Reporting Standard SRS 605.0

RSE Structure

Objective of this reporting standard

This Reporting Standard sets out requirements for the provision of information to APRA relating to the structure of a registrable superannuation entity (RSE), defined benefit RSE or Pooled Superannuation Trust (PST).

It includes *Reporting Form SRF 605.0 RSE Structure* (SRF 605.0) and associated specific instructions.

Authority

1. This Reporting Standard is made under section 13 of the *Financial Sector (Collection of Data) Act 2001*.

Purpose

2. Information collected under this Reporting Standard is used by APRA for the purposes of prudential supervision and publication. It may also be used by the Australian Securities and Investments Commission.

Application

3. This Reporting Standard applies to each registrable superannuation entity (RSE) licensee (RSE licensee) in respect of each RSE, defined benefit RSE and pooled superannuation trust (PST) within its business operations[1].

[1] For the purposes of this Reporting Standard, an RSE licensee's 'business operations' includes all activities it conducts as an RSE licensee (including the activities of each RSE of which it is the licensee), and all other activities of the RSE licensee to the extent that they are relevant to, or may impact on, its activities as an RSE licensee. For the avoidance of doubt, if the RSE licensee is trustee of more than one RSE, defined benefit RSE or PST, the RSE licensee must separately provide the information required by this Reporting Standard for each RSE, or defined benefit RSE within its business operations. An RSE licensee that does not have any RSEs or defined benefit RSEs within its business operations is not required to provide information under this Reporting Standard.

Commencement

4. This Reporting Standard commences at the start of the day after the day it is registered on the Federal Register of Legislation.

Reporting periods

5. The RSE licensee must provide the information required by this Reporting Standard for the reporting periods, by the due dates, set out in the table below.

Reporting Form	**Reporting Table**	**Reporting Period**	**Due date**	**First Reporting Period**
Reporting Form SRF 605.0 RSE Structure (SRF 605.0)	Table 1 Superannuation products Table 2 Investment menus Table 3 Investment options Table 4 Fees and costs arrangements	Each year ending on 30 June	28 calendar days after the end of the relevant reporting period	The year ending on 30 June 2027
	Table 5 Defined Benefit Sub-funds	Each year ending on 30 June	28 calendar days after the end of the relevant reporting period	The year ending on 30 June 2027
Reporting Form SRF 605.1 Investment Option Transaction And Pricing Attributes (SRF 605.1)	Table 1 Investment Option Transaction And Pricing Attributes	Each year ending on 30 June	28 calendar days after the end of the relevant reporting period	The year ending on 30 June 2027

Ad-hoc information required

6. Where there is a change in circumstances on or after 1 April 2026 that results in information reported, whether under this Reporting Standard or the Reporting Standard revoked by the determination that makes this Reporting Standard, relating to superannuation products, investment menus, investment options, fee and cost arrangements or defined benefit sub-funds in respect of an RSE, defined benefit RSE or PST no longer being accurate, the RSE licensee must provide updated information required by this Reporting Standard within 28 calendar days after the end of the calendar quarter in which the change occurred for the periods ending 30 September, 31 December and 31 March.

Quarterly attestation required

7. An RSE licensee must provide APRA an attestation that the information it last provided APRA under this Reporting Standard is still accurate as at the end of every calendar quarter (i.e. the periods ending 30 September, 31 December, 31 March and 30 June each year) or that the RSE licensee has, or will be, providing updated information to APRA in accordance with paragraph 7.

8. An RSE licensee to which this Reporting Standard applies must provide information required under paragraph 7, within 28 days after the end of each calendar quarter.

Notices

9. If, having regard to the particular circumstances of an RSE, defined benefit RSE or PST, APRA considers it necessary or desirable to obtain information more or less frequently than as provided by paragraph 5, APRA may, by notice in writing, change the reporting periods for the particular RSE, defined benefit RSE or PST.

10. Where APRA has changed the reporting periods under paragraph 9, the RSE licensee must provide the relevant information within the time specified by the notice in writing.

11. APRA may grant, in writing, an RSE licensee an extension of a due date with respect to one or more RSEs, defined benefit RSEs or PSTs within its business operations, in which case the new due date for the provision of the information will be the due date on the specified notice of extension.

    Note: For the avoidance of doubt, APRA's expectation is that if the due date falls on a day other than a usual business day, an RSE licensee will submit the information required no later than the due date.

Form and method of submission

12. The information required by this Reporting Standard must be given to APRA in electronic format using an electronic method available on APRA's website or by a method notified by APRA prior to submission.

Quality control

13. The information provided by an RSE licensee under this Reporting Standard must be the product of systems, procedures and internal controls that have been reviewed and tested by the RSE auditor of the RSE, defined benefit RSE or PST to which the information

relates[2]. This will require the RSE auditor to review and test the RSE licensee's systems, procedures and internal controls designed to enable the RSE licensee to report reliable information to APRA. This review and testing must be done on:

(a) an annual basis or more frequently if necessary to enable the RSE auditor to form an opinion on the reliability and accuracy of information; and

(b) at least a limited assurance engagement consistent with professional standards and guidance notes issued by the Auditing and Assurance Standards Board as may be amended from time to time, to the extent that they are not inconsistent with the requirements of *Prudential Standard SPS 310 Audit and Related Matters* (SPS 310).

14. All information provided by an RSE licensee under this Reporting Standard must be subject to systems, processes and controls developed by the RSE licensee for the internal review and authorisation of that information. It is the responsibility of the Board and senior management of the RSE licensee to ensure that an appropriate set of policies, procedures and controls for the authorisation of information submitted to APRA is in place.

Authorisation

15. When an officer or agent of an RSE licensee provides the information required by this Reporting Standard using an electronic format, the officer or agent must digitally sign the relevant information using a digital certificate acceptable to APRA.

16. If the information required by this Reporting Standard is provided by an agent who submits the information on the RSE licensee's behalf, the RSE licensee must:

(a) obtain from the agent a copy of the completed form with the information provided to APRA; and

(b) retain the completed copy.

17. An officer or agent of an RSE licensee who submits the information under this Reporting Standard for, or on behalf of, the RSE licensee must be authorised by either:

(a) the Chief Executive Officer of the RSE licensee; or

(b) the Chief Financial Officer of the RSE licensee.

Minor alterations to forms and instructions

18. APRA may make minor variations to:

[2] Refer also to *Prudential Standard SPS 310 Audit and Related Matters* (SPS 310).

(a) a form that is part of this Reporting Standard, and the instructions to such a form, to correct technical, programming or logical errors, inconsistencies or anomalies; or

(b) the instructions to a form, to clarify their application to the form,

without changing any substantive requirement in the form or instructions.

19. If APRA makes such a variation, it must notify each RSE licensee that is required to report under this Reporting Standard.

Transition

20. An RSE licensee to which this Reporting Standard applies must report under the Reporting Standard revoked by the determination that makes this Reporting Standard in respect of any reporting periods ending before 1 January 2027.

Interpretation

21. In this Reporting Standard:

APRA means the Australian Prudential Regulation Authority established under the *Australian Prudential Regulation Authority Act 1998.*

Chief Executive Officer means the chief executive officer of the RSE licensee, by whatever name called, and whether or not he or she is a member of the Board of the RSE licensee[3].

Chief Financial Officer means the chief financial officer of the RSE licensee, by whatever name called.

defined benefit RSE has the meaning of defined benefit fund in subsection 10(1) of the SIS Act.

due date means the relevant due date under paragraphs 5, 6, 8, 10 or, if applicable, paragraph 11 of this Reporting Standard.

pooled superannuation trust (PST) has the meaning given in subsection 10(1) of the SIS Act.

reporting period means a period mentioned in paragraph 5 or, if applicable, paragraph 9 of this Reporting Standard.

RSE means a registrable superannuation entity as defined in subsection 10(1) of the SIS Act that is not a defined benefit RSE, pooled superannuation trust, small APRA

[3] Refer to *Prudential Standard SPS 510 Governance*.

fund or single member approved deposit fund[4].

RSE auditor means an auditor appointed by the RSE licensee to perform functions under this Reporting Standard.

RSE licensee has the meaning given in subsection 10(1) of the SIS Act.

SIS Act means *Superannuation Industry (Supervision) Act 1993*.

22. In this Reporting Standard, unless an instrument is not disallowable or a contrary intention appears, a reference to an Act, Regulation, Prudential Standard, Reporting Standard, Australian Accounting Standard or Auditing Standard is a reference to the instrument as in force or existing from time to time.

23. Where this Reporting Standard provides for APRA to exercise a power or discretion, this power or discretion is to be exercised in writing.

[4] For the purposes of this Reporting Standard, 'pooled superannuation trust' has the meaning given in subsection 10(1) of the SIS Act, 'small APRA fund' means a superannuation entity that is a regulated superannuation fund, within the meaning of the SIS Act, which has no more than six members and 'single member approved deposit fund' means a superannuation entity that is an approved deposit fund, within the meaning of the SIS Act, which has only one member.

Reporting Form SRF 605.0

RSE Structure

Instruction Guide

This instruction guide is designed to assist in the completion of *Reporting Form SRF 605.0 RSE Structure* (SRF 605.0). This form collects information on the structure of each RSE's business operations.

General directions and notes

Reporting level

SRF 605.0 must be completed for each RSE licensee in respect of each registrable superannuation entity (RSE), defined benefit RSE and pooled superannuation trust (PST), as relevant, within its business operations.

Reporting tables

Tables described in this reporting form list each of the data fields required to be reported. The data fields are listed sequentially in the column order that they will appear in the reported data set. Constraints on the data that can be reported for each field have also been provided.

The Unique identifier column indicates which field or fields form the primary key of the table. Where a field has 'Y' in the Unique identifier column, this denotes that this field forms part of the primary key for the table. A blank cell in the Unique identifier column means that the field does not form part of the primary key for the table. Any specific combination of values in the fields that form the primary key of a table must not appear on more than one row in that table when reported.

Reporting basis and units of measurement

Amounts in SRF 605.0 are to be reported as percentages or whole numbers. Percentages are to be reported as an unconverted number to two decimal places. For example, 12.34 per cent is to be reported as 0.1234.

Items on SRF 605.0 must be reported as at the end of the reporting period, or, if an RSE licensee is submitting ad-hoc information, as at the date of the change.

Definitions

Terms highlighted in ***bold italics*** indicate that the definition is provided in *Reporting Standard SRS 101.0 Definitions for Superannuation Data Collections* (SRS 101.0).

Specific instructions

Table 1: Superannuation products

Report each ***superannuation product*** that had members or was accepting members at any time during the reporting period.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Superannuation Product Status Type		All filers	• New • No Change • Update	Report the status of the ***superannuation product*** record. Report 'New' if this is a new ***superannuation product*** being reported for the first time. Report 'No Change' if there has been no change to the ***superannuation product*** since it was last reported. Report 'Update' if there has been a change to the ***superannuation product*** since it was last reported.
2	Superannuation Product Identifier	Y	All filers	No more than 20 alpha-numeric characters (with	Report the ***superannuation product identifier***.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
				no special characters)	
3	Superannuation Product Name Text		All filers	Free text	Report the name of the ***superannuation product***.
4	Superannuation Product Description Text		All filers	Free text	Report a description of the ***superannuation product***.
5	Superannuation Product Type		All filers	• ***MySuper Product*** • ***Choice Product*** • ***Defined Benefit Product***	Report the superannuation ***product type***.
6	Superannuation Product Category Type		All filers	• ***Generic*** • ***Insurance Only*** • ***MySuper Material Goodwill*** • ***MySuper Large Employer*** • ***Whole Of Life Or Endowment***	Report the superannuation ***product category***.
7	MySuper Authorisation Identifier		All filers	14 numeric digits	Report the ***MySuper authorisation identifier***. If the ***superannuation product*** does not have a ***MySuper authorisation identifier***, leave this field blank**.**
8	Superannuation Product Phase Type		All filers	• ***Accumulation*** • ***Transition To Retirement*** • ***Retirement*** • ***Defined Benefit Accumulation And***	Report the superannuation ***product phase***.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
				Retirement	
9	Superannuation Product Access Type		All filers	• ***Individual No Advisor Required*** • ***Individual Advisor Only*** • ***Standardised Employer*** • ***Tailored Employer*** • ***Combined Access Type***	Report the ***superannuation product access type***.
10	Open To New Employers Superannuation Product Indicator		All filers	• Yes • No	Report whether the ***superannuation product*** is open to new employers.
11	Open To New Members Superannuation Product Indicator		All filers	• Yes • No	Report whether the ***superannuation product*** is open to new members.
12	Open To Public Superannuation Product Indicator		All filers	• Yes • No	Report whether the ***superannuation product*** is open to the public.
13	Product Disclosure Statement URL		All filers	URL	Report the URL path to the current ***Product Disclosure Statement*** file for the ***superannuation product.*** If no such URL exists, this field may be left blank.
14	Product Disclosure Statement Updated Date		All filers	Date values (dd/mm/yyyy)	Report when the most recent ***Product Disclosure Statement*** for the ***superannuation product*** was dated as per section 1013G of the *Corporations Act 2001*.
15	Product Dashboard URL		All filers	URL	Report the URL path of the product

Column	Field name	Unique identifier	Applicable to	Valid values	Description
					dashboard. If the ***superannuation product*** is not required to have a dashboard, this field may be left blank.
16	Product Dashboard Updated Date		All RSE licensees	Date values (dd/mm/yyyy)	Where the URL path of the product dashboard has been supplied, report the effective date that the product dashboard was last updated, otherwise leave this field blank.
17	Minimum Balance Superannuation Product Amount		All filers	Dollar values	Report the ***minimum balance*** of the ***superannuation product***. Where there is no minimum, leave this field blank.
18	Superannuation Product Inception Date		All filers	Date values (dd/mm/yyyy)	Report the ***superannuation product inception date***.
19	Superannuation Product End Date		All filers	Date values (dd/mm/yyyy)	Report the ***superannuation product end date***. If the ***superannuation product*** has no ***end date***, leave this field blank.
20	Date Of Change		All filers	Date values (dd/mm/yyyy)	Where an RSE licensee makes a change to information relating to a superannuation product, report the date of change. Where there is no change, leave this field blank.

Table 2: Investment menus

Report each ***investment menu*** that members invested through or had the option to invest through at any time during the reporting period.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Investment Menu Status Type		All filers	• New • No Change • Update	Report the status for the ***investment menu*** record. Report 'New' if this is a new ***investment menu*** being reported for the first time. Report 'No Change' if there has been no change to the ***investment menu*** since it was last reported. Report 'Update' if there has been a change to the ***investment menu*** since it was last reported.
2	Investment Menu Identifier	Y	All filers	No more than 20 alpha-numeric characters (with no special characters)	Report the ***investment menu identifier***.
3	Investment Menu Name Text		All filers	Free text	Report the name of the ***investment menu***.
4	Investment Menu Description Text		All filers	Free text	Provide a description of the ***investment menu***.
5	Investment Menu Type		All filers	• ***Generic*** • ***Platform*** • ***Lifecycle Option***	Report the ***investment menu type***.
6	Lifecyle Trigger Age Indicator		All filers	• Yes • No	Report whether a change in the lifecycle stage is dependent on the age of the member. For non-***lifecycle option investment menu types***, report 'No'.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
7	Lifecyle Trigger Balance Indicator		All filers	• Yes • No	Report whether a change in the lifecycle stage is dependent on the members' balance. For non-***lifecycle option investment menu types***, report 'No'.
8	Lifecyle Trigger Contribution Rate Indicator		All filers	• Yes • No	Report whether a change in the lifecycle stage is dependent on the members' contribution rate. For non-***lifecycle option investment menu types***, report 'No'.
9	Lifecyle Trigger Salary Indicator		All filers	• Yes • No	Report whether a change in the lifecycle stage is dependent on the members' salary. For non-***lifecycle option investment menu types***, report 'No'.
10	Lifecyle Trigger Gender Indicator		All filers	• Yes • No	Report whether a change in the lifecycle stage is dependent on the members' gender. For non-***lifecycle option investment menu types***, report 'No'.
11	Lifecyle Trigger Time Until Retirement Indicator		All filers	• Yes • No	Report whether a change in the lifecycle stage is dependent on the time until retirement of the member. For non-***lifecycle option investment menu types***, report 'No'.
12	Open To New Members Investment Menu Indicator		All filers	• Yes • No	Report whether the ***investment menu*** is open to new members.
13	Minimum Balance Investment Menu		All filers	Dollar values	Report the ***minimum balance***. Where there is no minimum, leave this field

Column	Field name	Unique identifier	Applicable to	Valid values	Description
	Amount				blank.
14	Investment Cap Investment Menu Percent		All filers	Percentage to 2 decimal places	Report the ***investment cap*** as a percentage of individual member balance. Where there is no cap, leave this field blank.
15	Investment Menu Inception Date		All filers	Date values (dd/mm/yyyy)	Report the ***inception date*** of the ***investment menu***.
16	Investment Menu End Date		All filers	Date values (dd/mm/yyyy)	Report the ***end date*** of the ***investment menu***. If the ***investment menu*** has no ***end date***, leave this field blank.
17	Date Of Change		All filers	Date values (dd/mm/yyyy)	Where an RSE licensee makes a change to information relating to an investment menu, report the date of change. Where there is no change, leave this field blank.

Table 3: Investment options

Unless aggregation is permitted as described below, report each ***investment option*** that members invested in or had the option to invest in at any time during the reporting period. Report each group of ***investment options*** that have been aggregated that members invested in or had the option to invest in at any time during the reporting period.

For the 30 June 2021 reporting period, for each investment menu reported with ***Investment Menu Type*** of *'Lifecycle option'*, RSE licensees must report all investment options the ***investment menu*** provided a pathway to from 30 June 2014 up to and including 30 June 2021, regardless of whether the ***investment options*** have an ***investment option end date*** prior to 30 June 2021.

The ***investment option categories*** that may be aggregated are:

- ***Direct Shares***;
- ***Direct Term Deposit***;
- ***Direct Hybrid Security*** and

- ***Direct Fixed Income Instrument***.

Where an ***investment option category*** has been listed as being permitted to be aggregated, the RSE licensee can either:

- Report each ***investment option*** within that ***investment option category*** on a separate line; or
- Aggregate the ***investment options*** within that ***investment option category*** subject to the following conditions:
  - Only ***investment options*** with the same ***investment option type*** and ***investment option category*** may be aggregated;
  - The ***investment option*** name and description should reflect the fact that aggregation has taken place;
  - The number of investments included column must be completed, indicating the number of ***investment options*** that have been aggregated;
  - APIR Code should be left blank;
  - Ticker Symbol Text should be left blank;
  - Investment Option Inception Date should be the earliest of the ***inception dates*** of the ***investment options*** being aggregated;
  - Only ***investment options*** with the same combination of:
    - Exchange Code Text;
    - Able To Freeze For Redemptions Investment Option Indicator;
    - Frozen For Redemptions Investment Option Indicator; and
    - Open To New Members Investment Option Indicator,

    can be aggregated.
  - For columns:
    - Minimum Balance Investment Option Amount;
    - Investment Cap Investment Option Percent; and
    - Minimum Purchase Transaction Investment Option Amount,

    the lowest non blank value of this column from the aggregated ***investment options*** should be reported. Should all aggregated ***investment options*** have a blank value, then that column may be left blank for the aggregation.
  - ***End date*** should only be reported once all of the ***investment options*** within the aggregation have ended. It should be set to the latest ***end date*** from the ***investment options*** aggregated.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Investment Option Status Type		All filers	• New • No Change	Report the status for the ***investment option*** record.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
				• Update	Report 'New' if this is a new ***investment option*** being reported for the first time. Report 'No Change' if there has been no change to the ***investment option*** since it was last reported. Report 'Update' if there has been a change to the ***investment option*** since it was last reported.
2	Investment Option Identifier	Y	All filers	No more than 20 alpha-numeric characters (with no special characters)	Report the ***investment option identifier***.
3	Investment Option Name Text		All filers	Free text	Report the name of the ***investment option***.
4	Investment Option Description Text		All filers	Free text	Provide a description of the ***investment option***.
5	Trustee Directed Product Indicator		All filers	• Yes • No	Report whether the ***investment option*** is a ***trustee directed product***.
6	Investment Option Type		All filers	• ***Multi Manager*** • ***Single Asset*** • ***Exchange Traded Product*** • ***Listed Investment Company*** • ***Single Manager - Other Listed*** • ***Single Manager -***	Report the ***investment option type***.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
				Unlisted • ***Managed Discretionary Account*** • ***Separately Managed Account*** • ***Insurance Only*** • ***Defined Benefit***	
7	Investment Option Category Type		All filers	• ***Single Sector*** • ***Multi Sector*** • ***Direct Cash Account*** • ***Direct Term Deposit*** • ***Direct Fixed Income Instrument*** • ***Direct Shares*** • ***Direct Hybrid Security*** • ***Annuity*** • ***Other***	Report the ***investment option category***.
8	Investment Option Included Count		All filers	Whole number	Where two or more investments have been aggregated for the purpose of reporting for this form, report the number of distinct investments included that would otherwise have satisfied the definition of ***investment option***. Otherwise, leave this field blank.
9	APIR Code		All filers	String of 9 alpha numeric characters	Where applicable, report the ***APIR code***. Otherwise leave this field blank.
10	Exchange Code Text		All filers	Free text	Where applicable, report the ***exchange code***. Otherwise leave this field blank.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
11	Ticker Symbol Text		All filers	Free text	Where applicable, report the ***ticker symbol*** of the ***investment option***. Otherwise, leave this field blank.
12	Able To Freeze For Redemptions Investment Option Indicator		All filers	• Yes • No	Report whether the ***investment option*** is able to be frozen for redemptions.
13	Frozen For Redemptions Investment Option Indicator		All filers	• Yes • No	Report whether the ***investment option*** is frozen for redemptions.
14	Open To New Members Investment Option Indicator		All filers	• Yes • No	Report whether the ***investment option*** is open to new members.
15	Not Open To New Members Investment Option Reason Type		All filers	• ***Failed Performance Test*** • ***Legacy Product*** • ***Other*** • ***Not Applicable***	Report an explanation for any ***investment option*** that is no longer open to new members.
16	Minimum Balance Investment Option Amount		All filers	Whole dollars	Report the ***minimum balance*** allowable within the ***investment option***. Where there is no minimum, leave this field blank.
17	Investment Cap Investment Option Percent		All filers	Percentage to 2 decimal places	Report the ***investment cap*** applicable to the ***investment option*** as a percentage. Where there is no cap, leave this field blank.
18	Minimum Purchase Transaction Investment Option Amount		All filers	Whole dollars	Report the ***minimum purchase transaction*** of the ***investment option***. Where there is no minimum, leave this field blank.
19	Investment Option Inception Date		All filers	Date values (dd/mm/yyyy)	Report the ***inception date*** of the ***investment option***.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
20	Investment Option End Date		All filers	Date values (dd/mm/yyyy)	Report the ***end date*** of the ***investment option*** where applicable. If the ***investment option*** has no ***end date***, leave this field blank.
21	Investment Option Management Type		All filers	• ***Internally Managed*** • ***Externally Managed - Connected Entity*** • ***Externally Managed - Non-connected Entity*** • ***Not Applicable***	Report the investment management type for the ***investment option***.
22	Investment Option Strategy Setting Type		All filers	• ***RSE licensee*** • ***Connected Entity*** • ***Non-connected Entity***	Report the investment asset allocation target type for the ***investment option***.
23	Date Of Change		All filers	Date values (dd/mm/yyyy)	Where an RSE licensee makes a change to information relating to an investment option, report the date of change. Where there is no change, leave this field blank.
24	Investment Performance Start Date		All filers	Date values (dd/mm/yyyy)	Report the date when the ***investment option*** received its first contribution or funding from a member.

Table 4: Fees and costs arrangements

Table 4 collects information on the specific fees and costs offered to members under ***fees and costs arrangements***. ***Standard fees and costs arrangements*** refer to fees and costs available to members who do not qualify for alternative ***fees and costs arrangements*** that may have been negotiated with the RSE licensee.

Report each ***fees and costs arrangement*** that was in use at any stage in the reporting period. Each ***fees and costs arrangement*** must be identified by a unique ***fees and costs arrangement identifier*** in Table 4.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Fees And Costs Arrangement Status Type		All filers	• New • No Change • Update	Report the status for the ***fees and costs arrangement*** record. Report 'New' if this is a new ***fees and costs arrangement*** being reported for the first time. Report 'No Change' if there has been no change to the ***fees and costs arrangement*** (columns 2-7, 11-16) since it was last reported. Report 'Update' if there has been a change to the ***fees and costs arrangement*** (columns 2-7, 11-16) since it was last reported.
2	Fees And Costs Arrangement Identifier	Y	All filers	No more than 20 alpha-numeric characters (with no special characters)	Report the ***fees and costs arrangement identifier*** for the ***fees and costs arrangement***.
3	Fees And Costs Arrangement Type		All filers	• ***Standard*** • ***Custom***	Report the ***fees and costs arrangement type*** for the ***fees and costs arrangement***.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
4	ASIC Regulatory Guide 97 Disclosure Version Type		All filers	• ***2017*** • ***2020*** • Not Applicable	Report the ***RG 97 version*** used to disclose the fees and costs relating to the ***fees and costs arrangement***.
5	ASIC Regulatory Guide 97 Performance Version Type		All filers	• ***2017*** • ***2020*** • Not Applicable	Report the ***RG 97 version*** used to calculate performance relating to the ***fees and costs arrangement***.
6	Eligible Members Description Text		All filers	Free text	Report the ***eligible members*** for the ***fees and costs arrangement***.
7	Custom Features Description Text		All filers	Free text	Report the ***custom features*** that relate to the ***fees and costs arrangement***. For ***fees and costs arrangements*** with a ***fees and costs arrangement type*** of '***Standard***', this field should be left blank.
8	Employer-sponsors Fees And Costs Arrangement Count		All filers	Whole numbers	Report the number of ***employer-sponsors*** that the ***fees and costs arrangement*** applies to.
9	Member Accounts Fees And Costs Arrangement Count		All filers	Whole numbers	Report the number of ***member accounts*** that the ***fees and costs arrangement*** applies to.
10	Members Benefits Fees And Costs Arrangement Amount		All filers	Whole dollars	Report the sum of ***members' benefits*** of the ***member accounts*** that the ***fees and costs arrangement*** applies to.
11	Fees And Costs Arrangement Inception Date		All filers	Date values (dd/mm/yyyy)	Report the ***inception date*** of the ***fees and costs arrangement***.
12	Fees And Costs		All filers	Date values (dd/mm/yyyy)	Report the ***end date*** of the ***fees and costs***

Column	Field name	Unique identifier	Applicable to	Valid values	Description
	Arrangement End Date				***arrangement*** where applicable. If the ***fees and costs arrangement*** has no ***end date***, leave this field blank.
13	Open To New Members Fees And Costs Arrangement Indicator		All filers	• Yes • No	Report whether the ***fees and costs arrangement*** is open to new members.
14	Employer-sponsor Intermediary Type		All filers	• Yes • No	Report whether the ***fees and costs arrangement*** has been negotiated for an ***employer-sponsor intermediary type***, including where it has been negotiated for multiple ***intermediary types***.
15	Promoter Intermediary Type		All filers	• Yes • No	Report whether the ***fees and costs arrangement*** has been negotiated for a ***promoter intermediary type***, including where it has been negotiated for multiple ***intermediary types***.
16	Australian Financial Services (AFS) Licensee Intermediary Type		All filers	• Yes • No	Report whether the ***fees and costs arrangement*** has been negotiated for an ***Australian Financial Services (AFS) Licensee intermediary type***, including where it has been negotiated for multiple ***intermediary types***.
17	Date Of Change		All filers	Date values (dd/mm/yyyy)	Where an ***RSE licensee*** makes a change to information relating to a ***fee and cost arrangement***, report the date of change. Where there is no change, leave this field blank.

Table 5: Defined Benefit Sub-funds

Table 5 collects information on the ***Defined Benefit Sub-fund*** arrangements that are offered to groups of members.

Report each ***Defined Benefit Sub-fund*** that had members or was accepting members at any time during the reporting period. Each ***Defined Benefit Sub-fund*** must be identified by a unique ***defined benefit sub-fund identifier***.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Defined Benefit Sub-fund Status Type		All filers	• New • No Change • Update	Report the status for the ***defined benefit sub-fund*** record: • Report 'New' if this is a new ***defined benefit sub-fund*** being reported for the first time. • Report 'No Change' if there has been no change to the ***defined benefit sub-fund*** since it was last reported. • Report 'Update' if there has been a change to the ***defined benefit sub-fund*** since it was last reported.
2	Defined Benefit Sub-fund Identifier	Y	All filers	No more than 12 alpha-numeric characters (with no special characters)	Report the ***defined benefit sub-fund identifier*** for each ***defined benefit sub-fund***. Report each ***defined benefit sub-fund*** as a separate line.
3	Defined Benefit Sub-fund Name		All filers	Free text	Report the ***defined benefit sub-fund*** name.
4	Principal Standard Employer-sponsor ABN		All filers	ABN Integer	For each ***defined benefit sub-fund***, report the ***principal standard employer-sponsor ABN***.
5	Principal Standard Employer-sponsor Name		All filers	Free text	For each ***defined benefit sub-fund***, report the ***principal standard employer-sponsor*** business name.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
6	Open To New Members Defined Benefit Sub-fund Indicator		All filers	• Yes • No	Report whether the ***defined benefit sub-fund*** is open to new members.
7	Defined Benefit Sub-fund Inception Date		All filers	Date values (dd/mm/yyyy)	Report the ***inception date*** of the ***defined benefit sub-fund***.
8	Defined Benefit Sub-fund End Date		All filers	Date values (dd/mm/yyyy)	Report the ***end date*** of the ***defined benefit sub-fund***. If the ***defined benefit sub-fund*** has no ***end date***, leave this field blank.
9	Date of change		All filers	Date values (dd/mm/yyyy)	Where an RSE licensee makes a change to information relating to a ***defined benefit sub-fund***, report the date of change. Where there is no change, leave this field blank.

Reporting Form SRF 605.1

Investment Option Transaction And Pricing Attributes

Instruction Guide

This instruction guide is designed to assist in the completion of *Reporting Form SRF 605.1 Investment Option Transaction And Pricing Attributes* (SRF 605.1). This form collects information on the structure of each RSE's business operations as it relates to specific attributes of investment options offered to members.

General directions and notes

Reporting level

SRF 605.1 must be completed for each RSE licensee in respect of each registrable superannuation entity (RSE), defined benefit RSE and pooled superannuation trust (PST), as relevant, within its business operations.

Reporting tables

Tables described in this reporting form list each of the data fields required to be reported. The data fields are listed sequentially in the column order that they will appear in the reported data set. Constraints on the data that can be reported for each field have also been provided.

The Unique identifier column indicates which field or fields form the primary key of the table. Where a field has 'Y' in the Unique identifier column, this denotes that this field forms part of the primary key for the table. A blank cell in the Unique identifier column means that the field does not form part of the primary key for the table. Any specific combination of values in the fields that form the primary key of a table must not appear on more than one row in that table when reported.

Reporting basis and units of measurement

Amounts in SRF 605.1 are to be reported as percentages or whole numbers. Percentages are to be reported as an unconverted number to two decimal places. For example, 12.34 per cent is to be reported as 0.1234.

Items on SRF 605.1 must be reported as at the end of the reporting period, or, if an RSE licensee is submitting ad-hoc information, as at the date of the change.

Definitions

Terms highlighted in ***bold italics*** indicate that the definition is provided in *Reporting Standard SRS 101.0 Definitions for Superannuation Data Collections* (SRS 101.0).

Specific instructions

Table 1: Investment Option Transaction And Pricing Attributes

Unless aggregation is permitted as described below, report each ***investment option*** that members invested in or had the option to invest in at any time during the reporting period.

Exclude ***investment options*** that may be aggregated from SRF 605.1. The ***investment option categories*** that may be aggregated are:

- ***Direct Shares***;
- ***Direct Term Deposit***;
- ***Direct Hybrid Security*** and
- ***Direct Fixed Income Instrument***.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Investment Option Identifier	Y	All filers	No more than 20 alpha-numeric characters (with no special characters)	Report the ***investment option identifier***.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
2	Investment Option Application Frequency		All filers	• Daily • Weekly • Monthly • Quarterly • Semi-annual • Annual • Less Frequent Than Annual • Not Applicable	Report the frequency at which members are able to invest in the ***investment option.***
3	Investment Option Redemption Frequency		All filers	• Daily • Weekly • Monthly • Quarterly • Semi-annual • Annual • Less Frequent Than Annual • Not Applicable	Report the frequency at which members are able to redeem on the ***investment option.***
4	Approach To Earnings Attribution		All filers	• Unit Pricing • Crediting Rate • Not Applicable	Report the earnings attribution approach

Column	Field name	Unique identifier	Applicable to	Valid values	Description
5	Investment Option Pricing Frequency		All filers	• Daily • Weekly • Monthly • Quarterly • Semi-annual • Annual • Less Frequent Than Annual • Not Applicable	Report the pricing frequency of the ***investment option***.
6	Pricing Type (applications)		All filers	• Forward Pricing • Historic Pricing • Not Applicable	Report the type of pricing applied to applications of members' interest
7	Pricing Type (redemptions)		All filers	• Forward Pricing • Historic Pricing • Not Applicable	Report the type of pricing applied to redemptions of members' interest
8	Pricing Type (switching)		All filers	• Forward Pricing • Historic Pricing • Not Applicable	Report the type of pricing applied when members switch between ***investment options***.
9	Buy Spread		All filers	Percentage to 2 decimal places	Report the buy spread applied to transacting members.
10	Sell Spread		All filers	Percentage to 2 decimal places	Report the sell spread applied to transacting members.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
11	Review Of External Investment Manager Valuation Practice		All filers	• Daily • Weekly • Monthly • Quarterly • Semi-annual • Annual • Less Frequent Than Annual • Not Applicable	Report the frequency that a review of the investment manager's valuation practice is undertaken for ***Externally Managed Investment Option***. Report 'Not Applicable' for internally managed investment options.
12	Liquidity Provider Type		All filers	• ***Liquidity Provider*** • ***Liquidity Receiver*** • Not Applicable	Report if the ***investment option*** is a ***liquidity provider***.