Australian Government
Australian Taxation Office

FILE REF:

Superannuation Electronic Portability Form - Updated User Guide (effective Oct. 2013)

A guide to assist super funds with the Superannuation Electronic Portability Form.

⚠️ UNCLASSIFIED

🔵 For further information or questions, email us at:
SuperCRT@ato.gov.au

TABLE OF CONTENTS

ELECTRONIC PORTABILITY FORM

WHAT IS THE ELECTRONIC PORTABILITY FORM?

The Electronic Portability Form (EPF) is an electronic facility provided by the ATO to make it easier and simpler for your members to find and consolidate their super accounts. The EPF can be used to consolidate most super accounts held by super funds.

The EPF (and other online services) can be accessed by individuals via the ATO's secure Individuals Portal. Individuals are able to view all of their superannuation accounts including active accounts, inactive accounts, lost accounts and ATO held superannuation balances.

Using the EPF, members can in most cases consolidate their superannuation balances by Selecting the account they wish to transfer their money from (transferring fund) and the fund they want to transfer their money to (receiving fund). Members that do not meet a condition of release can also request that any ATO-held super is transferred to a fund.

Your members tell us that the main reason they do not use our transfer service, is because their most current account is not displayed on our online service. So, if you use the new Super TICK service to provide us your new member account details, your members will be able to consolidate their other accounts into your fund.

Members using the EPF can only request transfer or rollover of the whole account – partial transfers or rollovers are not permitted.

The EPF is delivered to funds as an outbound message through the ATO Business Portal.

The use of the EPF is not mandatory, members still have the option to use the paper form if they prefer.

WHAT CHECKS DO WE DO PRIOR TO SENDING YOU AN EPF?

We undertake a number of checks prior to sending you an EPF.

We will:

- authenticate the identity information the member provides against the information we hold,
- confirm that they are a member of both the transferring and receiving funds (including SMSFs),
- ensure that the rollovers or transfers are not being made to funds suspected of illegal early release,
- ensure that the funds are regulated funds, and
- ensure that the funds are not wound up,

Once these checks have been satisfied, we deliver the EPF to you through the Business Portal (as trustee of the transferring fund) for you to complete the rollover. You do not need to use the Super TICK service to confirm member identity when processing an EPF.

⚠ Note as the EPF message implementation guide was based on the Rollover message implementation guide, the name of the receiving fund will not be provided in the EPF. However, you may use our Fund Validation Service to verify the name of the receiving fund based on the ABN provided on the EPF.

⚠ Note at present, we do not check to ensure that the fund is a complying fund. We are currently scheduling this into our program of work and will notify you when we are completing this check. In the mean time, you may use the **http://superfundlookup.gov.au/** service to check the complying status of the receiving fund.

WHAT SHOULD YOU DO AS A TRUSTEE?

Prior to 21 September 2013, it was optional for trustees to receive EPF through the Electronic Commerce Interface (ECI). From 5 October 2013, the EPF becomes compulsory for trustees of APRA-regulated funds. All APRA-regulated funds must be electronically enabled to receive and action the EPF.

Upon being notified that an EPF is awaiting action you will need to download EPF messages from the Business Portal and action the rollover within 3 working days.

⚠ The EPF will be sent to you in accordance with the EPF message implementation guide, which can be located together with the sample files at:
http://softwaredevelopers.ato.gov.au/EPFMIG

WILL THE UNIQUE SUPERANNUATION IDENTIFICATION (USI) BE PROVIDED IN THE EPF?

No, not until early 2015. As the USI will only be reported to the ATO as a part of the 2013-14 Member Contribution Statement (MCS) report, the USI will not be initially included on EPF forms. We are looking at integrating the USI into the EPF in late 2014 or early 2015.

The member account numbers will be provided to assist you to identify the relevant member.

APRA has published frequently asked questions on USI and Super Stream that may help you further. Refer to the link for more information:
http://www.apra.gov.au/Super/Pages/SuperStream-FAQs.aspx

HOW MCS REPORTING MAY AFFECT THE NUMBER OF EPF ISSUED?

We draw your attention to the following MCS labels as they essentially affect how the members' accounts will be available for consolidation:

- **Label 6.90 - Inward rollovers accepted** – this label is used to determine whether a member can choose your fund to consolidate other superannuation accounts into using the EPF. A **No** or **N** indicator means your member cannot consolidate other superannuation accounts into your fund using the EPF.

- **Label 6.96 - Rollover requests from the member accepted** – this label is used to determine whether a member can send you a request to transfer their account to another super fund. There are very limited circumstances outlined in Division 6.5 of the Superannuation Industry (Supervision) Regulations 1994 (SISR) when a trustee can answer **No** to this question (for example, an unfunded public sector scheme)

Therefore, we encourage you to ensure these MCS labels are correctly reported.

HOW WILL THE EPF BE SENT?

From 5 October 2013, the EPF is sent to you through the Business Portal using the Bulk Data Exchange (BDE) channel. If you log-in to the Business Portal as the supplier, using your existing AUSkey, you will be able to access the EPF from the *'File Status'* page under the file transfer function.

The EPF is sent in XBRL format to comply with the Superannuation Data and Payment Standards. Please note the ATO does not intend to provide a style sheet to transform an XBRL file into a more user friendly format. Therefore, you should incorporate management and processing of the EPF as part of your approach to managing and processing initiate rollover request messages sent to you in the data standard.

Your EPF will be collated each week day (including public holidays) and will be available for you to see the day after they are received. For instance, all EPF we receive on a Monday will be available for you to access on Tuesday.

We will be aggregating member rollover transactions into one XBRL file. So, the transferring fund may receive one XBRL file that contains multiple member rollover requests to several different funds.

It should be noted that the EPF will be batched according to the transferring fund's ABN. Therefore, one supplier ABN may receive multiple XBRL instances for the multiple funds you administer.

EMAIL NOTIFICATIONS

We will send an email notification to your organisation's registered email address when an EPF is available for collection. Therefore, it is important that you register your organisation's notification email address with us.

An email address can be added or updated when you lodge a file, including a test file, through the *'File Transfer'* function in the Business Portal. To change an email address, simply replace the existing email address.

Below is the screen shot demonstrating where to go to provide and/or update the email address for notifications:

⚠ Please note, registering your email address will help you meet the new rollover timeframes.

⚠ You should check to ensure that your accesses to the Portal are set appropriately:

If you are an Administrator AUSkey holder you will automatically have access to download the EPF.

If you are a Standard AUSkey holder, you will need to get your administrator to grant you access to download the EPF.

🔵 For more information on how to do this, go to "More detail" further down in this document.

FUTURE EPF ENHANCEMENTS

After the October 2013 deployment, we will be implementing future EPF system improvements.

Currently, EPFs are issued for all accounts including those not subject to compulsory portability under Division 6.5 of the SISR – for example, unfunded public sector super scheme accounts and defined benefit components of an account in a defined benefit super fund. If you receive a form from us for an account not subject to compulsory portability, you should treat this as though you received a paper Schedule 2A rollover request form from a member and advise your member accordingly.

It is anticipated that system improvements will be implemented to prevent this from happening from **January 2014** onwards.

You are not required to use our Super TICK service for an EPF because we will have already validated the information prior to sending it to you. In addition, the EPF will contain most of the mandatory information in the Schedule 2A.

ADVISING THE ATO AND YOUR MEMBER THE OUTCOME OF THE ROLLOVER REQUEST?

As stated in the EPF message implementation guide, other than technical errors with the download of the EPF from the Business Portal, we do not expect you to advise us of any problem with the content of the EPF message.

For example, in scenarios where the rollover request is for an account not subject to compulsory portability or you don't hold the requested account for them any more, you should contact your member directly, as if you had received a paper Schedule 2A directly from them, to inform them of the issue with their request.

MORE DETAIL – AUSKEY ACCESS AND DOWNLOADING THE EPF

This section is intended to help you to set-up your AUSkey accesses in order to download the new EPF from the ATO Business Portal.

SETTING UP AUSKEY AUTHORISATIONS FOR EPF

You can use your existing AUSkey to access the EPF from the Portal. You DO NOT require a separate AUSkey to download the EPF.

Authorisation permissions for the Business Portal *'File Transfer'* function are controlled in Access Manager (AM), which is a stand-alone system that has replaced the Online Access Manager (OAM). OAM permissions have been automatically copied over to AM.

As a stand-alone system, you need to login to AM to manage access and permissions. AM is accessible from **www.ato.gov.au** or through the Business Portal.

If you are an Administrator AUSkey holder you will have access to perform all functions by default.

If you are a Standard AUSkey holder, your administrator will need to grant you access to view the portability form.

VIEW AND MODIFY ACCESS FOR YOUR CREDENTIAL HOLDERS

Navigate to the screen below by selecting *'Access and permissions'* from the left-hand-navigation menu. You can also navigate to this screen by selecting *'Access and permissions'* from the menu in the *'Modify access and permissions'* page.

Access and permissions

| < Home | Copy permissions > | Past credential holders history > |

The following table contains a list of all credential holders for your business. Select a credential holder's name to view or modify their access and permissions.

Name search:

Surname: [＿＿＿＿＿] and/or First name: [＿＿＿＿＿]   [Search]

Name ▲	Credential type	Access administrator	User account status	Last accessed	Last updated
Surname, Firstname	{Administrator, Device, Standard}	{Yes, No}	{Active, Disabled}	Dd Mmm yyyy	Dd Mmm yyyy
Surname, Firstname	{Administrator, Device, Standard}	{Yes, No}	{Active, Disabled}	Dd Mmm yyyy	Dd Mmm yyyy
Surname, Firstname	{Administrator, Device, Standard}	{Yes, No}	{Active, Disabled}	Dd Mmm yyyy	Dd Mmm yyyy
Surname, Firstname	{Administrator, Device, Standard}	{Yes, No}	{Active, Disabled}	Dd Mmm yyyy	Dd Mmm yyyy
Surname, Firstname	{Administrator, Device, Standard}	{Yes, No}	{Active, Disabled}	Dd Mmm yyyy	Dd Mmm yyyy
Surname, Firstname	{Administrator, Device, Standard}	{Yes, No}	{Active, Disabled}	Dd Mmm yyyy	Dd Mmm yyyy
Surname, Firstname	{Administrator, Device, Standard}	{Yes, No}	{Active, Disabled}	Dd Mmm yyyy	Dd Mmm yyyy
Surname, Firstname	{Administrator, Device, Standard}	{Yes, No}	{Active, Disabled}	Dd Mmm yyyy	Dd Mmm yyyy
Surname, Firstname	{Administrator, Device, Standard}	{Yes, No}	{Active, Disabled}	Dd Mmm yyyy	Dd Mmm yyyy
Surname, Firstname	{Administrator, Device, Standard}	{Yes, No}	{Active, Disabled}	Dd Mmm yyyy	Dd Mmm yyyy

Displaying x to xx of xxx records found   <previous 1 2 3 next>

Access and Permissions – Business Users page wire-frame

Click on the hyperlinked credential holder name to go to the 'Access and modify' page where you can view or modify their access and permissions.

The **View** permission for 'Electronic Portability Form' must be ticked for you to be able to view or download the EPF from the portal.

Modify access and permissions

< Access and permissions   View access manager history >

You can modify a credential holder's access on this page using, the radio button options below. When you select save, the changes you have made will be in effect.

Credential Holder Access

Name:	Lastname, Firstname
Access administrator:	○ No ● Yes
Account status:	● Active ○ Disabled

[Delete account]

! TIPS
Disabling an account temporarily removes a credential holder's access to ATO online services.
Deleting a credential holder's account permanently removes their access to ATO online services.
Select link to view which permissions are available on specific applications

Permissions

To modify a credential holder's permissions, select or de-select the checkboxes next to the appropriate permissions. Some permissions have dependencies on other permissions and they will be automatically selected. When you select save, the changes you have made will be in effect.

Business | Government

☑ Access to all online functionality (including future enhancements) for my business

[Select all] [Clear all]

		View	Prepare	Lodge	Revise
My Business Details	All ☑				
View business registration details	☑				
Update business registration details	☑				
Add/Update financial institution details	☑				
View account details	☑				
Submit refund request	☑				
Submit transfer request	☑				
Search and verify SMSF member	☑				
Super TFN integrity check	☑				
ATO Transactions	All	☑	☑	☑	☑
Activity statements		☑	☑	☑	☑
FBT return			☑	☑	
PAYG payment summary			☑	☑	
Taxable payments annual report			☑	☑	
Member contributions statement			☑	☑	
Electronic portability form		☑			
Annual investment income report			☑	☑	
Quarterly TFN/ABN report			☑	☑	
TFN declaration			☑	☑	
Non-individual income tax return			☑	☑	
SMSF annual return			☑	☑	
Administration	All	☑			
View and action own mail		☑			
Access other users' mail					

[Cancel]   [Save]

Modify access and permissions – Business permissions for Business users

Active Users

- Modify access & permissions: use the radio buttons options to modify a credential holder's access. Select save for the changes you have made to take effect.

- Permissions: To modify a credential holder's permissions, select or de-select the checkboxes next to the appropriate permissions. Some permissions have dependencies on other permissions and they will be automatically selected. Ensure you save the changes you have made.

Disabled Users

- Modify access & permissions: use the radio buttons options to modify a credential holder's access. Select save and the changes you have made will be in effect.

- Permissions: Although this account is disabled you may still modify the credential holder's permissions. To modify a credential holder's permissions, select or de-select the check boxes next to the appropriate permissions. Some permissions have dependencies on other permissions and they will be automatically selected. When you select save, the changes you have made will be in effect.

For more information on AM, refer to the below links:

http://ato.gov.au/General/Online-services/In-detail/Online/Access-Manager/ , and

https://am.ato.gov.au/amsupport/pages/SiteMap.htm.

DOWNLOADING THE EPF FROM THE BUSINESS PORTAL

The new EPF will be available for downloading through the Business Portal. The EPF will be sent to the supplier ABN. If you log-in to the Business Portal as the supplier, you will be able to access the EPF.

The below steps can be found under the 'File transfer' page on our website at:
http://www.ato.gov.au/General/Online-services/In-detail/File-transfer/

Follow these steps to download or see details about a file the ATO has sent (including EPF):

1 Log in to the Business Portal using your AUSkey.
2 Select **File status** under the **File transfer** heading located in the left hand menu.
3 All files tested or lodged by your organisation or sent to your organisation will be listed
4 Files that have not previously been downloaded will be shown with a status of **Sent by ATO – new**
5 Files that have previously been downloaded will be shown with a status of **Sent by ATO**
6 Optionally filter your file results by file type, file name, period, supplier ABN, status or ATO reference
7 Locate the file the ATO has sent and see details about the file including a link to download the file if you are permitted to do so
8 Download the file and process it into your software as you normally do

Below is the screen shot of the File status page showing the status of all files lodged and/or sent by the ATO including EPF.

File type	File name	Date	Supplier ABN	Status	Download	ATO reference
Electronic Portability Form	SuperEPF2510109411111.xml	11/10/2013	11111111111	Sent by ATO	Download file - new	2510109411111
Electronic Portability Form	SuperEPF2510109411111.xml	11/10/2013	11111111111	Sent by ATO	Download file - new	2510109411111
Electronic Portability Form	SuperEPF2510109411111.xml	11/10/2013	11111111111	Sent by ATO	Download file - new	2510109411111
Electronic Portability Form	SuperEPF2510109411111.xml	11/10/2013	11111111111	Sent by ATO	Download file - new	2510109411111
Electronic Portability Form	SuperEPF2510109411111.xml	11/10/2013	11111111111	Sent by ATO	Download file - new	2510109411111
Electronic Portability Form	SuperEPF2510109411111.xml	11/10/2013	11111111111	Sent by ATO	Download file - new	2510109411111
Member contributions statement (MCS)	MCS0001_ahmed2012_1.txt	10/10/2013	11111111111	Lodge successful	Download validation report	2510109411111
Electronic Portability Form	SuperEPF2510109411111.xml	10/10/2013	11111111111	Sent by ATO	Download file - new	2510109411111
Electronic Portability Form	SuperEPF2510109411111.xml	10/10/2013	11111111111	Sent by ATO	Download file - new	2510109411111
Electronic Portability Form	SuperEPF2510109411111.xml	10/10/2013	11111111111	Sent by ATO	Download file - new	2510109411111
Electronic Portability Form	SuperEPF2510109411111.xml	10/10/2013	11111111111	Sent by ATO	Download file - new	2510109411111
Electronic Portability Form	SuperEPF2510109411111.xml	9/10/2013	11111111111	Sent by ATO	Download file - new	2510109411111
Electronic Portability Form	SuperEPF2510109411111.xml	9/10/2013	11111111111	Sent by ATO	Download file - new	2510109411111
Electronic Portability Form	SuperEPF2510109411111.xml	9/10/2013	11111111111	Sent by ATO	Download file - new	2510109411111
Electronic Portability Form	SuperEPF2510109411111.xml	9/10/2013	11111111111	Sent by ATO	Download file - new	2510109411111
Electronic Portability Form	SuperEPF2510109411111.xml	9/10/2013	11111111111	Sent by ATO	Download file - new	2510109411111

BUSINESS PORTAL AND AUSKEY SUPPORT

For more information about the Business Portal go to **https://bp.ato.gov.au/** , or for support, contact 13 28 66.

For more information on AUSkey, visit **http://help.abr.gov.au/BC/Index/ABR_(Australian_business_register)/About_AUSkey/**

For general enquiries including registration and technical support, please contact 1300 AUSKEY (1300 287 539).