Abbreviations

AAS Australian Administration Services

AIST Australian Institute of Superannuation Trustees

APRA Australian Prudential Regulation Authority

ASFA Association of Superannuation Funds of Australia

ATO Australian Taxation Office

EM Explanatory Memorandum

FSC Financial Services Council

ISN Industry Super Network

RIS Regulation Impact Statement

RSA Retirement Savings Account

RSA Act Retirement Savings Account Act 1993

SBR Standard Business Reporting

SIS Act Superannuation Industry (Supervisions) Act 1993

XBRL eXtensible Business Reporting Language

