

When is TBAR required to be lodged?

Reportable Events	SMSF with all members' TSB < \$1m (Annual)	SMSF with at least one member's TSB ≥ \$1m (Quarterly)
30 June 2017 Retirement Phase Income Stream Balance	On or before 1 July 2018	On or before 1 July 2018
Reportable events after 1 July 2017 that are not related to Excess Transfer Balance (ETB) Determination or Commutation Authority issued by the ATO.	No later than the due date for lodging the annual return (i.e. for most funds it will be 15 May each year)	The later of 28 Oct 2018 or 28 days after the end of the quarter in which the event occurred
A voluntary member commutation of an income stream in response to an ETB determination issued by the ATO.	10 business days after the end of the month in which the commutation occurs (For example, you received the ETB notification 1 August 2018 and commuted the pension, you need to lodge the TBAR record by 14 September 2018 (excluding weekends))	
Commutation Authority issued by the ATO	Within 60 days of date of issue of the commutation authority	