This specification is to be used for the lodgment of electronic Member Exit Statements from 01 July 2005. Please note: there is no transitional measure. The Australian Taxation Office (ATO) will only accept MEX lodgments made on or after 1 July 2005 in version 5.0.
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VERSION 5.0 SPECIFICATION CHANGES

Differences between this document and the previously published Version 4.0

1. **ATO report specification version number (field SD08)** must now be set to **FMESV005.0** for this version. Note: only version 5.0 will be accepted for MES lodgments made on or after 1 July 2005.

2. **Supplier number (field SD02)** This data item is mandatory and must contain one of the following:
   - Australian Business Number  ABN; or
   - Tax File Number  TFN; or
   - Tax Agent Number

3. **The ATO will no longer supply mainframe cartridges nor pay the courier costs** for lodgments sent using Australian Air Express, refer to sections 2 and 8.
1 GENERAL INFORMATION

1.1 Symbols used in this document

- identifies an important point or issue.
- indicates a warning about a matter to which particular attention needs to be paid.
- identifies validation tests that must be applied to the data.

1.2 About this booklet

This booklet contains information for constitutionally protected superannuation providers (also referred to as CPFs) to assist in completing and lodging a Superannuation Surcharge Member Exit Statement (MES) on electronic media to the Australian Taxation Office (ATO). It is to be used for MES lodgments from 1 July 2005. This booklet is not intended to, nor does it, provide a guide to the relevant legislation.

From 1 July 2005, only Version 5.0 of the MES will be accepted. There is no transitional measure. MES lodgments made on or after 1 July 2005 other than in Version 5.0 will be rejected.

If you want information about how the surcharge applies, you may:

- Look at the ATO superannuation website at [www.ato.gov.au/super](http://www.ato.gov.au/super); or
- Contact 13 10 20 for the cost of a local call.

The CPF or their administrator may complete the MES. It is the responsibility of the CPF to ensure that statements are completed correctly and lodged with the ATO by the due date.

The ATO will accept most magnetic media (eg., cartridges, DATs, floppy disks, zip disks, CD-ROMs) and data suppliers may choose the media that best suits them. The specifications remain the same for all media types.

The ATO no longer accepts open reel magnetic tape.

The ATO has developed an electronic commerce interface (ECI) to facilitate the interchange of information between the ATO and its clients. The ATO ECI uses secure public key infrastructure (PKI) technology. Suppliers are able to use the ECI to fulfil their ATO superannuation reporting requirements once they have obtained an Australian Business Number (ABN) and an appropriate digital certificate. Further information on the ECI can be found on the ATO superannuation website at [www.ato.gov.au/super](http://www.ato.gov.au/super) (under the heading ‘Electronic Commerce’).
1.3 What is this statement for?
The MES contains the information required to be reported by a CPF when a member leaves (exits) the CPF. It does not contain any information about the superannuation contributions made by or for a member at any time. It does however, contain other information necessary to enable the Commissioner to determine a member's final liability payable upon exiting the CPF.

1.4 Who is a constitutionally protected superannuation provider?
For the purposes of completing this statement, a constitutionally protected superannuation provider (the CPF) has the same meaning as 'constitutionally protected fund' in Part IX of the Income Tax Assessment Act 1936 and as listed in Schedule 14 of Regulation 177 of the Income Tax Regulations 1936.

1.5 What member exit information do you need to report to the ATO?
A CPF must report the following member exit information when a lump sum or a pension, or a departing Australia superannuation payment becomes payable by the CPF for the benefit of the member, or rolled-over to another superannuation provider, or when a payment to a non-member spouse occurs due to marriage breakdown:

- the date on which the lump sum or pension became payable, or commenced to be paid to the member, or rolled-over to another superannuation provider;

- the amount that represents a percentage of the employer financed component (EFC) of that part of the benefit payable to the member or rolled-over to another superannuation provider that accrued after 20 August 1996. The relevant percentages are:
  - 15% of EFC accrued between 20 August 1996 and 1 July 2003
  - 14.5% of EFC accrued in the 2003/2004 financial year
  - 12.5% of EFC accrued in the 2004/2005 financial year
  - 10.0% of EFC accrued after 30 June 2005

1.6 When does this statement have to be completed?
The CPF is required to report member exit information to the Commissioner by:

- the end of the 14th day of the month after the payment month or

- the end of the 14th day of the second month after the payment month, if the member is awaiting the issue of a Tax File Number (TFN) from the ATO.

If a file is lodged with a file creation date earlier than a file that has already been processed then that second file will be rejected. This applies across MCS, AVA and MES lodgments. For example, an AVA lodged with file creation date of 23 August 2004 via the ECI and loaded on 27 August 2004 will lead to the rejection of a MCS file lodged with file creation date 20 August 2004 sent on CD-ROM which is loaded on 30 August 2004.
1.7 Information held in electronic form

Briefly, the legislation:

- authorises the Commissioner to set out the ATO transmission requirements by notice published in the Commonwealth Government Gazette; however,
- does not require organisations to establish computer systems to store information.

This is designed to facilitate the effective use of electronic commerce between the CPF and the Commissioner.

1.8 Benefits

The benefits of supplying MES information on electronic media are:

- reduction in the cost to the supplier of handling and mailing bulky paper documents;
- elimination of the possibility of loss or damage to paper documents together with enhanced security of information;
- ATO can provide the necessary media (mainframe cartridges only) on request or arrange for the replacement of media supplied;
- courier or delivery costs of magnetic cartridges will be met by the ATO (floppy disks must be mailed to the ATO using the freepost address provided);
- ATO will provide expert assistance, where required, in relation to the electronic media specifications;
- reduction in human error which can occur with a large volume of manual processing. This should result in a reduction of correspondence and enquiries from the ATO to the supplier; and
- elimination of the requirement to provide paper MES to the ATO.

ECI is an additional channel which allows clients to send/receive superannuation files via the Internet. Files of any size up to 250Mb can be sent/received. ECI software is free and is available for download from the ATO website. Transmission of files occurs immediately in a secure manner via the use of Public Key Technology. Each file sent/received is issued a unique ECI receipt number which can be quoted to the ATO in the event of questions with a particular file. The ECI allows errors to be detected up front prior to the transmission of a file to the ATO, thereby minimising potential reverse workflows and costs associated with rejection of a file after it has been sent to the ATO. Further information on ECI can be obtained on the ATO superannuation website at www.ato.gov.au/super
2 REPORTING PROCEDURES

2.1 Sending files via the Electronic Commerce Interface (ECI)

When a file has been prepared and is stored locally, it can be sent to the ATO via the Internet using the ATO’s ECI. Immediate acknowledgment is given that the file has been received.

Data quality checks and format compliance are done by the ECI prior to the file being sent. The supplier is advised of any problems immediately, thereby ensuring that submitted files can be processed expeditiously.

The security features of the ECI address the most commonly held concerns over Internet based electronic commerce, namely:

- Authentication – that the sender is who they say they are;
- Confidentiality – that the communication can only be read by the intended recipient;
- Integrity – that the transmission cannot be tampered with, without detection while in transit.

For online transactions with the ATO you will need:

- An Australian Business Number (ABN)
- A digital certificate

An ABN and digital certificate can be requested online at www.taxreform.ato.gov.au

- The ECI program installed on your computer

To obtain the ECI program and associated information, go to ATO superannuation website at www.ato.gov.au/super and select ‘Electronic Commerce’

2.2 Magnetic Media Information Form

When the magnetic media is ready to be sent to the ATO, complete a Magnetic Media Information form in section 11. This form must be enclosed with the media.

2.3 Sending mainframe cartridges and DATs

Securely pack mainframe cartridges and DATs, clearly mark them “DO NOT X-RAY” and send them to:

Magnetic Information Processing Services
Australian Taxation Office
567 Smollett Street
Albury NSW 2640

The Magnetic Media Information form containing details of the cartridge or DAT, must be sent with the medium.
The participating organisations will be responsible for all delivery charges incurred when providing MES information to the ATO.

|  ➤  The ATO will no longer pay for courier delivery of mainframe cartridges and DATs. |
|  ➥  The ATO will no longer supply replacement mainframe cartridges. |

2.4 Sending Floppy disks, ZIP disks and CD-ROMs

Disks should be packed in a *Floppy Disk Post Pak* or similar packaging and mailed to:

Magnetic Information Processing Services
Australian Taxation Office
PO Box 1417
ALBURY NSW 2640

|  ➤  The ATO will not pay for courier delivery of disks. |
|  ➥  The *Magnetic Media Information form* containing details of the floppy disk, zip disk or CD-ROM, must be sent with the medium. |
|  ➤  Participating organisations will be responsible for supplying their own floppy disks, zip disks and CD-ROMs when providing information to the ATO. The media will NOT be returned. |

2.5 Return of media

The ATO will process all media promptly. During processing, the data is checked for format compatibility and is also subjected to data quality testing. *Suppliers* will be contacted if their information fails any of these processes and advised of corrective action required.

If media is rejected because of format incompatibility, it will be returned to the client for correction. Other media will not be returned. The ATO will not provide replacement disks or DATs.

The quality of the information provided will be monitored and the ATO will advise clients if the data supplied is unsatisfactory. Failure to comply with field data formats and validation tests specified in this booklet may result in rejection of some or all of the data for corrective action and re-lodgment.

2.6 Backup of Data

It is the responsibility of the *supplier* to keep backups of data supplied to the ATO so that data can be re-supplied if necessary.
3 PHYSICAL SPECIFICATIONS

3.1 Mainframe cartridges
The ATO will accept cartridges in the IBM standard format (ANSI X3.4 - 1986):
  IBM 3480, 18 Track Cartridge Tape; and
  IBM 3490, 36 Track Cartridge Tape.
The method of recording is Double Density NRZI (non-return to Zero, change on Ones).

   All 36 track cartridges must be externally marked 36 track.

3.2 Number of files on cartridges
ATO computing facilities are unable to handle multiple files on mainframe cartridges. Accordingly, each cartridge supplied MUST contain ONE FILE (dataset) only. However, the file may contain information for more than one CPF.

   There must be one file only on each mainframe cartridge supplied.

Data may be provided on several cartridges known as a tape set. In these cases, the processing order for each cartridge within the tape set must be clearly indicated.

3.3 Cartridge Header Labels
The ATO will accept labelled or unlabelled cartridges. However if an organisation provides labels, they must use either IBM or ANSI standard labels. The Header label must be as follows:

   (a) File name of CPFEXITS.
   (b) Creation date of tape.

3.4 Physical Records – Cartridges
The maximum length for physical records (blocks) is 32760 characters. A character is defined as the internal bit or byte pattern which, when written to cartridge, converts to the appropriate 8 bit ASCII or EBCDIC code.

Each physical record (block) should be made up of as many whole logical records as can be held in the maximum size (ie. 32760 characters). Logical records must not be split between blocks. The last physical record may be a short block.

3.5 Floppy Disks and Zip Disks
The ATO uses IBM compatible PC equipment. Disks must be formatted to be read in these machines. The ATO will accept the following diskette types:

   (a) 3.5 inch disk, formatted to either 720KB (double density) or 1.44MB (high density)
   (b) 3.5 inch disk, zip disk formatted to 100 megabytes.
Care must be taken to ensure that a Double Density disk (usually marked 2S2D or DD) is not formatted in High Density mode. Double Density disks formatted in High Density mode will lose their magnetic flux during transportation (or earlier) and will be unreadable.

The ATO will accept disks formatted under any DOS level. However, disks formatted under DOS 4.0 or above MUST NOT be formatted as a 'SYSTEM' disk.

A data file MUST NOT be split across disks. Each disk must contain the three registration records, the Identity record(s), Data record(s) and a File total record.

The data file on disk MUST NOT be compressed or archived.

3.6 Number of Files on Floppy Disks and Zip Disks

Each floppy or zip disk may contain up to 99 files (datasets).

The file (dataset) names must be **CPFEXITS.cnn** (where **nn** can have the values 01, 02, … to 99 inclusive). If there is only one file, then the file must be named **CPFEXITS**.

For example, if a floppy or zip disk contains 2 files, then they must be named:

- CPFEXITS.C01
- CPFEXITS.C02

As well as following the above naming convention, the names of all files must be included with documentation when supplying data. A *Multiple Files Information* form is provided for this purpose in Section 11.

3.7 Physical Records on Floppy Disks and Zip Disks

There is no blocking of records on floppy or zip disks. The record length of physical records must be 996 characters. All numeric data must be written in character format ie. no binary coded decimal or Microsoft binary format fields should appear in any records.

The ATO prefers data to be supplied without carriage-return (CR), linefeed (LF) or end-of-file (EOF) markers. However, if these characters cannot be removed, the following rules must be adhered to:

**EOF** (if supplied)

(a) one and only one EOF character is to be supplied and must be the last character on the file;

(b) if CR/LF characters are used, one EOF character may also be supplied as the last character on the file. In this case, the last three characters on the file will be CR/LF/EOF, in that order.

**CR/LF** (if supplied)

(c) if CR/LF characters are supplied they must always occur together as a coupled pair and be at the end of each record; or
(d) the CR/LF coupled pair of characters may occur on the last record only as the last two characters. In this case, all preceding records must not have CR/LF characters. A special case can occur if only one coupled pair CR/LF is used in conjunction with an EOF character - the last three characters will be CR/LF/EOF (see (b) above).

All record lengths must be 996. CR/LF and EOF characters are not part of the data supplied and if used, must be additional characters to the record length.

A simple check can be used to ensure that the record length of a fixed length file is correct. The length of the file to be supplied to the ATO must be a multiple of the fixed record length.

**Example (a)** - for files which do not contain CR/LF at the end of each record - file contains details of one superannuation fund.

CPFEXITS file record length = 996 characters  
Length of the file CPFEXITS = 74,700  
74,700 / 996 = 75  
Therefore, file is OK

**Example (b)** - for files which do not contain CR/LF at the end of each record.

CPFEXITS file record length is 996 characters  
Length of the file CPFEXITS = 8000  
8000 / 996 = 8 and 32 remainder  
Therefore, there is an error in the file CPFEXITS

**Example (c)** - for files which contain CR/LF at the end of each record.  **(Note:** This is only a check of the file length and the 998 characters must only be used for division.  All record lengths in the data must be 996).

CPFEXITS file record length is 998 characters (record 996 + CR/LF 2)  
Length of the file CPFEXITS = 8000  
8000 / 998 = 8 and 16 remainder  
Therefore, there is an error in the file CPFEXITS

If an error in the division occurs, the file must be corrected before it is sent to the ATO.
Examples of errors which may occur

a) One or more of the Identity records or Data records is longer or shorter than the fixed length of 996 characters.

b) There are characters at the end of the file which need to be removed.

   eg. End of File marker:

   An additional CR/LF (if providing CR/LF there should only be one CR/LF at the end of the file); or

   Binary zeros.

3.8 CD-ROMs.

The ATO uses IBM compatible PC equipment. CD-ROMs disks must be formatted to be read in these machines.

Files (datasets) on CD-ROMs must be written as DOS text files.

A file (dataset) MUST NOT be split across CD-ROMs.

The files (datasets) on a CD-ROM MUST NOT be compressed or archived.

To cater for virus detection facilities, compressed or archived files will not be accepted on CD-ROMs.

3.9 Number of Files on CD-ROMs

Each CD-ROM may contain more than one file (dataset).

The file (dataset) names must be CPFEXITS.Cnn (where nn can have the values 01, 02, … to 99 inclusive). If there is only one file, then the file must be named CPFEXITS.

For example if a CD-ROM contains 3 files, then they must be named:
- CPFEXITS.C01
- CPFEXITS.C02
- CPFEXITS.C03

As well as following the above naming convention, the names of all files must be included with documentation when supplying data. A Multiple Files Information form is provided for this purpose in Section 11.

3.10 Physical Records on CD-ROMs

There is no blocking of records on CD-ROMs. The record length of physical records must be 996 characters. All numeric data must be written in character format ie. no binary coded decimal or Microsoft binary format fields should appear in any records.

Files (datasets) on CD-ROMs must be written as DOS text files.
The ATO will only accept files (datasets) on CD-ROMs without delimiters, ie. file must not contain carriage returns, line feeds or other delimiters.

**On CD-ROMs, all record lengths must be 996. CR/LF and other delimiters must not be used.**

### 3.11 DATs

The ATO will accept two formats:

- TAR using a blocking factor = 20 x 512 characters
- NT Windows Backup (version 3.51)

If either format fails the testing phase, the supplier may have to use different media for supplying the data to the ATO.

The ATO will accept 90 metre, 4 millimetre DATs only. These must have a recording density of DDS1 (ie. uncompressed).

All DATs must be clearly marked "TAR" or "Windows NT" to indicate the format used to write to the DAT. In addition, all DATs must be clearly marked with an identifier (VSN) that will enable easy reference for those suppliers providing data on more than one DAT.

The ATO will only accept DATs with no delimiters on the tape ie. all carriage returns (CR) and line feeds (LF) must be removed.

For further information regarding reporting on DATs, contact MIPS on 1800 642 933.

### 3.12 Number of Files on DATs

Each DAT may contain more than one file (dataset).

The file (dataset) names must be **CPFEXITS.Cnn** (where nn can have the values 01, 02, … to 99 inclusive). If there is only one file, then the file must be named **CPFEXITS**.

For example if a DAT contains 3 files, then they must be named:

- CPFEXITS.C01
- CPFEXITS.C02
- CPFEXITS.C03

As well as following the above naming convention, the names of all files must be included with documentation when supplying data. A **Multiple Files Information** form is provided for this purpose in Section 11.
4 DATA FILE DESCRIPTION

4.1 File structure diagram

Key:  
1-1 Record must occur once and only once 
1-m Record must occur once, but may occur many times 
0-1 Record may occur zero or one time

4.2 Description of data records

4.2.1 Supplier registration data records

Each FILE (dataset) must contain the three supplier registration data records. The supplier is the person or organisation supplying the information on the statement (for example, tax agent, accountant, administrator or the CPF itself).

The supplier registration data records must be the first three records on each file. Where a tape set has been used, the first cartridge in the set must contain the supplier registration data records. The supplier registration data records must only be reported once and must be followed directly by the first provider identity data record.
4.2.2 Provider identity data record

The first provider identity data record must appear as the fourth record on the file. There are to be no more than 32,000 provider identity data records per mainframe cartridge, DAT or floppy disk.

4.2.3 Member data record

The first member data record must appear as the fifth record on the file immediately following the first provider identity data record.

The member data record must contain the details of the account of a member for which an exit is being reported and must appear as the fifth record on the file.

4.2.4 Member exit data record.

A member exit data record must be reported to the ATO when a lump sum or a pension becomes payable by a CPF for the benefit of a member, or rolled-over to another superannuation provider. A member exit data record should also be reported if some or all funds in the member’s account have been transferred to a non-member spouse due to marriage breakdown. It should also be reported for a departing Australia superannuation payment.

The ATO needs to be able to identify the member for whom the CPF has processed an exit. Without this information, the ATO cannot process the member exit and will reject the MES.

When an amended member exit data record is sent for a member exit, all data items in respect of that member must be re-sent, not just the item being amended. The amount to be reported should be the total amount that represents a percentage of the employer financed component (EFC) of that part of the benefit that accrued after 20 August 1996 (not just the change in the amount since the original member exit data record was reported to the ATO).

The relevant percentages are:

15% of EFC accrued between 20 August 1996 and 1 July 2003
14.5% of EFC accrued in the 2003/2004 financial year
12.5% of EFC accrued in the 2004/2005 financial year
10.0% of EFC accrued after 30 June 2005

The member exit data record may be used to report details of any changes or omissions in the information that has previously been reported. Where the previously lodged MES is being amended (and the member has still exited from the CPF), the reason code should be set to spaces.

When supplied with a reason code = ‘C’, this record may be used by a CPF to cancel a previously lodged MES for a member exit that should not have been reported (ie: reported in error as the member has not actually exited from the CPF).

Regardless of the type of member exit, the member exit data record must be reported by the CPF from which the member is exiting.
4.2.5 File total data record

The File total data record must be the last record on the medium to indicate the end of the data.

Only one File total data record may be present in each data file.
5 RECORD SPECIFICATIONS

5.1 Description of terms used in data record specifications

The tables listed below show the data records and their elements. The tables contain the following columns:

- **Character position** - the start and end position of the field in the record.
- **Field length** - the length of the data item in bytes.
- **Field format** - the format type of the field:
  
  **A** is alphabetic (A-Z), one byte per character. This type of field must be in *upper case* and *left justified*. Characters not used must be blank filled. For example, "SMITH" in a ten character field would be reported as "SMITHbbbbb" (b used to indicate blanks).

  **AN** is alphanumeric, one byte per character. This type of field must be in *upper case* and *left justified*. Characters not used must be blank filled. For example, "10 FIRST STREET" in a 20 character alphanumeric field would be reported as "10bFIRSTbSTREETbbbbb".

  **DT** is a date in DDMMCCYY format. If the day or month components are less than 10, insert a leading zero. For example:
  
  - 26 March 98 would be reported as 26031998
  - 9 November 2000 would be reported as 09112000

  If the date is optional, it may be reported as 00000000 otherwise, it must be a valid date.

  **N** is numeric (0-9), one byte per digit. This type of field must be *right justified* and must be *zero filled*. For example:
  
  - 123456 in a 9 digit field would be reported as 000123456

  If the field is an amount field, it must be *right justified and zero filled*, must be reported in *cents* and must not contain any dollar signs, commas, or decimal points. For example:
  
  - $1,234.56 would be reported as 0000000123456
  - $567.00 would be reported as 0000000056700
  - $0.00 would be reported as 000000000000

  If the field is a *TFN* or an *ABN*, it must be *right justified* and *zero filled* and must not contain any blanks, slashes or dashes. For example:
  
  - A *TFN* of 123/456/789 in an 11 digit numeric field would be reported as 00123456789
  - An unknown TFN would be reported as all zeros (for example, 00000000000 in an 11 digit field).
**Field type** – codes used are:

**M**  Mandatory field which must contain valid data. For single character mandatory fields, blank (space) is NOT a valid value.
- ALPHA: Field must not start with a space nor be space filled
- ALPHA NUMERIC: Field must not start with a space nor be space filled
- NUMERIC: Field must not start with a space and may be zero filled.
- DT: Field must not be zero filled.

**O**  Optional field which must be provided, if known. For example, although the member’s Tax File Number (TFN) field is shown as "Optional", the CPF or supplier is still obliged to report a member’s TFN if it has been quoted to them by the member and has given permission for the provider to quote it for surcharge purposes.
- ALPHA: If not present, field must be space filled
- ALPHA NUMERIC: If not present, field may be space or zero filled
- NUMERIC: If not present, field must be zero filled
- DT: If not present, field must be zero filled

**C**  Conditional field which must be provided if specified conditions are met. For example, if Type of Return Media field on the supplier registration data record has been set to N, the Supplier e-mail address field on that supplier registration data record becomes mandatory.

**S**  This field is for use by the ATO. It must be space filled or zero filled (as specified) and must not contain null characters (ie. binary zeros).

**Field Name** – a brief description of the content of the data field.

**Data item** – a unique code to identify the data item.

**Field Description** – the field description reference number.
### 5.2 Supplier registration data record 1

<table>
<thead>
<tr>
<th>Character position</th>
<th>Field length</th>
<th>Field format</th>
<th>Field type</th>
<th>Field name</th>
<th>Data item</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-3</td>
<td>3</td>
<td>N</td>
<td>M</td>
<td>Record length (=996)</td>
<td>SD22</td>
</tr>
<tr>
<td>4-17</td>
<td>14</td>
<td>AN</td>
<td>M</td>
<td>Record identifier (=IDENTREGISTER1)</td>
<td>SD23</td>
</tr>
<tr>
<td>18-28</td>
<td>11</td>
<td>N</td>
<td>M</td>
<td>Supplier number</td>
<td>SD02</td>
</tr>
<tr>
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**NOTE:** The Superannuation Member Contributions Statement (MCS) provider identity data record layout may be used for the MES provider identity data record. If so, extraneous fields will be ignored.
### 5.6 Member data record

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**NOTE:** The MCS *member data record* layout may be used for the MES *member data record*. If so, extraneous fields will be ignored.
### 5.7 Member exit data record

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### 5.8 File total data record

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</table>
6 DATA FIELD DEFINITIONS AND VALIDATION RULES

6.1 Reporting of address details

It is important that address information provided in the reports supports the automatic issue of correspondence to members, CPFs and other suppliers. To this end, address fields in all records provide for a standard structure in reporting — two fields (2 lines) of 38 characters are provided for the street address information and Suburb/Town/City, State/Territory and postcode have separate fields. Valid values are: A-Z 0-9 ( ) space & / apostrophe " hyphen

A double space is not acceptable in any part of an address.

Where the street address is longer than 2 lines, C/- (Care Of) lines are to be omitted.

If address line 1 is supplied, suburb must also be supplied.

The Suburb/Town/City, State/Territory and postcode must be supplied in the separate fields as specified and MUST NOT be included in the first or second address line fields.

The State or Territory field contains the State or Territory for the address. The field must be set to one of the codes shown below:

- ACT Australian Capital Territory
- NSW New South Wales
- NT Northern Territory
- QLD Queensland
- SA South Australia
- VIC Victoria
- WA Western Australia
- TAS Tasmania
- OTH Overseas address

No other abbreviation is acceptable.

The postcode field contains the postcode for the address. For overseas addresses, this field must be set to 9999.

The postcode field is numeric and can only contain values from 0000 to 9999.

The Country field contains the country for the address.

If the address is in Australia, leave this field blank.

6.2 Overseas addresses

For overseas addresses, the postcode field must always be set to 9999 and the State or Territory field must be set to OTH. The street address must be provided in the first and
second address lines. The Town, State or region and area code must be reported in the Suburb, Town or City field. The name of the country is to be provided in the Country field.

For example — an overseas member's residential address is 275 Central Park West, Apartment 14F, New York USA 10024. It would be reported as follows in the member data record:

<table>
<thead>
<tr>
<th>Character position</th>
<th>Field length</th>
<th>Field name</th>
<th>Content</th>
</tr>
</thead>
<tbody>
<tr>
<td>241-278</td>
<td>38</td>
<td>Residential address line 1</td>
<td>275 CENTRAL PARK WEST</td>
</tr>
<tr>
<td>279-316</td>
<td>38</td>
<td>Residential address line 2</td>
<td>APARTMENT 14F</td>
</tr>
<tr>
<td>317-343</td>
<td>27</td>
<td>Residential Suburb, Town or City</td>
<td>NEW YORK USA 10024</td>
</tr>
<tr>
<td>344-346</td>
<td>3</td>
<td>Residential State or Territory</td>
<td>OTH</td>
</tr>
<tr>
<td>347-350</td>
<td>4</td>
<td>Residential postcode</td>
<td>9999</td>
</tr>
<tr>
<td>351-370</td>
<td>20</td>
<td>Residential country</td>
<td>USA</td>
</tr>
</tbody>
</table>

If the provider has captured more than one address for a member residing overseas and one of those is an Australian address, then the Australian address (including the postcode) must be reported rather than the overseas address.

6.3 Reporting of name fields

6.3.1 Member names and contact names

For members, the components of the individual's name — surname, first given name, second given name must be reported in the separate fields as specified. Leading spaces are not allowed. Multi-word names must be separated by a single space. Where more than one name or initial is reported in a given name field, these must also be separated by a single space. Valid values are: A-Z 0-9 ( ) space & / apostrophe full stop hyphen.

6.3.2 Provider and supplier names

Provider (CPF) and supplier names are to be reported in full with one space between words and also any initials that occur in the name. However, care must be taken with some non-individual names to differentiate between initials and actual words. For example:

W.R. and J.B. Smith (a partnership) would be reported as "WbRbANDbJbBbSMITH";
but

ABC Superannuation Fund would be reported as "ABCbSUPERANNUATIONbFUND"
(b used to indicate blanks)

Valid values are: A-Z 0-9 ( ) space & / apostrophe full stop hyphen.

6.4 Filler

Filler (a) This field is for use by the ATO. It must be space filled and must not contain null characters (ie. binary zeros).
(b) This field is for use by the ATO. It must be zero filled and must not contain null characters (ie. binary zeros).

6.5 File total data record

FT01  *Number of records in file* - The total number of records of all types in the file including

<table>
<thead>
<tr>
<th>Identification</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>IDENTREGISTER1</td>
<td>Supplier registration data record 1</td>
</tr>
<tr>
<td>IDENTREGISTER2</td>
<td>Supplier registration data record 2</td>
</tr>
<tr>
<td>IDENTREGISTER3</td>
<td>Supplier registration data record 3</td>
</tr>
<tr>
<td>IDENTITY</td>
<td>Provider identity data record</td>
</tr>
<tr>
<td>DMBR</td>
<td>Member data record</td>
</tr>
<tr>
<td>DEXT</td>
<td>Member exit data record</td>
</tr>
<tr>
<td>FILE-TOTAL</td>
<td>File total data record</td>
</tr>
</tbody>
</table>

For example, if a file contains one *provider (IDENTITY) data record* and one *member (DMBR) data record*, the FILE-TOTAL count will be 6. If this file also contains one *member exit (DEXT) data record*, the FILE-TOTAL count will be 7.

- **Number of records** field must equal the sum of all records on the data file.

FT02  *Record length* - This field must be set to 996

FT03  *Record identifier* - this field must be set to FILE-TOTAL

- The *file total data record* must be the last record on the file.

6.6 Member data record - DMBR

MD02  *Provider member account number* - Show the account number of the *member* within the *provider*. All *members* must have a *provider member account number* allocated to them by the *provider*. The *provider member account number* can contain letters and/or numbers.

You must use the same *provider member account number* for the *member* you used (or were allocated by the ATO) the last time you reported superannuation contributions information for the *provider member account*.

The *provider member account number* together with the *provider client identifier* (field MD03) must uniquely identify a *member’s account* within the *provider*.

MD03  *Provider client identifier* - Show the identifier which the *provider* uses to link all accounts for a person (member) within the organisation. An example of a *provider client identifier* is 'customer number' which may be used to link different *provider member accounts* held by one person.
The provider member account number (field MD02) together with the provider client identifier must uniquely identify the member's account within the provider. The provider client identifier can be left blank if the provider member account number for the member is unique within the provider.

MD04 Tax File Number (TFN) - Show the TFN of the member. Where the TFN is not known, zero fill this field. It should be noted that if a TFN is not shown and the ATO has taken all reasonable steps to find the member's TFN without success, the maximum surcharge rate may apply to the member's surchargeable contributions.

This field must be right justified and must only contain numerics (that is, no blanks, slashes or dashes).

If a TFN is shown, it must satisfy the ATO TFN algorithm. Information regarding the algorithm is available on the ATO website at http://www.ato.gov.au/rsf.

MD06 Current surname or family name – Show the surname or family name of the member.

MD07 Current first given name – Show the full first given name of the member. If the full first given name is not known, show the first initial. If more than one initial or name is provided in this field, ensure that each initial or name is separated by a space.

MD08 Current second given name – Show the full second given name of the member. If the full second given name is not known, show the second initial. If more than one initial or name is provided in this field, ensure that each initial or name is separated by a space.

MD09 System code - A code for the system or product within the administrative structure of a provider which holds the account of a member.

This item may be used by those providers which maintain accounts on more than one physical system or which offer more than one choice of product to their members to identify the location, system, or product where the provider member account is held.

MD10 Previous surname or family name – Show the previous surname or family name of the member (if available).

MD11 Previous first given name – Show the previous first given name of the member (if available). If more than one initial or name is provided in this field, ensure that each initial or name is separated by a space.

MD12 Sex – Show the sex of the member. Valid values are:

   M - Male
   F - Female
   U - Unknown
MD13  *Day of birth* – Show the member’s day of birth (in DD format).
- If the day of birth is unknown, this field should be zero filled.
- If the day of birth is known, and the month of birth is also known, the day of birth must be a valid value for the month and in the range 01 to 31.
- If the day of birth is known, but the month of birth is unknown, this field must contain a value from 01 to 31.

MD14  *Month of birth* - Show the member’s month of birth (in MM format).
- If the month of birth is unknown, this field should be zero filled.
- If the month of birth is known, it must be a valid value from 01 to 12.

MD15  *Year of birth* - Show the member’s year of birth (in CCYY format).
- If the year of birth is unknown, this field should be zero filled.
- If the year of birth is known, it must be a valid value greater than 1890.

MD16  *Residential address line 1* – Show the residential address of the member. Exclude Suburb/Town/City, State/Territory, postcode and country.

**IMPORTANT:** If known, show the full residential address of the member. Where a full correctly structured residential address is not supplied for the member and a full correctly structured employer address is not supplied for the member, any assessment notice for the member will be sent to the provider. See Sections 7.1 and 7.2 for details on what constitutes a correctly structured address.

MD17  *Residential address line 2* - Show the residential address of the member. Exclude Suburb/Town/City, State/Territory, postcode and country.

⚠️ If the address has only 1 line, leave *residential address line 2* blank.

MD18  *Residential Suburb, Town or City* – Show the Suburb, Town or City of the member’s address. Exclude State/Territory, postcode and country.

MD19  *Residential State or Territory* – Show the State or Territory of the member’s address. Valid values are NSW, VIC, QLD, TAS, ACT, NT, SA and WA. Note: For an overseas address, use OTH.

MD20  *Residential postcode* – Show the postcode of the member’s address. Note: For an overseas address, use 9999.

MD21  *Residential country* - Contains the country for the member’s address. This field may be left blank if the country is Australia.

MD22  *Correspondence returned indicator* - Has mail sent to the member’s address been returned unclaimed? Valid values are:

- **Space** - Provider has not received unclaimed mail for the member.
MD23  *Member deceased indicator* – Is the member deceased? Valid values are:

- **Space** - Provider has not received notification of member's death.
- **Y** - Provider has received notification of death for member.

This field must be set to **Y** where the destination type (field ME06) has been set to **D**.

MD24  *Account benefit structure* - Show the structure of the provider member account. Valid values are:

- **A** - Accumulated benefits account
- **F** - Funded defined benefits account
- **U** - Unfunded defined benefits account

MD25  *Record length* - This field must be set to **996**

MD26  *Record identifier* - Record identifier which uniquely identifies a member data record type in an MES file sent by an external organisation to the ATO. The value of this field is always **DMBR**.

MD27  *Previous second given name* – Show the previous second given name of the member (if available). If more than one initial or name is provided in this field, ensure that each initial or name is separated by a space.

MD41  *Current title* – Show the title of the member (eg MR, MRS, MISS, PROF DR etc).

As a general rule, a full stop should not occur in a title.

### 6.7 Member exit data record - DEXT

ME01  *Record length* - This field must be set to **996**

ME02  *Record identifier* - Record identifier that uniquely identifies a member exit data record type in an MES file sent by an external organisation to the ATO. The value of this field is always DEXT.

ME03  *Date the lump sum or pension became payable, or commenced to be paid, to the member or rolled-over to another superannuation provider* - Show the date the lump sum or pension became payable, or commenced to be paid, to the member or rolled-over to another superannuation provider.

ME04  *Percentage of Employer Financed Component (EFC)* - CPFs are required to report the amount that represents a percentage of the employer financed component of that part of the benefit payable to the member that accrued after 20 August 1996. The relevant percentages are:

- 15% of EFC accrued between 20 August 1996 and 1 July 2003
14.5% of EFC accrued in the 2003/2004 financial year
12.5% of EFC accrued in the 2004/2005 financial year
10.0% of EFC accrued after 30 June 2005

This field should be in cents, right justified and zero filled. It must not include dollar signs, commas or decimal points. For example:
$12,345.67 would be reported as: 0000001234567
$0.00 would be reported as: 000000000000

ME05  Reason Code - A code that indicates the reason why the CPF is supplying the MES. Valid values are:

  blank  - active member exit data
  C      - cancelled member exit data

A CPF would lodge a cancelled MES where the CPF is notifying the ATO that the previous MES was lodged in error, i.e. the member for whom the MES was reported has not actually exited the fund. Where the previous MES is being amended (but the member has still exited the fund) the reason code should be set to spaces.

ME06  Destination type – Show where the member’s benefit was transferred. Valid values are:

  R      - a roll-over to another provider account, including for a deferred annuity product
  I      - a payment to an individual (pension or annuity or lump sum or a departing Australia superannuation payment)
  D      - a payment of death benefit (where member is deceased, the member deceased indicator (MD23) must be set to Y.
  V      - a payment to a non-member spouse due to marriage breakdown.

An exit with destination type (field ME06) set to V should only be reported if some or all funds in the member’s account have been transferred to the non-member spouse. For example, when some or all funds were transferred to the non-member spouse due to marriage breakdown.

This field should be D if member deceased indicator (field MD23) is set to Y.

6.8  Supplier registration data records - IDENTREGISTER

SD01  File creation date – Show the date the supplier created this file.

Where the ATO superannuation contributions system receives multiple files for a provider, MCS and/or MES, it will attempt to load the files in file creation date order. Where a file is received out of file creation date sequence, the file will be rejected.
SD02  **Supplier number** - Show the ABN of the supplier of this statement. Note that the ABN is an 11 digit number. If the supplier does not have an ABN, show the TFN of the supplier or, if the supplier is a tax agent, show the tax agent number.

In order to receive correspondence via the ECI, type of return media (field SD27) is N, this field is mandatory and must match the ABN registered for the ECI.

- This field is mandatory, zeroes will not be accepted.
- This field is numeric, right justified and can only contain values from 00000000001-99999999999 (ie no blanks, slashes or dashes).

SD08  **ATO report specification version number** - For MES produced using this specification, set this field to **FMESV005.0**

SD09  **Supplier name** - Show the full name of the supplier of this statement.

SD11  **Supplier contact name** - Show the name of a person in the organisation sending the data who will be able to answer questions in relation to any problems with the media itself; not necessarily the quality of the data contained within the media.

SD12  **Supplier contact phone number** - Show the telephone number for the nominated contact person in the organisation sending the data. The telephone number should include the STD or ISD code.

SD13  **Supplier contact facsimile number** - Show the facsimile number for the nominated contact person in the organisation sending the data. The facsimile number should include the STD or ISD code.

SD14  **Street address line 1** - Show the first line of the street address of the supplier, not a Post Office box. Exclude Suburb/Town/City, State/Territory, postcode and country.

SD15  **Street address line 2** – Show the second line of the street address of the supplier. Exclude Suburb/Town/City, State/Territory, postcode and country.

- If the street address has only 1 line, leave street address line 2 blank.

SD16  **Suburb, Town or City of street address** – Show the suburb, town or city of the street address of the supplier. Exclude State/Territory, postcode and country.

SD17  **State or Territory of street address** – Show the Australian State/ Territory of the street address of the supplier. Valid values are NSW, VIC, QLD, TAS, ACT, NT, SA and WA. Note: For an overseas address use OTH.

SD18  **Postcode of street address** – Show the postcode of the street address of the supplier. Note: For an overseas address use 9999 for the postcode.

SD19  **Supplier e-mail address** - Show the e-mail address of a person in the organisation sending the data who will be able to answer questions in relation to any problems with the media itself; not necessarily the quality of the data contained within the media.
This field must be supplied if the type of return media (field SD27) is N.

SD22  
*Record length* - This field must be set to 996

SD23  
*Record identifier* - This field must be set to IDENTREGISTER1

SD24  
*Run type* - Identifies the information contained on the media as *test* or *production data*. This field must be set to one of the following codes:

- T - for test data
- P - for production data

SD25  
*Data type* - Identifies the type of information contained on the media. For the Superannuation Business Line, this field must be set to L.

SD26  
*Type of report* - Identifies the type of report provided by the *provider*. For superannuation contributions surcharge MES, this field must be set to C.

SD27  
*Type of return media* - This field indicates the method by which a *supplier* prefers to receive communications from the ATO. This field will only be used by the ATO if the *address for service of notices indicator* (field SF22) on the *provider identity data record* has been set to L. Valid values are:

- N - Internet
- S - 18 track cartridge
- C - 36 track cartridge
- D - DAT tape (written in TAR)
- W - DAT tape (Windows NT)
- P - Paper (hard copy)

If this field is N, the *supplier* must be registered to use the ATO Internet and the *supplier number* (field SD02) on this record must contain the Australian Business Number (ABN) on the *Internet Registration Certificate*.

If this field is N, the *supplier e-mail address* (field SD19) must be completed.

If this field is C, D, S or W, the *format of return media* (field SD46) must be A, E or space.

Please note that any DAT tapes or cartridges sent by the ATO to a *supplier* will always be sent to the *supplier's street* address.

SD28  
*Record length* - This field must be set to 996

SD29  
*Record identifier* - This field must be set to IDENTREGISTER2

SD30  
*Record length* - This field must be set to 996

SD31  
*Record identifier* - This field must be set to IDENTREGISTER3
Superannuation

Version 5.0

SD32  *Country of street address* - Contains the country for the *street* address of the *supplier*. This field may be left blank if the country is *Australia*.

SD33  *Postal address line 1* - Show the first line of the *postal* address of the *supplier* of this statement for service of outcome of lodgment reports. Exclude Suburb/Town/City, State/Territory, postcode and country. If the *address for service of notices indicator (field SF22)* on the *provider identity data record* has been set to L, outcome of lodgment reports for the *provider* will be sent to this address.

SD34  *Postal address line 2* - Show the second line of the *postal* address of the *supplier* of this statement for service of outcome of lodgment reports. Exclude Suburb/Town/City, State/Territory, postcode and country. If the postal address has only 1 line, leave *postal address line 2* blank.

SD35  *Suburb, Town or City of postal address* - Show the suburb, town or city of the *postal* address of the *supplier*. Exclude State/Territory, postcode and country.

SD36  *State or Territory of postal address* – Show the Australian State/Territory of the *postal* address of the *supplier*. Valid values are NSW, VIC, QLD, TAS, ACT, NT, SA and WA. Note: For an overseas address use OTH.

SD37  *Postcode of postal address* – Show the postcode of the *postal* address of the *supplier*. Note: For an overseas address use 9999 for the postcode.

SD38  *Country of postal address* - Contains the country for the *postal* address of the *supplier*. This field may be left blank if the country is *Australia*.

SD43  *ATO Corporate External Gateway user Id* – This field should be space filled. If the *supplier* is not registered with the ATO Corporate External Gateway, this field should be space filled.

SD44  *Supplier file reference* - Show a reference which the ATO can quote back to the *supplier* in the event of any questions or problems the ATO has with the information given in this statement. The *supplier* may find this useful when submitting a large number of statements to the ATO.

SD46  *Format of return media* – This field indicates the format by which a supplier prefers to receive communications from the ATO. This field will only be used by the ATO if the *address for service of notices indicator (field SF22)* on the *provider identity data record* has been set to L and the *type of return media (field SD27)* has been set to C, D, S or W. Valid values are:

- E - EBCDIC
- A - ASCII
- Space

Default is E where SD27 is C or S

Default is A where SD 27 is D or W

6.9  *Provider identity data record - IDENTITY*
SF01 **Provider Tax File Number (TFN)** - Show the TFN of the provider. If the provider does not have a TFN, it must apply for one from the ATO.

⚠️ This field must be right justified and must only contain numerics (that is, no blanks, slashes or dashes).


SF03 **Date of report** - This is the date at which the information contained in the report represents a “snapshot” of the data contained in the provider’s records. The date must not be in the future.

SF04 **Current provider name** - Show the provider’s current name.

SF06 **Contact name** - Show the name of a person in the provider organisation who may be contacted regarding any errors in the information.

SF07 **Contact phone number** - Show the telephone number of a person in the provider organisation who may be contacted regarding any errors in the information. The telephone number should include the STD or ISD code.

SF08 **Contact facsimile number** - Show the facsimile number of a person in the provider organisation who may be contacted regarding any errors in the information. The facsimile number should include the STD or ISD code.

SF09 **Street address line 1** - Show the first line of the street address of the provider, not a Post Office box. Exclude Suburb/Town/City, State/Territory, postcode and country.

SF10 **Street address line 2** - Show the second line of the street address of the provider, not a Post Office box. Exclude Suburb/Town/City, State/Territory, postcode and country.

⚠️ If the street address has only 1 line, leave street address line 2 blank.

SF11 **Suburb, Town or City of street address** – Show the suburb, town or city of the street address of the provider. Exclude State/Territory, postcode and country.

SF12 **State or Territory of street address** - The Australian State/Territory of the street address of the provider. Valid values are NSW, VIC, QLD, TAS, ACT, NT, SA and WA. Note: For an overseas address use OTH.

SF13 **Postcode of street address** - The postcode of the street address of the provider. Note: For an overseas address use 9999 for the postcode.

SF14 **Country of street address** - Contains the country for the street address of the provider. This field may be left blank if the country is Australia.

SF15 **Contact e-mail address** - Show the e-mail address of a person in the provider organisation who may be contacted regarding any errors in the information.

SF18 **Record length** - This field must be set to 996
Superannuation

Record identifier - Record identifier which uniquely identifies a provider identity data record in an MES file sent by an external organisation to the ATO. The value of this field is always IDENTITY.

Provider preferred correspondence method - This field indicates the method by which a provider prefers to receive correspondence such as outcome of lodgment reports from the ATO. This will only be used if the address for service of notices indicator (field SF22) on the provider identity data record has been set to S. Valid values are:

- P - Paper (hard copy)

Address for service of notices indicator – This field indicates whether correspondence (such as outcome of lodgment reports) is to be sent to the provider or the supplier. Valid values are:

- S - Provider’s postal address
- L - Supplier’s address (correspondence on magnetic media will be sent to the Supplier’s street address while other correspondence will be sent to the Supplier’s postal address).

If an invalid value is entered in this field, the ATO will default this field to S.

Software product type - The software product type field contains the registered name of the software product and the version (if applicable) used to compile the statement file. If the product is not one which is commercially available but has been developed in-house, then report IN HOUSE (together with the version if applicable).

Current postal address line 1 - Show the first line of the current postal address of the provider for service of correspondence such as outcome of lodgment reports. Exclude Suburb/Town/City, State/Territory, postcode and country.

Current postal address line 2 - Show the second line of the current postal address of the provider for service of correspondence such as outcome of lodgment reports. Exclude Suburb/Town/City, State/Territory, postcode and country.

Suburb, Town or City of current postal address – Show the suburb, town or city of the current postal address of the provider. Exclude State/Territory, postcode and country.

State or Territory of current postal address – Show the Australian State/Territory of the current postal address of the provider. Valid values are NSW, VIC, QLD, TAS, ACT, NT, SA and WA. Note: For an overseas address use OTH.

Postcode of current postal address – Show the postcode of the current postal address of the provider. Note: For an overseas address use 9999 for the postcode.
SF29  *Country of current postal address* - Contains the country for the current *postal address* of the *provider*. This field may be left blank if the country is *Australia*.

SF48  *Provider Australian Business Number (ABN)* - Show the ABN of the *provider*.

- This field should be right justified and should only contain numerics (that is, no blanks, slashes or dashes).

- If an ABN is shown, it must satisfy the ATO ABN algorithm. Information regarding the algorithm is available on the ATO website at [http://www.ato.gov.au/rsf](http://www.ato.gov.au/rsf).
7 EXAMPLE OF DATA FILE STRUCTURE

7.1 Supplier registration data record 1

<table>
<thead>
<tr>
<th>Character position</th>
<th>Contents</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-3</td>
<td>996</td>
</tr>
<tr>
<td>4-17</td>
<td>IDENTREGISTER1</td>
</tr>
<tr>
<td>18-28</td>
<td>98765432101</td>
</tr>
<tr>
<td>29-29</td>
<td>P</td>
</tr>
<tr>
<td>30-37</td>
<td>14102000</td>
</tr>
<tr>
<td>38-38</td>
<td>L</td>
</tr>
<tr>
<td>39-39</td>
<td>C</td>
</tr>
<tr>
<td>41-50</td>
<td>FMESV005.0</td>
</tr>
<tr>
<td>51-60</td>
<td></td>
</tr>
<tr>
<td>62-996</td>
<td>Spaces (Reserved for future use)</td>
</tr>
</tbody>
</table>

7.2 Supplier registration data record 2

<table>
<thead>
<tr>
<th>Character position</th>
<th>Contents</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-3</td>
<td>996</td>
</tr>
<tr>
<td>4-17</td>
<td>IDENTREGISTER2</td>
</tr>
<tr>
<td>18-217</td>
<td>XYZ SUPERFUND ADMINISTRATORS</td>
</tr>
<tr>
<td>218-255</td>
<td>MARY SMITH</td>
</tr>
<tr>
<td>256-270</td>
<td>02 12345678</td>
</tr>
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<td>271-285</td>
<td>02 12345679</td>
</tr>
<tr>
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<td>2000101413504200</td>
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</tr>
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</table>

7.3 Supplier registration data record 3

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<tbody>
<tr>
<td>1-3</td>
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<td>4-17</td>
<td>IDENTREGISTER3</td>
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<tr>
<td>18-55</td>
<td>22 KINGSFORD SMITH DRIVE</td>
</tr>
<tr>
<td>56-93</td>
<td>(Field not used, space fill)</td>
</tr>
<tr>
<td>94-120</td>
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<td>121-123</td>
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<td>124-127</td>
<td>2640</td>
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<tr>
<td>128-147</td>
<td>(If Australia, space fill)</td>
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<tr>
<td>148-185</td>
<td>PO BOX 20</td>
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<tr>
<td>186-223</td>
<td>(Field not used, space fill)</td>
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<td>224-250</td>
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<td>251-253</td>
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<td>254-257</td>
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<tr>
<td>258-277</td>
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<tr>
<td>278-353</td>
<td><a href="mailto:XZZ@MADEUP.COM.AU">XZZ@MADEUP.COM.AU</a></td>
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### 7.4 Provider identity data record

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<tr>
<td>43-50</td>
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<td>51-250</td>
<td>GHI SUPERFUND</td>
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<tr>
<td>251-450</td>
<td>Reserved (space fill)</td>
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<tr>
<td>489-503</td>
<td>02 12345678</td>
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<tr>
<td>504-518</td>
<td>02 12345679</td>
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<td>519-556</td>
<td>THE SUPERBUILDING</td>
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<tr>
<td>557-594</td>
<td>22 KINGSFORD SMITH DRIVE</td>
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<td>595-621</td>
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<td>625-628</td>
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<tr>
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<td>755-758</td>
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<tr>
<td>759-778</td>
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</tr>
<tr>
<td>779-779</td>
<td>L</td>
</tr>
<tr>
<td>780-780</td>
<td>P</td>
</tr>
<tr>
<td>781-860</td>
<td>INHOUSE VERSION 3.0</td>
</tr>
<tr>
<td>861-936</td>
<td><a href="mailto:GHI@ALIAS.COM.AU">GHI@ALIAS.COM.AU</a></td>
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### 7.5 Member data record

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<td>8-13</td>
<td>SYS01</td>
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<td>30-45</td>
<td>JON123235</td>
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<tr>
<td>46-56</td>
<td>0012345678</td>
</tr>
<tr>
<td>57-57</td>
<td>A</td>
</tr>
<tr>
<td>58-66</td>
<td>Reserved (space fill)</td>
</tr>
<tr>
<td>67-81</td>
<td>MR</td>
</tr>
<tr>
<td>82-111</td>
<td>JONES</td>
</tr>
<tr>
<td>112-126</td>
<td>JOHN</td>
</tr>
<tr>
<td>127-156</td>
<td>L</td>
</tr>
<tr>
<td>157-186</td>
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<tr>
<td>187-201</td>
<td>(field not used, space fill)</td>
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<tr>
<td>202-231</td>
<td>(field not used, space fill)</td>
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<td>232-232</td>
<td>M</td>
</tr>
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<td>233-234</td>
<td>05</td>
</tr>
<tr>
<td>235-236</td>
<td>08</td>
</tr>
<tr>
<td>237-240</td>
<td>1950</td>
</tr>
<tr>
<td>241-278</td>
<td>BUNDA APARTMENTS UNIT 34</td>
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<tr>
<td>279-316</td>
<td>34 BUNDA STREET</td>
</tr>
<tr>
<td>317-343</td>
<td>ALBURY</td>
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<tr>
<td>344-346</td>
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<td>347-350</td>
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<td>351-370</td>
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<tr>
<td>371-371</td>
<td>space fill</td>
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<tr>
<td>372-372</td>
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<td>373-922</td>
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</tr>
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</table>

### 7.6 Member exit data record

<table>
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<th>Character position</th>
<th>Contents</th>
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<tbody>
<tr>
<td>1-3</td>
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<tr>
<td>4-7</td>
<td>DEXT</td>
</tr>
<tr>
<td>8-15</td>
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<tr>
<td>16-28</td>
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<tr>
<td>29-29</td>
<td>space fill</td>
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<tr>
<td>30-30</td>
<td>D</td>
</tr>
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<td>31-996</td>
<td>Spaces (Reserved for future use)</td>
</tr>
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7.7 File total data record

<table>
<thead>
<tr>
<th>Character position</th>
<th>Contents</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-3</td>
<td>996</td>
</tr>
<tr>
<td>4-13</td>
<td>FILE-TOTAL</td>
</tr>
<tr>
<td>14-23</td>
<td>0000000007</td>
</tr>
<tr>
<td>24-996</td>
<td>Spaces (Reserved for future use)</td>
</tr>
</tbody>
</table>

7.8 Example of records in a file

Multiple providers, members, and member exits are being reported

Supplier data record 1  (eg an Administrator)
Supplier data record 2
Supplier data record 3
  Provider data record  (eg Fund 1)
    Member data record  (eg Member 1 in Fund 1)
      Member exit data record (Exit for Member 1 in Fund 1)
    Member data record  (eg Member 2 in Fund 1)
      Member exit data record (Exit for Member 2 in Fund 1)
  Provider data record  (eg Fund 2)
    Member data record  (eg Member 1 in Fund 2)
      Member exit data record (Exit for Member 1 in Fund 2)
  Provider data record  (eg Fund 3)
    Member data record  (eg Member 1 in Fund 3)
      Member exit data record (Exit for Member 1 in Fund 3)
File total data record  (Total number of records equals 15)
8 GETTING ASSISTANCE

8.1 ATO contacts for reporting
If anything in this booklet needs clarification, direct your enquiries to:

American Taxation Office
Superannuation
PO Box 277
WTC VIC 8005

Alternatively, enquiries can be made on 13 10 20 for the cost of a local call.

Enquiries relating to the lodgment of media and testing of media should be directed to Magnetic Information Processing Services (MIPS) Information Line on 1800 642 933. If test media is sent, the ATO will only test that your media is readable and will send you confirmation of this. The ATO will not test the contents of your report. The contents of your report can be tested using the ATO’s “ECI Validator”. This software is available from the ATO superannuation website at www.ato.gov.au/super and follow any “electronic commerce” or “file validation” links. From here, the “ECI Validator” can be downloaded and installed on your own computer and can be used to test all superannuation reports required by the ATO.

Requests for blank mainframe cartridges must be sent to the MIPS Facsimile number 1800 199 270.

Delivery address for mainframe cartridges and DATs (sent using ATO designated couriers):

Magnetic Information Processing Services
Australian Taxation Office
567 Smollett Street
ALBURY NSW 2640

Delivery address for disks:

Magnetic Information Processing Services
Australian Taxation Office
PO Box 1417
ALBURY NSW 2640
8.2 Tax File Number algorithm

The *TFN algorithm* is a mathematical formula that tests the validity of numbers quoted as *TFNs*. Organisations that wish to use the algorithm will need to complete a formal agreement with the ATO. If you wish to know more about the *TFN algorithm* or its use, please contact the ATO's Registered Software Facility on 1300 139 052 (free call). Alternatively you can write to:

The Manager  
Registered Software Facility  
Australian Taxation Office  
PO Box 9990  
NEWCASTLE NSW 2300

Or send your letter by facsimile to (02) 4923 1680 or e-mail rsf@ato.gov.au
9 CHECKLIST

The following checklist will help to ensure that important steps in the preparation of the data file have been followed.

- All data records MUST BE 996 characters in length
- All ALPHA characters must be written in UPPER CASE.
- The Member Exit Statement information must be the only information provided on the cartridge, DAT, floppy disk, zip disk, CD-ROM, or file sent via the Internet.
- ONLY ONE FILE (dataset) is to be provided on each mainframe cartridge.
- MULTIPLE FILES (datasets) are accepted on DATs, CD-ROMs, zip disks and floppy disks only.
- A data file MUST NOT be split across two or more disks.
- The data on DATs and floppy disks MUST NOT be compressed or archived.
- For files sent on magnetic media, the file name must be CPFEXITS or of the form CPFEXITS.Cnn.
- If a TEST cartridge, DAT, floppy disk, zip disk or CD-ROM is produced, the media can be sent to MIPS to ensure that the media is readable. The volume of test data should be limited to about 30 data records. The Run type field on supplier registration data record 1 must be set to T.
- The ATO will not test the contents of your report. The contents of your report can be tested using the ATO’s “ECI Validator”. This software is available from the ATO superannuation website at www.ato.gov.au/super and follow any “electronic commerce” or “file validation” links. From here, the “ECI Validator” can be downloaded and installed on your own computer and can be used to test all superannuation reports required by the ATO.
- To send files via the Internet, the ECI program must be installed on your computer and you must have a valid digital certificate for your organisation.
- A Magnetic Media Information form has been completed and enclosed with the media.
- Forward all magnetic media to MIPS, not to your local ATO branch office.
- Send cartridges and DATs by courier and send floppy disks, zip disks and CD-ROMs by mail.
10 FORMS

The following forms are provided for use by suppliers who lodge Superannuation Surcharge Member Exit Statements for Constitutionally Protected Superannuation Funds (MES) data:

- Magnetic Media Information form (MES)
- Multiple Files Information form (MES)

(Please enclose this form if you have placed multiple files on a disk, CD-ROM or DAT.)
MAGNETIC MEDIA INFORMATION

This form must be enclosed with TEST or PRODUCTION data
Information line number 1 800 642 933

SUPERANNUATION SURCHARGE
MEMBER EXIT STATEMENT INFORMATION
for CONSTITUTIONALLY PROTECTED
SUPERANNUATION PROVIDERS

This media contains

<table>
<thead>
<tr>
<th>Media type (tick as appropriate)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cartridge</td>
</tr>
<tr>
<td>Cartridge</td>
</tr>
<tr>
<td>Floppy disk</td>
</tr>
<tr>
<td>DAT</td>
</tr>
<tr>
<td>DAT</td>
</tr>
<tr>
<td>Zip</td>
</tr>
<tr>
<td>CDROM</td>
</tr>
<tr>
<td>18 track</td>
</tr>
<tr>
<td>36 track</td>
</tr>
</tbody>
</table>

Period of report: _/__/____ to _/__/____

Supplier name
Supplier number

Business address (for delivery of magnetic media)
Number/Street
Suburb/Town
Postal address (for delivery of correspondence)
Number/Street
Suburb/Town

Contact name
Telephone number
Facsimile number

Media type (tick as appropriate)

Please write an identifier on the outside of your cartridge/DAT/floppy disk/ZIP/CD-ROM and show this below.

Identifier: ________________________________________

Does this media contain test data? (tick as appropriate)

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
</table>

Delivery address for media

Cartridges and DATs (courier)
Australian Taxation Office
Magnetic Information Processing Services
567 Smollett Street
Albury NSW 2640

Floppy disks, ZIP disks and CD-ROMs (post)
Australian Taxation Office
Magnetic Information Processing Services
PO Box 1417
ALBURY NSW 2640

Office use only

Process number __________ Date received _/__/____ Signature _________________________

This form may be photocopied for use
### MULTIPLE FILES INFORMATION

This form must be enclosed if you have placed multiple files on a disk, CD or DAT

Information line number 1 800 642 933

This media contains

SUPERANNUATION SURCHARGE
MEMBER EXIT STATEMENT INFORMATION
for CONSTITUTIONALLY PROTECTED SUPERANNUATION PROVIDERS

LC

MULTIPLE FILES MUST BE OF THE FORM: CPFEXITS.Cnn

Please highlight the appropriate Cnn characters for each file on this medium

<table>
<thead>
<tr>
<th>FILE</th>
<th>PROCESS No</th>
<th>FILE</th>
<th>PROCESS No</th>
<th>FILE</th>
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This form may be photocopied for use