



An Australian Government Initiative  
Standard Business Reporting

SBR

Production Release – suitable for use

# Standard Business Reporting

## WA OSR Payroll Tax Periodic Message Implementation Guide

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This document and its attachments are **Unclassified**



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## VERSION CONTROL

Version	Release date	Description of changes
1.0	1/06/2009	Initial release
2.0	25/09/2009	Production Release – suitable for use
3.0	25/3/2010	<p>The main changes to the MIG are as follows:</p> <ol style="list-style-type: none"><li>1. The establishment of a Common MIG.</li><li>2. Message Type Text amended to remove version number.</li><li>3. Pre Fill Periodic Service added to support Wage Adjustments.</li><li>4. The PaymentMechanism module used in the PreLodge Response, Lodge Request and Lodge Response of the Periodic has moved from the ReportingParty context to the GovernmentAgency context.</li></ol>
4.0	22/07/2010	<p>The changes to the MIG are as follows:</p> <ol style="list-style-type: none"><li>1. The amendment of the XBRL fact for Fringe Benefits in the Response Pre Fill Periodic, Request Calculate Periodic and the Request Lodge Periodic services.</li><li>2. The amendment of the XBRL fact for Overseas Employees in the Response Pre Fill Periodic, Request Calculate Periodic and the Request Lodge Periodic services.</li><li>3. The inclusion of a new XBRL fact for Employee Share Acquisition Scheme in the Response Pre Fill Periodic, Request Calculate Periodic and the Request Lodge Periodic services.</li></ol>

# ENDORSEMENT

## APPROVAL

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## Terminology

For definition of the terminology and acronyms used within this document please refer to the glossary on the SBR website – Click [http://www.sbr.gov.au/Developers/SBR\\_Taxonomy/Glossary.aspx](http://www.sbr.gov.au/Developers/SBR_Taxonomy/Glossary.aspx) to go to the glossary.

The key words “MUST”, “MUST NOT”, “REQUIRED”, “SHALL”, “SHALL NOT”, “SHOULD”, “SHOULD NOT”, “RECOMMENDED”, “MAY”, and “OPTIONAL” in this document are to be interpreted as described in RFC 2119 <http://www.ietf.org/rfc/rfc2119.txt>. The use of the word “Mandatory” is to be read as “MUST”.

# 1 INTRODUCTION

## 1.1 PURPOSE

The purpose of this document is to support software developers in the implementation of the SBR Payroll Tax Periodic reporting service for the state of Western Australia (along with the Cocos Island and Christmas Island Territories that are administered by WA OSR).

## 1.2 AUDIENCE AND SCOPE

This document contains the necessary information required to support WA OSR Payroll Tax Common services.

## 1.3 REFERENCES

Ref	Document Link	Document description
1)	State and Territory Payroll Tax Message Implementation Guide Overview document can be downloaded <a href="http://www.sbr.gov.au/Developers/Downloads/Common_components.aspx">http://www.sbr.gov.au/Developers/Downloads/Common_components.aspx</a>	This is the entry document to the individual SRO MIGS. This document provides a holistic view of the SRO payroll tax solutions and highlights where opportunities for consistent solutions have been adopted.
2)	The SBR Web Service Implementation Guide document can be downloaded <a href="http://www.sbr.gov.au/Developers/Downloads/Common_components.aspx">http://www.sbr.gov.au/Developers/Downloads/Common_components.aspx</a>	Technical interface data that is common to all business processes and messages that use the SBR channel: <ul style="list-style-type: none"><li>• Web service protocol specifications</li><li>• Standard message header structure</li><li>• Standard error codes</li><li>• Authentication protocol and trust broker</li></ul>
3)	The SBR Taxonomy Architecture document can be downloaded <a href="http://www.sbr.gov.au/Developers/Downloads/Common_components.aspx">http://www.sbr.gov.au/Developers/Downloads/Common_components.aspx</a>	Reference document that describes the structure of the SBR taxonomy, its naming conventions, release management and change control, and how each business interaction fits within the architecture.
4)	The Software Developer Kit documentation can be accessed <a href="http://www.sbr.gov.au/Developers/Software_developers_kit/SDK_Guide.aspx">http://www.sbr.gov.au/Developers/Software_developers_kit/SDK_Guide.aspx</a>	Reference information for software developers using the SBR software developer kit

## 1.4 CHANGE MANAGEMENT

If a material change is required to the WA OSR Common Message Implementation Guide the document will be re-released. The Taxonomy Approval Committee must approve any change.

## 2 GENERAL INSTRUCTIONS

This section provides instructions that are relevant across all collaborations and messages specified within this MIG.

### 2.1 AUTHORISATION OF INTERMEDIARIES

WA OSR utilises a delegated authority model for Revenue Online (ROL) and SBR. For each ROL account there is one Administrator and they can add as many General Users as they like. To use SBR each user will be required to obtain an SBR Credential (AUSkey) and link this to their ROL Username in ROL. An Intermediary can be either an Administrator or a General User.

### 2.2 DECLARATIONS

No explicit Declaration is required. However, all SBR User's are required to be registered WA OSR ROL clients. All ROL clients must accept terms and conditions in relation to their obligations to WAOSR at the point of registration. The requirement to be registered via this system implies that these declarations also cover transactions made via SBR.

### 2.3 SBDH VARIATIONS

The WIG describes the SBDH content in detail. Described in this section are only variations from what is defined in the WIG.

#### 2.3.1 Business Documents

Only one business document in the SBDB per message will be accepted.

#### 2.3.2 Attachments

No attachments will be accepted or provided.

#### 2.3.3 Document Identifiers

The following document Identifiers are used by WA OSR:

Period.Unique.Identifier - used to link the monthly returns that relate to a quarterly return.

BusinessDocument.GovernmentGeneratedIdentifier.Text - used to uniquely identify the return period.

Lodgment.Receipt.Identifier - provided upon receipt of a lodgement.

#### 2.3.4 Lodgment date and time interpretation

The SBDH contains a lodgment receipt date and time. This is contained in the element Lodgment.Receipt.Datetime, is in xs:dateTime format and will be provided in UTC time (not local). For List and Prelodge interactions WA OSR will not provide a lodgment receipt.

As the xs:dateTime format requires a time, a default 00:00:00 time will be assigned to the lodgment receipt. It should also be noted that conversion of Lodgment.Receipt.Datetime to local time must occur before displaying the date. Failure to perform this conversion could lead to an incorrect date being displayed to the user.

For WA OSR Payroll Tax interactions, a full time and date (in UTC) will be provided.

## 2.4 RESPONSE MESSAGES

### 2.4.1 Messages described in the MIG

Where business rules associated with data elements could be reasonably implemented by a Software Developer they have been described in the business content tables below along with an associated response message code. A description of response message coding can be found in Appendix A of this document.

### 2.4.2 Messages not described in the MIG

Some business rules are implemented within the WA OSR core processing systems but are not practical to be implemented elsewhere as they refer to business data held within the WA OSR. These messages are listed in the SBR Response Message Repository only.

Examples of these messages follow:

Message Event Item	Value
Message.Event.Item.Error.Code	WA.OSR.WS.000001
Message.Event.Item.Severity.Code	Error
Message.Event.Item.Short.Description	Service unavailable. Complete your lodgement in Revenue Online at <a href="https://rol.osr.wa.gov.au/rol/">https://rol.osr.wa.gov.au/rol/</a>
Message.Event.Item.Detailed.Description	The WAOSR database is currently unavailable

### 2.4.3 Messages not described at all

There may be limited messages produced by WA OSR core processing systems that have not been documented. They will be returned in the format as described above.

### 2.4.4 Tuples and Context

All facts reported in a tuple must use the same context.

## 2.5 BALANCE ATTRIBUTE NOT TO BE USED

The balance attribute of each element used in the WA OSR Report is based on the SBR AU Taxonomy and cannot be relied upon to be that of WA OSR.

## 2.6 SCREEN SHOTS FROM REVENUE ONLINE

Screen shots from WA OSR's online Portal can be found in Appendix B of this document. These have been provided as a guide that can be used by software developers looking to implement WA OSR Payroll Tax.



### 3 BUSINESS OVERVIEW

The WA OSR (along with the Cocos Island and Christmas Island Territories that are administered by WA OSR) will implement the following business functions via SBR:

- Periodic Return
- Wage Adjustments (Modification of a lodged Periodic Return)
- Australia Wide Wages Return

#### 3.1 PERIODIC RETURN

The below diagram illustrates all possible interactions between a client and the WA Office of State Revenue for the lodgement of a periodic Payroll Tax Return.

The top half of the diagram shows the interactions that are currently available to a Client for the purposes of lodging a Payroll Tax Return via the WA OSR Portal Revenue Online (<https://rol.osr.wa.gov.au/rol/>). The interactions that will be available via the SBR platform are shown in the second half of the diagram.

#### *Pay-roll Tax Return Lodgement*

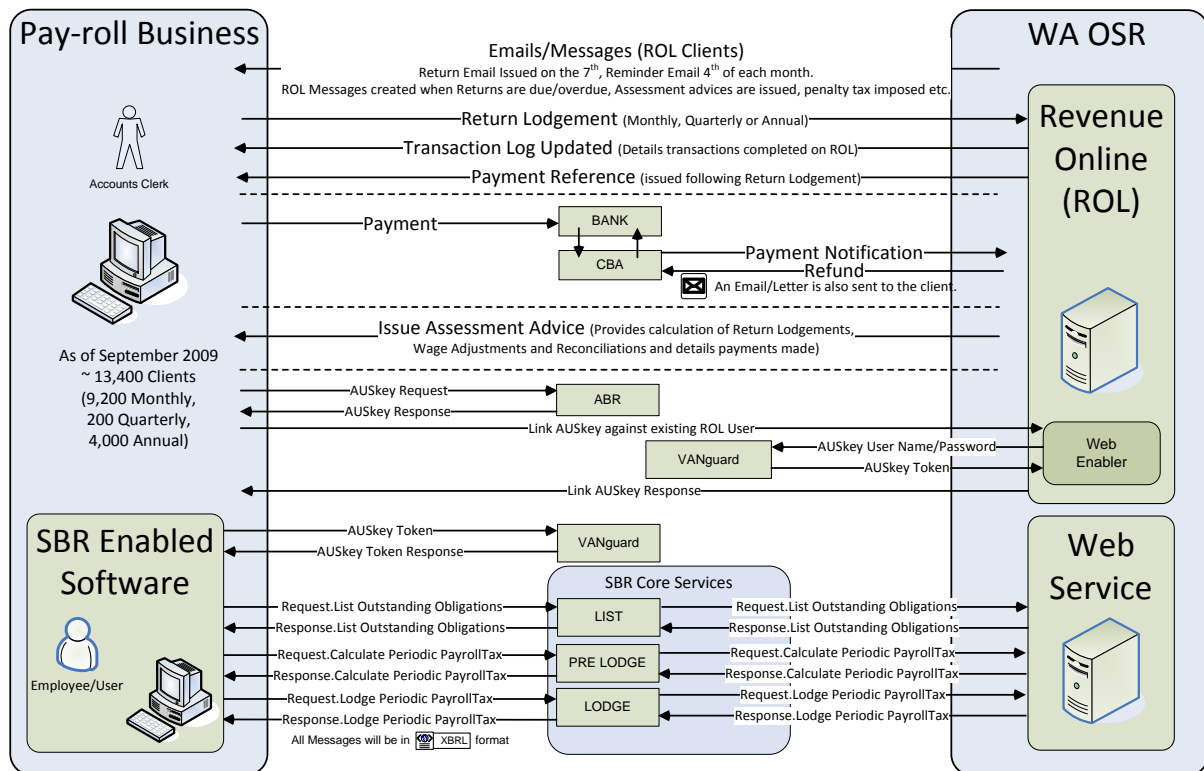


Figure 1 – WA OSR Payroll Tax Return (Periodic) Business Context

### 3.2 WAGE ADJUSTMENTS (MODIFICATION OF A LODGED PERIODIC RETURN)

The below diagram illustrates all possible interactions between a client and the WA Office of State Revenue for the modification of a lodged Periodic Return (Wage Adjustment).

The top half of the diagram shows the interactions that are currently available to a Client for the purposes of completing a Wage Adjustment via the WA OSR Portal Revenue Online (<https://rol.osr.wa.gov.au/rol/>). The interactions that will be available via the SBR platform are shown in the second half of the diagram.

#### *Modification of Return Lodgement (Wage Adjustment)*

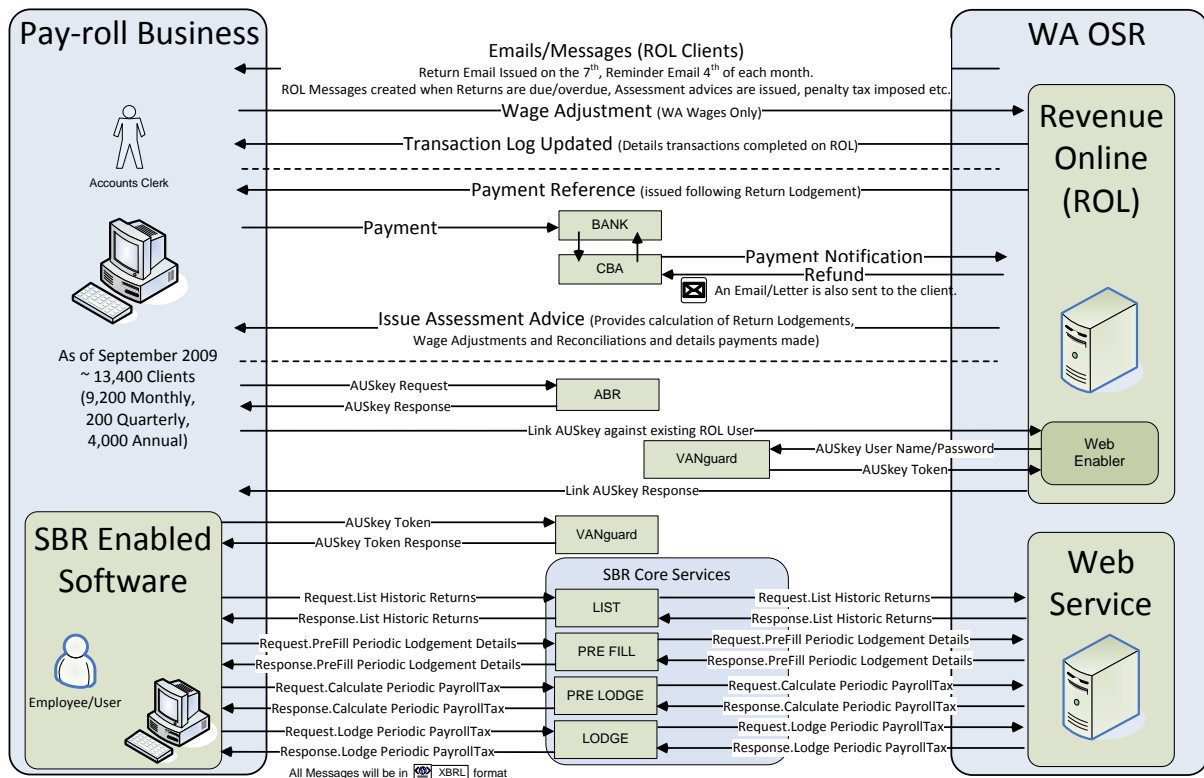


Figure 2 – WA OSR Wage Adjustment (Periodic) Business Context

### 3.3 PREREQUISITES

WA OSR requires employers to complete the following:

- Register with WA OSR as a Payroll tax Client specifically via its current online portal (Revenue Online referred to as ROL). This operation creates a business registration within WA OSR's core Revenue Collection Information System (referred to as RCIS) and an online user account for ROL;
- Obtain an SBR credential for authentication;
- Associate this credential with an existing ROL account; and
- To use the direct debit payment facility (referred to as the Customer Initiated Payment System) the client must register their account details with WA OSR, this can be done via ROL.

### 3.4 SCHEMA USE BY DATE

WA OSR will only support the latest version of the ptlwa.0001 reports.

### **3.5 COMMENCEMENT DATE FOR SERVICES**

#### Periodic Lodgement:

Periodic Lodgements will be available with effect from 1<sup>st</sup> July 2010, this service will provide details of the July 2010 Return onwards.

#### Wage Adjustment:

Wage Adjustments will be available with effect from 1<sup>st</sup> July 2011, this service will provide details of the July 2010 Return onwards.

## 4 XBRL CONTEXT SPECIFICATIONS

The following sections define the context specifications that will be used within this MIG. The context types are allocated to the individual data elements within the message specifications below.

### 4.1 CONTEXT SPECIFICATION – REPORTING PARTY:

XBRL Instance Context Data Concept	Requirement	Instructions/Rules	Rule Imp	SBR Msg code
Context Identifier	Mandatory	This is a unique identifier used to link the data element to a defined XBRL context. SBR is recommending a four character id starting with "C" and a three digit sequential number for each context e.g. C001 1. Must be a valid value	1. XBRL	1. WA.OSR.WS.000006
Entity Identifier	Mandatory	This field must be set to the ABN that the business document instance relates to. 1. Must be a valid ABN 2. ABN must be registered with receiving agency	1. MIG 2. MIG	1. WA.OSR.DB.100015 2. WA.OSR.DB.100017
Entity Identifier Scheme	Mandatory	1. This field must be set to <a href="http://www.abr.gov.au/abn">http://www.abr.gov.au/abn</a>	1. MIG	1. WA.OSR.WS.000008
Entity Segment	Mandatory	1. Explicit member dimension ReportPartyType set to "RprtPyType.02.03:ReportingParty"	1. XBRL	1. WA.OSR.WS.000006
	Mandatory	1. Explicit member dimension AustralianStatesTerritoriesAndOffShoreAreas must be set to one of the following: "h01.02.01:WA", "h01.02.01:CC", "h01.02.01:CI"	1. XBRL	1. WA.OSR.WS.000006
Period Type	Mandatory	The period type must be set to the following start date and end date		
Period Date - Start Date	Mandatory	1. Both the Start and End Date will be provided at the message level.	1. NA	1. WA.OSR.WS.000006
Period Date - End Date	Mandatory			

## 4.2 CONTEXT SPECIFICATION – GROUP STATUS:

XBRL Instance Context Data Concept	Requirement	Instructions/Rules	Rule Imp	SBR Msg code
Context Identifier	Mandatory	This is a unique identifier used to link the data element to a defined XBRL context. SBR is recommending a four character id starting with "C" and a three digit sequential number for each context e.g. C001 1. Must be a valid value	1. XBRL	1. WA.OSR.WS.000006
Entity Identifier	Mandatory	This field must be set to the ABN that the business document instance relates to. 1. Must be a valid ABN 2. ABN must be registered with receiving agency	1. MIG 2. MIG	1. WA.OSR.DB.100015 2. WA.OSR.DB.100017
Entity Identifier Scheme	Mandatory	1. This field must be set to <a href="http://www.abr.gov.au/abn">http://www.abr.gov.au/abn</a>	1. MIG	1. WA.OSR.WS.000008
Entity Segment	Mandatory	1. Explicit member dimension ReportPartyType set to "RprtPyType.02.03:ReportingParty"	1. XBRL	1. WA.OSR.WS.000006
	Mandatory	1. Explicit member dimension AustralianStatesTerritoriesAndOffShoreAreas must be set to one of the following: "h01.02.01:WA", "h01.02.01:CC", "h01.02.01:CI"	1. XBRL	1. WA.OSR.WS.000006
	Mandatory	1. Explicit member dimension EmployerGroupStatus must be set to one of the following: "EmpGrpSts.02.04:NGE", "EmpGrpSts.02.04:DGE", "EmpGrpSts.02.04:GE"	1. XBRL	1. WA.OSR.WS.000006
Period Type	Mandatory	The period type must be set to the following start date and end date		
Period Date - Start Date	Mandatory	1. Both the Start and End Date will be provided at the message level.	1. XBRL	1. WA.OSR.WS.000006
Period Date - End Date	Mandatory			

### 4.3 CONTEXT SPECIFICATION – GOVERNMENT AGENCY:

XBRL Instance Context Data Concept	Requirement	Instructions/Rules	Rule Imp	SBR Msg code
Context Identifier	Mandatory	This is a unique identifier used to link the data element to a defined XBRL context. SBR is recommending a four character id starting with "C" and a three digit sequential number for each context e.g. C001 1. Must be a valid value	1. NA	1. NA
Entity Identifier	Mandatory	1. This field must be set to the ABN of WA OSR	1. NA	1. NA
Entity Identifier Scheme	Mandatory	1. This field must be set to <a href="http://www.abr.gov.au/abn">http://www.abr.gov.au/abn</a>	1. NA	1. NA
Entity Segment	Mandatory	1. Explicit member dimension ReportPartyType set to "RprtPyType.02.03:GovernmentAgency"	1. NA	1. NA
Period Type	Mandatory	The period type must be set to the following start date and end date		
Period Date - Start Date	Mandatory	1. Both the Start and End Date will be provided at the message level.	1. NA	1. NA
Period Date - End Date	Mandatory			

## 5 PERIODIC INTERACTION MODEL

This section describes the sequence of the interactions required to enable the fulfilment of the WA OSR periodic Payroll tax return.

### 5.1 SERVICE SUMMARY

The workflow defined above represents the abstract process model for the periodic payroll tax return. The following defines the sequence, optionality and repeatability of the service execution. Where a service is identified as '*Mandatory*' then the Software Developer has to implement this service as the service needs to be executed by the business in order to complete the transaction. Repeatability indicates if the service can execute the service more than once – 'Yes' meaning that a service can be executed multiple times within the sequence.

The services must be executed in the specified sequence – if a service is executed out of sequence then a number of SBR response codes may be returned. Example scenarios may include those relating to invalid WAOSR Notice identifiers or invalid Client Account balances. Please refer to WAOSR's list of available Response Messages for more information.

#### 5.1.1 Lodge Periodic

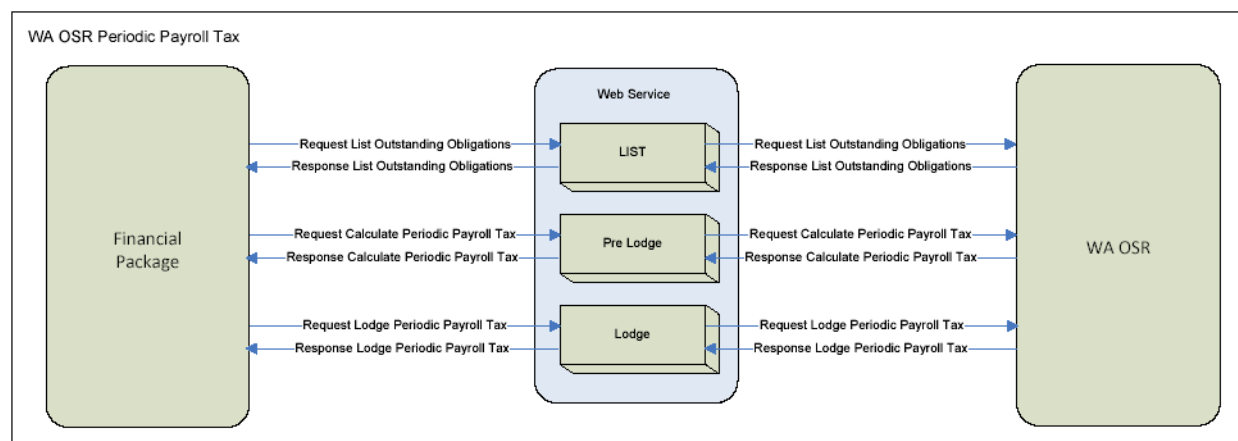


Figure 3 – Periodic Workflow for WA OSR

	Service Name	Mandatory	Repeatability
1.	<b>List Outstanding Obligations</b> The purpose of this interaction is to allow business to request a summary listing of their Outstanding Obligations for WA OSR. The list will be based on the ABN provided.  Please see <i>WA OSR Payroll Tax Common MIG</i> for message specification.	Yes	Yes
2.	<b>Calculate Periodic Payroll Tax</b> The purpose of this interaction is to enable the business to supply the relevant revenue data elements to WA OSR who determine the business liability and amount payable based on this information.	Yes	Yes
3.	<b>Lodge Periodic Payroll Tax</b> The purpose of this interaction is for the business to formally lodge their periodic tax return and optionally authorise a payment via Direct Debit.  If a user wishes to lodge an amendment for a given period, they must do so via the amendment service interactions - see next section.	Yes	No

### 5.1.2 Amend Periodic

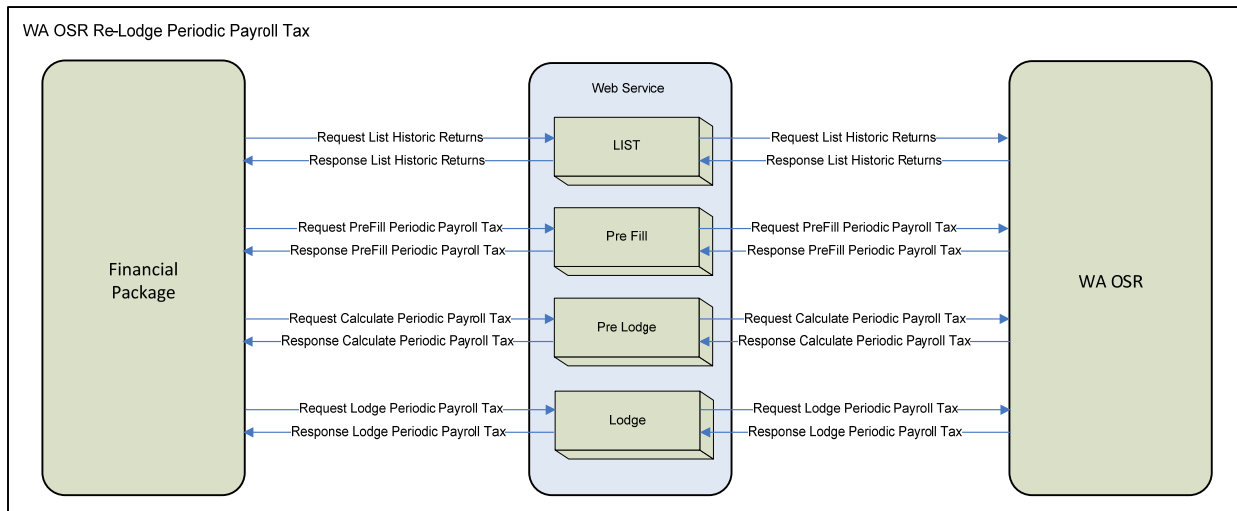


Figure 4 – Wage Adjustment Workflow for WA OSR

If a lodgement needs to be amended then the following business services need to be used.

	Service Name	Mandatory	Repeatability
1.	<b>List Historic Returns</b> The purpose of this interaction is to allow business to request a summary listing of their Historic Returns for WA OSR. The list will be based on the ABN provided.  Please see <i>WA OSR Payroll Tax Common MIG</i> for message specification.	Yes	Yes
2.	<b>Pre Fill Periodic Lodgement Details</b> This service will enable users to retrieve details of specific previous lodgement.	No	Yes
3.	<b>Calculate Periodic Payroll Tax</b> The purpose of this interaction is to enable the business to supply the relevant revenue data elements to WA OSR who determine the business liability and amount payable based on this information.	Yes	Yes
4.	<b>Lodge Periodic Payroll Tax</b> The purpose of this interaction is for the business to formally lodge their periodic tax return and optionally authorise a payment via Direct Debit.	Yes	Yes



## 5.2 PRE FILL PERIODIC PAYROLL TAX SPECIFICATIONS

<b>Interaction Name</b>	Pre Fill Periodic PayrollTax
<b>Description</b>	The purpose of this interaction is to enable the business to retrieve the wage breakdown from their latest lodgement to WA OSR.
<b>Stakeholders</b>	Business, State Revenue Offices
<b>Pre-conditions</b>	User completed a List Historic and selected the return to amend.
<b>Post-conditions</b>	Success – The User will receive the wage breakdown from the latest lodgement. Failure – The User will receive an Error message.
<b>Initiating party</b>	Business
<b>Channel</b>	SBR
<b>Core Service Map</b>	PreFill

### 5.2.1 Request Pre Fill Periodic Payroll Tax - Message

#### 5.2.1.1 Discoverable Taxonomy Set References

<b>Schema</b>	ptlwa.0001.prefill.request.02.01.report.xsd
<b>Linkbases</b>	ptlwa.0001.prefill.request.02.01.defLink.xml
	ptlwa.0001.prefill.request.02.01.labLinkInfoCls.xml
	ptlwa.0001.prefill.request.02.01.presLink.xml
	ptlwa.0001.prefill.request.02.01.refLink.xml

#### 5.2.1.1 Standard Business Document Header Content

The WIG provides the specification of the SBDH. The following table specifies the message specific data element values or any variations to the WIG.

Attribute Name	Optionality	Rules/Values	Rule Imp	SBR Msg Code
Message Type Text	Mandatory	Value must be "ptlwa.0001.prefill.request"	1. MIG	1. WA.OSR.XSLT.001012

### 5.2.1.2 Standard Business Document Body Content

The following describes the facts and context required to be supplied within the XBRL instance document populated into the SBDB element BusinessDocument.instance.text

#### 5.2.1.2.1 Request Pre Fill Periodic XBRL Context

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions/Rules	Rule Imp.	SBR Message Code
ReportingParty	ReportingPartyWACCCI	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas,	1. There must be only one Context within the instance document. 2. The Start Date should be set to the start date relevant to the periodic return. 3. The End Date should be set to the end date relevant to the periodic return.	1. MIG 2. MIG 3. MIG	1. WA.OSR.XSLT.001044 2. WA.OSR.DB.100028 3. WA.OSR.DB.100030

**5.2.1.2.2 Request Pre Fill Periodic Message Content Table**

The following table contains the facts required in the instance document.

Context - ReportingParty				
Seq No.	XBRL Fact	Instructions/Rules	Rule Imp.	SBR Message Code
1	Identifiers.StateRevenueOfficeClientNumber.Identifier	1. Mandatory - supplied via List Historic Service 2. This is the Client id as registered with WAOSR	1. MIG 2. Agency	1. WA.OSR.DB.100134 2. WA.OSR.DB.100134
2	Report.Name.Text	1. Mandatory - supplied via List Historic Service	1. Agency	1. WA.OSR.DB.100142
3	Report.Type.Code	1. Mandatory - supplied via List Historic Service	1. Agency	1. WA.OSR.DB.100143
4	Lodgment.Frequency.Code	1. Mandatory - supplied via List Historic Service	1. Agency	1. WA.OSR.DB.100138
5	Report.Amendment.Indicator	1. Mandatory - supplied via List Historic Service.	1. MIG	1. WA.OSR.DB.100035
6	OrganisationNameDetails(Tuple One)			
6.1	OrganisationNameDetails.OrganisationalNameType.Code	1. Mandatory and must be set to "MTR"	1. MIG	1. WA.OSR.DB.100136
6.2	OrganisationNameDetails.OrganisationalName.Text	1. Mandatory - supplied via List Historic Service 2. This is the organisation name as registered with WAOSR	1. MIG 2. Agency	1. WA.OSR.DB.100135 2. WA.OSR.DB.100050
7	BusinessDocument.GovernmentGeneratedIdentifier.Text	1. Mandatory - supplied via List Historic Service	1. Agency	1. WA.OSR.DB.100023

## 5.2.2 Response Pre Fill Periodic Payroll Tax - Message

### 5.2.2.1 Discoverable Taxonomy Set References

<b>Schema</b>	ptlwa.0001.prefill.response.02.01.report.xsd
<b>Linkbases</b>	ptlwa.0001.prefill.response.02.01.presLink.xml
	ptlwa.0001.prefill.response.02.01.labLinkInfoCls.xml
	ptlwa.0001.prefill.response.02.01.refLink.xml
	ptlwa.0001.prefill.response.02.01.defLink.xml

### 5.2.2.2 Standard Business Document Header Content

Attribute Name	Optionality	Rules/Values
Message Type Text	Mandatory	Value must be "ptlwa.0001. prefill.response"

### 5.2.2.3 Standard Business Document Body Content

The following describes the facts and context required to be supplied within the XBRL instance document populated into the SBDB element BusinessDocument.instance.text

#### 5.2.2.3.1 Response Pre Fill Periodic XBRL Context

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions/Rules
ReportingParty	ReportingPartyWACCCI	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas	1. The Start Date will be set to the start date relevant to the periodic return. 2. The End Date will be set to the end date relevant to the periodic return.
GroupStatus	ReportingPartyWACCCIEmployerGroupStatus	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas, EmployerGroupStatus	1. The Start Date will be set to the start date relevant to the periodic return. 2. The End Date will be set to the end date relevant to the periodic return.

**5.2.2.3.2 Response Pre Fill Periodic Message Content Table**

The following table contains the facts required in the instance document.

Context – Reporting Party		
Seq No.	XBRL Fact	Rules
1	Identifiers.StateRevenueOfficeClientNumber.Identifier	1. Mandatory
2	OrganisationNameDetails(Tuple One)	
2.1	OrganisationNameDetails.OrganisationalNameType.Code	1. Mandatory
2.2	OrganisationNameDetails.OrganisationalName.Text	1. Mandatory
3	Report.Name.Text	1. Mandatory
4	Report.Type.Code	1. Mandatory
5	Lodgment.Frequency.Code	1. Mandatory
6	Report.Amendment.Indicator	1. Mandatory

Context – GroupStatus		
Seq No.	XBRL Fact	Rules
1	BusinessDocument.GovernmentGeneratedIdentifier.Text	1. Mandatory
2	Remuneration.WagesandSalaries.Payments.Amount	1. Mandatory
3	Remuneration.WagesAndSalaries.ContractorsAndConsultantsPayments.Amount	1. Mandatory
4	Remuneration.CommissionsBonusesandAllowances.Amount	1. Mandatory
5	SuperannuationContribution.EmployerContributions.Amount	1. Mandatory
6	FringeBenefitsTax.Type2GrossedUp.Amount	1. Mandatory
7	Remuneration.Fees.Directors.Amount	1. Mandatory
8	Remuneration.EmploymentTermination.Payments.Amount	1. Mandatory
9	Remuneration.SpecifiedTaxableBenefits.Amount	1. Mandatory
10	Remuneration.EmployeeSharesAndOptions.Amount	1. Mandatory
11	Remuneration.WagesAndSalaries.TaxablePayrollOther.Amount	1. Mandatory
12	Remuneration.WagesAndSalaries.ApprenticesAndTrainees.Amount	1. Mandatory
13	EmploymentConditions.WorkersCompensationPayments.Amount	1. Mandatory
14	Remuneration.WagesandSalaries.DefenceForces.Amount	1. Mandatory
15	Remuneration.WagesAndSalaries.OverseasExempt.Amount	1. Mandatory
16	Remuneration.WagesAndSalaries.ExemptOther.Amount	1. Mandatory
17	Remuneration.WagesAndSalaries.TaxableStateAndInterstateTotal.Amount	1. Conditional. Mandatory if Lodgment.Frequency.Code = "Annually" and GroupStatus of the Reporting Party = "NGE"
18	Remuneration.WagesAndSalaries.TaxableGroupStateAndInterstateTotal.Amount	1. Conditional. Mandatory if Lodgment.Frequency.Code = "Annually" and GroupStatus of the Reporting Party = "DGE"

### 5.3 CALCULATE PERIODIC PAYROLL TAX SPECIFICATIONS

<b>Interaction Name</b>	Calculate Periodic PayrollTax
<b>Description</b>	The purpose of this interaction is to enable the business to supply the relevant revenue data elements to WA OSR who determine the business liability and amount payable based on this information.
<b>Stakeholders</b>	Business, State Revenue Offices
<b>Pre-conditions</b>	User has Populated the periodic return with all required information needed to complete the return
<b>Post-conditions</b>	Success – The User will receive details of the tax calculation.  Failure – The User will receive an Error message.
<b>Initiating party</b>	Business
<b>Channel</b>	SBR
<b>Core Service Map</b>	PreLodge

#### 5.3.1 Request Calculate Periodic Payroll Tax - Message

##### 5.3.1.1 Discoverable Taxonomy Set References

<b>Schema</b>	ptlwa.0001.calculate.request.02.02.report.xsd
<b>Linkbases</b>	ptlwa.0001.calculate.request.02.02.defLink.xml
	ptlwa.0001.calculate.request.02.02.labLinkInfoCls.xml
	ptlwa.0001.calculate.request.02.02.presLink.xml
	ptlwa.0001.calculate.request.02.02.refLink.xml

##### 5.3.1.2 Standard Business Document Header Content

The WIG provides the specification of the SBDH. The following table specifies the message specific data element values or any variations to the WIG.

Attribute Name	Optionality	Rules/Values	Rule Imp	SBR Msg Code
Message Type Text	Mandatory	Value must be "ptlwa.0001.calculate.request"	1. MIG	1. WA.OSR.XSLT.001012

### 5.3.1.3 Standard Business Document Body Content

The following describes the facts and context required to be supplied within the XBRL instance document populated into the SBDB element BusinessDocument.instance.text

#### 5.3.1.3.1 Request Calculate XBRL Context

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions/Rules	Rule Imp.	SBR Message Code
ReportingParty	ReportingPartyWACCCI	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas	1. There must be only one Context within the instance document. 2. The Start Date should be set to the start date relevant to the earliest periodic return. 3. The End Date should be set to the end date relevant to the latest periodic return.	1. MIG 2. MIG 3. MIG	1. WA.OSR.XSLT.001042 2. WA.OSR.DB.100028 3. WA.OSR.DB.100030
GroupStatus	ReportingPartyWACCCIEmployerGroupStatus	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas, EmployerGroupStatus	1. If the Report.Amendment.Indicator = 'false' one Context for each Periodic Return is required (see Rule 4 and 5). If the Report.Amendment.Indicator = "true" only one Context is required (disregard rules 4 and 5). 2. The Start Date should be set to the start date relevant to the periodic return. 3. The End Date should be set to the end date relevant to the periodic return. 4. If Lodgment.Frequency.Code = "Monthly" or "Annually" then only one Context must be used with the instance document. 5. If Lodgment.Frequency.Code = "Quarterly" then up to three Contexts must be used with the instance document. The Period.Unique.Identifier links each Obligation within the Quarter.	1. MIG 2. MIG 3. MIG 4. MIG 5. MIG	1. WA.OSR.WS.000006 2. WA.OSR.DB.100028 or WA.OSR.DB.100027 3. WA.OSR.DB.100030 or WA.OSR.DB.100029 4. WA.OSR.WS.000006 5. WA.OSR.WS.000006 or WA.OSR.DB.100037



### 5.3.1.3.2 Request Calculate Periodic Message Content Table

The following table contains the facts required in the instance document.

#### Important Notes:

Where Lodgement.Frequency.Code = Annually AND the GroupStatus context of the Reporting Party = GE no calculation will be provided; however message will be validated.

Where Lodgement.Frequency.Code = Annually AND GroupStatus context of the Reporting = DGE no calculation will be provided; however message will be validated.

Context - ReportingParty				
Seq No.	XBRL Fact	Rules	Rule Imp.	SBR Message Code
1	Identifiers.StateRevenueOfficeClientNumber.Identifier	1. Mandatory 2. This is the Client id as registered with WAOSR	1. MIG 2. Agency	1. WA.OSR.DB.100134 2. WA.OSR.DB.100134
2	Report.Name.Text	1. Mandatory	1. Agency	1. WA.OSR.DB.100142
3	Report.Type.Code	1. Mandatory	1. Agency	1. WA.OSR.DB.100143
4	Lodgment.Frequency.Code	1. Mandatory	1. Agency	1. WA.OSR.DB.100138
5	Period.Unique.Identifier	1. Conditional. Mandatory if Lodgment.Frequency.Code = "Quarterly" and Report.Amendment.Indicator = "false"	1. MIG	1. WA.OSR.DB.100139
6	Report.Amendment.Indicator	1. Mandatory and should be set to "false" for a lodgement and "true" for a Wage Adjustment.	1. MIG	1. WA.OSR.DB.100035
7	OrganisationNameDetails(Tuple One)			
7.1	OrganisationNameDetails.OrganisationalNameType.Code	1. Mandatory and must be set to "MTR"	1. MIG	1. WA.OSR.DB.100136
7.2	OrganisationNameDetails.OrganisationalName.Text	1. Mandatory 2. This is the organisation name as registered with WAOSR	1. MIG 2. Agency	1. WA.OSR.DB.100135 2. WA.OSR.DB.100050

Context - GroupStatus				
Seq No.	XBRL Fact	Rules	Rule Imp.	SBR Message Code
1	BusinessDocument.GovernmentGeneratedIdentifier.Text	1. Mandatory	1. Agency	1. WA.OSR.DB.100023
2	Remuneration.WagesandSalaries.Payments.Amount	1. Mandatory 2. Must be greater than or equal to zero 3. Cents should not be provided 4. Must not exceed the maximum value of \$99,999,999	1. MIG 2. MIG 3. MIG 4. MIG	1. WA.OSR.DB.100055 2. WA.OSR.DB.100057 3. WA.OSR.DB.100056 4. WA.OSR.DB.100058
3	Remuneration.WagesAndSalaries.ContractorsAndConsultantsPayments.Amount	1. Mandatory 2. Must be greater than or equal to zero 3. Cents should not be provided 4. Must not exceed the maximum value of \$99,999,999	1. MIG 2. MIG 3. MIG 4. MIG	1. WA.OSR.DB.100071 2. WA.OSR.DB.100073 3. WA.OSR.DB.100072 4. WA.OSR.DB.100074
4	Remuneration.CommissionsBonusesandAllowances.Amount	1. Mandatory 2. Must be greater than or equal to zero 3. Cents should not be provided 4. Must not exceed the maximum value of \$99,999,999	1. MIG 2. MIG 3. MIG 4. MIG	1. WA.OSR.DB.100059 2. WA.OSR.DB.100061 3. WA.OSR.DB.100060 4. WA.OSR.DB.100062
5	SuperannuationContribution.EmployerContributions.Amount	1. Mandatory 2. Must be greater than or equal to zero 3. Cents should not be provided 4. Must not exceed the maximum value of \$99,999,999	1. MIG 2. MIG 3. MIG 4. MIG	1. WA.OSR.DB.100063 2. WA.OSR.DB.100065 3. WA.OSR.DB.100064 4. WA.OSR.DB.100066
6	FringeBenefitsTax.Type2GrossedUp.Amount	1. Mandatory 2. Must be greater than or equal to zero 3. Cents should not be provided 4. Must not exceed the maximum value of \$99,999,999	1. MIG 2. MIG 3. MIG 4. MIG	1. WA.OSR.DB.100067 2. WA.OSR.DB.100069 3. WA.OSR.DB.100068 4. WA.OSR.DB.100070
7	Remuneration.Fees.Directors.Amount	1. Mandatory 2. Must be greater than or equal to zero 3. Cents should not be provided 4. Must not exceed the maximum value of \$99,999,999	1. MIG 2. MIG 3. MIG 4. MIG	1. WA.OSR.DB.100075 2. WA.OSR.DB.100074 3. WA.OSR.DB.100076 4. WA.OSR.DB.100078
8	Remuneration.EmploymentTermination.Payments.Amount	1. Mandatory 2. Must be greater than or equal to zero 3. Cents should not be provided 4. Must not exceed the maximum value of \$99,999,999	1. MIG 2. MIG 3. MIG 4. MIG	1. WA.OSR.DB.100079 2. WA.OSR.DB.100081 3. WA.OSR.DB.100080 4. WA.OSR.DB.100082
9	Remuneration.SpecifiedTaxableBenefits.Amount	1. Mandatory 2. Must be greater than or equal to zero 3. Cents should not be provided 4. Must not exceed the maximum value of \$99,999,999	1. MIG 2. MIG 3. MIG 4. MIG	1. WA.OSR.DB.100083 2. WA.OSR.DB.100085 3. WA.OSR.DB.100084 4. WA.OSR.DB.100086

10	Remuneration.EmployeeSharesAndOptions.Amount	1. Mandatory 2. Must be greater than or equal to zero 3. Cents should not be provided 4. Must not exceed the maximum value of \$99,999,999	1. MIG 2. MIG 3. MIG 4. MIG	1. WA.OSR.DB.100145 2. WA.OSR.DB.100147 3. WA.OSR.DB.100146 4. WA.OSR.DB.100148
11	Remuneration.WagesAndSalaries.TaxablePayrollOther.Amount	1. Mandatory 2. Must be greater than or equal to zero 3. Cents should not be provided 4. Must not exceed the maximum value of \$99,999,999	1. MIG 2. MIG 3. MIG 4. MIG	1. WA.OSR.DB.100087 2. WA.OSR.DB.100089 3. WA.OSR.DB.100088 4. WA.OSR.DB.100090
12	Remuneration.WagesAndSalaries.ApprenticesAndTrainees.Amount	1. Mandatory 2. Must be greater than or equal to zero 3. Cents should not be provided 4. Must not exceed the maximum value of \$99,999,999	1. MIG 2. MIG 3. MIG 4. MIG	1. WA.OSR.DB.100091 2. WA.OSR.DB.100093 3. WA.OSR.DB.100092 4. WA.OSR.DB.100094
13	EmploymentConditions.WorkersCompensationPayments.Amount	1. Mandatory 2. Must be greater than or equal to zero 3. Cents should not be provided 4. Must not exceed the maximum value of \$99,999,999	1. MIG 2. MIG 3. MIG 4. MIG	1. WA.OSR.DB.100095 2. WA.OSR.DB.100097 3. WA.OSR.DB.100096 4. WA.OSR.DB.100098
14	Remuneration.WagesandSalaries.DefenceForces.Amount	1. Mandatory 2. Must be greater than or equal to zero 3. Cents should not be provided 4. Must not exceed the maximum value of \$99,999,999	1. MIG 2. MIG 3. MIG 4. MIG	1. WA.OSR.DB.100099 2. WA.OSR.DB.100101 3. WA.OSR.DB.100100 4. WA.OSR.DB.100102
15	Remuneration.WagesAndSalaries.OverseasExempt.Amount	1. Mandatory 2. Must be greater than or equal to zero 3. Cents should not be provided 4. Must not exceed the maximum value of \$99,999,999	1. MIG 2. MIG 3. MIG 4. MIG	1. WA.OSR.DB.100103 2. WA.OSR.DB.100105 3. WA.OSR.DB.100104 4. WA.OSR.DB.100106
16	Remuneration.WagesAndSalaries.ExemptOther.Amount	1. Mandatory 2. Must be greater than or equal to zero 3. Cents should not be provided 4. Must not exceed the maximum value of \$99,999,999	1. MIG 2. MIG 3. MIG 4. MIG	1. WA.OSR.DB.100107 2. WA.OSR.DB.100109 3. WA.OSR.DB.100108 4. WA.OSR.DB.100110
17	Remuneration.WagesAndSalaries.TaxableStateAndInterstateTotal.Amount	1. If Lodgement.Frequency.Code = "Annually" AND the GroupStatus context of the Reporting Party = "NGE" AND Employer.Conditions.EmploymentStateInterstateConditional.Code = StateAndInterstate then <b>Mandatory</b> 2. Must be greater than or equal to zero 3. Cents should not be provided 4. Should be more than WA wages less Exemptions 5. Must not exceed the maximum value of \$99,999,999,999	1. Agency/MIG 2. MIG 3. MIG 4. MIG 5. MIG	1. WA.OSR.DB.100120 2. WA.OSR.DB.100122 3. WA.OSR.DB.100121 4. WA.OSR.DB.100126 5. WA.OSR.DB.100051

18	Remuneration.WagesAndSalaries.TaxableGroupStateAndInterstateTotal.Amount	1. If Lodgement.Frequency.Code = "Annually" AND the GroupStatus context of the Reporting Party = "DGE" AND Employer.Conditions.EmploymentStateInterstateConditional.Code = StateAndInterstate then <b>Mandatory</b> 2. Must be greater than or equal to zero 3. Cents should not be provided 4. Should be more than WA wages less Exemptions 5. Must not exceed the maximum value of \$99,999,999,999	1. Agency/MIG 2. MIG 3. MIG 4. MIG 5. MIG	1. WA.OSR.DB.100123 2. WA.OSR.DB.100125 3. WA.OSR.DB.100124 4. WA.OSR.DB.100126 5. WA.OSR.DB.100044
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## 5.3.2 Response Calculate Periodic Payroll Tax - Message

### 5.3.2.1 Discoverable Taxonomy Set References

<b>Schema</b>	ptlwa.0001.calculate.response.02.02.report.xsd
<b>Linkbases</b>	ptlwa.0001.calculate.response.02.02.presLink.xml
	ptlwa.0001.calculate.response.02.02.labLinkInfoCls.xml
	ptlwa.0001.calculate.response.02.02.refLink.xml
	ptlwa.0001.calculate.response.02.02.defLink.xml

### 5.3.2.2 Standard Business Document Header Content

Attribute Name	Optionality	Rules/Values
Message Type Text	Mandatory	Value must be "ptlwa.0001.calculate.response"

### 5.3.2.3 Standard Business Document Body Content

The following describes the facts and context required to be supplied within the XBRL instance document populated into the SBDB element BusinessDocument.instance.text

**5.3.2.3.1 Response Calculate XBRL Context**

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions/Rules
ReportingParty	ReportingPartyWACCCI	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas	<p>1. If the Report.Amendment.Indicator = 'false' one Context for each Periodic Return is required (see Rule 4 and 5). If the Report.Amendment.Indicator = "true" only one Context is required (disregard rules 4 and 5)</p> <p>2. The Start Date will be set to the start date relevant to the periodic return.</p> <p>3. The End Date will be set to the end date relevant to the periodic return.</p> <p>4. If Lodgment.Frequency.Code = "Monthly" or "Annually" then only one Context must be used with the instance document.</p> <p>5. If Lodgment.Frequency.Code = "Quarterly" then up to three Contexts must be used with the instance document. The Period.Unique.Identifier links each Obligation within the Quarter.</p>
GroupStatus	ReportingPartyWACCCIEmployerGroupStatus	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas, EmployerGroupStatus	<p>1. If the Report.Amendment.Indicator = 'false' one Context for each Periodic Return is required (see Rule 4 and 5). If the Report.Amendment.Indicator = "true" only one Context is required (disregard rules 4 and 5)</p> <p>2. The Start Date will be set to the start date relevant to the periodic return.</p> <p>3. The End Date will be set to the end date relevant to the periodic return.</p> <p>4. If Lodgment.Frequency.Code = "Monthly" or "Annually" then only one Context must be used with the instance document.</p> <p>5. If Lodgment.Frequency.Code = "Quarterly" then up to three Contexts must be used with the instance document. The Period.Unique.Identifier links each Obligation within the Quarter.</p>
GovernmentAgency	GovernmentAgency	ReportPartyType	<p>1. If the Report.Amendment.Indicator = 'false' one Context for each Periodic Return is required (see Rule 4 and 5). If the Report.Amendment.Indicator = "true" only one Context is required (disregard rules 4 and 5)</p> <p>2. The Start Date will be set to the start date relevant to the periodic return.</p> <p>3. The End Date will be set to the end date relevant to the periodic return.</p> <p>4. If Lodgment.Frequency.Code = "Monthly" or "Annually" then only one Context must be used with the instance document.</p> <p>5. If Lodgment.Frequency.Code = "Quarterly" then up to three Contexts must be used with the instance document. The Period.Unique.Identifier links each Obligation within the Quarter.</p>

**5.3.2.3.2 Response Calculate Periodic Message Content Table**

The following table contains the facts required in the instance document.

Context - ReportingParty		
Seq No.	XBRL Fact	Rules
1.	Identifiers.StateRevenueOfficeClientNumber.Identifier	1. Mandatory
2.	OrganisationNameDetails(Tuple One)	
2.1.	OrganisationNameDetails.OrganisationalNameType.Code	1. Mandatory
2.2.	OrganisationNameDetails.OrganisationalName.Text	1. Mandatory
3.	Report.Name.Text	1. Mandatory
4.	Report.Type.Code	1. Mandatory
5.	Period.Unique.Identifier	1. Conditional. Mandatory if Lodgment.Frequency.Code = "Quarterly" and Report.Amendment.Indicator = "false"
6.	Lodgment.Due.Date	1. Conditional. Mandatory if Report.Amendment.Indicator = "false"
7.	PayrollTax.Deduction.CalculatedTotal.Amount	1. Optional
8.	PayrollTax.TaxableCalculated.Amount	1. Optional
9.	PayrollTax.PayableTaxCalculated.Amount	1. Optional
10.	PayrollTax.AccountBalanceBroughtForwardPayableorRefundable.Amount	1. Optional
11.	PayrollTax.Payable.Amount	1. Optional
12.	ObligationDetail(Tuple zero to many)	
12.1.	Lodgment.Frequency.Code	1. Mandatory
13.	PaymentReference (Tuple: zero to one)	
13.1.	PaymentMechanism.PaymentMethod.Code	1. Optional but if supplied will be "DirectDebit"

Context - GroupStatus		
Seq No.	XBRL Fact	Rules / Instructions
1.	BusinessDocument.GovernmentGeneratedIdentifier.Text	1. Mandatory
2.	Remuneration.WagesAndSalaries.GrossStateIncludingExemptWagesTotal.Amount	1. Mandatory
3.	Remuneration.WagesandSalaries.ExemptTotal.Amount	1. Mandatory
4.	Remuneration.WagesAndSalaries.TaxableStateTotal.Amount	1. Mandatory

Context – GovernmentAgency		
Seq No.	XBRL Fact	Rules / Instructions
1.	TaxRate(Tuple zero to many)	1. When the Lodgment.Frequency.Code = “Annually” and the group status = “DGE” or “GE” then this will tuple will not be included in the response.
1.1.	TaxRate.Type.Code	1. Mandatory
1.2.	TaxRate.Designation.Rate	1. Mandatory
2.	PaymentMechanism(Tuple zero to one)	
2.1.	PaymentMechanism.PaymentMethod.Code	1. Optional but if supplied will be “DirectDebit”
2.2.	DirectDebit(Tuple one to many)	
2.2.1.	PaymentMechanism.DirectDebitAccount.Identifier	1. Mandatory
2.2.2.	PaymentMechanism.DirectDebitName.Text	1. Mandatory
2.2.3.	FinancialInstitutionAccount(Tuple zero)	
2.2.3.1.	FinancialInstitutionAccount.BankStateBranch.Number	1. Not supplied
2.2.3.2.	FinancialInstitutionAccount.FinancialInstitutionAccount.Number	1. Not supplied
2.2.3.3.	FinancialInstitutionAccount.FinancialInstitutionAccountName.Text	1. Not supplied
2.2.3.4.	FinancialInstitutionAccount.FinancialInstitutionBranchName.Text	1. Not supplied
2.2.3.5.	FinancialInstitutionAccount.FinancialInstitutionName.Text	1. Not supplied



## 5.4 LODGE PERIODIC PAYROLL TAX SPECIFICATIONS

<b>Interaction Name</b>	Lodge Periodic PayrollTax
<b>Description</b>	The purpose of this interaction is for the business to formally lodge their periodic tax return and optionally authorise a payment via Direct Debit.
<b>Stakeholders</b>	Business, State Revenue Offices
<b>Pre-conditions</b>	Business must be registered with WA OSR and have calculated their tax liability using the calculate service to do this.
<b>Post-conditions</b>	Success – The User has successfully lodged their return and will be sent a transaction identifier and a message indicating that their report has been received and will be processed by WA OSR. Failure – The User will receive an Error message.
<b>Initiating party</b>	Business
<b>Channel</b>	SBR
<b>Core Service Map</b>	Lodge

### 5.4.1 Request Lodge Periodic Payroll Tax - Message

#### 5.4.1.1 Discoverable Taxonomy Set References

<b>Schema</b>	ptlwa.0001.lodge.request.02.02.report.xsd
<b>Linkbases</b>	ptlwa.0001.lodge.request.02.02.defLink.xml
	ptlwa.0001.lodge.request.02.02.labLinkInfoCls.xml
	ptlwa.0001.lodge.request.02.02.presLink.xml
	ptlwa.0001.lodge.request.02.02.refLink.xml

#### 5.4.1.2 Standard Business Document Header Content

The WIG provides the specification of the SBDH. The following table specifies the message specific data element values or any variations to the WIG.

Attribute Name	Optionality	Rules/Instructions	Rule Imp	Msg Code
Message Type Text	Mandatory	Value must be "ptlwa.0001.lodge.request"	1. MIG	1.WA.OSR.XSLT.001012

### 5.4.1.3 Standard Business Document Body Content

The following describes the facts and context required to be supplied within the XBRL instance document populated into the SBDB element BusinessDocument.instance.text.

#### 5.4.1.3.1 Request Lodge Periodic XBRL Context

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions/Rules	Rule Imp.	SBR Message Code
ReportingParty	ReportingPartyWACCCI	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas	1. There must be only one Context within the instance document. 2. The Start Date should be set to the start date relevant to the earliest periodic return. 3. The End Date should be set to the end date relevant to the latest periodic return.	1. MIG 2. MIG 3. MIG	1. WA.OSR.XSLT.001043 2. WA.OSR.DB.100028 3. WA.OSR.DB.100030
GroupStatus	ReportingPartyWACCCIEmployerGroupStatus	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas, EmployerGroupStatus	1. If the Report.Amendment.Indicator = 'false' one Context for each Periodic Return is required (see Rule 4 and 5). If the Report.Amendment.Indicator = "true" only one Context is required (disregard rules 4 and 5). 2. The Start Date should be set to the start date relevant to the periodic return. 3. The End Date should be set to the end date relevant to the periodic return. 4. If Lodgment.Frequency.Code = "Monthly" or "Annually" then only one Context must be used with the instance document. 5. If Lodgment.Frequency.Code = "Quarterly" then up to three Contexts must be used with the instance document. The Period.Unique.Identifier links each Obligation within the Quarter.	1. MIG 2. MIG 3. MIG 4. MIG 5. MIG	1. WA.OSR.WS.000006 2. WA.OSR.DB.100028 or WA.OSR.DB.100027 3. WA.OSR.DB.100030 or WA.OSR.DB.100029 4. WA.OSR.WS.000006 or WA.OSR.DB.100037 5. WA.OSR.WS.000006 or WA.OSR.DB.100037

#### 5.4.1.3.2 Request Lodge Message Content Table

The following table contains the facts required in the instance document.

Context - ReportingParty				
Seq No.	XBRL Fact	Rules	Rule Imp.	SBR Message Code
1.	Identifiers.StateRevenueOfficeClientNumber.Identifier	1. Mandatory 2. This is the Client id as registered with WAOSR	1. MIG 2. Agency	1. WA.OSR.DB.100134 2. WA.OSR.DB.100134
2.	OrganisationNameDetails(Tuple One)			
2.1.	OrganisationNameDetails.OrganisationalNameType.Code	1. Mandatory and must be set to "MTR"	1. MIG	1. WA.OSR.DB.100136
2.2.	OrganisationNameDetails.OrganisationalName.Text	1. Mandatory 2. This is the organisation name as registered with WAOSR	1. MIG 2. Agency	1. WA.OSR.DB.100135 2. WA.OSR.DB.100050
3.	ObligationDetail(Tuple One)			
3.1.	Report.Name.Text	1. Mandatory	1. Agency	1. WA.OSR.DB.100142
3.2.	Report.Type.Code	1. Mandatory	1. Agency	1. WA.OSR.DB.100143
3.3.	Lodgment.Frequency.Code	1. Mandatory	1. Agency	1. WA.OSR.DB.100138
3.4.	Period.Unique.Identifier	1. Conditional. Mandatory when Frequency Code = "Quarterly"	1. MIG	1. WA.OSR.DB.100139
3.5.	Lodgment.Due.Date	1. Mandatory	1. Agency	1. WA.OSR.DB.100140
3.6.	Report.Amendment.Indicator	1. Mandatory and should be set to "false" for a lodgement and "true" for a Wage Adjustment.	1. MIG	1. WA.OSR.DB.100035
3.7.	PayrollTax.Payable.Amount	1. Conditional. Mandatory when PaymentMethod.Code = "Bpay" or "DirectCredit"	1. Agency	1. WA.OSR.DB.100043
3.8.	PayrollTaxPayment(Tuple zero to one)			
3.8.1.	PaymentRecord.Payment.Amount	1. Conditional. Mandatory when PaymentMethod.Code = "DirectDebit". Not Required for other methods. 2. Must be greater than or equal to zero	1. MIG 2. MIG	1. WA.OSR.DB.100045 2. WA.OSR.DB.100046
3.8.2.	PaymentReference(Tuple zero to one)			
3.8.2.1.	PaymentMechanism.PaymentMethod.Code	1. Mandatory and must be set to "Bpay", "DirectCredit", "DirectDebit" or "None".	1. MIG	1. WA.OSR.DB.100131
3.8.2.2.	DirectDebit(Tuple zero to one)			
3.8.2.2.1.	PaymentMechanism.DirectDebitAccount.Identifier	1. Conditional. Mandatory when PaymentMechanism.PaymentMethod.Code = "DirectDebit".	1. MIG	1. WA.OSR.DB.100048 or WA.OSR.DB.100049

Context - ReportingParty				
Seq No.	XBRL Fact	Rules	Rule Imp.	SBR Message Code
3.8.2.2.2.	PaymentMechanism.DirectDebitName.Text	1. Conditional. Mandatory when PaymentMechanism.PaymentMethod.Code = "DirectDebit".	1. MIG	1. WA.OSR.DB.100047
3.8.2.2.3.	FinancialInstitutionAccount(Tuple zero)			
3.8.2.2.3.1.	FinancialInstitutionAccount.BankStateBranch.Number	1. Not Required	NA	NA
3.8.2.2.3.2.	FinancialInstitutionAccount.FinancialInstitutionAccount.Number	1. Not Required	NA	NA
3.8.2.2.3.3.	FinancialInstitutionAccount.FinancialInstitutionAccountName.Text	1. Not Required	NA	NA
3.8.2.2.3.4.	FinancialInstitutionAccount.FinancialInstitutionBranchName.Text	1. Not Required	NA	NA
3.8.2.2.3.5.	FinancialInstitutionAccount.FinancialInstitutionName.Text	1. Not Required	NA	NA

Context - GroupStatus				
Seq No.	XBRL Fact	Rules	Rule Imp.	SBR Message Code
1.	BusinessDocument.GovernmentGeneratedIdentifier.Text	1. Mandatory	1. Agency	1. WA.OSR.DB.100023
2.	Remuneration.WagesandSalaries.Payments.Amount	1. Mandatory 2. Must be greater than or equal to zero 3. Cents should not be provided 4. Must not exceed the maximum value of \$99,999,999	1. MIG 2. MIG 3. MIG 4. MIG	1. WA.OSR.DB.100055 2. WA.OSR.DB.100057 3. WA.OSR.DB.100056 4. WA.OSR.DB.100058
3.	Remuneration.WagesAndSalaries.ContractorsAndConsultantsPayments.Amount	1. Mandatory 2. Must be greater than or equal to zero 3. Cents should not be provided 4. Must not exceed the maximum value of \$99,999,999	1. MIG 2. MIG 3. MIG 4. MIG	1. WA.OSR.DB.100071 2. WA.OSR.DB.100073 3. WA.OSR.DB.100072 4. WA.OSR.DB.100074
4.	Remuneration.CommissionsBonusesandAllowances.Amount	1. Mandatory 2. Must be greater than or equal to zero 3. Cents should not be provided 4. Must not exceed the maximum value of \$99,999,999	1. MIG 2. MIG 3. MIG 4. MIG	1. WA.OSR.DB.100059 2. WA.OSR.DB.100061 3. WA.OSR.DB.100060 4. WA.OSR.DB.100062
5.	SuperannuationContribution.EmployerContributions.Amount	1. Mandatory 2. Must be greater than or equal to zero 3. Cents should not be provided 4. Must not exceed the maximum value of \$99,999,999	1. MIG 2. MIG 3. MIG 4. MIG	1. WA.OSR.DB.100063 2. WA.OSR.DB.100065 3. WA.OSR.DB.100064 4. WA.OSR.DB.100066

Context - GroupStatus				
Seq No.	XBRL Fact	Rules	Rule Imp.	SBR Message Code
6.	FringeBenefitsTax.Type2GrossedUp.Amount	1. Mandatory 2. Must be greater than or equal to zero 3. Cents should not be provided 4. Must not exceed the maximum value of \$99,999,999	1. MIG 2. MIG 3. MIG 4. MIG	1. WA.OSR.DB.100067 2. WA.OSR.DB.100069 3. WA.OSR.DB.100068 4. WA.OSR.DB.100070
7.	Remuneration.Fees.Directors.Amount	1. Mandatory 2. Must be greater than or equal to zero 3. Cents should not be provided 4. Must not exceed the maximum value of \$99,999,999	1. MIG 2. MIG 3. MIG 4. MIG	1. WA.OSR.DB.100075 2. WA.OSR.DB.100074 3. WA.OSR.DB.100076 4. WA.OSR.DB.100078
8.	Remuneration.EmploymentTermination.Payments.Amount	1. Mandatory 2. Must be greater than or equal to zero 3. Cents should not be provided 4. Must not exceed the maximum value of \$99,999,999	1. MIG 2. MIG 3. MIG 4. MIG	1. WA.OSR.DB.100079 2. WA.OSR.DB.100081 3. WA.OSR.DB.100080 4. WA.OSR.DB.100082
9.	Remuneration.SpecifiedTaxableBenefits.Amount	1. Mandatory 2. Must be greater than or equal to zero 3. Cents should not be provided 4. Must not exceed the maximum value of \$99,999,999	1. MIG 2. MIG 3. MIG 4. MIG	1. WA.OSR.DB.100083 2. WA.OSR.DB.100085 3. WA.OSR.DB.100084 4. WA.OSR.DB.100086
10.	Remuneration.EmployeeSharesAndOptions.Amount	1. Mandatory 2. Must be greater than or equal to zero 3. Cents should not be provided 4. Must not exceed the maximum value of \$99,999,999	1. MIG 2. MIG 3. MIG 4. MIG	1. WA.OSR.DB.100145 2. WA.OSR.DB.100147 3. WA.OSR.DB.100146 4. WA.OSR.DB.100148
11.	Remuneration.WagesAndSalaries.TaxablePayrollOther.Amount	1. Mandatory 2. Must be greater than or equal to zero 3. Cents should not be provided 4. Must not exceed the maximum value of \$99,999,999	1. MIG 2. MIG 3. MIG 4. MIG	1. WA.OSR.DB.100087 2. WA.OSR.DB.100089 3. WA.OSR.DB.100088 4. WA.OSR.DB.100090
12.	Remuneration.WagesAndSalaries.ApprenticesAndTrainees.Amount	1. Mandatory 2. Must be greater than or equal to zero 3. Cents should not be provided 4. Must not exceed the maximum value of \$99,999,999	1. MIG 2. MIG 3. MIG 4. MIG	1. WA.OSR.DB.100091 2. WA.OSR.DB.100093 3. WA.OSR.DB.100092 4. WA.OSR.DB.100094
13.	EmploymentConditions.WorkersCompensationPayments.Amount	1. Mandatory 2. Must be greater than or equal to zero 3. Cents should not be provided 4. Must not exceed the maximum value of \$99,999,999	1. MIG 2. MIG 3. MIG 4. MIG	1. WA.OSR.DB.100095 2. WA.OSR.DB.100097 3. WA.OSR.DB.100096 4. WA.OSR.DB.100098
14.	Remuneration.WagesandSalaries.DefenceForces.Amount	1. Mandatory 2. Must be greater than or equal to zero 3. Cents should not be provided 4. Must not exceed the maximum value of \$99,999,999	1. MIG 2. MIG 3. MIG 4. MIG	1. WA.OSR.DB.100099 2. WA.OSR.DB.100101 3. WA.OSR.DB.100100 4. WA.OSR.DB.100102

Context - GroupStatus				
Seq No.	XBRL Fact	Rules	Rule Imp.	SBR Message Code
15.	Remuneration.WagesAndSalaries.OverseasExempt.Amount	1. Mandatory 2. Must be greater than or equal to zero 3. Cents should not be provided 4. Must not exceed the maximum value of \$99,999,999	1. MIG 2. MIG 3. MIG 4. MIG	1. WA.OSR.DB.100103 2. WA.OSR.DB.100105 3. WA.OSR.DB.100104 4. WA.OSR.DB.100106
16.	Remuneration.WagesAndSalaries.ExemptOther.Amount	1. Mandatory 2. Must be greater than or equal to zero 3. Cents should not be provided 4. Must not exceed the maximum value of \$99,999,999	1. MIG 2. MIG 3. MIG 4. MIG	1. WA.OSR.DB.100107 2. WA.OSR.DB.100109 3. WA.OSR.DB.100108 4. WA.OSR.DB.100110
17.	Remuneration.WagesAndSalaries.GrossStateIncludingExemptWagesTotal.Amount	1. Mandatory 2. Derived Value 3. Must be greater than or equal to zero 4. Cents should not be provided.	1. MIG 2. Agency 3. MIG 4. MIG	1. WA.OSR.DB.100111 2. WA.OSR.DB.100128 3. WA.OSR.DB.100113 4. WA.OSR.DB.100112
18.	Remuneration.WagesandSalaries.ExemptTotal.Amount	1. Mandatory 2. Derived Value 3. Must be greater than or equal to zero 4. Cents should not be provided.	1. MIG 2. Agency 3. MIG 4. MIG	1. WA.OSR.DB.100114 2. WA.OSR.DB.100129 3. WA.OSR.DB.100116 4. WA.OSR.DB.100115
19.	Remuneration.WagesAndSalaries.TaxableStateTotal.Amount	1. Mandatory 2. Derived Value 3. Must be greater than or equal to zero 4. Cents should not be provided.	1. MIG 2. Agency 3. MIG 4. MIG	1. WA.OSR.DB.100117 2. WA.OSR.DB.100130 3. WA.OSR.DB.100119 4. WA.OSR.DB.100118
20.	Remuneration.WagesAndSalaries.TaxableStateAndInterstateTotal.Amount	1. If Lodgement.Frequency.Code = Annually AND the GroupStatus context of the Reporting Party = "NGE" AND Employer.Conditions.EmploymentStateInterstateConditional.Code = StateAndInterstate then <b>Mandatory</b> 2. Must be greater than or equal to zero 3. Cents should not be provided 4. Should be more than WA wages less Exemptions 5. Must not exceed the maximum value of \$99,999,999,999	1. Agency/MIG 2. MIG 3. MIG 4. MIG 5. MIG	1. WA.OSR.DB.100120 2. WA.OSR.DB.100122 3. WA.OSR.DB.100121 4. WA.OSR.DB.100126 5. WA.OSR.DB.100051
21.	Remuneration.WagesAndSalaries.TaxableGroupStateAndInterstateTotal.Amount	1. If Lodgement.Frequency.Code = Annually AND the GroupStatus context of the Reporting Party = "DGE" AND Employer.Conditions.EmploymentStateInterstateConditional.Code = StateAndInterstate then <b>Mandatory</b> 2. Must be greater than or equal to zero 3. Cents should not be provided 4. Should be more than WA wages less Exemptions 5. Must not exceed the maximum value of \$99,999,999,999	1. Agency/MIG 2. MIG 3. MIG 4. MIG 5. MIG	1. WA.OSR.DB.100123 2. WA.OSR.DB.100125 3. WA.OSR.DB.100124 4. WA.OSR.DB.100126 5. WA.OSR.DB.100044

## 5.4.2 Response Lodge Periodic Payroll Tax - Message

### 5.4.2.1 Discoverable Taxonomy Set References

<b>Schema</b>	ptlwa.0001.lodge.response.02.02.report.xsd
<b>Linkbases</b>	ptlwa.0001.lodge.response.02.02.defLink.xml
	ptlwa.0001.lodge.response.02.02.labLinkInfoCls.xml
	ptlwa.0001.lodge.response.02.02.presLink.xml
	ptlwa.0001.lodge.response.02.02.refLink.xml

### 5.4.2.2 Standard Business Document Header Content

Attribute Name	Optionality	Rules/Values
Message Type Text	Mandatory	Value must be "ptlwa.0001.lodge.response"
Lodgment.Receipt.Identifier	Mandatory	
Lodgment.Receipt.Datetime	Mandatory	A full time and date (in UTC) will be provided in the following format: YYYY-MM-DDTHH:MM:SS

### 5.4.2.3 Standard Business Document Body Content

The following describes the facts and context required to be supplied within the XBRL instance document populated into the SBDB element BusinessDocument.instance.text.

**5.4.2.3.1 Response Lodge XBRL Context**

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions/Rules
ReportingParty	ReportingPartyWACCCI	ReportPartyType, AustralianStatesTerritoriesAndOffShoreAreas	1. There must be only one Context within the instance document. 2. The Start Date should be set to the start date relevant to the periodic return. 3. The End Date should be set to the end date relevant to the periodic return.
GovernmentAgency	GovernmentAgency	ReportPartyType	1. There must be only one Context within the instance document. 2. The Start Date should be set to the start date relevant to the periodic return. 3. The End Date should be set to the end date relevant to the periodic return.



#### 5.4.2.3.2 Response Lodge Message Content Table

The following table contains the facts required in the instance document.

##### Important Notes:

The WA Department of Treasury and Finance ABN will be provided in the GovernmentAgency context and is to be displayed with the element OrganisationNameDetails.OrganisationalName.Text (Context Spec GovernmentAgency) at the top of the confirmation screen.

Context - ReportingParty		
Seq No.	XBRL Fact	Rules
1	Identifiers.StateRevenueOfficeClientNumber.Identifier	1. Mandatory
2	OrganisationNameDetails(Tuple One)	
2.1	OrganisationNameDetails.OrganisationalNameType.Code	1. Mandatory
2.2	OrganisationNameDetails.OrganisationalName.Text	1. Mandatory
3	ObligationDetail(Tuple One)	
3.1	Report.Name.Text	1. Mandatory
3.2	Report.Type.Code	1. Mandatory
3.3	Lodgment.Frequency.Code	1. Mandatory
3.4	Lodgment.Receipt.Identifier	1. Mandatory
3.5	PayrollTax.Payable.Amount	1. Conditional. Mandatory when PaymentMethod.Code = "Bpay" or "DirectCredit"
3.6	PayrollTaxPayment(Tuple One)	
3.6.1	PaymentRecord.ArrangedPayment.Datetime	1. Conditional. Mandatory when PaymentMethod.Code = "DirectDebit"
3.6.2	PaymentRecord.Due.Date	1. Optional
3.6.3	PaymentRecord.Payment.Amount	1. Conditional. Mandatory when PaymentMethod.Code = "DirectDebit"
3.6.4	PaymentReference (Tuple: zero to one)	
3.6.4.1	PaymentMechanism.PaymentMethod.Code	1. Mandatory and must be set to "Bpay", "DirectCredit", "DirectDebit" or "None".
3.6.4.2	PaymentMechanism.CustomerReference.Number	1. Conditional. Mandatory when PaymentMethod.Code = "Bpay" or "DirectCredit"

Context – GovernmentAgency		
Seq No.	XBRL Fact	Rules / Instructions
1.	OrganisationNameDetails(Tuple One)	
1.1.	OrganisationNameDetails.OrganisationalNameType.Code	1.Mandatory
1.2.	OrganisationNameDetails.OrganisationalName.Text	1.Mandatory
2.	PaymentMechanism(Tuple zero to many)	

Context – GovernmentAgency		
Seq No.	XBRL Fact	Rules / Instructions
2.1.1.	PaymentMechanism.PaymentMethod.Code	<p>1. <b>Where Payment Mechanism.Payment Method.Code = Bpay</b> the following will be provided:  PaymentMechanism.BpayBiller.Code  PaymentMechanism.CustomerReference.Number  PayrollTax.Payable.Amount</p> <p>2. <b>Where = DirectCredit</b> the following will be provided:  PaymentMechanism.CustomerReference.Number  FinancialInstitutionAccount.BankStateBranch.Number  FinancialInstitutionAccount.FinancialInstitutionAccount.Number  FinancialInstitutionAccount.FinancialInstitutionAccountName.Text  PayrollTax.Payable.Amount</p> <p>3. <b>Where = DirectDebit</b> the following will be provided:  PaymentMechanism.DirectDebitAccount.Identifier  PaymentMechanism.DirectDebitName.Text  PaymentRecord.ArrangedPayment.Datetime  PaymentRecord.Payment.Amount</p> <p>4. <b>Where = None</b> no payment data will be provided</p>
2.1.2.	DirectDebit(Tuple zero to one)	
2.1.2.1.	PaymentMechanism.DirectDebitAccount.Identifier	1. Conditional. Mandatory when PaymentMethod.Code = "DirectDebit"
2.1.2.2.	PaymentMechanism.DirectDebitName.Text	1. Conditional. Mandatory when PaymentMethod.Code = "DirectDebit"
2.1.2.2.1.	FinancialInstitutionAccount(Tuple One)	
2.1.2.2.2.	FinancialInstitutionAccount.BankStateBranch.Number	1. Not Required
2.1.2.2.3.	FinancialInstitutionAccount.FinancialInstitutionAccount.Number	1. Not Required
2.1.2.2.4.	FinancialInstitutionAccount.FinancialInstitutionAccountName.Text	1. Not Required
2.1.2.2.5.	FinancialInstitutionAccount.FinancialInstitutionBranchName.Text	1. Not Required
2.1.2.2.6.	FinancialInstitutionAccount.FinancialInstitutionName.Text	1. Not Required
2.1.3.	Bpay(Tuple zero to one)	
2.1.3.1.	PaymentMechanism.BpayBiller.Code	1. Conditional. Mandatory when PaymentMethod.Code = "Bpay"
2.1.4.	DirectCredit(Tuple zero to one)	
2.1.4.1.	PaymentMechanism.DirectCreditAccount.Identifier	1. Not Required
2.1.4.2.	PaymentMechanism.DirectCreditName.Text	1. Not Required
2.1.4.3.	FinancialInstitutionAccount(Tuple One)	

Context – GovernmentAgency		
Seq No.	XBRL Fact	Rules / Instructions
2.1.4.3.1.	FinancialInstitutionAccount.BankStateBranch.Number	1. Conditional. Mandatory when PaymentMethod.Code = "DirectCredit"
2.1.4.3.2.	FinancialInstitutionAccount.FinancialInstitutionAccount.Number	1. Conditional. Mandatory when PaymentMethod.Code = "DirectCredit"
2.1.4.3.3.	FinancialInstitutionAccount.FinancialInstitutionAccountName.Text	1. Conditional. Mandatory when PaymentMethod.Code = "DirectCredit"
2.1.4.3.4.	FinancialInstitutionAccount.FinancialInstitutionBranchName.Text	1. Not Required
2.1.4.3.5.	FinancialInstitutionAccount.FinancialInstitutionName.Text	1. Not Required

## APPENDIX A – THE MESSAGE CONTENT TABLE EXPLAINED

This section defines the table structure that **must** be used to define the context, structure, and rules of the data elements contained within the XBRL instance document – referred to as the message content table.

There will be a message content table for each context within the message. The grouping of the data elements in accordance to the context aligns to how the data elements are built into the XBRL taxonomy and this consistent presentation will assist Software Developers.

The message content table uses the following rows and columns:

**Context Type (row at top of table):** This is the name of the XBRL Context Specification or Context Instance which has been defined early in the MIG document.

**Sequence Number:** This is a sequential number used to indicate the expected order of the data elements within the instance document and to describe the structure of tuples. Data elements within a tuple are allocated a multilevel number to indicate the expected structure and order of the data elements contained within the tuple. If there are nested tuples then the sequence number goes to next numbering level. The following is an extracts from a message content table which illustrates the sequence numbering and multileveling require to cater for tuples and nested tuples.

Seq No.	XBRL Fact
1.	PaymentMechanism (Tuple: zero to many)
1.1.	PaymentMechanism.PaymentMethod.Code
1.2.	PaymentMechanism.Instruction.Text
1.3.	DirectDebit (tuple zero to one)
1.3.1.	Payment Mechanism.Direct DebitAccount.Identifier
1.3.2.	Payment Mechanism.Direct Debit Name.Text
1.4.	DirectCredit (tuple zero to one)
1.4.1.	Payment Mechanism.Direct CreditAccount.Identifier
1.4.2.	Payment Mechanism.Direct CreditName.Text
1.4.3.	FinancialInstitutionAccount (Tuple One Only)
1.4.3.1.	FinancialInstitutionAccount.BankStateBranch.Number
1.4.3.2.	FinancialInstitutionAccount.FinancialInstitutionAccount.Number
1.4.3.3.	FinancialInstitutionAccount.FinancialInstitutionAccountName.Text
1.4.3.4.	FinancialInstitutionAccount.FinancialInstitutionBranchName.Text
1.4.3.5.	FinancialInstitutionAccount.FinancialInstitutionName.Text

**XBRL Fact:** This is the name of the data element to be reported. For example:

*Identifiers.AustralianBusinessNumber.Identifier*

**Instructions / Rules:** This column describes all the instructions / rules applicable to the data element. Each rule needs to be given a sequential number which links the rule to its implementation and message code. Rules would include information such as optionality, presentation criteria and the use of XML attributes such as `IsVisible`.

**Rule Implementation:** This column informs Software Developers how the rules specified in the Rules column will be provided.

NOTE: This column is only applicable for request messages and the column will not be present in the table for Response Messages.

There can only be the following options:

- **XBRL** – validation provided via the XBRL schemas and linkbases. Typically rules implemented via XBRL do not need to be specified within the MIG. Only those rules that are considered to provide necessary information to software developers should be defined within the MIG. An example of this is the rules associated with the domain values of a dimension within a context specification.
- **Schematron ID** – for rules that cannot be implemented using XBRL some agencies will provide a schematron implementation of the rule. When schematron is provided then the unique ID used to identify the rule within the schematron file must be provided within the MIG. The following is an example of how this should appear in the column: Schematron ID = VICMIG001
- **MIG** - There will be situations where rules will not be provided to Software Developer in a machine readable format and the description of the rule in the MIG is all that will be provided. In this situation the Software Developer has the choice of either implementing the rule as specified within the MIG or they rely on the agency to validate the data element (the expectation is that the Agency will always test for this rule)
- **Agency** – This rule cannot be implemented by the Software Developer and can only be executed by the agency.

**SBR Message Code:** All messages returned via the SBR channel will contain a code to uniquely identify the condition that has occurred.

NOTE: This column is only applicable for request messages and the column will not be present in the table for Response Messages.

In order to allow codes to be managed in a distributed fashion, codes will take the following format:

**{Jurisdiction}.{Agency}.{Function}.{Id}**

represented by the regular expression

**([A-Z0-9])+.([A-Z0-9])+.([A-Z0-9])+.([A-Z0-9])+**

Initially

**Jurisdiction** = SBR | CMN | QLD | NSW | ACT | VIC | SA | WA | NT | TAS

**Agency** = Jurisdiction specific agency code

For CMN (Commonwealth), = ATO, ASIC, APRA, ABS

For SBR = GEN (i.e. SBR wide codes)

For States = OSR of Offices of State Revenue

**Function** = Agency specific functional area or GEN for agency wide codes

For SBR = GEN or FAULT

**Id** = function specific identifier (format may vary across agencies).

Examples are shown below;

SBR.GEN.FAULT.TOOMANYINSTANCES

CMN.ATO.TFN.OK

QLD.OSR.PRL.000001

The above structure recognises and caters for the current situation where agency errors are unharmonised, and will need to be passed through to client software.

The expectation is that for each rule identified within the message content table to have a corresponding message code however depending on the rule implementation a message code may not be relevant in which case Not Applicable (N/A) should be inserted into the rules corresponding message code to make this clear to Software Developers. The follow table summaries what must be provided in the message code column in relation to the rules implementation choice.

Rule Implementation	Message Code
Schematron	Message Code needs to be provided against corresponding rule.
XBRL	Message Code not relevant – place N/A against corresponding rule.
MIG	Message Code needs to be provided against corresponding rule. The only exception is if the rule is associated to rendering instruction to the software developer.
Agency	Message Code needs to be provided against corresponding rule.

The expectation is that each agency will populate a message repository with all error, warning and information message that could be returned via the SBR channel. These message will be allocated an SBR message code using the above mentioned code format. The Software Developer would then use the SBR message code provided via the MIG and the message repository to obtain the full details associated with the message.

## APPENDIX B – SCREEN SHOTS FROM REVENUE ONLINE

The following screen shots are from WA OSR's online portal Revenue Online and have been provided as a guide that can be used by software developers looking to implement WA OSR Payroll Tax.

The first set of screen shots show the elements required for a monthly lodgement with a Bpay payment reference. While the second set of screen shots show the elements required for an adjustment to a monthly lodgement (wage adjustment).

### **Periodic Lodgement**

#### **Step 1 of 5:**

The screenshot shows the 'Pay-roll Tax Lodgement' form for Client ID 12345 - ABC PTY LTD, Jurisdiction: WA. It is Step 1 of 5. The form includes fields for Lodgement Period, Due Date, and a checkbox to add wages information. Below this are sections for WAGES (Gross Wages & Salaries, Contractors / Consultants (if taxable), Commissions / Bonuses / Allowances, Superannuation, Fringe Benefits (Grossed up Value), Directors Remuneration, Termination Payments, Specified Taxable Benefits, Employee Share Acquisition, Other), LESS EXEMPT PAYMENTS (Apprentices / Trainees, Workers Compensation, Defence Forces, Overseas Employees, Other), and TAXABLE WAGES. Each section has a corresponding input field and a total field. The Wages Total, Exempt Payment Total, and Taxable Wages fields all show \$0. At the bottom, there are 'Cancel', 'Next', 'Print', and 'Help' buttons. An 'IMPORTANT NOTES' section is also present, listing four points regarding penalty tax, information brochures, objection and review provisions, and changes in client details.

**Pay-roll Tax Lodgement**

Client ID - 12345 - ABC PTY LTD  
Jurisdiction: WA

Step 1 of 5      All fields are mandatory (Tab or mouse click through each field).  
To add wages information click the checkbox.

**Lodgement Period**   
**Due Date**   
☐

**WAGES**

Gross Wages & Salaries   
Contractors / Consultants (if taxable)   
Commissions / Bonuses / Allowances   
Superannuation   
Fringe Benefits (Grossed up Value)   
Directors Remuneration   
Termination Payments   
Specified Taxable Benefits   
Employee Share Acquisition   
Other   
**Wages Total** \$0

**LESS EXEMPT PAYMENTS**

Apprentices / Trainees   
Workers Compensation   
Defence Forces   
Overseas Employees   
Other   
**Exempt Payment Total** \$0

**TAXABLE WAGES**  \$0

**IMPORTANT NOTES:**

1. Penalty Tax may be imposed if pay-roll tax is not paid by the due date or is underpaid.
2. [Click here](#) to view the Pay-roll Tax information brochures available.
3. [Click here](#) to view the Objection and Review provisions.
4. [Click here](#) to advise the Office of State Revenue of a change in your Client Details if you have:
  - Changed your name
  - Changed an address
  - Commenced paying wages or ceased paying wages in another State or Territory of the Commonwealth, or
  - Become part of a group or ceased to be a member of a group as defined in Part 4 of the *Pay-roll Tax Assessment Act 2002*

Cancel Next Print Help

**Step 2 of 5:**

Pay-roll Tax Lodgement		
Client ID - 12345 - ABC PTY LTD		
Jurisdiction: WA		
Step 2 of 5		
The lodgement period and taxable wages are displayed below, along with the calculated tax amount for the period. To determine the individual calculations for this period, please press the CALCULATIONS button. To proceed with the lodgement of Pay-roll Tax Return, press the NEXT button.		
Lodgement Period	Taxable Wages	Tax Calculated
August 2009	\$0	\$0.00
Total:	\$0	\$0.00
<div>Cancel Back Next Calculations Help</div>		

**Step 3 of 5:**

Pay-roll Tax Lodgement	
Client ID - 12345 - ABC PTY LTD	
Jurisdiction: WA	
Step 3 of 5:	
Please select: (Click on relevant option to select)	
<input checked="" type="radio"/> Lodge Return with CIPA Payment	
<input type="radio"/> Lodge Return and obtain BPAY Reference	
<input type="radio"/> Lodge Return only	
<input type="radio"/> Lodge Return and obtain EFT Reference	
Total Tax Calculated:	\$0.00
Less OSR Account Balance:	\$0.00
Amount Payable:	\$0.00
To avoid any penalty tax full payment will be required by the specified due date. Press the NEXT button to continue with lodgement.	
<div>Cancel Back Next Help</div>	

**Step 4 of 5:**

Pay-roll Tax Lodgement	
Client ID - 12345 - ABC PTY LTD	
Jurisdiction: WA	
Step 4 of 5:	
You have selected to lodge your return and pay by BPAY.	
Please press the FINISH button to lodge this return and pay by BPAY. The BPAY biller code and reference number will be displayed on the next screen.	
Lodgement Period:	August 2009
Amount Payable:	\$0.00
Payment Due Date:	07 SEP 2009
Note: Payment due date does not apply to any overdue debt	
Please press the FINISH button to lodge this return. To exit without lodgement press the CANCEL button.	
<div>Cancel Back Finish Help</div>	



**Step 5 of 5:**

Office of State Revenue - Pay-roll Tax Lodgement	
ABN: 66 012 878 629	
Client ID - 12345 - ABC PTY LTD	
Jurisdiction: WA	
Step 5 of 5:	
Lodgement of return with a BPAY payment.	
Your Pay-roll Tax Return for the following period has been lodged with the Office of State Revenue.	
Lodgement Period:	August 2009
Amount Payable:	\$0.00
Payment Due Date:	07 SEP 2009
Please ensure that the full amount is paid by the required due date.	
Note: Payment due date does not apply to any overdue debt	
	<b>Bill Code: 99999</b> <b>Ref: 1234567</b> <b>Amount: \$0.00</b>
Telephone & Internet Banking - BPAY Call your bank, credit union or building society to make this payment from your cheque or savings account. More info: <a href="http://www.bpay.com.au">www.bpay.com.au</a>	
As you intend to pay by BPAY, please print this screen and retain a copy until you have made the payment.	
<div>Print    OK    Help</div>	

## Wage Adjustments

### Step 1 of 3:

Pay-roll Tax Wage Adjustment			
Client ID - 29885 - WESTPAC BANKING CORPORATION - WA - WA			
Step 1 of 3      To modify or view wages information for a specific month, click the button next to the month's wages.			
Lodgement Year:	2009/2010	Lodgement Period:	Total YTD
July	<input type="text"/>	<input type="button" value="Modify"/>	
August	<input type="text"/>	<input type="button" value="Modify"/>	
September	<input type="text"/>		
October	<input type="text"/>		
November	<input type="text"/>		
December	<input type="text"/>		
January	<input type="text"/>		
February	<input type="text"/>		
March	<input type="text"/>		
April	<input type="text"/>		
May	<input type="text"/>		
June	<input type="text"/>		
Total YTD	<input type="text"/>	<input type="button" value="View"/>	
<input type="button" value="Reconcile Financial Year"/>			
<b>WAGES</b> Gross Wages & Salaries (includes Office of State Revenue Adjustments) <input type="text"/> Contractors / Consultants (if taxable) <input type="text"/> Commissions / Bonuses / Allowances <input type="text"/> Superannuation <input type="text"/> Fringe Benefits (Grossed up Value) <input type="text"/> Directors Remuneration <input type="text"/> Termination Payments <input type="text"/> Specified Taxable Benefits <input type="text"/> Employee Share Acquisition <input type="text"/> Other <input type="text"/> <i>Wages Total</i> <input type="text"/> <b>LESS EXEMPT PAYMENTS</b> Apprentices / Trainees <input type="text"/> Workers Compensation <input type="text"/> Defence Forces <input type="text"/> Overseas Employees <input type="text"/> Other <input type="text"/> <i>Exempt Payment Total</i> <input type="text"/> <b>TAXABLE WAGES</b> <input type="text"/>			
<b>IMPORTANT NOTES:</b> 1. Penalty Tax may be imposed if pay-roll tax is not paid by the due date or is underpaid. 2. <a href="#">Click here</a> to view the Pay-roll Tax information brochures available. 3. <a href="#">Click here</a> to view the Objection and Review provisions. 4. <a href="#">Click here</a> to advise the Office of State Revenue of a change in your Client Details if you have: <input type="checkbox"/> Changed your name <input type="checkbox"/> Changed an address <input type="checkbox"/> Commenced paying wages or ceased paying wages in another State or Territory of the Commonwealth, or <input type="checkbox"/> Become part of a group or ceased to be a member of a group as defined in Part 4 of the <i>Pay-roll Tax Assessment Act 2002</i> 5. If revising wage details already lodged, the adjustment will be treated as an application for reassessment of the liability by the Commissioner. Any tax adjustment will be notified via correspondence.			
<input type="button" value="Cancel"/> <input type="button" value="Previous Year"/> <input type="button" value="Next"/> <input type="button" value="Print"/> <input type="button" value="Help"/>			

**Step 2 of 3:**

**Pay-roll Tax - Wage Adjustment**

Client ID - <client id> - <client name> - <jurisdiction>

Step 2 of 3      Summary of Wage Adjustments for Lodgement Year <lodgement year>

	Taxable Wages Before Adjustment	Taxable Wages After Adjustment	Wages Variance	Tax Variance
July	<jul wages>	<jul wages after adj>	<jul wages after adj - jul wages>	<jul tax variance>
August				
September				
October	Not Lodged			
November	Not Lodged			
December	Not Lodged			
January	Not Lodged			
February	Not Lodged			
March	Not Lodged			
April	Not Lodged			
May	Not Lodged			
June	Not Lodged			
Total YTD				

**Step 3 of 3:**

**Pay-roll Tax - Wage Adjustment**

Client ID - <client id> - <client name> - <jurisdiction>

Step 3 of 3      Confirmation of Wage Adjustments for Lodgement Year <lodgement year>

	Taxable Wages Before Adjustment	Taxable Wages After Adjustment	Wages Variance	Tax Variance	Transaction ID	Lodged
July	<jul wages>	<jul wages after adj>	<wages after adj - wages>	<jul tax variance>	<lodgement receipt id>	<receipt datetime>

Press the Pay button for optional payment facilities.