



Australian Government
Australian Taxation Office

Standard

Superannuation Data and Payment Standards (Minor Amendments) 2013

I, **Christopher Jordan, Commissioner of Taxation**, make this Standard under subsection 34K(3) of the *Superannuation Industry (Supervision) Act 1993*.

Signed by

Commissioner of Taxation

Dated: 22 May 2013

1 Name of Standard

This Standard is the *Superannuation Data and Payment Standards (Minor Amendments) 2013*.

2 Commencement

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

3 Application

This Standard applies from its commencement to make minor amendments to the *Superannuation Data and Payment Standards 2012* (F2013L00041) registered on 11 January 2013.

4 What this Standard does

This Standard makes minor technical corrections or amendments to the *Superannuation Data and Payment Standards 2012* (including certain Schedules) to align it with the *RSA Data and Payment Standards 2013*.

5 The amendments made to the Superannuation Data and Payment Standards 2012

The following amendments are made to the *Superannuation Data and Payment Standards 2012*:

(a) Clause 5

- (i) Omit the heading; substitute “When the Standard applies”.
- (ii) Omit “from 1 July” wherever it occurs; substitute “on and after 1 July”.

(b) Clause 7(c)

Omit “The superannuation and data payment standards include”; substitute “This Standard incorporates by reference”.

(c) Clause 9

- (i) Omit paragraphs (a) and (c) of clause 9.
- (ii) Renumber the remaining paragraphs to (a), (b) and (c).

6 The amendments to Schedule 1 to the Superannuation Data and Payment Standards 2012

The following amendments are made to Schedule 1 to the *Superannuation Data and Payment Standards 2012* to align it with the references to time periods in the *RSA Data and Payment Standards 2013*; to correct a heading; and to make it clear what is the period that is the transition-in period:

(a) Section 2.1

Omit “from 1 July 2013 to 31 December 2013 inclusive”; substitute “between 1 July 2013 and 31 December 2013”.

(b) After the table at paragraph 2.2.1 (f) insert:

Note: the transition-in-period for an entity is the period between 1 July 2013 and the entity’s transition-in completion date, unless section 2.2.2 applies.

(c) After paragraph 2.2.2(c) insert:

Note: in this case the transition-in-period for an entity (or part of an entity’s operation) is the period between 1 July 2013 and the entity’s alternative transition-in completion date.

(d) Section 2.3.1

Omit “From 1 July 2013 up to, and including,”; substitute “For the period between 1 July 2013 and”.

- (e) **Section 2.3.2**
Omit “From 1 July”; substitute “On and after 1 July”.
- (f) **Section 2.3.3**
Omit “From the day immediately after”; substitute “On and after the day immediately after”.
- (g) **Section 2.3.4**
(i) Omit “from 5 October”; substitute “on and after 5 October”.
(ii) Omit “from the day immediately after”; substitute “on and after the day immediately after”.
- (h) **Paragraph 2.3.5(a)**
Omit “from 5 October 2013 up to, and including,”; substitute “for the period between 5 October 2013 and”.
- (i) **Paragraph 2.3.5(b)**
Omit “from 5 October 2013 up to, and including,”; substitute “for the period between 5 October 2013 and”.
- (j) **Section 2.3.6**
(i) Omit “from 5 October”; substitute “on and after 5 October”.
(ii) Omit “from the day immediately after”; substitute “on and after the day immediately after”.
- (k) **Section 2.3.7**
Omit “from the day immediately after”; substitute “on and after the day immediately after”.
- (l) **Section 4.1(a)**
Omit “from 1 July 2014 to 30 June 2016 inclusive”; substitute “between 1 July 2014 and 30 June 2016”.
- (m) **Section 4.2 heading**
Omit “standard” from the heading; substitute “Standard”.
- (n) **Section 4.3**
Omit “from 1 July”; substitute “on and after 1 July”.

7 The amendments to Schedule 4(A) to the Superannuation Data and Payment Standards 2012

The following amendment corrects the heading of Schedule 4(A) to the *Superannuation Data and Payment Standards 2012*:

(a) Schedule 4(A) heading

Omit the heading; substitute “**SCHEDULE 4(a) – CONTRIBUTIONS MESSAGE IMPLEMENTATION GUIDE**”.

8 The amendments to Schedule 4(B) to the Superannuation Data and Payment Standards 2012

The following amendment corrects the heading of Schedule 4(B) to the *Superannuation Data and Payment Standards 2012*:

(a) Schedule 4(B) heading

Omit the heading; substitute “**SCHEDULE 4(b) – ROLLOVER MESSAGE IMPLEMENTATION GUIDE**”.