



INSTRUCTIONS

This declaration is required to allow a superannuation provider to authorise a superannuation supplier to lodge member contributions statements (MCSs) electronically with the ATO on their behalf. The declaration itself cannot itself be prepared electronically as it requires each party's original signature.

For this declaration, an MCS is a statement or amended statement made in the approved form by providers other than self-managed super funds under either section 390-5 (original statement) or 390-115 (amended statement) of Schedule 1 of the *Taxation Administration Act 1953*. These statements only apply to contributions made since 1 July 2007.

⚠ This declaration is not required for an MCS or amended MCS for 2006-07 and earlier financial years.

For this declaration, a provider is either:

- the trustee of a super fund or approved deposit fund (ADF)
- the provider of a retirement savings account (RSA).

A supplier is an administrator, accountant or other agent acting for the provider. This declaration is not required when a provider lodges an MCS on their own behalf. For example, a declaration is not required when an employee of the provider lodges an MCS.

A provider only needs a single declaration for all the MCSs, including amended MCSs, to be lodged for all members regarding contributions made to a particular superannuation plan in a particular financial year. The declaration must be completed in full before any lodgments are made for that year.

⚠ A separate declaration is required for each of the provider's super plans (for example, a board of trustees must separately authorise an administrator to lodge MCSs for its accumulation fund, pension fund and ADF).

If a supplier is being authorised to lodge MCSs in respect of previous financial years, as well as the current financial year, then declarations must be made for each year if they were not made previously. If a new supplier takes over the lodgment of both current and future MCSs then new declarations must be made for all of the years for which the supplier is authorised to lodge either original or amended MCSs.

Section B must be completed by the provider before the supplier completes section A. The provider must then retain the declaration for five years.

⚠ Although the provider authorises the supplier to lodge MCSs, the provider remains accountable for the information reported and liable for any penalties for false or misleading statements.

Privacy

We are authorised under the *Income Tax Assessment Act 1997* and the *Taxation Administration Act 1953* to ask that this information be collected and provided to us when we request it. We need this information to help us to administer the taxation laws.



Member contributions statement supplier lodgment declaration

Names of superannuation provider and superannuation plan

Give the name of the superannuation fund, approved deposit fund or retirement savings account (the plan) as well as the name of its trustee or provider (for example, 'ABC Pty Ltd as trustee for XYZ Super Fund' or 'DEF Trustee Board for DEF Super').

Tax file number

OR

Australian business number

Give the tax file number or Australian business number of the plan.

Financial year ending 30 June 20

This declaration is made for all member contributions statements (MCSs), including amended MCSs, lodged for the above plan in respect of contributions made in the above financial year.

Section A: Declaration by supplier

I declare that:

- I have and will prepare any MCSs required, including amended MCSs, for the above financial year for members of the above superannuation plan in accordance with information supplied by the provider
- I have received a declaration made by the provider that the information provided to me (if any) for the preparation of these MCSs is and will be true and correct.
- I am authorised by the provider to give the information in the MCSs to the ATO.

Name of supplier

Name of signatory

Signature of supplier

Date

Day: / Month: / Year:

Section B: Declaration by provider

I declare that in relation to MCSs for the above financial year lodged in respect of all members of the above superannuation plan:

- I authorise to give the approved form to the ATO
- the information provided to this supplier for the preparation of any MCSs is and will be true and correct
- I understand I remain legally accountable for the accuracy and completeness of the statements the supplier lodges on my behalf
- I will retain this declaration for five years and understand I must produce it within a reasonable time if requested by the ATO.

Name of provider

Name of signatory

Signature of provider

Date

Day: / Month: / Year: