



Compliance

Detailed compliance information for SuperStream.

SuperStream compliance statement – employers and SMSFs



Employers and self-managed super funds have obligations they must meet under the SuperStream standard.

QC 81875

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Last updated 23 August 2021

All employers, Australian Prudential Regulation Authority (APRA) regulated funds and trustees of self-managed super funds (SMSFs) should be SuperStream (the standard) compliant.

Complying with the SuperStream Standard

The standard involves sending and receiving contributions and rollovers electronically in a prescribed format, with linked data and payments. It prescribes the minimum data set and electronic payment options that can be used.

The Commissioner of Taxation is responsible for ensuring employers and SMSF trustees comply with their obligations under the standard. APRA is responsible for ensuring the compliance of APRA-regulated super funds.

We recognise there may be circumstances, from time to time, where it's not possible for an employer or SMSF to comply with their SuperStream obligations.

Where we identify employers or SMSFs that aren't SuperStream compliant, we'll work with you to identify any impacting issues in the first instance.

We have a range of compliance enforcement options we can apply if the behaviour of the employer or SMSF doesn't change. These include issuing a direction notice or applying administrative penalties for not complying with the SuperStream obligations set out in the *Superannuation (Industry) Supervision Act*.

For example, we may issue a direction notice requiring an employer or an SMSF to take certain actions (such as obtaining a certified SuperStream sending solution) to become compliant with the law. If the employer does not comply with the direction notice within 21 days, we may impose an administrative penalty of up to \$1,800.

These penalties will be imposed or remitted in line with our principles for applying administrative penalties generally. This includes not penalising entities that have made an honest and reasonable attempt to comply.

We may consider prosecution action if an entity persistently and consistently disregards its obligations under the standard.

See also:

- [ATO's role and compliance approach](#)
- [SuperStream for employers](#)

QC 37903

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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