group induction period** has been completed before the group induction period commences, and
 - (ii) there is agreement to complete cross-certification of the IT solution used during the group induction period no later than four weeks after the end of the group induction period.
- (b) The Commissioner will advise an entity if its nomination to participate in the contribution induction process has been accepted.
- (c) If an entity's nomination is accepted, the Commissioner will advise the entity of the group (**induction group**) the entity will participate in and the group induction period for that induction group.
- (d) If an entity takes part in a contribution induction process, that entity may send or receive contributions transaction messages, and payments associated with those contributions transaction messages, in the manner advised by the Commissioner until the end of their group induction period.
- (e) If an entity takes part in a contribution induction process the entity must comply with the specifications and requirements in the document referred to in Schedule 4(a) after the induction completion date for their group induction period unless clause 4.2 of Schedule 1 applies to the entity after that date.
- (f) For the purposes of this clause:

contribution induction period means:

- (a) for medium to large employers, the period between 1 July 2014 and 30 June 2015;
- (b) for small employers, the period between 1 July 2015 and 30 June 2016.

contribution induction process means a process identified as such and established by the Commissioner of Taxation.

group induction period means a period determined by the Commissioner as starting on a particular day (the induction commencement date) and ending on a particular day (the induction completion date), or that period as subsequently varied by the Commissioner for a particular induction group.