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*.

1. **Commencement**

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

1. **Application**

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

1. **What this Standard does**

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

1. **Amendment**

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

1. **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)   amedium 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.