




# Unclaimed super money non-lodgment form and instructions

Form for super providers and suppliers advising the fund has no members with unclaimed super money accounts to report.

**Last updated** 13 August 2024

## About this form

This is information about the form and instructions for superannuation providers and suppliers advising that the fund has no members with [unclaimed superannuation money \(NAT 73231, PDF 240KB\)](#)  accounts to report.

If you are a superannuation provider or an authorised superannuation supplier who doesn't hold unclaimed superannuation money at the end of the unclaimed money day, you need to send us an unclaimed superannuation money non-lodgment advice by the relevant scheduled statement day.

However, this reporting obligation doesn't apply to you if you are:

- a regulated superannuation fund with no more than 6 members
- a state or territory public sector superannuation scheme that reports and pays, by law, unclaimed superannuation money to your relevant state or territory authority
- reporting on former temporary resident members in response to a section 20C request notice - you must report former temporary resident members identified in a notice using an **unclaimed superannuation money statement**.

## Former temporary residents

An *Unclaimed superannuation money non-lodgment advice* can't be used to report former temporary residents in response to a notification from us. You will need to lodge an **unclaimed superannuation money statement** (NAT 71864) for former temporary residents (even if their account balance is zero). If you require information about how to report unclaimed money electronically see **unclaimed superannuation money statement**.

If you have already lodged a statement to report former temporary residents in response to a notification and have no other unclaimed super accounts, including small and insoluble lost member accounts, at the end of the unclaimed money day, you must still lodge an *Unclaimed superannuation money non-lodgment advice*.

## Who should complete this form

You should complete this advice if you are a super provider or an authorised super supplier who at the end of the relevant unclaimed money day:

- has no unclaimed super member accounts to report and does have small or insoluble lost member accounts to report
- has no small or insoluble lost member accounts to report but does have unclaimed super member accounts to report
- has no unclaimed superannuation money and no small or insoluble lost member accounts to report.

## Who shouldn't complete this form

You are not required to lodge an *Unclaimed superannuation non-lodgment advice* if you are:

- a regulated super fund with no more than 6 members
- a state or territory public sector super scheme that reports and pays by law unclaimed superannuation money to your relevant state or territory authority.

## When you should complete this form

You must report unclaimed superannuation money accounts you hold as at the end of an unclaimed money day. The last day of an unclaimed money period is known as the unclaimed money day. If you don't hold any unclaimed superannuation money on that date, you must submit this form by the end of the corresponding scheduled statement day. The unclaimed money day provided must directly correspond to a scheduled statement day.



## Unclaimed money and scheduled statement days

### Unclaimed money and scheduled statement days

Unclaimed money day	Scheduled statement day
30 June	31 October of the same year
31 December	30 April of the following year

## How to obtain this form

A non-lodgment advice for unclaimed superannuation money can be obtained either:

- by downloading the [USM non-lodgment advice template \(XLSX, 23.7KB\)](#) 
- by using Online services for business to lodge USM templates
- by paper you can download this form in PDF – download [Unclaimed superannuation money non-lodgment advice \(NAT 73231, PDF, 240KB\)](#) .

## How to complete this form

### Section A: Supplier details

Complete this section if you are the supplier of the information and authorised to act on behalf of the super provider – for example, if you are:

- a tax agent

- an accountant
- a super administrator
- the provider, including
  - a super fund
  - an approved deposit fund
  - a retirement savings account provider.

If you are the provider and don't have a separate supplier to provide details on your behalf, you must complete section A and section B, even if the details are the same.

## **Question 1**

### **Australian business number (ABN)**

Provide your ABN.

## **Question 2**

### **Organisation name**

Provide the full name of your organisation.

## **Question 3**

### **Street address**

Provide your street address, not a post office box.

## **Question 4**

### **Postal address**

Provide your postal address.

If this is the same as the street address, write 'as above'.

## **Question 5**

### **Contact details**

Provide details of a nominated person who may be contacted on behalf of the provider if we have any questions about the information on this non-lodgment advice.

## **Question 6**

### **Reference**

Provide a reference that you will find useful in identifying this non-lodgment advice if we need to contact you about information supplied in it.

## **Section B: Provider details**

Provide details of the provider of the unclaimed superannuation money or former temporary resident accounts.

## **Question 7**

### **Tax file number (TFN)**

Provide the provider's TFN.

## **Question 8**

### **ABN**

Provide the provider's ABN.

## **Question 9**

### **Name**

Provide the provider's current full name.

## **Question 10**

### **Previous name**

Provide the previous full name of the provider.

Only provide this if the name of the provider has changed since their last super lodgment was submitted – for example:

- a member contributions statement
- a member exit statement
- an assessment variation advice
- a payment variation advice.

## **Question 11**

### **Branch number**

Provide the branch number if the provider making the report has more than one location.

### **Question 12**

#### **Street address**

Provide the provider's street address, not a post office box.

### **Question 13**

#### **Postal address**

Provide the provider's postal address.

If this is the same as the street address, write 'as above'.

### **Question 14**

#### **Address for service of notices**

Place an 'X' in the applicable box.

If an address is not indicated, we will send correspondence to the supplier.

---

### **Question 15**

#### **Contact details**

Provide details of a nominated person who may be contacted if we have any questions relating to information provided for this non-lodgment advice.

### **Question 16**

#### **Type of superannuation provider**

Place an 'X' in the applicable box. Only one selection can be made.

### **Question 17**

#### **Reference**

Provide a reference that you will find useful in identifying this non-lodgment advice if we need to contact you about information on it.

## **Section C: Form details**

## Question 18

### Unclaimed money day

Provide the unclaimed money day. Report this date as **either** 30 June or 31 December of a past reporting period.

The [unclaimed money day](#) is the last day of an unclaimed money period. The [schedule statement day](#) is the date the statement is due.

## Section D: Non-lodgment reason

### Question 19 Reason for non-lodgment advice (NLA)

Place an 'X' in the box showing the reason you are lodging an NLA.

Valid reasons for lodging an NLA are:

- **J** – the fund has no unclaimed superannuation money to report but does have small or insoluble lost member accounts to report.
- **K** – the fund does have unclaimed superannuation money to report but has no small or insoluble lost member accounts to report.
- **V** – the fund has no unclaimed superannuation money and no small or insoluble lost member accounts to report.
- **I** – the fund has no inactive low-balance accounts.

## Question 20

### Is this your final advice?

Place an 'X' in the appropriate box.

## Question 21

### Reason for final advice

Place an 'X' in the appropriate box.

## Section E: Declaration

Read the declaration. If it is correct, print your full name and position then sign and date the declaration.

Before you sign the *Unclaimed superannuation money non-lodgment advice*, check that you have provided complete and accurate

information. The *Unclaimed superannuation money non-lodgment advice* will be returned to you if it is not signed.

## Lodging your form

### Lodge through Online services for business

If you use Online services for business to lodge your form, it is more secure and will be processed faster than if you lodge by mail.

Follow these steps to lodge through secure mail in Online services for business.

1. Fill in the form.
2. Save the completed form as a PDF or XLS to your computer.
3. Log into Online services for business.
4. Select **Communication**, then **Secure Mail**.
5. Create a **New** message.
6. Go to the **Topic** list and select **Superannuation**.
7. Go to the **Subject** list and select **Lodge USM adjustment Templates/non-Lodgment Advice**.
8. Attach the form and any attachments.
9. Provide your contact details and complete the declaration.
10. Select **Send**.

You will receive a receipt number once you've lodged your form.

### Tracking your application progress

You can track the progress of your form in Online services for business, by selecting **Your dealings** from the **Communication** menu.

### Lodge by mail

Send your completed *Unclaimed superannuation money non-lodgment advice* to us at:

**Australian Taxation Office**  
**Locked Bag 1936**  
**ALBURY NSW 1936**



Keep a copy of your completed form for your records.

## **More information**

For more information see [APRA-regulated funds](#).

QC 22594

## **Our commitment to you**

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

## **Copyright notice**

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).