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| Guide | Software developers | April 2019 | UNCLASSIFIED |
| format | Audience | Date | Classification |
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| ATO_inline |  |  |

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| Early Release of Super Guide Coronavirus economic response package – Early Release of Super version 1.0.0This report is in a Comma separated values (CSV) format. |
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| attention_pms | direction_pms |
| UNCLASSIFIED | For further information or questions contact:**FSEGovernance@ato.gov.au** |

ACRONYMS

|  |  |
| --- | --- |
| **Acronym** | **Expanded** |
| ABN | Australian Business Number |
| ATO | Australian Taxation Office |
| 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).
 |
| Recipient  | This is the organisation (as authorised by the superannuation provider that manages the affairs of one or more superannuation providers. A supplier may be a superannuation administrator, trustee company, tax agent, accountant or employee of a superannuation provider. |
| 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 Coronavirus economic response package – Early Release of Super**

On Monday 20 April the ATO will be deploying the application form for individuals to use for Coronavirus Early Release of Super. From that date, individuals will be able to commence submitting applications. An individual can make one application in the 19-20 financial year and one application in the 20-21 year prior to 24 September 2020 when the measure ends.

It will take approximately 1 to 2 business days for the fund to receive notifications about their members. Funds can expect to start receiving notifications from Tuesday 21 April.The ATO will be providing the details in an electronic data file.

This will be in the form of a daily .CSV file, funds will need to download the file via the Business Portal which is made available by the file transfer functionality and process the information provided by the ATO. The Government expects funds to process the payments and release the amounts to the individual as soon as possible.

 For more information about file transfer go to[www.ato.gov.au/General/Online-services/File-transfer](https://www.ato.gov.au/General/Online-services/In-detail/File-transfer/)

 Please note the current process for existing categories of Compassionate Release of Super will continue as is and is unaffected by the process.

Who should use this Guide

This guide is to be used in the development of software to receive coronavirus early release of super member information electronically from the Australian Taxation Office (ATO).

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

**Receiving via the internet**

Recipients and or Super Funds are able to receive notifications about their members via the Business Portal File Transfer status in .CSV format.

The security features of the Business Portal addresses the most commonly held concerns over internet based electronic commerce, 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 (the sender cannot later deny the transmission and content).

**Using the Business Portal**

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.

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

For more information to assist with lodging or receiving files via the Business portal see the

below links:

* [**Accessing files sent by ATO**](https://www.ato.gov.au/general/online-services/in-detail/file-transfer/?page=6#Accessing_files_sent_by_ATO)
* [**How to access a file**](https://www.ato.gov.au/general/online-services/in-detail/file-transfer/?page=6#Access_extra_help)
* [**Notification emails**](https://www.ato.gov.au/general/online-services/in-detail/file-transfer/?anchor=Emailnotification#Emailnotification)

**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.

2 Physical specifications

The ATO will send out the Coronavirus Early Release of Super member information electronically via the Business Portal on a daily basis (Monday to Friday only).

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.

Online file naming conventions

When the ATO generates a coronavirus **early** release of super member information file for transmission online, the following file naming convention applies:

FileName: <OBET>\_COVID19Claim\_<FundABN>\_<USI>\_<YYYYMMDDHHMMSS>.CSV

|  |  |  |
| --- | --- | --- |
| **Component** | **Description** | **Example** |
| OBET | The ATO generated tracking for the file for the file | 2512365498798 |
| COVID19Claim | The name of the file being sent to recipients | COVID19Claim |
| FundABN | This the ABN of the Fund associated with the USI | 12345678900 |
| USI | USI attributed by the provider to the member’s account. If not provided this will be zero | 12345678912345 |
| YYYYMMDDHHMMSS | Date time that the file was extracted by the ATO | 20200921122001 |
| CSV | This the file extensions (Type) | CSV |

3 Data file format

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.

Example File content

The attachment below contains an example with 6 members.

**Sample**



4 Record specifications

The first row of the file will contain the column headers each subsequent row of the file will contain the data elements listed in the table below each data element will follow in order and be separated by a comma, each members data will be on its own row.

Member data record

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Column** | **Field length** | **Field format** | **Field type** | **Field name** | **Field content** | **Reference number** |
| 1 | 11 | AN | M | Fund\_ABN | Fund Australian Business Number (ABN) | [4.1](#d4_1) |
| 2 | 200 | AN | M | Fund\_Name | Fund Name | [4.2](#d4_2) |
| 3 | 14 | AN | O | USI | Unique Superannuation Identifier (USI) | [4.3](#d4_3) |
| 4 | 16 | AN | M | Member\_Account\_Identifier | Member Account Identifier | [4.4](#d4_4) |
| 5 | 9 | N | O | Member\_TFN | Member Tax File Number (TFN) | [4.5](#d4_5) |
| 6 | 40 | AN | M | First\_Name | First Name | [4.6](#d4_6) |
| 7 | 40 | AN | O | Other\_Given\_ Name | Other Given Name | [4.7](#d4_7) |
| 8 | 40 | AN | M | Surname\_Name | Surname Name | [4.8](#d4_8) |
| 9 | 10 | AN | M | Date\_of\_Birth | Date of Birth (YYYY-MM-DD) | [4.9](#d4_9) |
| 10 | 12 | N | M | Approved\_Amount | Approved Amount | [4.10](#d4_10) |
| 11 | 4 | N | M | Financial\_Year | Financial Year (YYYY)  | [4.11](#d4_11) |
| 12 | 13 | N | M | Reference\_Number | Reference Number | [4.12](#d4_12) |
| 13 | 10 | AN | M | Date\_of\_Application | Date of Application (YYYY-MM-DD) | [4.13](#d4_13) |
| 14 | 6 | AN | M | BSB | BSB | [4.14](#d4_14) |
| 15 | 9 | AN | M | Bank\_Account\_Number | Bank Account Number | [4.15](#d4_15) |
| 16 | 200 | AN | M | Bank\_Account\_Name | Bank Account Name | [4.16](#d4_16) |

Field definitions

**4.1** **Fund Australian Business Number (ABN)** – This is the ABN of the 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.

[4.2](#r4_2) **Fund Name** – This is the name of the superannuation provider, approved deposit fund (ADF), or an RSA provider. In limited circumstances a life insurance company may also be a provider.

[4.3](#r4_3) **Unique Superannuation Identifier (USI)** – the USI attributed by the provider to the member’s account. The USI must be an identifier 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.

[4.4](#r4_4) **Member Account Identifier** – the account number allocated by a provider (fund) to identify a member's account in the fund.

[4.5](#r4_5) **Member Tax File Number (TFN)** – the TFN quoted by the member or by an employer on behalf of the member.

[4.6](#r4_6) **First 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 *Surname name* field.

[4.7](#r4_7) **Other Given Name** – the other given name 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 to the ATO, this field will be blank filled.

[4.8](#r4_8) **Surname 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.

[4.9](#r4_9) **Date of Birth** – this field will contain the member's day of birth in the format

YYYY-MM-DD. If the ATO does not have a date of birth the value 0001-01-01 will be provided.

Field definitions Continued

[4.10](#r4_10) **Approved Amount** –amounts will be provided in cents (Australian)

*For example, in a 12 character numeric (amount) field:*

– $1234.99 would be reported as 123499

– $122.16 would be reported as 12216

– $567.00 would be reported as 56700

[4.11](#r4_11) **Financial Year**– this field will contain the financial year of the application in the format YYYY

[4.12](#r4_12) **Reference Number** – this field will contain the internal reference number allocated to the transaction by the ATO systems.

[4.13](#r4_13) **Date of Application** – this field will contain the date the ATO received the request for early release of super from the individual in the format YYYY-MM-DD.

[4.14](#r4_14) **BSB** – this field will contain the BSB of the account the member nominated to have funds transferred into.

[4.15](#r4_15) **Bank Account Number** – this field will contain the account Number of the bank account the member nominated to have funds transferred into.

[4.16](#r4_16) **Bank Account Name** – this field will contain the account name of the bank account the member nominated to have funds transferred into.

6 More information

Guide

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

* **FSEGovernance@ato.gov.au**
* **ATO-eReporting@ato.gov.au or**

Other enquiries

As we continue detailed design, we will publish information for funds and administrators to access. For design and implementation artefacts visit [Superannuation COVID-19 stimulus design and implementation](https://www.ato.gov.au/Super/APRA-regulated-funds/Services-and-support/Consultation%2C-webinars-and-engagement/Superannuation-COVID-19-stimulus---design-and-implementation/)