

***SPR 2017/2 -***



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## Legislative Instrument

### Reporting of event based transfer balance account information in accordance with the *Taxation Administration Act 1953*

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I, **James O'Halloran**, Deputy Commissioner of Taxation, make this determination under the following provisions:

***Taxation Administration Act 1953 (Schedule 1)***

Section 390-5 and Section 390-20

**James O'Halloran**

Deputy Commissioner of Taxation

Dated: 14 September 2017

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**1. Name of instrument**

This determination may be cited as '*Reporting of event based transfer balance account information in accordance with the Taxation Administration Act 1953*'.

**2. Commencement**

This instrument will commence on the day after it is registered on the Federal Register of Legislation and will apply from 1 October 2017.

**3. Application**

This instrument applies to every superannuation provider in relation to a superannuation plan and every life insurance company, who is required to lodge a Transfer Balance Account Report (TBAR).

The TBAR is required to be lodged, no later than 10 business days after the end of the month, or such later date as I may allow, in which the relevant reporting event occurred.

**4. Definitions**

'Superannuation provider' and 'life insurance company' take their meanings from the *Income Tax Assessment Act 1997*.