

# Names, Numbers, DINs, SPINs, USIs and LEIs and some others

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Superannuation Funds have a number of identifying monikers - what are they and what is their function?

In August 2015, SUPERCentral News explained the various monikers. Then, more than five years' later in October 2019, we again unravelled the monikers and also unravelled some new ones. Now October 2022, three years later, we are again updating and unravelling the various monikers with two new monikers to join the list.

Listed below are some of the names, numbers, etc which operate in the super space:

**Directors Identification Numbers (DINs)** - these are unique numerical identifiers given to directors (or someone who intends to become a director). Well whatever it is, the DIN is 15 digits long. The first three digits are a country identifier (for Australia, the first three digits will also be 036. The next eleven digits identifies the individual while the last digit is a check digit.

Each Director of a company registered under the Corporations Act must have a DIN. Consequently, each director of a company (whether a special purpose company or not) which acts as a trustee of a self managed superannuation fund must have a DIN.

**Australian Passport Fund Registration Number (APFRN)** - these are, investment funds which are established in certain participating countries (Japan, South Korea, Thailand, New Zealand), which are permitted to be marketed in Australia to retail investors, such as trustees of self managed superannuation funds.

**Corporate Collective Investment Schemes (CCIVs)** - these are a new form of managed investment fund where the legal structure is that of a company rather than a unit trust. Investors are issued shares in a particular class of shares and the value of their investment (ie shares) is determined solely by reference to the assets which have been allocated to that class of shares.

**SMSF Auditor Registration Number (SARN)** - is a unique 9 digit number given by ASIC to auditors who are registered to audit SMSFs tax/regulatory returns. Typically the first three digits are "100".

**Tax File Number (TFN)** - this is a number which is given by the ATO to the superannuation fund. It is the number by which the ATO identifies the super fund and imposes tax and gives refunds. The TFN is "protected" in that it should only be used in relation to taxation matters and its use for non-taxation purposes is illegal.

Every super fund will have its own TFN - whether it is a self managed fund or a large retail fund.

If the [super fund has a company as trustee](#) then the company will generally have its own TFN which is different to the TFN of the super fund. For taxation purposes, a super fund is treated as an entity in its own right.

If the [super fund has individuals as trustees](#), then each of the individuals will have their own TFN.

**Australian Business Number (ABN)** - for every super fund which has been established since 2000, they will have an ABN - which is an 11 digit number. The ABN is issued by the ATO and is unrelated to the TFN of the superannuation fund. Super funds which were established before 2000 may not have an ABN. The ABN is a public unique identifier of tax entities - such as companies, trusts, partnerships and super funds.

**Australian Company Number (ACNs)** - This is a nine digit number issued to each company registered under the Corporations Act. This number is used as the unique identifier for the company (as company names can be very similar). Only [corporate trustees of SMSFs](#) will have ACNs. The company may also (but need not) have an ABN. In this case the ABN is really the ACN with an additional two digits at the beginning.

**SPIN Numbers** - This is short for Superannuation Product Identification Number (Number) and is system operated by APIR Systems Limited which is a private company. SPIN Numbers are an initiative of entities (for example fund management companies, life insurance companies, large superannuation funds) which issue financial products including superannuation products. As many (if not all) superannuation products have similar names - it is necessary to have a unique identifier for each superannuation product.

SMSFs do not have SPIN Numbers (as there is no need). Also no SMSF trustee would wish to pay the fees necessary to participate in the SPIN system.

Superannuation products (whether retail, or wholesale, whether risk only or investment) will have SPINs. Typically, a SPIN number consists of a sequence of 3 letters, 4 digits and then 2 letters. For example the SPIN Number for the AMP Retirement Trust is "AMP 1881 AU"

While SPIN numbers are an industry initiative, they are also used by the ATO, ASIC and APRA.

**Unique Superannuation Identifier (USI)** - is a new identifier which has been introduced for the purposes of SuperStream - which is the system for electronic contribution transfers to super funds and electronic rollovers between superannuation funds. USIs are provided by the ATO.

SMSFs do not have USIs. If a form/webpage requires a USI for an SMSF - the SMSF should use their ABN, bank account details and electronic service address.

**Electronic Service Address (ESAs)** - these are an electronic web address (not simply an email address) for a superannuation fund. Relevant contribution information will be sent to the ESA of the superannuation fund in lieu of hard copy information. SMSFs must have an ESA if they are receiving employer contributions (except employer contributions from standard employer sponsors) and if they wish to receive benefit transfers from APRA regulated funds.

ESAs are either established by the fund or provided by a third party service provider - generically referred to as SMSF messaging providers. The third party service providers may provide the service for an annual fee, though some product providers will provide the service for reduced fees or even for free to their SMSF clients.

*ESAs - Where do you get 'em?*

Electronic Services Addresses (ESAs) are offered by a number of commercial institutions. Neither the Australian Taxation Office nor the Australian Securities and Investments Commission offer to provide ESAs for SMSFs. However please [click here](#) for further information on the ATO's website on where to obtain an ESA.

Note: By providing a link to the register of providers on the ATO website we are not endorsing or recommending any of the providers.

**Superannuation Fund Numbers (SFNs)** - these were identification numbers issued by APRA. Each APRA regulated superannuation fund will have an SFN. SFNs are a 9 digit number usually grouped in a 4-3-2

digit pattern. When SMSFs were regulated by APRA, SMSFs then in existence would have been issued with a SFN. However, since SMSFs have been regulated by the ATO, SFNs are no longer issued (and SMSFs established since 1998 have not been issued with SFNs).

**SMSF Auditor Numbers (SANs)** - These are unique identification numbers provided by ASIC for auditors who are registered SMSF auditors. The number is a 9 digit number.

**Registrable Super Entity Number** - these numbers do not apply to SMSFs. They consist of "R" followed by 7 digits. They apply to superannuation entities which are regulated by the Australian Prudential Regulation Authority such as public offer funds, industry funds, master trusts, small APRA funds, pooled superannuation trusts and approved deposit funds. This number is an identifier granted by APRA in order to identify superannuation entities which are regulated by APRA.

**Trustee Licensee Number** - these numbers do not apply to SMSFs. They consist of 'L' followed by 7 digits. They apply to companies which have been licensed by APRA to act as trustees of APRA regulated superannuation entities.

**Legal Entity Identifier (LEI)** - this is an identifier for entities participating in certain kinds of financial transactions. While all of the other identifiers only apply to Australia, the LEI is intended to operate on a global basis. Given that LEIs are a relatively new identifier, a separate article will provide some detailed information about LEI and whether an SMSF is required to have an LEI.

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