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| Recontribution of COVID early release of superannuation amounts guide  This report is in a Comma separated values (CSV) format and will allow reporters to lodge Recontribution of COVID early release of superannuation amounts files. | | |
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| attention_pms | | direction_pms |
| Official | For further information go to :  [**Super Enquiry ServiceExternal Link**](https://developer.sbr.gov.au/portal/servicedesk/customer/portal/4) | |

ACRONYMS

|  |  |
| --- | --- |
| **Acronym** | **Expanded** |
| ABN | Australian Business Number |
| ATO | Australian Taxation Office |
| CSV | Comma-separated values |
| DPO | Digital Partnership Office |
| OSB | Online services for business |
| OSFA | Online services for agents |
| TFN | Tax File Number |
| USI | Unique Superannuation Identifier |

DEFINITIONS

|  |  |
| --- | --- |
| **Term** | **Description** |
| 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). |
| Superannuation provider | A superannuation provider is a superannuation fund, approved deposit fund (ADF), or an RSA provider. In limited circumstances a life insurance company may also be a provider. |

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1 Introduction

**About Recontribution of COVID early release of superannuation amounts**

The Treasury Laws Amendment (More Flexible Superannuation) Bill 2020 containing the recontribution measure was approved by Parliament on 17 June 2021 and received royal assent on 22 June 2021.

The intent of this measure is to let individuals who accessed their super under the COVID-19 Early Release of Superannuation amounts measure (COVID ERS) to put money back into super without the contribution impacting their non concessional contribution (NCC) cap.

Individuals can only have this treatment applied (ie to exclude the contribution from their NCC cap) where the total amount of their recontribution(s) is not more than the total of their COVID-19 early release amounts.

Individuals can not claim a personal super deduction for any contributions they choose to treat as COVID recontributions.

Recontribution of COVID amounts can be made between 1 July 2021 and 30 June 2030.

1.1 Who should use this Guide

This guide is to be used in the development of software to lodge the Recontribution of COVID early release of superannuation amounts files, electronically to the Australian Taxation Office (ATO) in a Comma separated values (CSV) format.

* This will assist superannuation funds or their intermediaries to lodge a file to the ATO.
* Complete the template and then lodge a file to the ATO.

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

1.2 Getting started

Use myGovID and Relationship Authorisation Manager (RAM) to access some of our online services and other government online services.

* [**myGovIDExternal** 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.
* [**RAMExternal** 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.

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

1.3 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.

1.4 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**](https://www.tpb.gov.au/)**.**

2 Data file format

2.1 File content

The file format for this report is comma separated values (CSV) file. This is a delimited text file that uses a comma to separate values. A CSV file stores tabular data (numbers and text) in plain text. Each line of the file is a data record. Each record consists of one or more fields, separated by commas. All text and date columns will be double quoted.

 When compiling a file if a value contains a comma, a newline character or a double quote, then the string must be enclosed in double quotes.

2.2 Example File content

The attachment below contains examples of a payload.

**Sample payload**



3 Record specifications

* The first row of the file will contain the file header record.
* The second row of the file will contain the column names.
* Each subsequent row of the file will contain the data elements listed in the Members details record.
* Each data element will follow in order and be separated by a comma.
* Each members data will be on its own row.

3.1 File Header record

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Column** | **Field length** | **Field format** | **Field type** | **Column** | **Field content** | **Reference number** |
| 1 | 32 | AN | M | File Title | COVID\_ERS\_Recontribution\_File\_V1 | **3.1** |
| 2 | 14 | DT | M | Date/Time Of Transmission | Date/Time Of Transmission (yyyymmddhhmmss) | **3.2** |
| 3 | 8 | DT | M | Date Of Currency | Date Of Currency(yyyymmdd) | **3.3** |
| 4 | 5 | N | M | Row Count | Row Count = the count of Member Detail Record rows | **3.4** |

3.2 Member Details record

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Column** | **Field length** | **Field format** | **Field type** | **Column name** | **Field content** | **Reference number** |
| 1 | 76 | AN | M | Fund\_Name | Fund Name | **3.5** |
| 2 | 11 | N | M | Fund\_ABN | Fund Australian Business Number (ABN) | **3.6** |
| 3 | 9 | N | M | Members\_TFN | Members Tax File Number (TFN) | **3.7** |
| 4 | 38 | AN | M | Family\_Name | Family Name | **3.8** |
| 5 | 38 | AN | C | Given\_Name | Given Name | **3.9** |
| 6 | 38 | AN | O | Other\_Given\_Names | Other Given Names | **3.10** |
| 7 | 8 | DT | M | Date\_Of\_Birth | Date Of Birth (DDMMCCYY) | **3.11** |
| 8 | 14 | AN | O | Unique\_Superannuation\_Identifier | Unique Superannuation Identifier (USI) | **3.12** |
| 9 | 16 | AN | O | Member\_Account\_Number | Member Account Number | **3.13** |
| 10 | 8 | DT | O | Date\_Of\_Contribution | Date Of Contribution DDMMCCYY | **3.14** |
| 11 | 7,2 | D | M | Contribution\_Amount | Contribution Amount | **3.15** |
| 12 | 3 | AN | M | Declaration\_Signed | Declaration Signed | **3.16** |
| 13 | 8 | DT | M | Date\_Of\_Declaration | Date Of Declaration = DDMMCCYY | **3.17** |
| 14 | 8 | DT | M | Date\_Declaration\_Received | Date Declaration Received = DDMMCCYY | **3.18** |

*Field type*–codes used are:

**M** Mandatory field that must be provided.

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

**C** Conditional field that must be made available by the software developer for the payer to complete as specified. When the condition in either of the fields is met as per the definition, the field then becomes mandatory.

*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.

**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.

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 to indicate blanks).

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

**D** is a decimal number which includes a decimal point.

All of the amount fields are to be reported in cents and must contain a decimal

For example, in a 8 character field:

* + - 1,234.99 would be reported as 012345.99
    - 122.16 would be reported as 00122.16
    - 567.00 would be reported as 00567.00, and
    - 0.00 would be reported as 00000.00.

Where it is specified as 7,2 in the field length, the first number is the total number of digits in the field length and the second number after is the number of digits following the decimal place.

For example (7,2) would allow numbers in the range 0.00 to 99999.99 and the maximum field length would be 8 (this includes the decimal point).

**N** is numeric (0-9) - one byte per digit.

For example, 123456789 in an 11 digit field would be reported as 123456789.

**DT** is a date in either of the following formats depending on what is specified in this document:

* DDMMCCYY
* CCYYMMDD
* CCYYMMDDHHMMSS

One byte per digit. If the day or month components are less than 10, insert a leading zero.

For example:

DDMMCCYY

* + - 26 March 2021 would be reported as 26012021
    - 9 November 2021 would be reported as 09112021

CCYYMMDD

* + - 26 March 2021 would be reported as 20210326
    - 9 November 2021 would be reported as 20211109

CCYYMMDDHHMMSS

* + - 26 March 2021 would be reported as 20210326121122
    - 9 November 2021 would be reported as 20211109010222

3.3 Field definitions

**3.1 File Title –** this must be set to COVID\_ERS\_Recontribution\_File\_V1.

**3.2 Date/Time Of Transmission -** the date and time of the transmission. It must be provided in the format YYYYMMDDHHMMSS.

For example:

* + 5 January, 2022, 11.34 am, 26 seconds, would be reported as 20220105113426

**3.3 Date Of Currency –** this is the date of currency (usually the end of the month) and must be in the format YYYYMMDD.

For example:

* 31 January, 2022, would be reported as 20220131

**3.4 Row Count -** this is the total count of Member Detail Record rows.

[3.5](#r4_1) **Fund Name** – this is the name of the superannuation provider.

[3.6](#r4_3) **Fund ABN** – this is the Australian Business Number of the superannuation provider and must be reported in this field. This must be a valid ABN.

[3.7](#r4_4) **Member’s TFN** – this is the Tax File Number quoted by the member.

[3.8](#r4_5) **Family Name** – this field will contain the surname or family name of the member. Where the member’s legal name is a single name only, it will be included in this field rather than the First name field.

[3.9](#r4_6) **First Given Name** – this field must contain the first name or first initial of the member.

 Where the individual has a legal single name only, this field will blank. The legal single name will be provided in the *Family name* field.

[3.10](#r4_7) **Other Given Names** – the other given names of the member will be provided in this field. If only the member’s second initial is known, it will be provided in this field. If the member has no second given name or it is not known, this field will be blank.

[3.11](#r4_8) **Contributor's Date Of Birth** – this is the member's date of birth in the format DDMMYYYY.

For example:

* if the payee’s date of birth is 9 June 1946, it would be reported as 09061946

[3.12](#r4_9) **Unique Superannuation Identifier** – the Unique Superannuation Identifier (USI) attributed by the provider to the member’s account. The USI must be an identifier that will have been given by the provider to the ATO for the purposes of the Fund Validation Service (FVS) and regulation 3B.03 of SISR.

[3.13](#r4_10) **Member Account Number**– this is the account number allocated by a provider (fund) to identify a member's account in the fund.

[3.14](#r4_11) **Date Of Contribution** – this is the date that the contribution was made and will be in the format DDMMYYYY.

[3.15](#r4_12) **Contribution Amount** – this is the amount that was chosen by the member to be treated as a recontribution and must be between 0.01 to 20000.00. The amounts will be provided in dollars and cents (Australian).

* + $12345.99 would be reported as 12345.99
  + $122.16 would be reported as 122.16
  + $567.00 would be reported as 567.00

[3.16](#r4_14) **Declaration Signed** – this must be provided as Yes.

The only valid value is:

Yes

 If the declaration has not been signed either physically or electronically, it will not be accepted.

[3.17](#r4_15) **Date of Declaration** – this is the date that the declaration was signed and must be in the format DDMMYYYY.

[3.18](#r4_16) Date Declaration Received – this is the date that the declaration was received and must be in the format DDMMYYYY.

4 Lodging – the Recontribution of COVID early release of superannuation amounts

Intermediaries or reporters are able to lodge the Recontribution of COVID early release of superannuation amounts electronically via OSB or OSFA. 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 when the data file is received.

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)

4.1 Check list

* All mandatory data elements within the file are present,
* All optional data elements within the file are present where the data is available,
* For any values reported that contain a comma, a newline character or a double quote, then the string must be enclosed in double quotes,
* Check Alphanumeric fields do not have leading or trailing blank spaces,
* File naming convention used as described in **section 4.2**,
* File **must** always be saved as a .csv to maintain file format.

4.2 File naming

To assist with easy identification of the Recontribution of COVID early release of superannuation amounts files, it is recommended that reporters use the convention in the below table.

COVID\_ERS\_Recontribution\_File\_V1\_<yyyymmddhhmmss>\_ <yyyymmdd>\_ <Integer>.csv

|  |  |  |
| --- | --- | --- |
| **Component** | **Description** | **Example** |
| COVID\_ERS\_Recontribution\_File\_V1 | File title | COVID\_ERS\_Recontribution\_File\_V1 |
| yyyymmddhhmmss | Date/time of Submission | 20220105113426 |
| YYYYMMDD | Date of currency | 20211231 |
| Integer | Row count | 3 |
| csv | File type | .csv |

**Example:**  COVID\_ERS\_Recontribution\_File\_V1\_­20220105113426­\_20211231\_3.csv

4.3 Test facility

A test facility is provided for 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 can not 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 online services.

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.

4.4 Accessing the test facility

To obtain a user ID and password for the test facility, complete the File transfer test facility registration form at <https://softwaredevelopers.ato.gov.au/file-transfer-test-facility-registration-form>**.**

The test facility can be accessed from <https://softwaredevelopers.ato.gov.au/portal-bde>.

|  |
| --- |
| 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. |

5 More information

5.1 Guide

If anything in this guide needs clarification, direct your enquiries to:

[DPO@ato.gov.au](mailto:DPO@ato.gov.au)

5.2 Other enquiries

For any operational enquiries, contact Super CRT using the:

[**Super Enquiry ServiceExternal Link**](https://developer.sbr.gov.au/portal/servicedesk/customer/portal/4) (Google Chrome or Mozilla Firefox are recommended).

If you are unable to access the service, you can find out how on:

[**Accessing Super Enquiry Service for APRA funds**](https://www.ato.gov.au/Super/APRA-regulated-funds/In-detail/APRA-resources/Accessing-Super-Enquiry-Service-for-APRA-funds/).

If you are unable to register, email [**Super CRT**](mailto:SuperCRT@ato.gov.au) using the relevant [**data codes**](https://www.ato.gov.au/Super/APRA-regulated-funds/Services-and-support/CRT-Service-commitment/).