

GUIDANCE	EXTERNAL	MARCH 2024	UNCLASSIFIED
FORMAT	AUDIENCE	DATE	CLASSIFICATION



**Australian Government**  
**Australian Taxation Office**

FILE REF: [G053]

# USE OF THE NIL CERTIFICATION ON THE FUND VALIDATION SERVICE (FVS)

## PURPOSE

This document provides guidance on the issue identified when using Nil Certification on the FVS any other time apart from initial set up of the fund.

## BACKGROUND

The Fund Validation Service (FVS) is a suite of services that support implementation of the SuperStream Standard (the standard), part of the Australian Government's superannuation reform package. SuperStream improves the client experience by reducing cost and effort while making it easier to track people's money. The standard provides a consistent, reliable electronic method of transacting linked superannuation (super) data and payments.

The FVS allows funds to meet their regulatory obligation to provide rollover and contribution information on the Fund Details Register (FDR). The FVS also provides lookup services for funds, employers and intermediaries to access this information when making rollovers or contributions in the Standard.

## ISSUE

- NIL Certification has been used recently to support fund activities following processing successor fund transfers (SFT) which is not the original intent.
- Changes to the FVS that use 'NIL' or removing of contribution values or not fully end-dating against a USI can cause issues for employers reporting obligations.

## RECOMMENDED GUIDANCE

A NIL certification value for a USI is only intended for use as part of the initial implementation of SuperStream rollovers and contributions.

It is intended to be used as an indicator to other users that a USI has not yet achieved certification for rollovers or contributions.

For SFTs we strongly recommend USI are end dated from the proposed date, as industry will consume the change and not send any further transactions from the proposed date.

“The transferring fund will need to end-date its USI as a significant change using the FVS and is recommended 28 days prior to the effective date. It is possible for a successor fund to retain a transferring fund's SPIN format USI. However, an ABN format USI cannot be transferred between funds.”

‘Reference from FVS User Guide’

For further support on SFTs for APRA funds contact the [Super Enquiry Service](#) if you don't have access to the service please send an email to the [SuperCRT@ato.gov.au](mailto:SuperCRT@ato.gov.au) mailbox. This guidance will be included in future versions of the FVS User Guide where appropriate.