



Australian Government

Australian Taxation Office

Standard

RSA 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 45B(3) of the *Retirement Savings Account Act 1997*.

Deputy Commissioner of Taxation

Dated: 18 October 2016

1. Name of Standard

This Standard is the *RSA Data and Payment Standards (Payments and Information from the Commissioner of Taxation) Amendment 2016*.

2. Commencement

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

3. Application

This Standard applies to RSA providers that are required to comply with the *RSA Data and Payment Standards (F2014C00902)*.

4. What this Standard does

This Standard amends clause 5 of the *RSA Data and Payment Standards 2013*.

5. Amendment

The following amendment is made to clause 5 of the *RSA Data and Payment Standards 2013*:

(a) Clause 5

Omit; substitute:

5 When the Standard applies

Subject to clause 6, this Standard applies to conduct by an entity as follows:

- (a) an RSA provider, in relation to rollovers and transfers as the transferring fund or receiving fund, on and after 1 July 2013;
- (b) an RSA provider, in relation to receiving contributions from employers on and after 1 July 2014;
- (c) an RSA provider, 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 medium to large employer, in relation to contributions for an employee, on and after 1 July 2014; and
- (e) a small employer, in relation to contributions for an employee, on and after 1 July 2015.