



Super transfer balance account report instructions

Instructions and links to the super transfer balance account report (TBAR) – for SMSFs and income stream providers.

Last updated 8 December 2022

- [Who should lodge](#)
- [What needs to be reported](#)
- [When to lodge](#)
- [Reporting methods \(forms\) and lodgment](#)
- [How to complete a paper report](#)
- [Keeping records](#)
- [Definitions](#)

Who should lodge



What needs to be reported



When to lodge



Reporting methods (forms) and lodgment >

How to complete a paper report >

Keeping records >

Definitions >

QC 53363

Who should lodge

Last updated 8 December 2022

On this page

[Self-managed super funds](#)

[Other super providers or life insurance companies](#)

Use the super transfer balance account report (TBAR) to:

- advise the ATO when a transfer balance account event occurs
- respond to a commutation authority we have issued to a super fund
 - we use this information to adjust your member's transfer balance account so we can correctly apply the transfer balance cap provisions
- cancel or correct information that you have reported to us.

Self-managed super funds

If you're a self-managed super fund (SMSF), complete this report when:

- a transfer balance account event has occurred
- you need to correct information about a transfer balance account event that you have previously reported to us
- you are responding to a commutation authority.

Note: As an SMSF trustee you can only report information about your member's interest in the SMSF, not any interests they have in other super funds.

More information is available in [Event-based reporting for SMSFs](#).

Other super providers or life insurance companies

If you're a superannuation provider (excluding SMSFs) or a life insurance company, complete this report when:

- a transfer balance account event occurred prior to 1 July 2018
- you are responding to a commutation authority.

Note: From 1 July 2018 the approved form for superannuation providers (excluding SMSFs) and life insurance companies to report retirement phase events is the Member Account Transaction Service (MATS).

Attempts to submit a MATS message with an effective date prior to 1 July 2018 will not be accepted. Therefore, you will also need to use this form to correct information you have previously reported to us if the event being cancelled occurred prior to 1 July 2018.

More information is available in [Transfer balance cap reporting protocol](#) – for APRA-regulated funds.

What needs to be reported

Last updated 8 December 2022

On this page

[Transfer balance account events](#)

[Responding to a commutation authority](#)

[Corrections](#)

[No transfer balance account report needed](#)

Transfer balance account events

The following events result in a credit or debit in a member's transfer balance account and need to be reported to us:

- super income streams in existence just before 1 July 2017, that both
 - continued to be paid on or after 1 July 2017
 - were in retirement phase on or after 1 July 2017
- any of the following events that occur on or after 1 July 2017
 - super income streams that have started in retirement phase, including reversionary income streams
 - limited recourse borrowing arrangement (LRBA) payments when all
 - the LRBA was entered into on or after 1 July 2017 (or an LRBA entered into before 1 July 2017 was refinanced on or after 1 July 2017)
 - the payments result in an increase in the value of the member's superannuation interest supporting their retirement phase income stream
 - the member's interest in an SMSF or other complying super fund with less than 5 members

- voluntary member commutations, including commutations that occur before an income stream is 'rolled over' to another fund and commutations requested by a member because we have issued them with an excess transfer balance determination (see [Commutations made in response to a commutation authority](#))
- personal injury (structured settlement) contributions that occurred post 1 July 2017
- super income streams that stop being in the retirement phase.

How the transfer balance cap law is administered can be found at LCR 2016/9 *Superannuation reform: transfer balance cap*.

Responding to a commutation authority

If we issue a **commutation authority** you must respond so that we can determine whether you have complied with your obligations.

When you respond you must tell us if:

- you have complied with a commutation authority, including when you have
 - complied with the commutation authority in full by commuting the full amount required, including cents, from the income stream stated in the notice
 - complied with the commutation authority in part by commuting the maximum available release amount where this amount is less than the full amount required from the income stream stated in the notice
- the maximum available release amount is nil because a commutation authority was issued to an account-based pension with statutory commutation restrictions (for example, a market linked pension)
- the income stream account stated in the notice was closed before we issued a commutation authority
- you have chosen not to comply with a commutation authority because either

- the member is deceased
- it was issued in relation to a capped defined benefit income stream.

Note: You must also notify the member in writing (within 60 days of the issue date of the commutation authority) when you comply with a commutation authority. For more detail, see **Commutation authorities for SMSFs**.

Corrections

If you have made an error in your reporting, you will need to cancel the original event. To cancel the original event, you need to:

- lodge a new form exactly how you originally reported it (including the incorrectly reported information)
- use an additional field to indicate the form is being lodged as a cancellation of a previous form.

This enables us to match your cancellation request to the original lodgment.

If you want to amend information reported previously you will need to send us 2 reports. The first report must be lodged to cancel the previous form. A new report must be lodged to provide the correct information.

If you previously cancelled a report and want to undo the effect of the cancellation, don't try to cancel the cancellation request. In this case send us a new report to provide the original information.

Note: If you need to re-report you must ensure that you lodge the cancellation first before sending the correction, to avoid duplication.

No transfer balance account report needed

Transactions that **do not** need to be reported include:

- pension payments
- investment earnings and losses

- when an income stream ceases because the interest has been exhausted, for example through pension payments, administration expenses, losses, rather than ending by being commuted
- superannuation contributions except for personal injury (structured settlement) contributions that occurred on or after 1 July 2017
- the death of a member or any transactions that occur with an effective date on or after the member's date of death
- the balance of the member's pension accounts at 30 June each year
- transactions that members report to us directly using a **Transfer balance event notification form** (NAT 74919). Typically, this is when the following events occur
 - family law payment split where the interest is retained by the member, but the payments are split to a non-member spouse
 - debit event from fraud, dishonesty, or bankruptcy
 - personal injury (structured settlement) contributions made before 1 July 2007.

Accumulation phase value

SMSFs may have been required to report an accumulation phase value (APV) on this form for the 2017 income year. APV reporting required for 30 June 2017 was due by 8 September 2018. From 30 June 2018 you will report this information to us on your SMSF annual return if you need to do so.

- You could have chosen to report an APV on this form for the 2017 income year if
 - the SMSF member had 100% of the interest in accumulation phase as at 30 June 2017, and
 - the difference between the closing account balance is not limited to the value of exit fees, administration fees and realisation costs.
- You should have reported an APV on this form for the 2017 income year if the SMSF member

- had interests in accumulation phase and retirement phase at 30 June 2017 and the member had a capped defined benefit income stream or flexi-pension in their SMSF or where the difference between the APV and the closing balance was not limited to the value of exit fees, administration fees and realisation costs
- had 100% of their interests in retirement phase and the member had a capped defined benefit income stream or flexi pension in the SMSF, in which case you should have reported an APV value of nil.

Retirement phase value

SMSFs don't need to provide this information on this form. From 30 June 2018 you will provide this information to us on your SMSF annual return if you need to do so.

Uncapped notional taxed contributions amount

SMSFs are not required to report the uncapped notional taxed contributions amount to us. However, if you do so, there will be no adverse impact for your members

QC 53363

When to lodge

Last updated 8 December 2022

On this page

[When to report a transfer balance account event](#)

[When to report in response to a commutation authority](#)

[Failure to lodge](#)

Different timeframes apply to lodging a transfer balance account report, depending on whether you're:

- reporting a transfer balance account event
- reporting a commutation a member makes after they have exceeded their transfer balance cap and we have sent them an excess transfer balance determination
- responding to a commutation authority.

When to report a transfer balance account event

From 1 July 2023, all SMSFs will be required to lodge their TBAR quarterly. This means you must report the events 28 days after the end of the quarter in which the event occurred. We recommend that you begin lodging quarterly prior to this date.

Before 1 July 2023

The due date of the TBAR for SMSFs is currently determined by the **total superannuation balances** of your members. Once you have determined the total superannuation balance, you can lodge:

- annually – you must report all transfer balance account events that occur within a financial year at the same time you lodge your SMSF annual return (SAR)
- quarterly – you must report all transfer balance account events that occur within a quarter 28 days after the end of the quarter in which the events occur.

You can choose to report events as they occur and in some instances are encouraged to do so to avoid incorrect excess transfer balance determinations issuing.

From 1 July 2023

From 1 July 2023, all SMSFs will be required to lodge their TBAR quarterly, no matter what their members total superannuation balance is. This change will assist your members in making decisions around their transfer balance account.

You must report all transfer balance account events 28 days after the end of the quarter in which the event occurred.

All unreported events prior to 30 September 2023 must be reported by 28 October 2023.

If a member has exceeded their transfer balance cap

These time frames do not apply if your member has exceeded their transfer balance cap.

If a member has exceeded their transfer balance cap, you must report a voluntary member commutation of an income stream in response to an excess transfer balance determination within 10 business days after the end of the month in which the commutation occurs.

You must correct your reporting or report missing information to us as soon as possible when your member has exceeded their cap and we have issued:

- them with an excess transfer balance determination
- their fund with a commutation authority.

If you consider that the information we've relied on is incorrect or incomplete, let us know as soon as possible. This can happen if you've not reported an event such as a commutation to us.

When to report in response to a commutation authority

If you are responding to a commutation authority we issued, you must lodge the report within 60 days of the date of issue on your commutation authority. Refer to your commutation authority for the lodgment due date.

If you do not comply with the commutation authority by the due date, (that is, within 60 days of the issue date on the commutation authority) or tell us why you have not done so (using a TBAR), your member's income stream will stop being in the retirement phase. This will affect their entitlement to exempt current pension income. You may also be liable for penalties or subject to compliance action.

There is an administrative penalty if you don't notify your member of your response to the commutation authority within 60 days of the issue of the commutation authority.

Failure to lodge

If you don't lodge the report by the required date:

- your member's transfer balance account may be adversely affected
- you may be subject to compliance action and penalties.

The transfer balance cap reporting protocol has been developed to assist APRA regulated funds with their transfer balance reporting.

QC 53363

Reporting methods (forms) and lodgment

Last updated 8 December 2022

On this page

[Lodging an online form](#)

[Lodging a paper report](#)

[Bulk data exchange \(BDE\)](#)

There are a number of ways you can lodge the transfer balance account report (TBAR).

Lodging an online form

Online form – trustees and administrators

You can lodge a TBAR electronically by completing an interactive online form in Online services for business. To complete the report:

- select **Lodgments**
- select **Reports and forms**
- select **Transfer balance account report (TBAR)** from the list. This report will only display if your administrator has been given the permissions in Access Manager to allow the standard user to prepare and lodge the report.

The online report contains on-screen help.

Events reported via the online form are generally processed by our system within 24 hours.

Online form – tax agents

You can lodge a TBAR electronically by completing an interactive online form in **Online services for agents**.

The online TBAR form has several advantages for tax agents over paper lodgments, including:

- pre-filling the supplier and provider details with your details and your SMSF client details
- pre-filling the member details for second and subsequent events for the same member
- inbuilt verification rules to reduce reporting errors and reverse workflow
- events reported via the online form are generally processed by our system within 24 hours.

This is demonstrated in **Transfer balance cap: online TBAR lodgment for agents webinar recording**.

To complete this report:


- select the client
- select **Lodgment** from the list
- select **Client forms** from the drop-down menu
- select **Transfer balance account report**
- complete the form and lodge it.

Lodging a paper report

If you have more than one member you will need to complete multiple reports.

You can report up to 4 events for the same member on a paper report. You will need to provide all the details for the first event you are reporting at 'event one', all the details of the second event at 'event 2' and so on.

Download the paper report (NAT 74923)


You can download this report in portable document format (PDF): [Super transfer balance account report \(NAT 74923, PDF, 460KB\)](#) .

Lodge via Online services for agents, Online services for business or post. You should allow 28 days from the day we receive your paper form for us to process it.

Bulk data exchange (BDE)

Submit through the file transfer facility in Online services for business or Online services for agents. This method allows you to report multiple events for multiple members.

Events reported via bulk data exchange are generally processed by our system within 24 hours.

The file must meet our [bulk data entry specifications](#)  and you will generally need support from a software provider to do this. Our Privacy notice – Transfer balance account report explains how we are allowed to collect this information.

QC 53363

How to complete a paper report

Last updated 8 December 2022



On this page

[Section A – Member details](#)

[Section B – Cancellation](#)

[Section C – Fund/Supplier/Provider details](#)

[Section D – Events](#)

[Section E – Member account details](#)

[Section F – Third party details](#)

[Section G – Declarations](#)

The following information will help you complete the transfer balance account report (TBAR) and avoid delays in processing your TBAR.

For information on the terms used in these instructions, see [Definitions](#).

Section A – Member details

Complete the information in Section A accurately to avoid delays in updating your member's transfer balance account.

1 Tax file number (TFN)

Enter your member's TFN. You don't have to provide your member's TFN to us, however, it will help us identify your member correctly and process your report quickly. If you provide your member's TFN check it carefully to ensure it matches the member who is receiving the income stream.

2 Name

Enter your member's full name.

3 Date of birth

Provide your member's date of birth to avoid delays in processing your report.

4 Current residential address

Enter your member's residential address.

Section B – Cancellation

5 Are you cancelling a previous transfer balance report?

If **yes** tick the box at Section B Cancellation and complete the rest of the form exactly how you originally reported it (including the incorrectly reported information). This enables us to match your cancellation request to the original lodgment.

If you previously reported multiple events you only need to include details of the event you wish to cancel.

If you want to amend information reported previously you will need to send us 2 reports. The first report must be lodged to cancel the previous form and a new report must be lodged to provide the correct information.

Note: If you need to re-report you must ensure that you lodge the cancellation first before sending the correction to avoid duplication.

Section C – Fund/Supplier/Provider details

6 Intermediary/Supplier name

Are you completing this report on behalf of the provider?

If **yes**, enter the intermediary or supplier name.

7 Australian business number (ABN)

Enter the ABN of the intermediary or supplier.

Provide your contact details in Section G. Your contact details are required in case we need to speak to you about the details supplied on this report.

8 Fund/Provider name

Enter the income stream provider/fund name.

The provider is the particular super fund, approved deposit fund (ADF), retirement savings account (RSA), or life insurance company that holds the account for the member.

A super fund includes all public sector super schemes, regardless of whether they are administered by the Australian Prudential Regulation Authority (APRA), and regardless of whether they are constitutionally protected.

9 Fund/Provider ABN

Enter the income stream provider/fund ABN.

Ensure the ABN is correct to avoid delays processing your report. If the ABN has been cancelled do not include it. Include the TFN instead.

10 Fund/Provider TFN

Enter the income stream provider/fund TFN.

You don't have to provide the TFN to us, however, it will help us identify the provider correctly and process your report quickly. If you provide the provider/fund TFN, ensure it is correct to avoid delays processing your report.

Section D – Events

Section D asks for the details of each event you are reporting. When a member has multiple events you may be able to report up to 4 events on this report. If reporting more than one event, you will need to complete all relevant sections, at event one for the first event you are reporting, then fully complete event 2 for the second event you are reporting and so on.

Note: When you are reporting for a child death benefit (reversionary or non-reversionary) you must supply only one event per report.

11 Event reporting

Choose which event you are reporting and read the step:

- **12** only if you are responding to a commutation authority issued by the Commissioner to the fund. Go to Step 14 if you are reporting any other commutation by the member, including a commutation the member has requested because they have exceeded their cap and we have sent them an excess transfer balance determination and have not sent the fund a commutation authority.

- **13** if you are reporting an event associated with starting a new income stream or you have a Limited recourse borrowing arrangement (LRBA) repayment
- **14** if you are reporting
 - a voluntary member commutation (including a commutation requested by the member because we have sent them an excess transfer balance determination but not yet sent the fund a commutation authority)
 - a structured settlement contribution made on or after 1 July 2017
 - an income stream has stopped being in the retirement phase
- **15** if you are reporting your member's accumulation phase value or retirement phase value for total super balance (TSB).

Only choose one event per report.

12 Commutation authorities

A Commutation authority is a notice we issue to a super income stream provider requiring the provider to commute an amount from a specified super income stream.

When you have complied with the commutation by the due date, select the most appropriate event.

- Commutation authority – commuted in full and go to Step 17
 - only select this event if you have commuted the full amount required, including cents, from the income stream stated in the notice by the due date stated in the notice.
- Commutation authority – commuted in part and go to Step 17
 - select this event if you have commuted the maximum available release amount where this amount is less than the full amount required from the income stream stated in the notice by the due date stated in the notice
 - select this event if the maximum available release amount is nil. This may apply if a commutation authority was issued to an

account-based pension with statutory commutation restrictions (for example, a market linked pension)

- select this event if the income stream account stated in the notice was closed before we issued a commutation authority.

If you select this option, it is important that the account is reported as closed.

- Commutation authority – deceased and go to Section E
 - only select this event if you have chosen not to comply with a commutation authority because the member is deceased
- Commutation authority – defined benefit and go to Section E
 - only select this event if you have chosen not to comply with a commutation authority because it was issued in relation to a capped defined benefit income stream.

Do **not** use this section if the fund has not received a commutation authority.

13 Pre-existing or new income stream events or a limited recourse borrowing arrangement (LRBA) repayment

Use this section to report when superannuation income stream that is in the retirement phase commences. Also use this section if an SMSF or another complying super fund with less than 5 members makes a payment under a limited recourse borrowing arrangement (LRBA) entered into on or after 1 July 2017 where the payment results in an increase in the value of a member's retirement phase super income stream.

Select one of the following events and go to Step 17:

- Super income stream
- Reversionary income stream
- LRBA repayments
- Child death benefit income stream

- Child reversionary income stream.

If you select Child death benefit income stream or Child reversionary income stream you can only report one event per report.

14 Other transfer balance cap events

An event occurs when:

- a full or partial commutation of a retirement phase super income stream occurred
 - do not use this event to report a commutation in response to a commutation authority. To respond to a commutation authority go to Step 12
- a member's super income stream stopped being in the retirement phase at any time during the year for a reason other than a commutation or non-compliance with a commutation authority
 - an example of when this event might occur is if a super income stream fails to comply with the rules or standards under which it is provided
 - do not use this event to report that a super income stream account has been closed because the interest has been exhausted (this doesn't have to be reported in this report)
 - do not use this event to report that a super income stream account has been closed because the member is deceased (this doesn't have to be reported in this report)
- a structured settlement contribution which was made on or after 1 July 2017.

Select one of the following events and go to Step 17:

- Member commutation
- Income stream stops being in retirement phase
- Structured settlement – post 1 July 2017.

15 Total super balance

Only complete this answer if you are reporting information for your member's total super balance in relation to the 2017 income year. From 30 June 2018 you will report this information on your SMSF annual return if you need to do so.

Note: Question 15 does not relate to the member's transfer balance cap. To report a transfer balance cap event go to Step 11.

Select:

- Accumulation phase value go to Step 17 when
 - you are reporting an APV to ensure we can correctly calculate your member's total super balance.
 - SMSFs only need to report a 30 June 2017 APV at Question 15 in specific scenarios. If an APV is supplied, the SMSF annual return closing account balance will not be utilised for calculating the APV for TSB purposes.

SMSFs don't need to provide the Retirement phase value information on this form. From 30 June 2018 you will provide this information to us on your SMSF annual return if you need to do so.

16 Concessional contributions – Withdrawn

The obligation to report concessional contributions via the TBAR has now been removed. If it is reported it will not have an adverse impact on members.

17 Effective date

The effective date is usually the date the event occurred. Enter the effective date and go to Step 18.

Refer to the tables below to help you determine the effective date.

Effective dates for event types

Event type	Effective date
Super income stream	The commencement date of the income stream. If the income stream commenced prior to 1 July 2017 then enter 30/06/2017.

Child death benefit income stream	The commencement date of the income stream. If the income stream commenced prior to 1 July 2017 then enter 30/06/2017.
Reversionary income stream	<p>If the date of death of the original member was on or after 1 July 2016 – the date of the death of the original member.</p> <p>If the date of death of the original member was prior to 1 July 2016 do not use this event type; use super income stream or child death benefit income stream.</p>
Child reversionary income stream	<p>If the date of death of the original member was on or after 1 July 2016 – the date of the death of the original member.</p> <p>If the date of death of the original member was prior to 1 July 2016 use super income stream or child death benefit income stream.</p>
Member commutation	The date the income stream was commuted in full or in part.
Income stream stops being in retirement phase	<p>The date the income stream stopped being in the retirement phase.</p> <p>If the provider fails to pay the minimum payment in an income year, the date will be 30 June of the relevant financial year.</p> <p>If the provider fails to pay the pro-rated minimum payment prior to fully commuting an income stream, the date will be the date of the commutation.</p>
Limited recourse borrowing arrangement repayment	The date the LRBA repayment was made.
Structured settlement – post 1 July 2017	The date the contribution was made.

Effective dates for responding to a commutation authority

Event type	Effective date
Commutation authority – commuted in full	The date the income stream was commuted in full or in part in response to the commutation authority.
Commutation authority – commuted in part	<p>The date the income stream was commuted in full in response to the commutation authority.</p> <p>If the maximum available release amount is nil, an effective date is not required.</p> <p>If the income stream was closed before a commutation authority was issued, an effective date is not required.</p>
Commutation authority – deceased	An effective date is not required.
Commutation authority – defined benefit	An effective date is not required.

Effective dates for total super balance

Event type	Effective date
Accumulation phase value	30 June 2017 only

18 Value

Enter the relevant value in Australian dollars and cents to 2 decimal places. The value can only be a positive amount.

A value is not required if you are responding to a commutation authority and the reason is:

- Commutation authority – deceased
- Commutation authority – defined benefit.

A value of \$0.00 must be reported if you are responding to a commutation authority and the reason is:

- Commutation authority - commuted in part
 - and you have been unable to comply with the commutation authority because the maximum available release amount is nil
 - and you have been unable to comply with the commutation authority because the income stream account stated in the notice was closed before we issued a commutation authority.

Refer to the below table to help you determine the value you need to report for all other events.

Values by account type

Account type	Value
For account-based income streams that existed just before 1 July 2017	The value of the super interest that supports the super income stream just before 1 July 2017.
For account-based income streams that started on or after 1 July 2017	The commencement value of the new super income stream on the commencement date. This includes the date an income stream that was previously not in retirement phase commenced in retirement phase.
For capped defined benefit income streams that existed before 1 July 2017	The special value of the super interest that supports the income stream just before 1 July 2017.
For capped defined benefit income streams that started on or after 1 July 2017	The special value of the super interest that supports the income stream on the commencement date.
For limited recourse borrowing repayments	The amount of the increase in the value of the superannuation interest supporting the

	superannuation income stream arising from the loan repayment.
For full and partial commutations of an account-based super income stream	The amount of the super lump sum.
For full commutations of a capped defined benefit income stream	The debit value, just before the super lump sum is paid, of the super interest that supports the capped defined benefit income stream.
For partial commutations of a capped defined benefit income stream	The debit value, multiplied by the following formula: $1 - (\text{special value just after commutation} \div \text{special value just before commutation})$.
For a structured settlement contribution	The value of the contribution made to a complying super fund when notifying the provider that it is to be excluded from the non-concessional contributions cap.
For a super income stream that stops being in the retirement phase	The value of the super interest at the relevant time.
For accumulation phase 30 June value	The value of the superannuation interest that would become payable if the individual voluntarily caused the interest to cease at that time. Generally, this is the withdrawal value of an accumulation fund.
For retirement phase value from 30 June 2018	The value of the superannuation interest that would become payable if the individual voluntarily caused the interest to cease at that time. Generally, this is the withdrawal value for an accumulation fund.

Valuation guidelines for self-managed super funds is designed to help you as an SMSF trustee when valuing assets for superannuation purposes.

19 Response to a commutation authority

Only complete this if you are responding to a commutation authority issued by us and you have either:

- commuted in full
- commuted in part.

Select **Yes** if the commutation was paid out of the super system.

Select **No** if the commutation was retained in the super system.

If unknown, leave blank.

Section E – Member account details

You don't need to complete this section if you are only reporting a structured settlement contribution, a limited recourse borrowing arrangement repayment or if you are reporting an accumulation phase value, go to Section G.

20 Member account type

You must report the account type. Select the member account type:

- Account-based income stream, if the
 - income stream was not a capped defined benefit income stream, or
 - market linked income stream commenced on or after 1 July 2017.
- Capped defined benefit income stream just before 1 July 2017, if the income stream was a
 - lifetime pension *Superannuation Industry (Supervision) Regulations 1994* (SISR) 1.06(2)
 - lifetime annuity SISR 1.05(2)
 - life expectancy pension SISR 1.06(7)
 - life expectancy annuity SISR 1.05(9)
 - any other equivalent types of income streams as specified in the law.

- Market-linked capped defined benefit income stream just before 1 July 2017, if the income stream was
 - market-linked pension SISR 1.06(8)
 - market-linked annuity SISR 1.05(10)
 - market-linked pension RSAR 1.07(3A)
 - any other equivalent types of life income streams as specified in the law.

- Capped defined benefit income stream on or after 1 July 2017, if the income stream was
 - lifetime pension SISR 1.06(2)
 - any other equivalent types of income streams as specified in the law.

21 Is the account closed?

Only report the account is closed if the member no longer has an interest in the income stream.

22 Unique superannuation identifier (USI)

Enter your member's USI.

The USI is attributed by the provider to the member's account. The USI must be an identifier previously given by the provider to the ATO for the purposes of the Fund Validation Service (FVS) and Regulation 3B.03 of SISR.

If you don't have a USI, leave this blank.

23 Member account number

Enter your member's account number.

This is the account number allocated by a provider to identify a member's account in the fund.

When the member is a member of an SMSF:

- An account number needs to be provided for each of your member's accounts. For example, if a member has 2 retirement phase income stream accounts as at 1 July 2017, a retirement phase income stream value will need to be reported for each account, and each account will need to be identified by a unique account number.
- The account number needs to be consistent for events in relation to a particular income stream – for example, if a member starts and then commutes an income stream, the same member account number needs to be reported to ensure we record the amounts correctly for the member.

24 Member client identifier

Enter your member's client identifier.

This is the number used by the fund to uniquely identify their member. It may be assigned by a provider to link all accounts the member holds within the fund.

When the member is a member of an SMSF, only one client member number should be provided for your member. This must be consistent in all reports you provide for that member.

For example, if a member has 2 retirement phase income stream accounts as at 1 July 2017, you must complete 2 reports with the same member client number.

If you don't have a member client identifier, leave this blank.

Section F – Third party details

Only complete this section if you have reported a child death benefit income stream or child reversionary income stream.

The details of the deceased are required to calculate the child's transfer balance cap the first time they start to receive a superannuation income stream. The details are not required if you have already started the income stream and you have rolled over the interest.

When the child has multiple events you must report each event on a separate report.

25 TFN

Complete this question with the deceased person's TFN. You don't not have to provide the deceased's TFN to us; however, it will help us process the report quickly.

26 Name

Enter the deceased person's full name.

27 Date of birth

Enter the deceased person's date of birth.

Section G – Declarations

There are 2 declarations on this report – one for super providers and one for an agent or authorised officer. Complete the declaration that applies to you. Enter your full name, then sign and date the declaration.

Superannuation provider declaration

Complete this declaration if you are the provider shown in Question 8.

Agent or authorised officer declaration

Complete this declaration if you are the authorised representative of the provider shown in Question 6.

QC 53363

Keeping records

Last updated 8 December 2022

Under tax law, reporters must keep information for a period of 5 years. The information can be kept electronically.

If you are completing a paper report, you will need to retain a copy of the signed report for your records.

When the information is kept electronically, you must be able to regenerate a copy of the report on our request (for example, if we have

a problem receiving or processing the information).

QC 53363

Definitions

Last updated 8 December 2022

On this page

[Member](#)

[Intermediary](#)

[Provider](#)

[Commutation](#)

The following definitions are for the purposes of this document and the report.

Member

A member is:

- a member of a super fund
- a member of a life insurance company
- a depositor in an approved deposit fund (ADF)
- the holder of a retirement savings account (RSA).

Intermediary

An intermediary is authorised by the provider to give the statement on behalf of the provider being reported for.

An intermediary may be a:

- super administrator

- tax agent
- accountant
- employee of the provider
- any other properly authorised legal entity.

It may also be the provider itself lodging on its own behalf (for example, a super fund or its corporate trustee or a life insurance company). The intermediary lodges the report with us.

Provider

The provider is the particular super fund, ADF, RSA or life insurance company that holds the account for the member, rather than the trustee or RSA provider with the obligation to report.

A super fund includes all public sector super schemes, regardless of whether they are administered by the Australian Prudential Regulation Authority (APRA), and regardless of whether they are constitutionally protected.

Some super funds have registered a name with us that include a reference to the fund's trustee (for example, 'Trustee for XYZ Super Fund') and it is this registered name that should be reported as the name of the provider.

Commutation

A commutation occurs when an entitlement to a superannuation income stream benefit is converted into a lump sum entitlement. The lump sum can usually be put into an accumulation account or taken out of superannuation.

QC 53363

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.

Copyright notice

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).