



28 September 2017

**TO: ALL RSE LICENSEES**

**REMAKING OF SUPERANNUATION INSTRUMENTS**

APRA has remade two superannuation legislative instruments which are registered on the Federal Register of Legislation and which sunset in October 2017.<sup>1</sup>

The purpose of the legislative instruments is to outline the 'approved manner' in which a tax file number (TFN) can be collected, reported, quoted, dealt with and used. The remade instruments are:

- *Retirement Savings Accounts Tax File Number approval No. 1 of 2017* which replaces the previous *Retirement Savings Accounts Tax File Number approval No. 1 of 2007*; and
- *Superannuation Industry (Supervision) Tax File Number approval No. 1 of 2017* which replaces the previous *Superannuation Industry (Supervision) Tax File Number approval No. 1 of 2007*.

The new legislative instruments are available on the Federal Register of Legislation and are accompanied by an Explanatory Statement which outlines further details on the instruments. Further information on the Tax File Number Approvals and links to the instruments on the Federal Register of Legislation are available on APRA's website here: <http://www.apra.gov.au/Super/Pages/tax-file-number-approvals.aspx>

In reviewing the previous 2007 instruments, APRA consulted with the superannuation industry bodies and the Australian Taxation Office (ATO) and minor changes have been made to reflect feedback from the consultation process. No substantive changes have been made and the new instruments will continue to operate in a similar way to the previous 2007 instruments.

Please contact your responsible supervisor if you require any further information.

Yours sincerely,

A handwritten signature in black ink that reads 'Heidi Richards'.

Heidi Richards  
General Manager, Policy Development  
Policy and Advice Division

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<sup>1</sup> A sunset provision or clause is a measure within a statute, regulation or other law that provides that the law shall be repealed after a specific date, unless further legislative action is taken to extend the law.