



Statutory Rules 1997 No. *h*¹

370/

Superannuation Contributions Tax (Assessment and Collection) Regulations² (Amendment)

I, THE GOVERNOR-GENERAL of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following Regulations under the *Superannuation Contributions Tax (Assessment and Collection) Act 1997*.

Dated *h* 1997.

8 December/

WILLIAM DEANE/
Governor-General

By His Excellency's Command,

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Assistant Treasurer

C. R. KEMP/

1. Amendment

1.1 The Superannuation Contributions Tax (Assessment and Collection) Regulations are amended as set out in these Regulations.

[NOTE: These Regulations commence on gazettal: see *Acts Interpretation Act 1901*, s 48.]

2. Regulation 2 (Definitions)

2.1 Definition of “direct employer-contributed amount” (paragraph (a)):

Omit “amount referred to in subparagraph 13 (7) (a) (i)”, substitute “of the amounts referred to in subparagraphs 13 (7) (a) (i) and (iii)”.

2.2 Definition of “roll-in employer-contributed amount”:

Omit the definition, substitute:

“**roll-in employer-contributed amount**’ means so much of the total of the amounts referred to in subparagraphs 13 (7) (a) (i) and (iii) of the Act, and of the amount referred to in paragraph 13 (7) (b) of the Act, as applicable, for a member as is received by the member’s superannuation provider from another superannuation provider of the member;”.

2.3 Insert the following definitions:

“**account reconciliation statement**’ means a statement mentioned in regulation 3E;

‘**assessment variation advice statement**’ means a statement mentioned in regulation 3D;

‘**contributed amounts paid/transferred out statement**’ means a statement under subsection 13 (3) or paragraph 13 (4) (a) of the Act for a member;

‘**destination superannuation provider**’ has the meaning given by regulation 3C;

‘**destination superannuation provider superfund number**’ means the first 6 digits of the superannuation fund number of a destination superannuation provider;”.

3. New regulations 3A, 3B, 3C, 3D and 3E

3.1 After regulation 3, insert in Part 2:

Contributed amounts paid/transferred out statement—additional matters (Act, subsection 13 (3) and paragraph 13 (4) (a))

“**3A. (1)** A contributed amounts paid/transferred out statement must include information (where applicable) on the matters set out in Schedule 1A.

“(2) Those matters include:

- (a) matters required by paragraphs 13 (3) (a), (b) and (c) or subparagraphs 13 (4) (a) (ia), (i) and (ii) of the Act to be set out in the statement (which are marked with an asterisk* in the Schedule); and
- (b) matters that, under paragraph 13 (3) (d) or subparagraph 13 (4) (a) (iii) of the Act, are required by these Regulations to be so set out (which are unmarked).

“(3) Despite subregulation (1), a superannuation provider is not obliged to include, in a statement under paragraph 13 (4) (a) of the Act, information on a matter mentioned in paragraph (2) (b) unless the information is readily accessible to the provider.

“(4) However, if the Commissioner considers that information (being information on a matter mentioned in paragraph (2) (b)) that was not included in a statement under paragraph 13 (4) (a) of the Act given by a superannuation provider is necessary in connection with the operation of the Act or these Regulations, the Commissioner may require the provider to give that information.

Information to be given by a transferor superannuation provider (Act, paragraph 13 (4) (b))

“3B. (1) A statement under paragraph 13 (4) (b) of the Act must include information (where applicable and if known to the superannuation provider) on the matters set out in Schedule 1B.

“(2) Those amounts include:

- (a) matters required by paragraph 13 (4) (b) of the Act to be set out in the statement (which are marked with an asterisk* in the Schedule); and
- (b) matters that, under paragraph 13 (4) (b) of the Act, are required by these Regulations to be so set out (which are unmarked).

Information to be given to a transferor superannuation provider (Act, subsection 13 (4A))

“3C. (1) For subsection 13 (4A) of the Act, a statement by a superannuation provider (the ‘**destination superannuation provider**’) to which any of a member’s contributed amounts are transferred by another superannuation provider must include information (where applicable and if known to the destination superannuation provider) on the matters set out in Schedule 1C.

“(2) Subregulation (1) applies to a destination superannuation provider for a member only if, within the time allowed, the other superannuation provider requests information on a matter set out in Schedule 1C for the member.

- “(3)** For subregulation (2), the time allowed is:
- (a) if the amounts were or are transferred in the 1996-97 financial year or the 1997-98 financial year—not later than 7 days before the notification date for the financial year in which the amounts were or are transferred; or
 - (b) if the amounts were or are transferred in a later financial year—within 7 days after the day on which the amounts were or are transferred.

Assessment variation advice statement (Act, section 35)

“3D. A statement under section 35 of the Act must include information (where applicable) on the matters set out in Schedule 1D for each member or former member for whom the superannuation provider:

- (a) receives an assessment of surcharge or determination of advance instalment; and
- (b) does not satisfy the assessment or determination.

Account reconciliation statement (Act, section 35)

“3E. For section 35 of the Act, a statement relating to the payment of an amount under subsection 16 (6) of the Act must include information (where applicable) on the matters set out in Schedule 1E.”.

4. Regulation 4 (Form of information to be given to the Commissioner)

4.1 Subregulation 4 (1):
After “given”, insert “by a person”.

4.2 Subregulation 4 (4):
Omit the subregulation, substitute:

“(4) If a specified or approved form so provides, the person must:

- (a) sign the form or include identification of the person in the form; and
- (b) verify the information by a declaration as set out in the form.”.

5. New Schedules 1A, 1B, 1C, 1D and 1E

5.1 After Schedule 1, insert:

SCHEDULE 1A Regulation 3A

**CONTRIBUTED AMOUNTS PAID/TRANSFERRED OUT
STATEMENT—ADDITIONAL MATTERS**

Member Contributions Information

Information on the matters set out in the member contributions statement*

Contributed Amounts Paid/Transferred Out Information

Destination type
Name of destination superannuation provider*
Destination superannuation provider street address*
Destination superannuation provider postal address
Destination superannuation provider superfund number (SFN)
Destination superannuation provider member account number
Destination superannuation provider client identifier
Payment date
Transfer date
Paid/transferred amount and total amounts mentioned in subsection
13 (7) of the Act*

SCHEDULE 1B

Regulation 3B

**INFORMATION TO BE GIVEN BY A TRANSFEROR
SUPERANNUATION PROVIDER**

Superannuation Provider Information

Superannuation provider's contact details

Member Information

Member's tax file number (if given to the provider in connection
with the operation or possible future operation of the Act)

Member's name

Member's previous name (if any)

Member's sex

Member's date of birth

Member's residential address

Employer Information

(Only required where the member's residential address is not
shown.)

Employer's name

Employer's trading name

Employer's PAYE group number

Employer's business address

Contributed Amounts Information

Financial year

Transferred amount and the total amounts mentioned in subsection
13 (7) of the Act*

Direct employer-contributed amount

Direct specified roll-over amount

Roll-in employer-contributed amount

Roll-in specified rollover amount

SCHEDULE 1C Regulation 3C

**INFORMATION TO BE GIVEN TO A TRANSFEROR
SUPERANNUATION PROVIDER**

Destination superannuation provider superfund number
Destination superannuation provider member account number
Destination superannuation provider client identifier

SCHEDULE 1D Regulation 3D

ASSESSMENT VARIATION ADVICE STATEMENT

Supplier Information

Information on the matters set out under the heading “Supplier Information” in Schedule 1.

Superannuation Provider Assessment Identity Data

Superannuation provider tax file number

Assessment Contact Person Data

System code
Contact name
Contact phone number
Contact fax number
Contact e-mail address

Assessment Review data

Assessment identifier
Assessment amount
Advance instalment amount
Assessment review reason codes

SCHEDULE 1E

Regulation 3E

ACCOUNT RECONCILIATION STATEMENT

Supplier Information

Information on the matters set out under the heading "Supplier Information" in Schedule 1.

Superannuation Provider Information

Information on the matters set out under the heading "Superannuation Provider Information" in Schedule 1.

Member Account Information

Surcharge paid

Interest paid (if any) under subsection 16 (4) of the Act

Interest paid (if any) under section 21 or 22 of the Act

Total amount paid

NOTES

1. Notified in the *Commonwealth of Australia Gazette* on
2. Statutory Rules 1997 No. 271.

15 December /
1997.