



Rollover relief ending 30 June

- <https://www.ato.gov.au/Super/SMSF-newsroom/Running-an-SMSF/Rollover-relief-ending-30-June/>
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Rollover relief ending 30 June

Since 1 October 2021, self-managed super funds (SMSFs) have been required to make [rollovers](#) electronically. To do this, you must get an electronic service address (ESA) from an SMSF messaging provider that provides rollover services.

As a result of this change, we were noticing issues for some SMSFs in obtaining an ESA which meant they could not rollover funds. Since March 2022, we have been providing [temporary relief](#) to allow rollovers to be processed on paper forms if they received approval from us.

This relief will be ending on 30 June. This is due to the number of messaging providers now available, and only a small number of trustees engaging us for the relief.

You can find a list of [SMSF messaging providers](#) that offer an ESA for rollover services on our website. You can only have one ESA recorded with the ATO, so if you require both rollover and contribution services, make sure you select an SMSF messaging provider that offers both. You can also use your SMSF professional to assist.

If you are still experiencing issues in obtaining an ESA after 30 June and you proceed to make a rollover without using an ESA, your SMSF auditor will be expected to report this to us as a contravention of the super laws.

Your auditor should provide details in the auditor contravention report as to why you experienced issues getting an ESA and we will take this into account when considering the imposition of any penalties.

Looking for the latest news for SMSFs? – You can stay up to date by visiting our [SMSF newsroom](#) and [subscribing](#)^{EQ} to our monthly SMSF newsletter.

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.

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