

FREQUENTLY ASKED QUESTIONS – CONTRIBUTIONS V2.0

Which ATO bank account do funds return monies to?

Super monies are to be returned back to the ATO's RBA bank account which is on the FVS. For a GCTR message the bank account will be detailed in the Payer Context part of the message. The bank account will not be supplied in the GCTAR message, but it is the same bank account.

Will GCTR and GCTARs contain two or more contribution types?

At present, the ATO will only include one contribution type per message. The ATO has no plans to change this practice. However, funds should build to accept multiple types of contributions as they do for non-government contributions, as this is the pattern required within the Contribution Standard. In any event, an error should not be generated if the ATO is required to send more than one contribution type in the future. If we did decide to change this practice of one contribution per message then we would discuss it with consultative forums like the SuperStream Technical committee before implementing.

What would happen if a fund is going to receive 35,000 government contribution payments?

The ATO would send the fund 4 separate messages. There would be 10,000 member contexts in 3 messages and 5000 in the other message.

Will the ATO change its remittance and recovery runs for Co-Contributions, LISC and other super payments?

Timeframes for receipt of data messages & payments for receipt of Remittance and Recovery Notice (RARN) files and payments will not change. The aggregation batch schedule will continue to be communicated via the Super Monthly Communique.

How will the ATO make its government super contribution payments?

Only EFT payments are allowed through SuperStream (data standards) and they will be paid at the USI level.

Will the Payment Variation Advice (PVA) process change as a result of data standards?

In data standards, PVA lodgments will be replaced with Outcome response messaging (GCTER, GCTAOR). The response data message will utilise the same identifiers as the "original" message it is responding to.

If the fund cannot process the Government Contribution Transaction Request (GCTR), then a GCTER message will need to be sent back to the ATO.

If the fund receives a Government Contribution Transaction Amendment Request (GCTAR) from the ATO, then the fund must respond to that request with a Government Transaction Amendment Outcome Request (GCTAOR)

Is a super fund required to allocate the government contributions within the three day SuperStream Service Level Agreement

Yes. We have confirmed that the applicable period for allocating a government rollover and contribution to a member is 3 days, in accordance with the SISR. APRA have also confirmed that where the trustee is unable to allocate within 3 days due to the scale of Government Contributions during our peak aggregation processing the position outlined in 2013 Superstream FAQ 8 will apply:

<http://www.apra.gov.au/Super/Pages/SuperStream-FAQs.aspx#faq8>

If a government contribution received in accordance with SuperStream cannot be allocated, what is the timeframe within which the trustee must refund the contribution to the ATO?

From a legal perspective SuperStream does not change the current legislated timeframes for returning any government contribution that cannot be allocated to an account. The expectation is that funds should refund the contribution as soon as it is able to.

Payment Variation Type	Due Date
Co-contribution remittance advice	35 days from the day after it was received from the ATO
SG remittance advice	30 days from becoming aware of the inability to accept an amount
Superannuation holding accounts (SHA) special account co-contribution remittance	35 days from the day after it was received from the ATO
SHA special account employer contribution remittance	30 days from becoming aware of the inability to accept an amount
Unclaimed super money (USM) remittance	28 days after the notice is given
LISC remittance advice	35 days from the day after it was received from the ATO
SHA special account low income superannuation contribution remittance	35 days from the day after it was received from the ATO.

If a government contribution amendment request is received via SuperStream, what is the timeframe within which the trustee must make the required payment or send an error message if the payment cannot be made?

From a legal perspective SuperStream does not change the current legislated timeframes for making the required payment and/or sending an error message if payment cannot be made. The expectation is that funds should respond within the three days SuperStream Service Level Agreement (if possible).

Payment Variation Type	Due Date
Co-contribution recovery of overpayments	28 days after the recovery notice is given
Super guarantee (SG) recovery	30 days after the recovery notice is given
USM recovery	28 days after the recovery notice is given
Low income super contributions (LISC) recovery of overpayments	28 days after the recovery notice is given

Will the ATO be changing their rules re the imposition of GIC on the funds PVA accounts for late lodgement and payments?

There will be no change to the current process re imposition of GIC. Currently funds are advised where GIC is imposed on the funds PVA accounts for late lodgements and payments. They can request a remission by contacting our Debt department on 131142 or alternatively they may request a remission by sending an email to Super CRT.