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| Specification | Software developers | Feb 2021 | OFFICIAL | | |
| format | Audience | Date | Classification | | |
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| Electronic reporting specification  Transfer Balance Account Report (TBAR) version 1.1.3 | |
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| attention_pms | direction_pms |
| OFFICIAL | For further information or questions call **13 28 66** |

Changes in this version of the specification

**Differences between version 1.0.3 and version 1.1.3**

**General key changes**

* General wording changes to allow for consistency, update and clarify information and processes. Where the intent of the information content has not changed, the changes have not been tracked.
* AUSkey changed to myGovID and RAM External Links
* DPO contact details have changed

**The following sections have been updated**

* Definitions
* Introduction
* Legal requirements
* When to lodge
* Amendments

**Changes to data records, values, definitions and examples**

* 6.33 Member client identifier
* 6.34 Reporting event type
* 6.35 Effective date
* 6.36 Value

ACRONYMS

|  |  |
| --- | --- |
| **Acronym** | **Expanded** |
| ABN | Australian business number |
| ABR | Australian business register |
| ACN | Australian company number |
| ATO | Australian Taxation Office |
| ADF | Approved deposit fund |
| RSA | Retirement savings account |
| DPO | Digital Partnership Office |
| OSFA | Online services for agents |
| TBAR | Transfer Balance Account Report |
| USI | Unique superannuation identifier |

DEFINITIONS

|  |  |
| --- | --- |
| **Term** | **Description** |
| Approved form | The form in which information must be provided to the ATO to satisfy an entity’s reporting obligations to the ATO. |
| Australian Prudential Regulation Authority (APRA) | The prudential regulator of banks, insurance companies and super funds, credit unions, building societies and friendly societies |
| Individual | For the purposes of this document, an individual refers to:   * member of a superannuation fund * depositor with an approved deposit fund (ADF) * holders of certain life insurance policies   holder of a Retirement Savings Account (RSA). |
| Member | For the purposes of this document, a member is:   * a member of a superannuation fund * member of a life insurance company * a depositor in an approved deposit fund (ADF), or * a holder of a retirement savings account (RSA). |
| Intermediary | This is the organisation (as authorised by the provider) that gives the statement on behalf of the providers being reported for. An intermediary may be a superannuation administrator, tax agent, accountant, employee of the provider, or 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 is the organisation who lodges the Transfer Balance Account Report (TBAR) with the Australian Taxation Office (ATO). |
| Provider | The obligation to report is imposed by the legislation upon a superannuation provider that is:   * for a super fund, the trustee of the fund * for an ADF, the trustee of the fund, or * for an RSA, the RSA provider. * For a Life Insurance Company, the directors * Providing a superannuation income stream   However, as is the convention in other ATO forms, the term provider is used in this document to refer to the particular super fund, ADF, RSA or Life insurance company that details are being reported for, rather than to the trustee or RSA provider with the obligation to report them.  A superannuation fund includes all public sector super schemes, regardless of whether they are administered by Australian Prudential Regulation Authority (APRA), and regardless of whether they are constitutionally protected.  Some super funds have registered a name with the ATO that includes 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. |
| Retirement phase event | This is an event or transaction that results in a member receiving a debit or credit in their transfer balance account. |
| Superannuation income stream | This is generally a right to receive periodic payments from a superannuation interest, for example a pension or annuity. |
| Transfer balance account | This is the mechanism through which debits and credits arising from a member’s retirement phase events are used to derive the member’s transfer balance. |
| Transfer balance cap | This is the the maximum transfer balance an individual can maintain in their transfer balance account. |

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1 Introduction

About The Transfer Balance Account Report

From 1 July 2017 the total amount of super that can be transferred into tax free retirement phase accounts is currently capped at $1.6 million.The cap will be indexed in $100,000 increments in line with CPI annually.Tax free capped defined benefit income (CDB income) is currently capped at $100,000.

Who should use this specification

This specification is to be used in the development of software for the lodgment of electronic *Transfer Balance Account Report (TBAR).*

Superannuation providers are required to use the TBAR to report to the ATO retirement phase events.

This typically includes SMSF’s and all Superannuation income stream providers who are reporting a response to a commutation authority.

 This specification is not intended to, nor does it provide a guide to the relevant legislation.

Lodging online

From the 2017-18 financial year onwards, providers and other organisations can lodge TBAR reports online using the business portal or Online services for agents .

Lodging online will:

* reduce paperwork,
* provide a secure way for reports to be lodged,
* provide an online receipt when the report is lodged,
* ensure that all of the necessary fields to lodge the report have been completed, via in-built checks, and
* be available 24 hours a day, 7 days a week.

2 Legal requirements

Reporting obligations

Under the approved forms requirements set out in the *Taxation Administration Act 1953*, details of transaction data relating to the retirement phase interests of members must be reported to the ATO so the ATO can administer the Transfer Balance Cap introduced by the *Treasury Laws Amendment (Fair and Sustainable Superannuation) Act 2016*.

Retirement Phase Events

A retirement phase event is an event or transaction that results in a member receiving a debit or credit in their transfer balance account.

The following retirement phase events must be reported:

* a retirement phase superannuation income stream (including a death benefit income stream) that exists just before 1 July 2017
* a retirement phase superannuation income stream (including a death benefit income stream) that commences on or after 1 July 2017.
* certain limited recourse borrowing arrangement repayments are made.
* a retirement phase superannuation income stream that is commuted voluntarily.
* a superannuation income stream that stops being in the retirement phase.
* a member commutation (lump sum payment)
* compliance with a commutation authority issued by the commissioner.
* a personal injury (structured settlement) contribution that is made on or after 1 July 2017.

A report only needs to be lodged if there is an event that has occurred.

Compliance with a commutation authority

A TBAR must be used by all superannuation providers to report compliance with a commutation authority when:

* an amount is commuted in response to a commutation authority within 60 days from the date of issue of the commutation authority.
* a provider is unable to commute any amount because the maximum available release amount is nil.
* a provider chooses not to comply with a commuatation authority because of a capped defined benefit income stream or because a member is deceased.

**Retention of information**

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

Where the information is kept electronically, a copy of the data file provided to the ATO must be able to be regenerated on request by the ATO (for example, where a problem has been encountered in processing the information).

When to lodge

Where a member has a retirement phase event for the fund the due date is different depending on the event.

Response to a Commissioners commutation authority – all superannuation providers

by the due date specified on the authority

All other events

* 28 days after the end of the quarter the event occurred if any any member of the SMSF has a total superannuation balance of $1 million or more
* Annually together with the SMSF Annual report if any member of the SMSF has a total superannuation balance of less than $1 million.
* Member commuttations as a result of a response to a determination – within 10 business days after the end of the month in which the comutation occurs

Extension of time to lodge

If additional time is required to lodge the *TBAR report* electronically, email [superconsultation@ato.gov.au](mailto:superconsultation@ato.gov.au)**.**

Privacy

The *Privacy Act 1988* limits the collection, storage, use and disclosure of personal information about individuals by the ATO, other Commonwealth Government departments and agencies.

New private sector provisions in the Privacy Act also regulate the way many private sector organisations collect, use, secure and disclose personal information. The private sector provisions aim to give people greater control over the way information about them is handled in the private sector by requiring organisations to comply with ten national privacy principles. These principles give individuals the right to know what information an organisation holds about them and a right to correct that information if it is wrong.

The Privacy Commissioner’s *Guidelines to the Australian Privacy Principles* and other relevant information sheets are available at [www.oaic.gov.au](http://www.oaic.gov.au).

It is the responsibility of private sector organisations to obtain their own advice on the effect of privacy law, including the Australian Privacy Principles on their operations.

**Registration with the Tax Practitioners Board**

Under the Tax Agent Services Act 2009 (TASA), entities that provide a tax agent service for a fee or reward are required to be registered with the Tax Practitioners Board (TPB). The TPB has released an information sheet to assist software providers who provide tax related software systems to understand the operation and impact of the tax agent services regime. In particular, the information sheet:

* provides guidance on which situations may or may not require registration with the TPB as a tax or BAS agent; and
* outlines procedures and processes that software providers need to have in place (where relevant) to ensure that they are not regarded as providing a tax agent service.

Therefore it is important for all software providers to be aware of the requirements of the TASA and, if appropriate, comply with the obligations that exist within it.

For more information go to the [**Tax practitioner board website**](http://www.tpb.gov.au/TPB/Publications_and_legislation/Board_policies_and_explanatory_information/TPB/Publications_and_legislation/I/0251_TPB_I__9_2011_Software_developers.aspx)

3 Reporting procedures

Reporting for the first time

Software developers developing reporting software for the electronic generation of the TBAR should refer to this specification when developing the application. Information is also available on the Software developer’s website at [http://softwaredevelopers.ato.gov.au](http://softwaredevelopers.ato.gov.au/).

The Software developers website is maintained by the ATO on behalf of, and in consultation with, the software development industry and business advisers. It facilitates the development and listing of software which may assist businesses to meet their tax obligations. Subscribing for email updates is recommended for developers to be notified of significant issues and new or updated specifications.

Test facility

A test facility is provided to software developers to self-test the contents of test files. It is accessed using a user ID and password.

The test facility supports testing of files that comply with the latest versions of electronic reporting specifications. It cannot be used to make lodgments to the ATO.

The same validation process will be applied to files checked in the test facility and files that will be lodged via the ATO portals.

To test a file:

1. Prepare the files using software developed in accordance with the published reporting specifications.
2. Log in to the test facility using the user ID and password.
3. Select **Send data** located in the left hand menu.
4. Select **Browse** to locate the file and then select **OK**.
5. Select **Send** to submit the file to the ATO, where it will be checked for format compatibility and data quality.
6. Select **Transaction history** to confirm the file has been uploaded. This can be done while the file is being validated for errors and warnings.
7. When the validation is complete select **Download** from the Transaction history screen to download the validation report confirming the data is in a valid format or detailing any errors found.

Accessing the test facility

To obtain a user ID and password for the test facility, complete the File transfer test facility registration form at <http://softwaredevelopers.ato.gov.au/bulktest>. The test facility can be accessed from the same location.

|  |
| --- |
| For support in the use of the test facility, including password reset:   * email [ATOBulkDataTransfer@ato.gov.au](mailto:ATOBulkDataTransfer@ato.gov.au), or * phone **(02) 6216 4004** between 8.30am and 4.30pm, Monday to Friday AEST. |

Reporting electronically

 *TBAR* must be sent to the ATO electronically via the Business Portal or Online services for agents.

Intermediaries are able to lodge the TBAR electronically via the portal where the data file has been prepared and stored locally.

On screen confirmation will be provided once the file has been sent. The ATO will perform data quality and format compatibility checks after the data file is sent. If the user selects the email acknowledgement option in the Lodge file process, an email will be provided confirming that the files have been successfully lodged with the ATO. A validation report will be available in the portal to advise if the report was successfully validated or if there are any problems.

attention_pms For more information about Portal file transfer go to[www.ato.gov.au/onlineservices](http://www.ato.gov.au/onlineservices)

The security features of the portals address the most commonly held concerns over internet-based electronic dealings, namely:

* authentication (the sender is who they say they are),
* confidentiality (the communication can only be read by the intended recipient),
* integrity (the transmission cannot be altered without detection while in transit), and
* non-repudiation (there is a record of the transmission and content).

Getting started

To log in to the Business Portal you can use:

* [myGovID External Link](https://www.mygovid.gov.au/) is the Australian Government's digital identity provider that allows you to prove who you are online. It is different to your myGov account.
* [RAM External Link](https://info.authorisationmanager.gov.au/) is an authorisation service that allows you to act on behalf of a business online when linked with your myGovID. You'll use your myGovID to log into RAM.

 For more information on credentials go to: [**www.ato.gov.au/onlineservices**](http://www.ato.gov.au/onlineservices).

**Data quality**

The ATO will process all electronic reports promptly. During processing, the information is checked for format compatibility and is subjected to data quality testing. If necessary intermediaries or reporters will be contacted with details of corrective action required.  
  
The quality of the data provided in each report will be monitored and the ATO will advise clients if the data contained in the reports is unsatisfactory. Failure to comply with field data formats may result in rejection of the report. Corrective action is then required before re-lodgment.

Backup of data

It is the responsibility of the intermediary to keep backups of data supplied to the ATO, so that data can be re-supplied if necessary. It is the responsibility of the provider to keep effective records as part of their TBAR reporting obligations.

4 Data file format

File content

Each file (dataset) must contain the *Intermediary data record* (page 17) that contains identifying data, contact details and the address of the Intermediary for the report. The *Intermediary data record* (page 17) must be the first record on each data file. It must be reported once only and must be followed directly by the first *Member data record*.

The first *Member data record* (pages 17 and 18) contains information about the provider reporting the data, the member and the event that triggered the reporting obligation.The first *Member data record* must appear as the second record on the data file and is to be followed by either another *Member data record* or the *File Total data record*.

The *File total data record* (page 18) must be the last record on the file (dataset) to indicate the end of the data. It contains the total number of records in the data file.

attention_pms Only one *File total data record* may be present in each data file.

Sort order of the report data file

The sort order of the report data file must be as follows:

* the *Intermediary data record*
* then the *Member data record*

If there is another Member data record to report for the provider, this should directly follow the previous *Member data record*.

An intermediary can lodge a single file containing multiple member data records with different providers.

* the *File total data record* must be placed at the end of the file

File structure diagram



File structure example

The example below shows an Intermediary reporting 10 separate transactions. Each member data record contains all of the data relating to the event, including reporter details, member details and event data.

|  |
| --- |
| Intermediary data record |

|  |
| --- |
| Member data record 1 |
| Member data record 2 |
| Member data record 3 |
| Member data record 4 |
| Member data record 5 |
| Member data record 6 |
| Member data record 7 |
| Member data record 8 |
| Member data record 9 |
| Member data record 10 |

|  |
| --- |
| File total data record |

5 Record specifications

File name

To assist with easy identification of the TBAR file it is recommended that it be given a meaningful name and must only contain characters from the range A-Z, 0-9, space, apostrophe, hyphen and full stop.

CR, LF and EOF markers

The ATO prefers data to be supplied without carriage–return (CR), linefeed (LF) or end–of–file (EOF) markers. However, if these characters cannot be removed, the following rules apply:

**EOF** (if supplied)

(a) one and only one EOF character is to be supplied and must be the last character of the file.

(b) if CR/LF characters are used, one EOF character may also be supplied as the last character of the file. In this case, the last three characters of the file will be CR/LF/EOF (in that order).

**CR/LF** (if supplied)

(c) if CR/LF characters are supplied, they must always occur together as a coupled pair and be on the end of each record, or

(d) the CR/LF coupled pair of characters may occur on the last record as the last two characters only. In this case, all preceding records must not have CR/LF characters. A special case can occur if only one coupled pair CR/LF is used in conjunction with an EOF character where the last three characters will be CR/LF/EOF (see (b) above).

CR/LF and EOF characters are not part of the data supplied and, if used, must be additional characters to the record length.

Record length (character position 1-3) in all records must be set to 996.

A simple check can be used to ensure that the record length of a fixed length file is correct. The length of the file supplied to the ATO must be a multiple of the fixed record length.

For example, for files that do not contain CR/LF at the end of each record:

If the file record length is 996 characters

Length of the file = 74,700

74,700 / 996 = 75 and 0 remainder

Therefore, the file is OK

If length of the file = 8,000

8,000 / 996 = 8 and 32 remainder

Therefore, there is an error in the file.

For example, for files that contain CR/LF at the end of each record (this is only a check of the file length and the 998 characters must only be used for division. All record lengths in the data must be 996);

If the file record length is 998 characters (record 996 + CR/LF 2)

Length of the file = 79,840

79,840 / 998 = 80 and 0 remainder

Therefore, the file is OK

If length of the file = 8000

8,000 / 998 = 8 and 16 remainder

Therefore, there is an error in the file.

If an error in the division occurs, the file must be corrected before it is sent to the ATO.

Examples of errors that may occur:

* One or more of the records is longer or shorter than the fixed length of 996 characters
* There are characters at the end of the file that need to be removed. For example:
  + an extra end– of– file marker
  + an additional CR/LF (if providing CR/LF there should only be one CR/LF at the end of the file) (see above), or
  + binary zeros.

Description of terms used in data record specifications

The following tables show data records and their elements. The tables contain the following standard columns:

*Character position* – the start and end position of the field in the record.

*Field length* – the length of the data item in bytes.

*Field format*–the format type of the field.

**A** is alphabetic (A-Z) – both upper and lower case are acceptable in all non-specific fields – one byte per character. Alphabetic fields must be left justified and characters not used must be blank filled.

For example, SMITH in a ten character field would be reported as SMITH~~bbbbb~~

The character ~~b~~ is used to indicate blanks.

**AN** is alphanumeric – both upper and lower case alphabetic characters are acceptable in non-specific fields only, for example, name and address fields – one byte per character. Alphanumeric fields must be left justified and characters not used must be blank filled.

For example, 10 FIRST STREET in a 20 character alphanumeric field would be reported as 10~~b~~FIRST~~b~~STREET~~bbbbb~~

The character ~~b~~ is used above to indicate blanks.

In addition, unless stated elsewhere in this specification, all other standard keyboard characters are accepted in alphanumeric fields.

**D**         is a date in DDMMCCYY format. One byte per digit. If the day or month components are less than 10, insert a leading zero.

For example:

* + - 26 March 2017 would be reported as 26032017
    - 9 November 2016 would be reported as 09112016

If the date is mandatory it must be a valid date, otherwise see date under the optional field type.

**DT**       is a date time in CCYY-MM-DDThh:mm:ss.ffTZD ISO 8601 format. If the day or month components are less than 10, insert a leading zero. Times are expressed in local time, together with a time zone offset in hours and minutes.

CCYY  = four-digit year followed by a hyphen

            MM      = two-digit month followed by a hyphen (01-=January, etc.)

            DD       = two-digit day of month (01 through 31)

            T          = T indicates the beginning of the time element, as specified in ISO 8601

            hh        = two digits of hour followed by a colon (00 through 23) (am/pm NOT allowed)

            mm      = two digits of minute followed by a colon (00 through 59)

            ss         = two digits of second followed by a full stop (00 through 59)

            ff          = two digits representing a decimal fraction of a second

            TZD     = time zone designator (+hh:mm or -hh:mm)

Exactly the components shown in the example below must be present with the specific punctuation.

For example:

* + - 5 November, 2017, 8:15:30.40 am, AU Eastern Standard Time would be reported as  2017-11-05T08:15:30.40+10:00
    - 18 January, 2017, 1:30:00.00 pm, AU Eastern Standard Time would be reported as  2017-01-18T13:30:00.00+10:00

If the date is mandatory it must be a valid date, otherwise see date under the optional field type on the next page.

**N**  is numeric (0-9) – one byte per digit. Numeric fields must be right justified and zero filled.

For example, 123456789 in a 13 digit field would be reported as 0000123456789.

Values reported in amount fields must be right justified and zero filled and must not contain alpha characters, dollar signs, commas, plus or minus signs, decimal points or blanks. All amounts must be reported in dollars and cents (Australian) to two decimal places unless otherwise specified in the definition.

For example, in a 13 character numeric (amount) field:

* + - $1234.99 would be reported as 0000000123499
    - $122.16 would be reported as 0000000012216
    - $567.00 would be reported as 0000000056700, and
    - $00.00 would be reported as 0000000000000

**NS** is numeric special (0–9 and blank) – one byte per character. Numeric special fields must be right justified and characters not used must be blank filled.

All amount fields are to be reported as dollar fields and must not contain decimal points, commas or other non–numeric characters (for example $+– ). The amount must be reported in whole dollars.

For example, in a 13 character numeric (amount) field:

* + - $1234.99 would be reported as ~~bbbbbbbbb~~1234 (the character ~~b~~ is used to indicate blanks).

No entry in this field would be reported as blanks

*Field type*–codes used are:

**M** Mandatory field that must be provided. For single character mandatory fields, a blank (space) is NOT a valid value.

ALPHA: field must not start with a blank or be blank filled

ALPHANUMERIC: field must not start with a blank or be blank filled

NUMERIC: field must not start with a blank and may be zero filled

NUMERIC SPECIAL: as specified in field definition

DATE TIME: field must not be blank or zero filled

DATE: field must not be zero filled.

**O** Optional field that must be made available by the software developer for the entity to complete. Entities must complete the field if the data is available.

ALPHA: if not present, field must be blank filled

ALPHANUMERIC: if not present, field must be blank filled

NUMERIC: if not present, field must be zero filled

NUMERIC SPECIAL: as specified in field definition

DATE: if not present, field must be zero filled.

**C** Conditional field that must be made available by the software developer for the entity to complete. Entities must complete the field as specified.

When the condition in either of the fields is met as per the definition, the field then becomes mandatory.

If the condition is not met, the field must be reported as follows

ALPHA: if not present, field must be blank filled

ALPHANUMERIC: if not present, field must be blank filled

NUMERIC: if not present, field must be zero filled

NUMERIC SPECIAL: as specified in field definition

DATE: if not present, field must be zero filled

**S** For use by the ATO. It must be blank filled and must not contain binary zeros.

*Field name* – a brief description of the field.

*Reference number* – the definition reference number. These definitions can be found in *Data field definitions and edit rules* (page 21).

Intermediary data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position** | **Field length** | **Field format** | **Field type** | **Field name** | **Reference number** |
| 1-3 | 3 | N | M | Record length (=996) | [6.1](#d1) |
| 4-16 | 13 | A | M | Record identifier (=IDENTREGISTER) | [6.2](#d2) |
| 17-26 | 10 | AN | M | Report specification version number (=TBARV001.0) | [6.3](#d3) |
| 27-37 | 11 | N | M | Australian business number (ABN) | [6.4](#d4) |
| 38-65 | 28 | DT | M | Date timestamp report created (CCYY-MM-DDThh:mm:ss.ffTZD) | [6.5](#d5) |
| 66-81 | 16 | AN | M | File reference | [6.6](#d6) |
| 82-281 | 200 | AN | M | Name | [6.7](#d7) |
| 282-321 | 40 | AN | M | Contact name | [6.8](#d8) |
| 322-323 | 2 | N | M | Contact phone number area code | [6.9](#d9) |
| 324-338 | 15 | AN | M | Contact phone number | [6.10](#d10) |
| 339-376 | 38 | AN | M | Street address line 1 | [6.11](#d11) |
| 377-414 | 38 | AN | O | Street address line 2 | [6.11](#d11) |
| 415-441 | 27 | AN | M | Street address suburb, town or locality | [6.12](#d12) |
| 442-444 | 3 | A | M | Street address state or territory | [6.13](#d13) |
| 445-448 | 4 | N | M | Street address postcode | [6.14](#d14) |
| 449-498 | 50 | AN | C | Street address country | [6.15](#d15) |
| 499-574 | 76 | AN | M | Email address | [6.16](#d16) |
| 575-996 | 422 | A | S | Filler | [6.17](#d17) |

Member data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position** | **Field length** | **Field format** | **Field type** | **Field name** | **Reference number** |
| 1-3 | 3 | N | M | Record length (= 996) | [6.1](#d1) |
| 4-7 | 4 | A | M | Record identifier (= TBAM) | [6.18](#d18) |
| 8-18 | 11 | N | M | Provider Australian business number (ABN) | [6.19](#d19) |
| 19-218 | 200 | AN | M | Provider name | [6.20](#d20) |
| 219-227 | 9 | N | M | Member tax file number (TFN) | [6.21](#d21) |
| 228-242 | 15 | AN | O | Member title | [6.22](#d22) |
| 243-282 | 40 | AN | M | Surname or family name | [6.23](#d23) |
| 283-322 | 40 | AN | O | First given name | [6.24](#d24) |
| 323-362 | 40 | AN | O | Second given name | [6.25](#d25) |
| 363-364 | 2 | N | M | Day of birth (= DD) | [6.26](#d26) |
| 365-366 | 2 | N | M | Month of birth (= MM) | [6.27](#d27) |
| 367-370 | 4 | N | M | Year of birth (= CCYY) | [6.28](#d28) |
| 371-408 | 38 | AN | O | Street address line 1 | [6.11](#d11) |
| 409-446 | 38 | AN | O | Street address line 2 | [6.11](#d11) |
| 447-473 | 27 | AN | C | Street address suburb, town or locality | [6.12](#d12) |
| 474-476 | 3 | A | C | Street address state or territory | [6.13](#d13) |
| 477-480 | 4 | N | C | Street address postcode | [6.14](#d14) |
| 481-530 | 50 | AN | C | Street address country | [6.15](#d15) |
| 531-533 | 3 | AN | C | Member account type | [6.29](#d29) |
| 534-534 | 1 | A | C | Member account status | [6.30](#d30) |
| 535-548 | 14 | AN | O | Unique superannuation identifier (USI) | [6.31](#d31) |
| 549-564 | 16 | AN | C | Member account number | [6.32](#d32) |
| 565-580 | 16 | AN | O | Member client identifier | [6.33](#d33) |
| 581-583 | 3 | AN | M | Reporting event type | [6.34](#d34) |
| 584-591 | 8 | D | C | Effective date | [6.35](#d35) |
| 592-604 | 13 | N | C | Value | [6.36](#d36) |
| 605-613 | 9 | N | O | 3rd party TFN | [6.37](#d37) |
| 614-653 | 40 | AN | C | 3rd party surname or family name | [6.38](#d38) |
| 654-693 | 40 | AN | C | 3rd party first given name | [6.39](#d39) |
| 694-733 | 40 | AN | C | 3rd party second given name | [6.40](#d40) |
| 734-735 | 2 | N | C | 3rd party day of birth (=DD) | [6.41](#d41) |
| 736-737 | 2 | N | C | 3rd party month of birth (=MM) | [6.42](#d42) |
| 738-741 | 4 | N | C | 3rd party year of birth (=CCYY) | [6.43](#d43) |
| 742-742 | 1 | A | O | Was the commutation paid directly to the member? | [6.44](#d44) |
| 743-743 | 1 | A | M | Cancellation indicator (=Y or N) | [6.45](#d45) |
| 744-996 | 253 | A | S | Filler | [6.17](#d17) |

File total data record

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Character position** | **Field length** | **Field format** | **Field type** | **Field name** | **Reference number** |
| 1-3 | 3 | N | M | Record length (=996) | [6.1](#d1) |
| 4-13 | 10 | AN | M | Record identifier (=FILE-TOTAL) | [6.46](#d46) |
| 14-23 | 10 | N | M | Number of records on file | [6.47](#d47) |
| 24-996 | 973 | A | S | Filler | [6.17](#d17) |

6 Data field definitions and validation rules

Reporting address details

It is important that address information provided in the reports supports the issue of correspondence to intermediaries. Address fields in all records provide for a standard structure in reporting with two fields (two lines) of 38 characters provided for the street address information. There are separate fields for suburb, town and locality, state or territory, postcode and country.

Where address fields are mandatory, they must not contain a blank at the beginning of the field, nor may they contain two spaces between words.

Where the street address is longer than two lines, C/- (care of) lines are to be omitted.

attention_pms The suburb, town or locality; state or territory; postcode; and country must be supplied in the separate fields provided and must not be included in the first or second address line fields.

The state or territory field contains the relevant state or territory for the address. The field must be set to one of the codes shown below:

**ACT** Australian Capital Territory

**NSW** New South Wales

**NT** Northern Territory

**QLD** Queensland

**SA** South Australia

**TAS** Tasmania

**VIC** Victoria

**WA** Western Australia

**OTH** Overseas Address

 No other abbreviations are acceptable. If the field is mandatory, then a valid postcode must be reported (for example 0000 is not a valid postcode).

For an overseas address:

* The postcode field must always be set to **9999**,
* The street address must be provided in the first and second address line fields,
* The town, state or region and area code must be reported in the suburb, town or locality field,
* The state field must always be set to OTH, and
* The name of the overseas country is to be provided in the country field.

For example, the overseas member's residential address is 275 Central Park West, Apartment 14F, New York, New York, USA 10024. It would be reported as shown below:

|  |  |  |  |
| --- | --- | --- | --- |
| Character position | Field length | Field name | Content |
| 339-376 | 38 | Street address line 1 | 275 CENTRAL PARK WEST |
| 377-414 | 38 | Street address line 2 | APARTMENT 14F |
| 415-441 | 27 | Street address suburb, town or locality | NEW YORK NY 10024 |
| 442-444 | 3 | Street address state or territory | OTH |
| 445-448 | 4 | Street address postcode | 9999 |
| 449-498 | 50 | Street address country | USA |

 If the provider has captured more than one address for an entity residing overseas and one of those is an Australian address, then the Australian address (including the postcode) must be reported rather than the overseas address.

Reporting of name fields

For entities, the components of the individual’s name – surname or family name, first given name, and second given name must be reported in the separate fields as specified. Titles, prefixes and suffixes (for example, Ms, Mr, Dr, and OBE) should not be included when reporting names.

 Where the individual has a legal single name only, the *First given name* and *Second given name* fields must be blank filled. The legal single name must be provided in the *Surname* or *family name* field.

Provider and Intermediary names are to be reported in full with one space between words and any initials that occur in the name. However, care must be taken with some non-individual names to differentiate between initials and actual words.

For example, W.R. and J.B. Smith (a partnership) would be reported as W~~b~~R~~b~~AND~~b~~J~~b~~B~~b~~SMITH, but ABC Driving School Pty Ltd would be reported as ABC~~b~~DRIVING~~b~~SCHOOL~~b~~PTY~~b~~LTD

The character ~~b~~ is used to indicate blanks.

Where name fields are reported, they must not contain a blank at the beginning of the field, nor may they contain two spaces between words.

Currency for reporting

All amounts recorded must be reported in Australian dollars and cents. Any cents are to be reported to two decimal points.

Field definitions and edit rules

[6.1](#r6_1) **Record length** – must be set to **996**.

[6.2](#r6_2) **Record identifier** – must be set to **IDENTREGISTER**.

[6.3](#r6_3) **Report specification version number** – must be set to the version number of the specification that the report corresponds to. For reports produced using this specification this field must be set to **TBARV001.0**

[6.4](#r6_4)**Australian business number** **(ABN)** – the ABN of the organisation and must be a valid ABN. Refer to section [9 Algorithms](#Algorithms) for information on ABN validation.

In the *Intermediary data record* this is the ABN of the organisation sending the data (the intermediary).

 If an ABN has been cancelled , do not report it.

 The ABN reported in this field must correspond to the name that is reported in the same record.

[6.5](#r6_5) **Date timestamp report created** – the date and time the report was created. It must be provided in the format CCYY-MM-DDThh:mm:ss.ffTZD.

For example:

* 5 November, 2017, 8:15:30.40 am, AU Eastern Standard Time would be reported as

2017-11-05T08:15:30.40+10:00

* 18 January, 2017, 1:30:00.00 pm, AU Eastern Standard Time would be reported as

2017-01-18T13:30:00.00+10:00

[6.6](#r6_6) **File reference** – used to record the intermediaries own reference number.

This number can then be used by the ATO in the event of any problems or questions about information contained in the report. The intermediary may find the use of such a reference useful if submitting a large number of reports to the ATO.

[6.7](#r6_7) **Name** – the name of the organisation.

In the *Intermediary data record* this is the organisation sending the data (the intermediary).

 The name reported in this field must correspond to the ABN that is reported in the same record. This should be the name that appears on the ABR for that organisation.

[6.8](#r6_8) **Contact name** – the name of a person in the organisation responsible for the file or the data.

[6.9](#r6_9) **Contact phone number area code** – the Australian area code as used in conjunction with telephone numbers.

For example:

* for a Sydney landline telephone number the area code will be **02** , or
* for a mobile phone number the area code will be **04**.

 If the contact phone number is not an Australian phone number this field must be zero filled.The full international phone number must be reported in the *Contact phone number* field.

[6.10](#r6_10) **Contact phone number** – the telephone number for the nominated contact person.

For example:

* the telephone number excluding the area code (1234~~b~~5678), or
* a mobile phone number (23~~b~~123~~b~~456).

The character ~~b~~ is used above to indicate blanks.

attention_pms This must be the direct number of the contact person whose name appears within the C*ontact name* field in the same record, and must not be a 1300, 1800 or call centre number.

[6.11](#r6_11) **Street address** – lines 1 and 2 must only contain the street address (excluding suburb, town or locality, state or territory, postcode and country). It may not be necessary to use both lines. If the second line is not used then the field must be blank filled.

[6.12](#r6_12) **Street address suburb, town or locality** – the suburb, town or locality for the street address.

attention_pms If the *Street address line 1* field is present then this field must be present

[6.13](#r6_13) **Street address state or territory** – the state or territory for the street address. The field must be set to one of the appropriate codes (see page 19). If an overseas address is specified, then this field must be set to OTH.

attention_pms If the *Street address line 1* field is present then this field must be present

[6.14](#r6_14) **Street address postcode** – the postcode for the street address. If an overseas address is specified, then this field must be set to **9999**.

attention_pms If the *Street address line 1* field is present then this field must be greater than zero.

[6.15](#r6_15) **Street address country** – the country for the street address. This field may be left blank if the country is Australia. If the *Street address postcode* is **9999** then a country other than Australia must be entered.

[6.16](#r6_16) **Email address** – must be used to provide the email address for the nominated contact person. The ATO can communicate with clients using email and it is expected that some correspondence to intermediaries or reporting parties (certain processing enquiries and general correspondence) may be issued this way. This must be a valid email address (@ must be positioned after the first character and before the last character).

[6.17](#r6_17) **Filler** – for use by the ATO. It must be blank filled.

[6.18](#r6_18) **Record identifier** – must be set to **TBAM**

[6.19](#r6_19) [Provider Australian business number (ABN)](#a631) – the provider’s current ABN must be reported in this field. This should be the provider’s valid ABN. Refer to section [9 Algorithms](#Algorithms) for information on ABN validation.

[6.20](#r6_20) [Provider name](#a633) – the name of the provider.

attention_pms The provider name reported in this field must correspond to the ABN that is reported in the *Provider Australian business number (ABN)* field.

[6.21](#r6_21) **Member tax file number (TFN)** – the TFN quoted by the member or by an employer on behalf of the member, unless the provider could reasonably be expected to conclude that the TFN quoted is invalid for that member. If no TFN has been quoted by the time the TBAR is prepared or if the provider determines the TFN quoted is invalid, then this field must be zero filled.

A provider will in many circumstances be unaware that a member TFN is invalid. However some of the circumstances where the ATO would generally expect a provider to conclude a TFN is invalid and zero-fill the field are as follows:

* it does not meet the TFN Algorithm – refer to section [9 Algorithms](#Algorithms)
* it is a ‘TFN exemption code’ rather than an actual TFN, whether it is the member, the fund or the member’s employer that has used the code. For example, 333333333 is always an invalid TFN
* if the TFN quoted is not a 9 digit TFN. If the TFN quoted by the member or employer is an 8 digit TFN, it will be an invalid member TFN.
* the first digit in a 9 digit TFN quoted must not be a zero.
* the ATO has notified the provider that the TFN it holds is not the member’s TFN for example:
  + a section 299TB notice or an associated process
* the provider’s records revealed that one or more members quoted the same TFN. The provider has established which of those member it belongs to and has concluded it is invalid for the remaining member(s).

There may be circumstances where the validity of a TFN is being investigated but the provider has not reached a conclusion regarding its validity when the TBAR is prepared and lodged. In these circumstances the TFN quoted should be reported. When a conclusion is reached and if it is established that a member’s TFN is invalid, a cancelled TBAM record may be required followed by a TBAM record with the correct TFN or zero-filled and properly reflect the fact that the TFN held at that time of lodgment was invalid. The ATO will contact the provider if the provider is required to relodge a record where the ATO has identified that the TFN provided does not match the individual within the same record.

If a member’s TFN is updated by the ATO then the provider will not be required to cancel a previously lodged TBAM record that used a TFN that was valid at the time of lodgment. All future lodgements for the member will use the updated TFN in the TBAM record.

 Numbers cannot be reported at this field that are not valid TFNs and do not meet the TFN algorithm.

[6.22 Member title](#r6_22) – the current title of the member (for example, MR, MRS, MISS, PROF, DR etc).

 Do not include a full stop in the title.

[6.23 Surname or family name](#r6_23) – this field must contain the surname or family name of the member. Where the member’s legal name is a single name only, include it in this field rather than the *First given name* field.

[6.24 First given name](#r6_24) – this field must contain the first name or first initial of the member.

 Where the individual has a legal single name only, this field must be blank filled. The legal single name must be provided in the *Surname or family name* field.

[6.25 Second given name](#r6_25) –– the second given name of the member must be provided in this field. If only the member’s second initial is known, it should be provided in this field. If the member has no second given name or it is not known to the provider, this field must be blank filled.

Where a member has more than two given names, the third and subsequent given names or initials are not to be provided.

[6.26 Day of birth](#r6_26) – the member's day of birth (in DD format)

* If the day of birth is unknown, this field should be zero filled.
* If the day of birth is known, and the month of birth is also known, the day of  
  birth must be a valid value for the month and in the range 01 to 31.
* If the day of birth is known, but the month of birth is unknown, this field must  
  contain a value from 01 to 31.

[6.27 Month of birth](#r6_27) – the member's month of birth (in MM format)

* If the month of birth is unknown, this field should be zero filled.
* If the month of birth is known, it must be a valid value from 01 to 12.

[6.28 Year of birth](#r6_28)– the member's year of birth (in CCYY format)

* If the year of birth is unknown, this field should be zero filled.
* If the year of birth is known, it must be a valid value greater than 1890.

[6.29](#r6_29) **Member account type** – shows what type of pension or income is in existence on 30 June 2017 or new incomes streams which have commenced on or after 1 July 2017.

Valid values are:

|  |  |
| --- | --- |
| **Code** | **Definition** |
| **IS1** | Any retirement phase income streams that is not a capped defined benefit income stream, commonly referred to as account based income streams. |
| **IS2** | Capped defined benefit income stream (other than a market linked capped defined benefit income stream) that is in existence just before 1 July 2017  Defined as:   * Lifetime pension SISR 1.06(2) * Lifetime annuity SISR 1.05(2) * Life expectancy pension SISR1.06(7) * Life expectancy annuity SISR 1.05(9) and * Any other equivalent types of income streams as specified in the law. |
| **IS3** | Market linked capped defined benefit income streams that is in existence just before 1 July 2017   * Market linked pension SISR 1.06(8), * Market linked annuity SISR 1.05(10), * Market linked pension (RSA) 1.07(3A) * Any other equivalent types of Life income streams as specified in the law. |
| **IS4** | Capped defined benefit income streams starting on or after 1 July 2017   * Lifetime pension SISR 1.06(2) * Any other equivalent types of income streams as specified in the law. |

attention_pms If the *Reporting event type* field is **SSP** or **LRB** then this field must be blank. For all other Reporting event types this field is mandatory.

[6.30](#r6_30) **Member account status** – The status of the member’s account

Valid values are:

**O** – Open

**C** – Closed

attention_pms If the *Reporting event type* field is **CC2** then this field must be provided.

attention_pms If the *Member account status* field is open then this field may be left blank or a value of **O** may be reported.

[6.31](#r6_31) **Unique superannuation identifier (USI)** – the USI 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.

[6.32](#r6_32) **Member account number** – the account number allocated by a provider (fund) to identify a member's account in the fund

Where the member is a member of a SMSF:

* a separate account number will need to be reported for each event where this field is mandatory.

For example, if a member has two retirement phase income stream accounts as at 1 July 2017, they will need to report a retirement phase income stream value for each account, and each account will need to be identified by a separate and unique account number.

* account number needs to be reported for events in relation to a particular income stream.

For example, if a member starts and then commutes an income stream, the member account number reported needs to remain consistent.

attention_pms If the *Reporting event type* field is **SSP** or **LRB** then this field may be left blank. For all other Reporting event types this field is mandatory.

attention_pms For a SMSF then this needs to be consistent

[6.33](#r6_33) **Member client identifier** – The member client identifier is no longer used

[6.34](#r6_34) **Reporting event** **type** – indicates the transfer balance event that applies to the member.

Valid values are:

**SIS** - Superannuation income stream - A superannuation income stream in the retirement phase. Generally a right to receive a periodic payment from a superannuation interest, for example a pension or annuity. This event type should also be reported for a reversionary income stream that commenced prior to 1 July 2016.

attention_pms Note a transition to retirement income stream (TRIS) is not a SIS event until the recipient is 65 years or older reversionary or has met a condition of release and informed the fund.

**LRB** – Limited recourse borrowing arrangement the transfer balance cap credit arising from repayment of an LRBA.

**IRS** – Reversionary income stream - A superannuation income stream that automatically reverts to a nominated beneficiary on the death of its current recipient, where the income stream commenced on or after 1 July 2016.

**ICB** – Child death benefit income stream - A dependant child that receives a death benefit income stream because of the death of a parent. This event type should also be reported for a reversionary child death benefit income stream that commenced prior to 1 July 2016.

**ICR** –Reversionary child death benefit income stream – a superannuation income stream that automatically reverts to a dependant child because of the death of a parent, where the income stream commenced on or after 1 July 2016.

**MCO** – Member commutation –

A commutation is the process of ceasing, in whole or in part, a superannuation income stream and converting it into a superannuation lump sum. These include amounts commuted from a pension and

* + rolled over to another fund
  + retained in accumulation phase
  + paid out as a lump sum
  + used to start a new income stream

Also use this code to report an adjustment to the value of a lifetime pension paid due to the change in the circumstances of a member.

attention_pms Do NOT use this code to report that the provider has commuted the income stream specified in a commutation authority and the commutation date is between the issue date and the due date of the commutation authority

**CC1** – Response to a Commutation Authority – The amount requested on the commutation authority has been commuted in full.

**CC2** – Response to a Commutation Authority - the amount requested on the commutation authority is unable to commute in full due to insufficient funds this includes partial communications.

**CC3** – Response to a Commutation Authority – the amount requested on the commutation authority is unable to be commuted as the member is deceased.

**CC4** – Response to a Commutation Authority – the amount requested on the commutation authority is unable to be commuted as it meets the definition of a *capped defined benefit income stream.* As set out at in *Member account type* field.

attention_pms Commutation Authority is a notice the Commissioner issues to a superannuation income stream provider requiring the provider to commute an amount of a specified super income stream. Do not report this as a MCO event.

**SSP** – Personal Injury (Structured settlement) **-**  injury payments that a member contributes while notifying the provider that they are to be excluded from the non-concessional contributions cap.

**STO** – Income stream stops being in the retirement phase – this is where the income stream has ceased to be a superannuation income stream because it has failed to comply with rules or standards under which it is provided. It is not to be used when an income stream is commuted, see MCO.

attention_pms If the *Reporting event type* field is **ICB** or **ICR** then the *3rd party surname or family name* field must be present.

attention_pms If the *Reporting event type* field is **CC1** or **CC2** then the *Was the commutation paid directly to the member?* field must be present.

[6.35](#r6_35) **Effective date** – This field is to be provided in the format of DDMMCCYY.

If reporting a superannuation income stream commenced prior to 1 July 2017 then use the value 30062017 as the effective date. If the income stream started, or started to be in the retirement phase, on or after 1 July 2017 then the starting date is reported as the effective date.

If reporting a reversionary (IRS) or a child reversionary (ICR) income stream that commenced on or after 1 July 2016 (IRS) then the effective date is the date of the death of the original superannuation member. If the date of death of the original member is unknown then use the starting date of the reversionary income stream as the effective date.

If a reversionary income stream or reversionary child death benefit income stream commenced prior to 1 July 2016 then do not report a reversionary income stream. Instead, report a superannuation income stream (SIS) or child death benefit income stream (ICB) and use 30062017 as the effective date.

When reporting an income stream that stops being in the retirement phase the effective date should be 30 June at the end of the financial year the entity failed to meet the standard.

When reporting an LRBA payment (LRB), the effective date is the date the loan repayment was made.

When reporting a member commutation (MCO) the effective date is the:

* date the commutation occurred. Note where more than one commutation occurs from the same account on the same day it should be reported as the same event, or
* the date of the reduction in value of the capped defined benefit income stream paid

When reporting a response to an ATO issued commutation authority the effective date is the date the commutation occurred (CC1 and CC2).

When reporting a debit that is a structured settlement contribution, the effective date is the date the contribution was made.

attention_pms If the *Reporting event type* field is **CC2**, **CC3** or **CC4** the effective date field may be zero filled. For CC2 where a partial commutation has occurred then record commutation date, For CC2 where no commutation has occurred then this maybe zero filled.

[6.36](#r6_36) **Value** –The value of the credit events for:

* **account based income streams** – this is the commencement value of the new superannuation income stream on the commencement date on or after 1 July 2017 or the value of the income stream just before 1 July 2017.
* **limited recourse borrowing repayments** – the value is the credit arising from loan repayment
* **capped defined benefit income streams** – that are lifetime pension or annuity the special value is the annual entitlement multiplied by 16.
* **capped defined benefit income streams** -that are non-commutable life expectancy or market-linked products, the special value is the annual entitlement multipled by the number of years remaining in that product.

attention_pms For a more detailed explanation of the credits to the Transfer balance account, refer to the Law Companion Rulings 2016/9 [LCR 2016/9](https://www.ato.gov.au/law/view/document?DocID=COG/LCR20169/NAT/ATO/00001)

attention_pms For a more detailed explanation of the special value credits for capped defined benefit income streams, please refer to the Law Companion Rulings 2016/10 [LCR 2016/10](https://www.ato.gov.au/law/view/document?DocID=COG/LCR201610/NAT/ATO/00001&PiT=99991231235958) and 2017/10 [LCR 2017/10](https://www.ato.gov.au/law/view/document?DocID=COG/LCR20171/NAT/ATO/00001&PiT=99991231235958).

**Member commutations**

The value of the debit events for:

* **Member commutation of a account based superannuation income stream** – the value is the amount of the superannuation lump sum.
* **Member commutation of a Capped defiend benefit income stream which is commuted in full** that are life expectancy or market-linked products that were in existance just before 1 July 2017,
  + - the original credit less
    - any debits (previous commutations)
    - pension payments the member was entitled to receive prior to the financial year the commutation takes place and
    - the greater of
      * pension payments paid during the financial year in which the commutation takes place or
      * the remaining entitlement to the pension payments for the year the commutation takes place
* **Member commutation of a Capped defined benefit income stream which is commuted in part** that are life expectancy or market-linked products that were in existance just before 1 July 2017, the debit value is the lessor of:
  + - The debit that would arise if there was a full commutation and
    - The amount of the super lump sum that is paid as a result of the partial commutation.
* **Member commutation - adjustment to lifetime pensions under 1.06(2) of the SISR** *where the amount of the super income stream has reduced* due to a change in the circumstances of the individual recipient rather than a commutation of the defined benefit income stream.
* **structured settlement contribution** – this is the value of the contribution made to a complying superannuation fund when notifying the provider that it is to be excluded from the non-concessional contributions cap.
* **super income stream that stops being in the retirement phase –** the value of the superannuation interest at the end of the relevant financial year 3006CCYY

attention_pms For a more detailed explanation of the debit value, please refer to the Law Companion Rules 2016/9 [LCR 2016/9](https://www.ato.gov.au/law/view/document?DocID=COG/LCR20169/NAT/ATO/00001).

attention_pms If the *Reporting event type* field is **CC2**, **CC3 or**  **CC4,** then the *Value* fieldmay be zero filled.

attention_pms For the *Value* field, amounts are to be reported in Australian dollars and cents to 2 decimal places and can only be a positive amount. Do not include the decimal point in this field.

[6.37](#r6_37) **3rd party TFN** – Third party information is required when a fund commences to pay an income stream for the first time to a child death benefit beneficiary.

In all instances the 3rd party is the deceased parent of the child death benefit beneficiary.

the TFN quoted by the 3rd party member or by an employer on behalf of the member, unless the provider could reasonably be expected to conclude that the TFN quoted is invalid for that member. If no TFN has been quoted by the time the TBAR is prepared or if the provider determines the TFN quoted is invalid, then this field must be zero filled.

A provider will in many circumstances be unaware that a member TFN is invalid. However some of the circumstances where the ATO would generally expect a provider to conclude a TFN is invalid and zero-fill the field are as follows:

* it does not meet the TFN Algorithm – refer to section [9 Algorithms](#Algorithms)
* it is a ‘TFN exemption code’ rather than an actual TFN, whether it is the member, the fund or the member’s employer that has used the code. For example, 333333333 is always an invalid TFN
* if the TFN quoted is not a 9 digit TFN. If the TFN quoted by the member or employer is an 8 digit TFN, it will be an invalid member TFN.
* the first digit in a 9 digit TFN quoted must not be a zero.
* the ATO has notified the provider that the TFN it holds is not the member’s TFN for example:
  + a section 299TB notice or an associated process
* the provider’s records revealed that one or more members quoted the same TFN. The provider has established which of those member it belongs to and has concluded it is invalid for the remaining member(s).

There may be circumstances where the validity of a TFN is being investigated but the provider has not reached a conclusion regarding its validity when the TBAR is prepared and lodged. In these circumstances the TFN quoted should be reported. When a conclusion is reached and if it is established that a member’s TFN is invalid, a cancelled TBAM record will be required followed by a TBAM record with the correct TFN or zero-filled and properly reflect the fact that the TFN held at that time of lodgment was invalid.

 Numbers cannot be reported at this field that are not valid TFNs and do not meet the TFN algorithm.

[6.38](#r6_38) **3rd party surname or family name** – this field must contain the surname or family name of the 3rd party member. Where the member’s legal name is a single name only, include it in this field rather than the *3rd party first given name* field.

 The *3rd party TFN* field is greater than zero, therefore this field must be present.

[6.39](#r6_39) **3rd party first given name** – this field must contain the first name or first initial of the 3rd party member.

 Where the 3rd party member has a legal single name only, this field must be blank filled. The legal single name must be provided in the *3rd party surname or family name* field.

[6.40](#r6_40) **3rd party second given name** – the second given name of the 3rd party member must be provided in this field. If only the 3rd party member’s second initial is known, it should be provided in this field. If the 3rd party member has no second given name or it is not known to the provider, this field must be blank filled.

Where a 3rd party member has more than two given names, the third and subsequent given names or initials are not to be provided.

[6.41](#r6_41) **3rd party day of birth** – the 3rd party member's day of birth (in DD format)

* If the day of birth is unknown, this field should be zero filled.
* If the day of birth is known, and the month of birth is also known, the day of  
  birth must be a valid value for the month and in the range 01 to 31.
* If the day of birth is known, but the month of birth is unknown, this field must  
  contain a value from 01 to 31.

 The *3rd party TFN* field is greater than zero or *3rd party surname or family name* field is present, therefore this field must be present.

[6.42](#r6_42) **3rd party month of birth** – the 3rd party member's month of birth (in MM format)

* If the month of birth is unknown, this field should be zero filled.
* If the month of birth is known, it must be a valid value from 01 to 12.

 The *3rd party TFN* field is greater than zero or *3rd party surname or family name* field is present, therefore this field must be present.

[6.43](#r6_43) **3rd party year of birth** – the 3rd party member's year of birth (in CCYY format)

* If the year of birth is unknown, this field should be zero filled.
* If the year of birth is known, it must be a valid value greater than 1890.

 The *3rd party TFN* field is greater than zero or *3rd party surname or family name* field is present, therefore this field must be present.

[6.44](#r6_44) **Was the commutation paid directly to the member?** – Was the debit event handled outside of the superannuation provider?

Valid values are:

**Y** – Yes

**N** – No

attention_pms If the *Reporting event type* field is **CC1** or **CC2** then the *Was the commutation paid directly to the member?* field should be present.

[6.45](#r6_45) **Cancellation indicator** – An indicator that identifies a cancelled record, for details on cancellations refer to section [8 Cancellations](#Cancellations). This field must be set to one of the following:

Valid values are:

**Y** – Yes – the record contains data that is to be cancelled.

**N** – No – the record contains original data.

[6.46](#r6_46) **Record identifier** – must be set to **FILE-TOTAL**

[6.47](#r6_47) **Number of records on file** – the total count of all data records in the file, including those appearing more than once. All the following will be counted:

IDENTREGISTER *Intermediary data record*

TBAM *Member data record*

FILE-TOTAL *File total data record*

 The value reported in the *Number of records on file* field must equal the sum of all records on the data file.

7 Example of data file structure

Rosewood Super fund supplies its own data. It is submitting a TBAR file to

The data file would be structured as follows:

|  |  |
| --- | --- |
| **Type of record** | **Number** |
| Intermediary data record | 1 |
| Member data record | 1 |
| File total data record | 1 |

Following are sample records for Rosewood Super Fund.

Intermediary data record

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length | 996 |
| 4-16 | Record identifier | IDENTREGISTER |
| 17-26 | Report specification version number | TBARV001.0 |
| 27-37 | Australian business number | 48123456789 |
| 38-65 | Date timestamp report created | 2018-07-05T08:15:30.40+10:00 |
| 66-81 | File reference | 123456 |
| 82-281 | Name | ROSEWOOD SUPER FUND |
| 282-321 | Contact name | ARIA MONTGOMERY |
| 322-323 | Contact phone number area code | 07 |
| 324-338 | Contact phone number | 33221144 |
| 339-376 | Street address line 1 | 4 SPENCER STREET |
| 377-414 | Street address line 2 | Blank fill |
| 415-441 | Street address suburb, town or locality | ROSEWOOD |
| 442-444 | Street address state or territory | QLD |
| 445-448 | Street address postcode | 4340 |
| 449-498 | Street address country | Blank fill |
| 499-574 | Email address | aria@rosewood.com.au |
| 575-996 | Filler | Blank fill |

Member data record

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length | 996 |
| 4-7 | Record identifier | TBAM |
| 8-18 | Provider Australian business number (ABN) | 48123456789 |
| 19-218 | Provider name | ROSEWOOD SUPER FUND |
| 219-227 | Member tax file number (TFN) | 123456798 |
| 228-242 | Member title | MR |
| 243-282 | Surname or family name | POLSON |
| 283-322 | First given name | MITCHELL |
| 323-362 | Second given name | JOHN |
| 363-364 | Day of birth | 06 |
| 365-366 | Month of birth | 08 |
| 367-370 | Year of birth | 1952 |
| 371-408 | Street address line 1 | BUNDA APARTMENTS UNIT 34 |
| 409-446 | Street address line 2 | 34 BUNDA STREET |
| 447-473 | Street address suburb, town or locality | ALBURY |
| 474-476 | Street address state or territory | NSW |
| 477-480 | Street address postcode | 2640 |
| 481-530 | Street address country | blank fill |
| 531-533 | Member account type | IS1 |
| 534-534 | Member account status | O |
| 535-548 | Unique superannuation identifier (USI) | 5432135150A |
| 549-564 | Member account number | 542165132 |
| 565-580 | Member client identifier | POL3241 |
| 581-583 | Reporting event type | SIS |
| 584-591 | Effective date | 05072017 |
| 592-604 | Value | 12000000 |
| 605-613 | 3rd party TFN | 000000000 |
| 614-653 | 3rd party surname or family given name | Blank fill |
| 654-693 | 3rd party first given name | Blank fill |
| 694-733 | 3rd party second given name | Blank fill |
| 734-735 | 3rd party day of birth | 00 |
| 736-737 | 3rd party month of birth | 00 |
| 738-741 | 3rd party year of birth | 0000 |
| 742-742 | Was the commutation paid directly to the member? | Blank fill |
| 743-743 | Cancellation indicator | N |
| 744-996 | Filler | blank fill |

File total data record

|  |  |  |
| --- | --- | --- |
| **Character position** | **Field name** | **Contents** |
| 1-3 | Record length | 996 |
| 4-13 | Record identifier | FILE-TOTAL |
| 14-23 | Number of records on file | 0000000003 |
| 24-996 | Filler | Blank fill |

8 Amendments

TBAR reports are unable to be amended. If a correction is required, the Superannuation provider will need to lodge a new TBAR with exactly the same information as the orginial, with exception to the cancellation indicator.

A new file with the correct information would then need to be lodged. A cancelation must be submitted prior to lodging the new correct file.

9 Cancellations

Reporting to the ATO

Providers will cancel records they have sent to the ATO electronically as soon as they become aware of the error. The *TBAR* data file format, specified in this document (i.e. the *Intermediary data record*, *Member data record* and *File total data record*) is to be used.

Where an entity needs to cancel a record for a member in the report after the original electronic report has been lodged with the ATO, all information must be the same as reported in the original file. The only difference in the data reported will be the *Cancellation indicator* field will now report a **Y**.

The data file may contain cancelled member data records and any additional member data records that were not reported in a prior TBAR data file.

 Original data records contained in the data file and not previously sent to the ATO, must have **N** recorded in the *Cancellation indicator* field.

9 Algorithms

ABN algorithm

The ABN algorithm is a mathematical formula that tests the validity of numbers quoted as ABNs. Use of the algorithm is required, as it will minimise ABN errors and may subsequently reduce the need for contact between your clients and the ATO. It is available at [**https://softwaredevelopers.ato.gov.au/ABNformat**](https://softwaredevelopers.ato.gov.au/ABNformat).

ABN look up

The ABN Lookup is a facility that allows organisations to check details provided to them by their clients. The information that can be checked is publicly available information. The system allows organisations to confirm that the ABN provided to them is the correct one.

Whilst organisations are not required to check the details provided to them, it is good business practice to do so.

More information about the ABN Lookup facility is available from [www.ato.gov.au](http://www.ato.gov.au) by searching for ABN Lookup or directly from [www.business.gov.au](http://www.business.gov.au).

**TFN algorithm**

The tax file number (TFN) algorithm is a mathematical formula that tests the validity of numbers quoted as TFNs. Its use in software is recommended as it will minimise TFN errors and may subsequently reduce the need for contact between your organisation or your clients and the ATO.

The ATO will make the algorithm available on request to persons or organisations with a bona fide business need for it. Information on how to obtain the TFN algorithm is available at [**https://softwaredevelopers.ato.gov.au/obtainTFNalgorithm**](https://softwaredevelopers.ato.gov.au/obtainTFNalgorithm).

10 More information

Electronic specifications

If anything in this specification needs clarification email [DPO@ato.gov.au](mailto:DPO@ato.gov.au).

Other enquiries

All other enquiries relating to TBAR please contact **13 28 66.**

Software developers website

Software developers, both in-house and commercial, who are developing or updating electronic reporting software, should use this specification for developing their application.

The software developer’s website at [http://softwaredevelopers.ato.gov.au](http://softwaredevelopers.ato.gov.au/) has been designed to facilitate a partnership between the software development industry and the ATO.

The software developer’s website provides a subscription service, registering or subscribing for updates is recommended for both in– house and commercial software developers.

For more information on the Software developers website:

* raise a request via [**Online services for DSPs**](https://softwaredevelopers.ato.gov.au/OnlineservicesforDSPs);
* email the Digital Partnership Office (DPO) at [**DPO@ato.gov.au**](mailto:DPO@ato.gov.au); or
* phone the SBR Service Desk on 1300 488 231 (select option 1).