



An Australian Government Initiative
Standard Business Reporting




Standard Business Reporting

RevenueSA Payroll Tax Annual Reconciliation Message Implementation Guide

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 This document and its attachments are
Unclassified



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3.0	27/05/2010	Added trainees/apprentices wages element and corrected several taxonomy defects
3.1	28/04/2011	Added message code references for new error messages

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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 here <https://www.sbr.gov.au/content/public/help/glossary> 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 reporting service for the state of South Australia.

This document should be read in conjunction with the *State and Territory Revenue Office Payroll Tax Common Message Implementation Guide* and the *RevenueSA Common Message Implementation Guide*.

1.2 AUDIENCE AND SCOPE

This document contains the necessary information to support RevenueSA payroll tax implementation.

1.3 REFERENCES

Ref	Document Link	Document description
1)	State and Territory Revenue Office Payroll Tax Common Message Implementation Guide Overview document can be downloaded https://www.sbr.gov.au/content/wcm/myconnect/9e880f00443b87e4b0bef11d1010561a/2009+-+ALL+OSR+-+MIG+-+Common+P+Tax+-+v009.pdf?MOD=AJPERES&CONVERT_TO=url	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 https://www.sbr.gov.au/content/myhome/softwaredevelopers/downloads/commoncomponents	Technical interface data that is common to all business processes and messages that use the SBR channel: <ul style="list-style-type: none">• Web service protocol specifications• Standard message header structure• Standard error codes• Authentication protocol and trust broker
3)	The SBR Taxonomy Architecture document can be downloaded https://www.sbr.gov.au/content/myhome/softwaredevelopers/downloads/commoncomponents	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 https://www.sbr.gov.au/content/myhome/softwaredevelopers/sdkguide	Reference information for software developers using the SBR software developer kit

1.4 CHANGE MANAGEMENT

If a material change is required to the RevenueSA Annual Reconciliation 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 PAYROLL TAX OVERVIEW

The *Payroll Tax Act 2009* requires that an employer (or a member of a group of employers) who pays wages, which are liable for payroll tax in South Australia, must register for payroll tax as a reporting party with RevenueSA when the Australian wages bill of the employer or group exceeds the wages maximum deduction entitlement (currently \$600,000 annually for 2009/2010).

For a definition of taxable wages refer to RevenueSA Information Circular 2 available www.revenuesa.sa.gov.au.

When a reporting party registers for payroll tax, RevenueSA determines whether they are required to lodge payroll tax returns on a monthly or annual basis.

The annual reconciliation is reported on a financial year, however the liable period may be prefilled with different date values if a reporting party has registered part way through the financial year or cancelled their registration prior to 30 June. The reporting party can also indicate a cancellation date in the lodgement.

Payroll tax annual reconciliations must be submitted by all registered reporting parties to RevenueSA by 21 July of the year following the financial year being lodged. Failure to lodge and pay by this date may result in penalties and interest applied to the assessment in accordance with the *Taxation Administration Act 1996*.

The annual reconciliation requires the following information to be lodged:

- details of payroll tax registration cancellation, if the reporting party cancels on or after 1 July of the current financial year;
- group status details for the full liable period, including the details of any group status changes and group member details (refer to 2.1.2 and Figure 5);
- wage components (refer to 2.1.1);
- A reconciled amount of payments made to RevenueSA for the full liable period, if different to the amount paid prefilled by RevenueSA;
- An indication if the status of the reporting party will change effective beginning of the next financial year;
- An estimate of the total South Australian and total interstate taxable wages to be paid in the next financial year for the reporting party (not required if reporting party has indicated cancelling); and
- An estimate of the total South Australian and total interstate taxable wages to be paid in the next financial year for the total of all group members, if the reporting party's final status code is a designated group employer or nominated single lodger.

The annual reconciliation may result in either further tax being payable or a refund.

2.1.1 Wage Components

The total South Australian taxable wages of the reporting party are required to be split into individual wage components. These wage components are:

- Salaries and wages;
- Bonuses/Allowances;
- Fringe Benefits;
- Contractor payments;
- Employer Superannuation payments;
- Commissions;
- Directors fees;
- Shares and Options;
- Termination payments
- Other (provide description)
- Exempt Eligible Trainee/Apprentice Wages

A reporting party reports their wage component details for the full liable period. Although, wage components are provided differently when the reporting party has a group status of NSL. This is because nominated single lodgers report the entire group's wage components.

The wage component data elements for reporting parties with a group status of NGE, GE or DGE are grouped in the GroupStatusNONNSL context, which covers either the full liable period or the period in which the reporting party is not an NSL. Refer to 2.1.2.6 and Figure 5 for more information on the NONNSL group status and context.

The wage component data elements for reporting parties with a group status of NSL are grouped into the GroupStatusCurrent context, which covers either the full liable period or the period in which the reporting party has a group status of NSL. Refer to 2.1.2.4 and Figure 5 for more information on the NSL group status and context.

2.1.2 Group Status Details

The *Payroll Tax Act 2009* ("the Act") contains grouping provisions that have the effect of deeming businesses to be related and including these businesses in a group. The Australian wages of these related businesses are then added together, and only one member of the group is entitled to claim the maximum deduction entitlement from their wages.

Reporting parties may be grouped under a number of tests, which are based on the relationship of corporations, controlling interest of businesses or shared employees between the businesses. Each member of the group who employs in South Australia must be registered with RevenueSA.

RevenueSA must be advised when entities begin and cease to be part of a group at the time of annual reconciliation through the lodgement process.

The Act allows the members of a group to designate a member (the designated group employer) to receive the maximum deduction. If there is no designation by the group, the Commissioner may designate any member to receive the deduction.

Each registered reporting party will then be allocated a group status code, which will indicate the information required to correctly calculate the deduction entitlement (if applicable) for that status period.

Reporting parties must provide the reason code for any changes to their status code and provide a free field comment to provide additional information to RevenueSA. If a reason code is not provided for a change to a group status code error code SA.OSR.DATA.2110 will be returned. If a reason comment is not provided for a change to a group status error code SA.OSR.DATA.2110 will be returned.

A reporting party may change group status codes multiple times throughout the liable period. The date ranges for each group status period must cover the full liable period, otherwise error code SA.OSR.DATA.2170 will be returned. Also, the group status periods must not overlap, otherwise error code SA.OSR.DATA.2170 will be returned.

Currently in South Australia there are five status codes that can apply to a reporting party's payroll tax registration which are a Non Grouped Employer (NGE), Designated Group Employer (DGE), Grouped Employer (GE), Nominated Single Lodger (NSL) and Single Lodger Member (SLM). An additional Status code of NNSL is required in SBR to group the wage component data for NGE, DGE and GE group status periods

2.1.2.1 Non Grouped Employer (NGE)

A reporting party that is not a member of a group of businesses.

A reporting party with a status of NGE in the GroupStatusCurrent context must provide the following in their annual reconciliation lodgement:

- the period of the financial year when the NGE status code applied;
- the reporting party's total South Australian wages and total interstate wages (if any) during the NGE status period;

A reporting party with a status of NGE in the GroupStatusNext Context must provide the following in their annual reconciliation lodgement:

- An estimate of the total South Australian and total interstate taxable wages to be paid in the next financial year for the reporting party (not required if reporting party has indicated cancelling)

2.1.2.2 Designated Group Employer (DGE)

Designated group employer of a group of companies who is the only group member entitled to claim the payroll tax deduction entitlement.

A reporting party with a status of DGE in the GroupStatusCurrent context must provide the following group status details in their annual reconciliation lodgement:

- the period of the financial year when the DGE status code applied;
- the reporting party's total South Australian wages and total interstate wages during the DGE status period;
- an indication if the DGE wants to claim the deduction entitlement;
- if claiming the deduction entitlement - the names of all group members that employed throughout Australia during the DGE status period. (Note: if the group member does not pay wages in South Australia, but pays wages in another state, then they may not be a registered reporting party in South Australia, however they must still be declared as a group member in the annual reconciliation);
- if claiming the deduction entitlement - the South Australian and interstate wages of each group member during the DGE status period; and
- if claiming the deduction entitlement - the RevenueSA reporting party number (if known) of each South Australian registered group member

If a designated group employer does not provide group member details they will not be able to claim the deduction.

A reporting party with a DGE status in the GroupStatusNext context must provide the following in their annual reconciliation lodgement:

- An estimate of the total South Australian and total interstate taxable wages to be paid in the next financial year for the reporting party;
- An estimate of the total South Australian and total interstate taxable wages to be paid in the next financial year for the total of all group members.

2.1.2.3 Grouped Employer (GE)

Member of a group of companies who is not the designated group employer and is not entitled to claim the payroll tax deduction entitlement.

A reporting party with a status of GE in the GroupStatusCurrent context must provide the following group status details in their annual reconciliation lodgement:

- the period when the GE status code applied within the liable period;
- the total South Australian and total interstate wages of the reporting party during the GE status period;
- the name and RevenueSA reporting party number (if available) of the designated group employer of the group; and
- if required, additional group status details for all other periods, which cover the full liable period.

A reporting party with a GE status in the GroupStatusNext context must provide the following in their annual reconciliation lodgement:

- an estimate of the total South Australian and total interstate taxable wages to be paid in the next financial year for the reporting party;
- the name and RevenueSA reporting party number (if available) of the designated group employer of the group for the next financial year.

2.1.2.4 Nominated Single Lodger (NSL)

The nominated member of a group of companies who lodges and pays on behalf of all group members. The other group members have transferred their payroll tax obligations to the nominated single lodger and, therefore are not required to lodge any periodic returns or an annual reconciliation. A group of companies must apply to RevenueSA to become an approved NSL group, accordingly in most cases the status code NSL will be populated from the Prefill Annual Reconciliation Payroll Tax service.

A reporting party with an NSL status in the GroupStatusCurrent context must provide the following group status details in their annual reconciliation lodgement:

- period when the NSL status code applied;
- the total South Australian wages paid by all group members during the NSL status period;
- the wage component split of the total South Australian wages paid by all group members during the NSL period; and
- the names of group members that employed during the NSL status period and the taxable wages of each group member during the NSL status period.

If a reporting party is a nominated single lodger, they must begin the liable period with status code NSL. A nominated single lodger may change to another status code during the liable period with the approval of RevenueSA, but reporting parties cannot change status to a nominated single lodger part-way through the liable period.

If a nominated single lodger changes to another status code during the liable period, they must supply two wage components. One for the period in which they are a nominated single lodger, providing the wage components for the entire group, and one for the remainder of the liable period, providing the wage components of the reporting party.

2.1.2.5 Single Lodger Member (SLM)

Member of a group of companies with a nominated single lodger. Single lodger members have ceded their payroll tax obligation to the nominated single lodger of the group.

Single lodger members do not lodge payroll tax monthly returns or annual reconciliations, as the group's nominated single lodger (NSL) does this on their behalf.

2.1.2.6 Non-Nominated Single Lodger (NNSL)

All reporting parties report their South Australian wages for the full liable period split into wage components. The GroupStatusNONNSL context instance with a group status of NNSL is used to group the wage component data. This status code is not used by reporting parties.

As stated in 2.1.1, reporting parties may have multiple group status codes during the liable period. The NNSL group status covers those group status periods where the reporting party has a status code of NGE, DGE, or GE.

For example, if a reporting party had a liable period of 1 July 2009 to 30 June 2010 and had the following group status periods during that time:

<u>Group Status Code</u>	<u>Start Date</u>	<u>End Date</u>
NSL	1 July 2009	31 December 2009
GE	1 January 2010	30 March 2010
NGE	1 April 2010	30 June 2010

The reporting party is required to provide the group's wage components as totals from 1 July to 31 December 2009 and the reporting party is then required to provide their own wage components from 1 January to 30 June 2010. Therefore, the NNSL group status period would cover 1 January 2010 to 30 June 2010.

2.1.3 SBR Registered Payroll Tax Reporting Parties

Reporting parties who wish to lodge annual reconciliations in South Australia via SBR must be registered with RevenueSA as a payroll tax reporting party with a RevenueSA Online Tax System (RevNet) userID. Refer to www.revenuesa.sa.gov.au for information on how to become a RevNet user. They must also obtain an AUSkey credential from the Australian Business Register (ABR). In order to interact with RevNet via SBR, the reporting party must use RevNet to link their RevNet userID to their AUSkey credential.

2.1.4 RevenueSA Online Tax System (RevNet)

RevNet provides approved reporting parties with the ability to perform the following functions:

- Register as a payroll tax reporting party;
- Complete and lodge South Australian payroll tax monthly returns and annual reconciliations;
- Make online payments of payroll tax liabilities;
- View historical payments and lodgements;
- Link RevNet userID to AUSkey credential; and
- Assign access for intermediaries to lodge on reporting party's behalf

2.1.4.1 RevNet Security

For all web service requests received from SBR, RevenueSA will match the AUSkey credential to user credentials stored in the RevNet database. If the AUSkey credential cannot be matched to a RevNet userID, the user will receive a fail to authenticate Simple Object Access Protocol (SOAP) fault of type `wsse:InvalidSecurityToken` with a message text containing "Security token failed to validate. The SAML token is not valid, it is rejected by CSS".

SOAP faults raised by RevenueSA will have a node value of "`http://sbr.gov.au/comm/node/revnet/sa/gov/au`". This will distinguish `wsse:InvalidSecurityToken` SOAP faults that relate to authentication failures at RevenueSA from similar SOAP faults raised by Core Services that may relate to the security token itself.

2.1.4.2 Australian Business Number In RevNet

For all web service requests received from SBR, RevenueSA will verify that the Australian Business Number (ABN) stored in the AUSkey credential matches the ABN stored for the registered South Australian payroll tax reporting party linked to the RevNet userID. If this ABN is not recognised, error message `SBR.GEN.GEN.13` will be returned to the user.

As stated in 2.2, for all web service requests received from intermediaries via SBR, RevenueSA will verify that the reporting party has nominated the ABN of the sender to perform the requested action for the ABN of the reporting party within the business document. If this verification fails, error message `SA.OSR.AUTH.1090` will be returned to the user.

2.2 AUTHORISATION OF INTERMEDIARIES

RevenueSA will allow intermediaries to act on behalf of reporting parties via SBR, subject to authorisation by the reporting party. The intermediary must be authorised by the reporting party in RevNet to act on the reporting party's behalf.

RevNet userIDs will be generated for intermediaries who then must set up the RevNet userIDs and permissions for their employees and specify which companies they are authorised to lodge on behalf of. Note: this will only be the subset of companies which have given prior authority to the intermediary, as stated above.

Employees of the intermediary must also link their RevNet userID with their AUSkey credential.

Employees of the intermediary will then be able to lodge monthly returns, annual reconciliations and authorise direct debit payments from the reporting party's bank account (if the reporting party is registered for direct debit).

For all web service requests received from intermediaries via SBR, RevenueSA will verify that the reporting party has nominated the ABN of the sender to perform the requested action for the

ABN of the reporting party within the business document. If this verification fails, error message SA.OSR.AUTH.1090 will be returned to the user.

2.3 SBR INTERACTIONS

2.3.1 List Outstanding Obligations

Refer to RevenueSA Payroll Tax Common Message Implementation Guide.

2.3.2 List Historic Returns

Refer to RevenueSA Payroll Tax Common Message Implementation Guide.

2.3.3 Prefill Annual Reconciliation Lodgement

2.3.3.1 New Lodgement

The Prefill Annual Reconciliation Lodgement service is used to retrieve prefillable data for the lodgement from RevenueSA systems.

2.3.3.2 Previous Lodgement

The Prefill Annual Reconciliation Lodgement service is used to retrieve the details of previously lodged reconciliations. The Annual Return ID (BusinessDocument.GovernmentGenerated.Identifier.Text element provided for the reconciliation in the List Historic Returns service) is used to identify the lodgement to be retrieved.

The Prefill Annual Reconciliation Lodgement service may be used by users to view previously lodged reconciliations or it may be used to retrieve a lodgement to be amended.

2.3.4 Calculate Annual Reconciliation Payroll Tax

The Calculate Annual Reconciliation Payroll Tax service is used to calculate the following information, based on the data provided by the user:

- total taxable South Australian wages for the reporting party's liable period;
- deduction entitlement for the liable period;
- total payroll tax for the liable period;
- additional penalty and/or interest charged for late lodgement;
- balance payable or refundable
- total wages for each group status period
- total wages for all non-NSL group status code periods
- estimated deduction entitlement for the next financial year

This service may be called multiple times prior to lodging the reconciliation.

2.3.5 Lodge Annual Reconciliation Payroll Tax

The Lodge Annual Reconciliation Payroll Tax service is used to lodge a payroll tax reporting party's annual reconciliation with RevenueSA. The user will be provided with the payment or refund details in the Lodge Annual Reconciliation Payroll Tax Response message.

Direct debit payers may specify a different amount to that which was calculated for the tax payable in the Calculate Annual Reconciliation Payroll Tax service.

The following payment options are available:

2.3.5.1 Direct Debit Payment

Direct Debit users must indicate their payment authorisation as part of the Lodge Annual Reconciliation Payroll Tax process. To authorise a direct debit payment, the user sets the Preferences.TaxPaymentDirectDebitPayment.Indicator to "Y", otherwise it is set to "N".

If a reporting party is registered for the Direct Debit payment facility, the user must indicate whether or not they authorise the direct debit payment. Upon receiving the lodgement, RevenueSA will check the access level of the RevNet userID to confirm if the user has authority to approve direct debit payments.

If the user has the appropriate authority level, the payment will be processed by RevNet and the funds will be debited from the reporting party's nominated account on the next business day. The user will receive message SA.OSR.SYS.250 in the Lodge Annual Reconciliation Payroll Tax Response.

If the user does not have sufficient authority to approve direct debit payments or they have not indicated their approval of the direct debit payment in the Lodge Annual Reconciliation Payroll Tax Request, the lodgement will be accepted by RevenueSA and the user will be informed that a user with sufficient access will need to authorise the payment. The user will receive message SA.OSR.SYS.260 in the Lodge Annual Reconciliation Payroll Tax Response.

The lodgement is not fulfilled until payment has been received by RevenueSA.

2.3.5.2 Electronic Funds Transfer Payment

If a reporting party is registered to use the RevNet Electronic Funds Transfer (EFT) payment facility, a lodgement will be recorded with an expected payment. The user will be advised via the Lodge Annual Reconciliation Payroll Tax Response message to pay the obligation using the supplied bank account number, BSB number and unique reference code. The user will receive message SA.OSR.SYS.270 in the Lodge Annual Reconciliation Payroll Tax Response. Failure to use the correct reference number may result in interest and penalties or bank fees.

Note: Electronic Funds Transfer payment is known as Payment Method "DirectCredit" within SBR.

2.3.5.3 BPay and Cheque Payment

If a reporting party is not registered to use the RevNet electronic payment facility (ie: direct debit or EFT payment), RevenueSA will record a lodgement with an expected payment. The user will be advised to pay via cheque with their payment booklet return slip issued with annual reconciliation correspondence or pay via BPay using RevenueSA's biller code and the unique reference number provided in the Lodge Annual Reconciliation Payroll Tax Response message. The user will receive message SA.OSR.SYS.280 in the Lodge Annual Reconciliation Payroll Tax Response.

2.3.5.4 Refunds

If an expected refund is calculated in the lodgement, the user will be advised that the lodgement will be assessed to verify whether or not a refund is due. If so, a cheque for the refund amount will be posted to the reporting party. The user will receive message SA.OSR.SYS.300 in the Lodge Annual Reconciliation Payroll Tax Response.

2.3.5.5 No Payment Required

If an amount payable of \$0 is calculated in the lodgement, the user will receive message SA.OSR.SYS.290 in the Lodge Annual Reconciliation Payroll Tax Response.

2.3.6 Amend

To amend an annual reconciliation, the user utilises the List Historic Returns and Prefill Annual Reconciliation Lodgement Details services to retrieve a previously lodged reconciliation. The user may then modify data in the reconciliation and lodge it again.

When an amended reconciliation is lodged, the Annual Return ID (BusinessDocument.GovernmentGenerated.Identifier.Text) must be included in the Lodge Annual Return Payroll Tax Request message and RevenueSA will use this identifier to detect that it is an amendment. Once received, RevenueSA will determine the status of the previous annual reconciliation and if the status is "Submitted" the lodgement will be updated. If the status is "Assessed" a new version of the lodgement is recorded and a new Annual Return ID is issued. If the lodgement cannot be amended, the user will receive message SA.OSR.SYS.210 in the Lodge Annual Reconciliation Payroll Tax Response.

2.4 SBDH VARIATIONS

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

2.4.1 Business Documents

Only one business document in the SBDB per message will be accepted. Refer to WIG for response code.

2.4.2 Attachments

No attachments will be accepted or provided. Refer to WIG for response code.

2.4.3 Document Identifiers

BusinessDocument.GovernmentGenerated.Identifier.Text – is used within the Standard Business Document Body to provide the Annual Return ID once a reconciliation has been lodged. An Annual Return ID is generated upon receipt of a payroll tax annual reconciliation lodgement. The BusinessDocument.GovernmentGenerated.Identifier.Text element will be provided in the Standard Business Document Body of the Lodge Annual Reconciliation Payroll Tax Response message.

The BusinessDocument.GovernmentGeneratedIdentifier.Text element within the Standard Business Document Header is not used.

2.4.4 Lodgment Date and Time Interpretation

The SBDH contains a lodgement receipt date and time. This is contained in the element `Lodgment.Receipt.Datetime`, is in `xs:dateTime` format and must be provided in UTC time (not local). RevenueSA will not provide a lodgement receipt for Prefill Annual Reconciliation Lodgement Details and Calculate Annual Reconciliation Payroll Tax interactions.

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 RevenueSA interactions, a full time and date (in UTC) will be provided.

2.5 RESPONSE MESSAGES

2.5.1 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.

2.5.2 Messages not Described in the MIG

Some business rules are implemented within the RevenueSA core processing systems but are not practical to be implemented elsewhere as they refer to business data held within RevenueSA. 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	SA.OSR.AUTH.1020
Message.Event.Item.Severity.Code	Error
Message.Event.Item.Short.Description	AUSkey error
Message.Event.Item.Detailed.Description	The AUSkey credential was not provided or it was invalid. Please correct and resubmit.

2.5.3 Messages not Described at all

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

3 BUSINESS OVERVIEW

The below diagram illustrates all possible interactions between the reporting party and RevenueSA.

The top half shows all interactions currently available to the reporting party via the RevenueSA portal, RevNet (www.revnet.sa.gov.au).

The interactions which will be available via the SBR channel are shown in the second half of Figure 1.

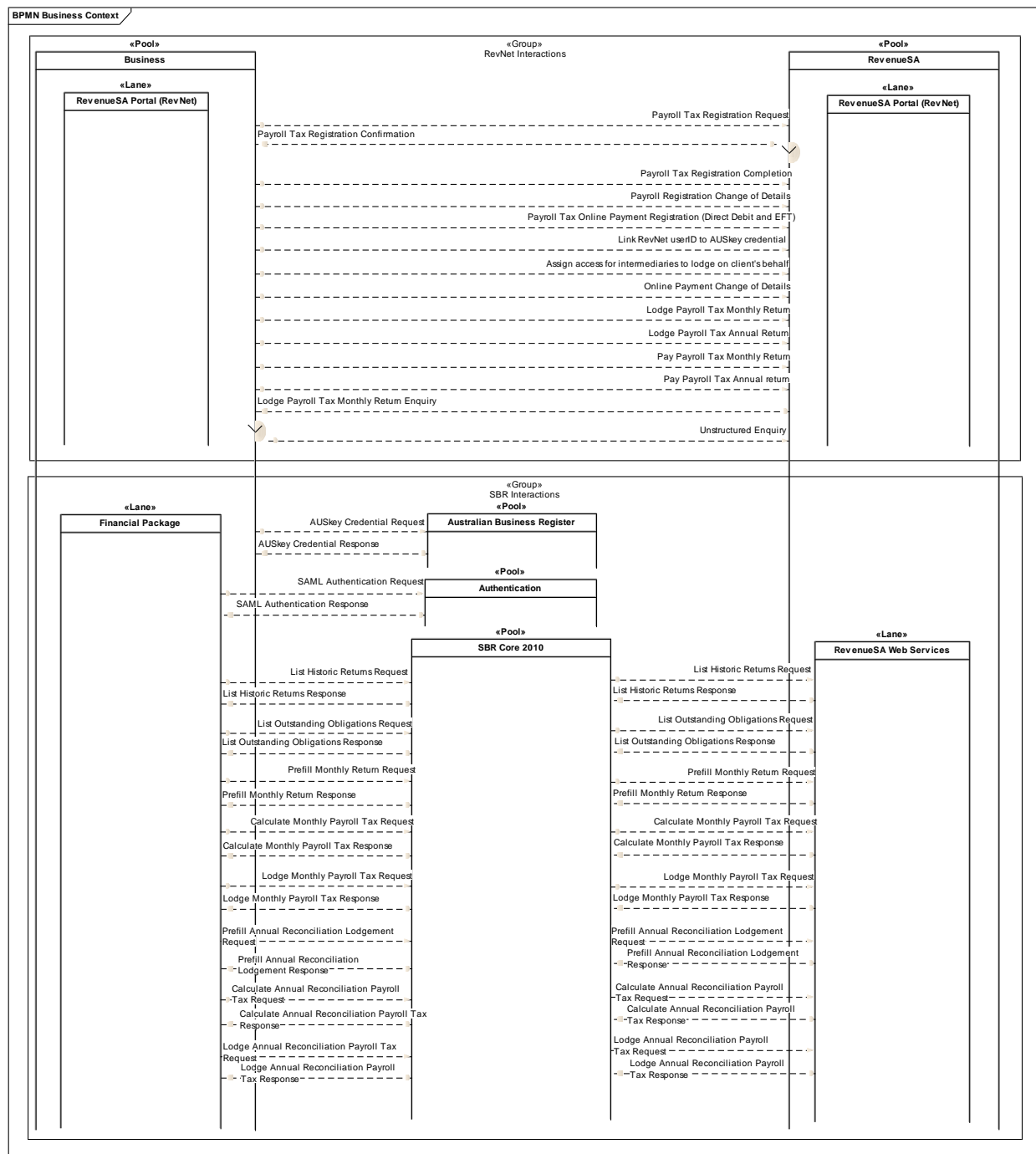


Figure 1 – RevenueSA Business Interaction Summary

3.1 BUSINESS APPLICABILITY PERIOD

RevenueSA requires the latest reporting taxonomy to be used regardless of the period that the data relates to.

3.2 REPORT VERSION

The SBR Reporting Taxonomy version for this report is ptarsa.0001.02.01

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 REPORTINGPARTY:

This context type defines the reporting party (ie: the primary entity to which the report directly relates) and their jurisdiction, in this case SA.

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 - C001 1. Must be a valid value	1. XBRL	1.NA
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. SBR.GEN.GEN.1 2. SBR.GEN.GEN.13
Entity Identifier Scheme	Mandatory	1. This field must be set to "http://www.abr.gov.au/abn"	1. MIG	1. SBR.GEN.GEN.14
Entity Segment	Mandatory	1. Explicit member dimension ReportPartyType must be set to "RprtPyType.02.03:ReportingParty"	1. MIG	1. SBR.GEN.GEN.15
	Mandatory	1. Explicit member dimension = AustralianStatesTerritoriesAndOffshoreAreas must be set to "h01.02.01:SA".	1. MIG	1. SBR.GEN.GEN.15

XBRL Instance Context Data Concept	Requirement	Instructions/Rules	Rule Imp	SBR Msg code
Period Date - Start Date	Mandatory	The liable start date will be provided at the message level.	1. NA	1. NA
Period Date - End Date	Mandatory	The liable end date will be provided at the message level.	1. NA	1. NA

4.2 CONTEXT SPECIFICATION GROUPSTATUS:

This context type is required to identify the reporting party, their jurisdiction and the group member structure they are reporting under. Refer to Figure 5 – Context and Data Decision Flow Diagram and Figure 6 – GroupStatusNext Context and Data Decision Flow Diagram for further information.

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 eg C001 1. Must be a valid value	1. XBRL	1 NA
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. SBR.GEN.GEN.1 2. SBR.GEN.GEN.13

XBRL Instance Context Data Concept	Requirement	Instructions/Rules	Rule Imp	SBR Msg code
Entity Identifier Scheme	Mandatory	1. This field must be set to "http://www.abr.gov.au/abn"	1. MIG	1. SBR.GEN.GEN.14
Entity Segment	Mandatory	1. Explicit member dimension ReportPartyType must be set to "RprtPyType.02.03:ReportingParty"	1. MIG	1. SBR.GEN.GEN.15
	Mandatory	1. Explicit member dimension = AustralianStatesTerritoriesAndOffshoreAreas must be set to "h01.02.01:SA".	1. MIG	1. SBR.GEN.GEN.15
	Mandatory	<p>1. Explicit member dimension = EmployerGroupStatus set to one of the following values per context instance.</p> <p>Valid values are:</p> <ul style="list-style-type: none"> • "EmpGrpSts.02.04:DGE" – Designated Group Employer • "EmpGrpSts.02.04:NGE" – Non-Grouped Employer • "EmpGrpSts.02.04:NSL" – Nominated Single Lodger • "EmpGrpSts.02.04:GE" – Grouped Employer • "EmpGrpSts.02.04:NNSL" – Non-NSL Group Status Period 	1. MIG	1. SBR.GEN.GEN.15
Period Date - Start Date	Mandatory	See rules associated with the context instance specification in the following section.		
Period Date - End Date	Mandatory			

4.2.1 “GroupStatus” Context Instances

The table below lists specific instances of the context specification above that will be used within the annual reconciliation messages.

Context instance MIG Label	ABN	Dimensions with constrained values			Instructions/Rules	Rule Imp	SBR Msg code
		Report Party Type	Australian States Territories and Off Shore Areas	Group Status			
GroupStatusCurrent (GSC)	Reporting Party ABN	ReportingParty	SA	NGE, GE, NSL, DGE,	1. This context is used to group the data elements for the group status period(s) information. 2. There may be multiple contexts defined within the instance document to cater for GroupStatusCurrent facts for multiple group status periods. 3. The Period Start Date and Period End Date always represent a group status period within the start and end dates of the associated ReportingParty context. 4. The Period Start Dates and Period End Dates of the group status periods must be contiguous. 5. The group status periods must cover the entire liable period specified by the start and end dates of the associated ReportingParty context. 6. If group status = “NSL”, the Period Start Date must be the same as the start date of the ReportingParty context. 7. If group status = “NSL”, the Period End Date must be the same as the end date of the ReportingParty context OR the date on which the reporting party changed status to a non-NSL group status code. 8. Mandatory. 9. If group status = “NSL” or “SLM”, the Reporting Party must be registered with RevenueSA as an NSL or SLM prior to lodging the Annual Reconciliation. The data provided in the GroupStatusCurrent context must match the data recorded in RevenueSA systems. This information is provided in the Prefill Annual Reconciliation Lodgement Details Response.	1. NA 2. NA 3. NA 4. MIG 5. MIG 6. MIG 7. MIG 8. MIG 9. MIG 10. MIG 11. MIG	1. NA 2. NA 3. NA 4. SA.OSR.DATA.2170 5. SA.OSR.DATA.2170 6. SA.OSR.DATA.2180 7. SA.OSR.DATA.2240 8. SA.OSR.DATA.2340 9. SA.OSR.DATA.2370 10. SA.OSR.DATA.2390 11. SA.OSR.DATA.2350

Context instance MIG Label	ABN	Dimensions with constrained values			Instructions/Rules	Rule Imp	SBR Msg code
		Report Party Type	Australian States Territories and Off Shore Areas	Group Status			
					<p>10. If the Reporting Party is registered with RevenueSA as an NSL during the liable period, a GroupStatusCurrent context with a group status code of NSL must be provided for the dates they are NSL.</p> <p>11. The Period Start Date and Period End Date must be in YYYY-MM-DD format.</p>		
GroupStatusNonNSLGroup (GSNNSL)	Reporting Party ABN	ReportingParty	SA	NNSL	<p>1. This context is used to group the data elements for the wage information for the liable period.</p> <p>2. This context must be provided if the reporting party has a GroupStatusCurrent context of NGE, GE and/or DGE during the liable period.</p> <p>3. The Period Start Date and Period End Date must cover the dates in which the reporting party had a group status of NGE, GE and/or DGE.</p> <p>4. The Period End date must be the same as the end date of the ReportingParty context.</p> <p>5. The Period Start Date and Period End Date must be in YYYY-MM-DD format.</p>	<p>1. NA</p> <p>2. MIG</p> <p>3. MIG</p> <p>4. MIG</p> <p>5. MIG</p>	<p>1. NA</p> <p>2. SA.OSR.DATA.2295</p> <p>3. SA.OSR.DATA.2210</p> <p>4. SBR.GEN.GEN.20</p> <p>5. SA.OSR.DATA.2350</p>

Context instance MIG Label	ABN	Dimensions with constrained values			Instructions/Rules	Rule Imp	SBR Msg code
		Report Party Type	Australian States Territories and Off Shore Areas	Group Status			
GroupStatusNext (GSN)	Reporting Party ABN	ReportingParty	SA	NGE, GE, NSL, DGE, SLM	1. This context is used to group the data elements for the wages and deduction expected in the next financial year. 2. Period Start Date and Period End Date represents the liable period for the next financial year. 3. The start date must be 1 July (one day after the end date of the current period). 4. The end date must be 30 June in the following year or, if a registration cancellation date is specified in the next financial year, the cancellation date should be used for the end date. 5. If the reporting party cancels their registration in the current liable period, the GroupStatusNext context is not required. 6. The Period Start Date and Period End Date must be in YYYY-MM-DD format.	1. NA 2. NA 3. MIG 4. MIG 5. MIG 6. MIG	1. NA 2. NA 3. SBR.GEN.GEN.18 4. SBR.GEN.GEN.20 5. SA.OSR.DATA.2270 6. SA.OSR.DATA.2350
GroupStatusGE (GSGE)	Grouped Employer ABN	ReportingParty	SA	GE	1. This context is used to group the data elements for the group members' details when the reporting party is a Designated Group Employer. 2. Period Start Date must be the same as the Period Start Date defined in the related GroupStatusCurrent context 3. Period End Date must be the same as the Period End Date defined in the related GroupStatusCurrent context 4. The Period Start Date and Period End Date must be in YYYY-MM-DD format.	1. NA 2. MIG 3. MIG 4. MIG	1. NA 2. SBR.GEN.GEN.18 3. SBR.GEN.GEN.20 4. SA.OSR.DATA.2350

Context instance MIG Label	ABN	Dimensions with constrained values			Instructions/Rules	Rule Imp	SBR Msg code
		Report Party Type	Australian States Territories and Off Shore Areas	Group Status			
GroupStatusDGE (GSDGE)	DGE ABN	ReportingParty	SA	DGE	1. This context is used to group the data elements for the Designated Group Employer's details when the reporting party is a Grouped Employer. 2. Period Start Date must be the same as the Period Start Date defined in the related GroupStatusCurrent context 3. Period End Date must be the same as the Period End Date defined in the related GroupStatusCurrent context 4. The Period Start Date and Period End Date must be in YYYY-MM-DD format.	1. NA 2. MIG 3. MIG 4. MIG	1. NA 2. SBR.GEN.GEN.18 3. SBR.GEN.GEN.20 4. SA.OSR.DATA.2350
GroupStatusSLM (GSSLM)	Single Lodger Member ABN	ReportingParty	SA	SLM	1. This context is used to group the data elements for the single lodger group members' details when the reporting party is a Nominated Single Lodger. 2. Period Start Date must be the same as the Period Start Date defined in the related GroupStatusCurrent context 3. Period End Date must be the same as the Period End Date defined in the related GroupStatusCurrent context 4. A GroupStatusSLM context must be provided for each Single Lodger Member recorded for the Nominated Single Lodger group in RevenueSA systems. This information is provided in the Prefill Annual Reconciliation Lodgement Response. 5. The Period Start Date and Period End Date must be in YYYY-MM-DD format.	1. NA 2. MIG 3. MIG 4. MIG 5. MIG	1. NA 2. SBR.GEN.GEN.18 3. SBR.GEN.GEN.20 4. SA.OSR.DATA.2360 5. SA.OSR.DATA.2350

4.3 CONTEXT SPECIFICATION GOVERNMENT AGENCY:

This context type is required to group the facts for the government agency (RevenueSA) and their jurisdiction.

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 eg C001 1. Must be a valid value	1. XBRL	1.NA
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. SBR.GEN.GEN.1 2. SBR.GEN.GEN.13
Entity Identifier Scheme	Mandatory	1. This field must be set to "http://www.abr.gov.au/abn"	1. MIG	1. SBR.GEN.GEN.14
Entity Segment	Mandatory	1. Explicit member dimension ReportPartyType must be set to "RprtPyType.02.03:GovernmentAgency"	1. MIG	1. SBR.GEN.GEN.15
Period Date - Start Date	Mandatory	The start date will be provided at the message level.	1. NA	1. NA
Period Date - End Date	Mandatory	The end date will be provided at the message level.	1. NA	1. NA

5 ANNUAL RECONCILIATION INTERACTION MODEL

This section describes the sequence / workflow of annual reconciliation interactions that are provided through the SBR channel

5.1 PREREQUISITES

- To successfully interact with RevenueSA, a reporting party must be registered with RevenueSA for payroll tax and have provided a valid ABN. This registration can be done by completing the payroll tax online registration available through the RevenueSA website (www.revenuesa.sa.gov.au).
- A reporting party must have a RevNet userID.
- A reporting party or intermediary must obtain an AUSkey credential and link it to their RevNet userID before using SBR for lodgement of South Australian payroll tax obligations.
- The user must initiate either the List Outstanding Obligations or List Historic Returns services to obtain the Period.Unique.Identifier or BusinessDocument.GovernmentGeneratedIdentifier.Text prior to undertaking the annual reconciliation interactions.

5.2 SERVICE SUMMARY

The workflow defined below represents the abstract process model for the payroll tax annual reconciliation. The following defines the sequence, cardinality and repeatability of the service execution. Where a service is identified as '*Mandatory*' then the Software Developer must 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.

5.2.1 Lodge Annual Reconciliation Payroll Tax Interaction

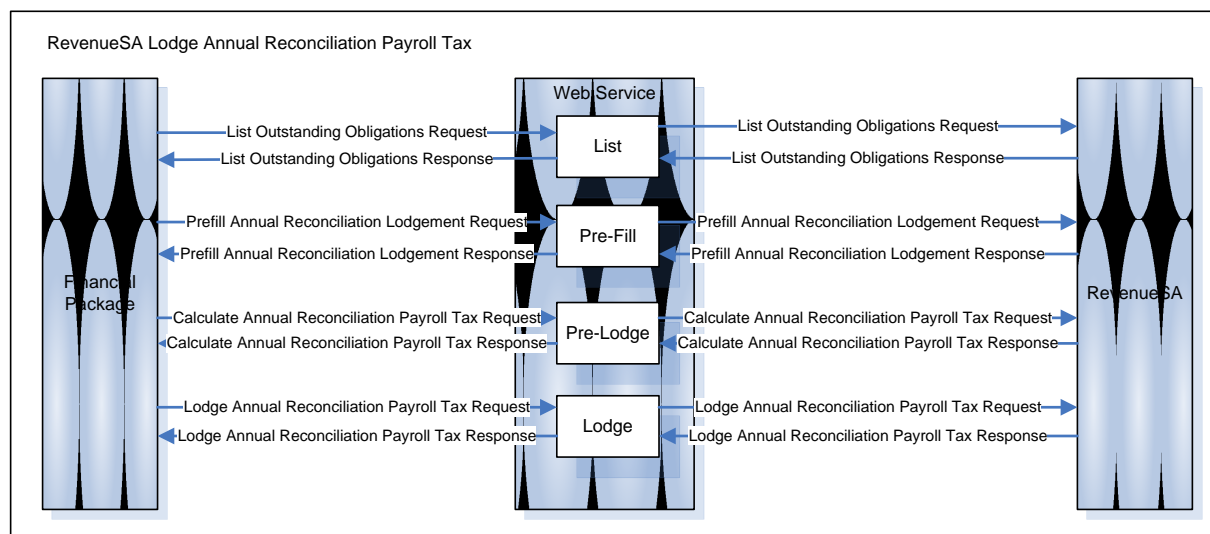


Figure 2 – Lodge Annual Reconciliation Payroll Tax Workflow for RevenueSA

When an annual reconciliation is lodged, the following business services need to be used.

	Service Name	Mandatory	Repeatability
1	List Outstanding Obligations This service will enable users to query a summary listing of their outstanding obligations.	Yes	Yes
2	Prefill Annual Reconciliation Lodgement Details This service will enable users to prefill data from RevenueSA into the lodgement.	Yes	Yes
3	Calculate Annual Reconciliation Payroll Tax This service allows a user to request a calculation with the required information and receive a calculation of their deduction entitlement, liability for their annual reconciliation and the estimated deduction for next financial year based on the data entered by the user. For direct debit payers, the calculated amount payable may be modified prior to lodging the reconciliation.	Yes	Yes
4	Lodge Annual Reconciliation Payroll Tax This service enables users to lodge their payroll tax annual reconciliation and if an approved RevNet direct debit payment facility user, may authorise a direct debit payment.	Yes	Yes

5.2.2 Amend Annual Reconciliation Payroll Tax Interaction

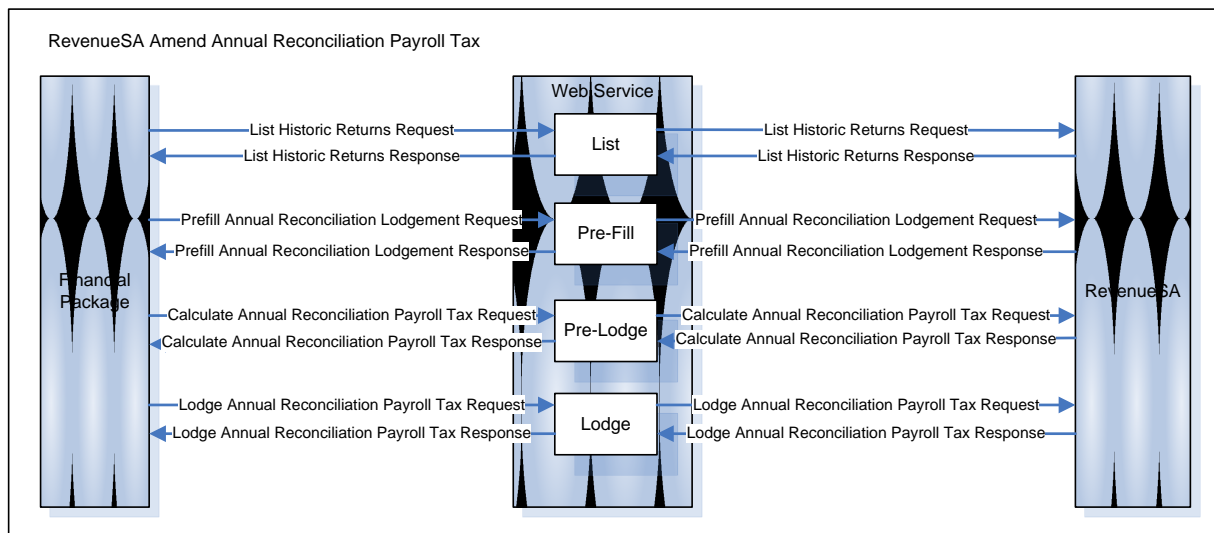


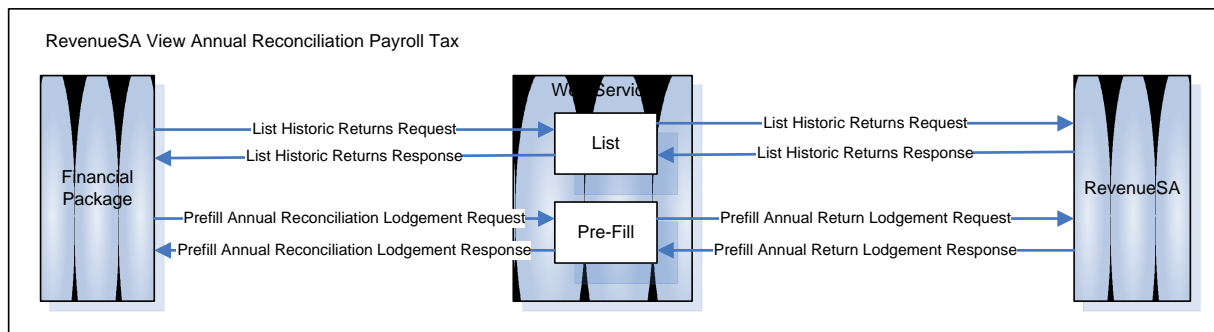
Figure 3 – Amend Annual Reconciliation Payroll Tax Workflow for RevenueSA

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

	Service Name	Mandatory	Repeatability
1	List Historic Returns This service will enable users to query a summary listing of their previous lodgements.	Yes	Yes
2	Prefill Annual Reconciliation Lodgement Details This service will enable users to retrieve the details of a previous lodgement from RevenueSA.	Yes	Yes
3	Calculate Annual Reconciliation Payroll Tax This service allows a user to calculate the tax liability for an amended annual reconciliation. For direct debit payers the calculated amount payable may be modified prior to lodging the reconciliation.	Yes	Yes
4	Lodge Annual Reconciliation Payroll Tax This service enables users to lodge an amended payroll tax annual reconciliation.	Yes	Yes

Note:

- A BusinessDocument.GovernmentGeneratedIdentifier.Text must be supplied within the Lodge Annual Reconciliation Payroll Tax service of the amend interaction which indicates the specific record to be updated.

5.2.3 View Annual Reconciliation Payroll Tax Interaction**Figure 4 – View Annual Reconciliation Payroll Tax Lodgement Workflow for RevenueSA**

If a user wishes to view a previous lodgement the following business services need to be used.

	Service Name	Mandatory	Repeatability
1	List Historic Returns This service will enable users to query a summary listing of their previous lodgements.	Yes	Yes

	Service Name	Mandatory	Repeatability
2	Prefill Annual Reconciliation Lodgement Details This service will enable users to retrieve details of specific previous lodgements providing the relevant amounts originally lodged.	Yes	Yes

5.3 LIST OUTSTANDING OBLIGATIONS SPECIFICATIONS

Refer to RevenueSA Payroll Tax Common Message Implementation Guide.

5.4 LIST HISTORIC RETURNS SPECIFICATIONS

Refer to RevenueSA Payroll Tax Common Message Implementation Guide.

5.5 PREFILL ANNUAL RECONCILIATION LODGEMENT DETAILS SPECIFICATIONS

Interaction Name	Prefill Annual Reconciliation Lodgement
Description	The purpose of this interaction is to allow businesses to automatically prefill data from RevenueSA into the annual reconciliation and to retrieve previously lodged annual reconciliations.
Stakeholders	Business, State Revenue Offices
Pre-conditions	Prefill New Lodgement - user has successfully retrieved a list of outstanding obligations and has obtained a <code>Period.Unique.Identifier</code> for the lodgement. Prefill Previous Lodgement – user has successfully retrieved a list of historic returns and has obtained the <code>BusinessDocument.GovernmentGeneratedIdentifier.Text</code> for the lodgement to be retrieved.
Post-conditions	The user receives either: <ul style="list-style-type: none"> • Prefilled data for a new reconciliation to be lodged • Details of a previously lodged reconciliation
Initiating party	Business
Channel	SBR
Core Service Map	Pre-Fill

5.5.1 Prefill Annual Reconciliation Request - Message

5.5.1.1 Discoverable Taxonomy Set References

Schema	ptarsa.0001.prefill.request.02.01.report.xsd
Linkbases	ptarsa.0001.prefill.request.02.01.refLink.xml
	ptarsa.0001.prefill.request.02.01.presLink.xml
	ptarsa.0001.prefill.request.02.01.labLinkInfoCls.xml
	ptarsa.0001.prefill.request.02.01.defLink.xml
Example Instance	ptarsa.0001.prefill.request.02.01.sample.instance.xml

5.5.1.1 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	Instructions / Rules	Rule Imp	SBR Msg code
sbdm:Message.Type.Text	1. Mandatory - Value must be "ptarsa.0001.prefill.request."	1. MIG	1. SBR.GEN.GEN.4

5.5.1.2 Standard Business Document Body Content

The following describes the facts and context that must be supplied within the XBRL instance document populated into the SBDB element BusinessDocument.Instance.Text

5.5.1.2.1 Prefill Annual Reconciliation Request XBRL Context

The Prefill Annual Reconciliation Request message must include the following context specification – see sections 4.1 and 4.2 for details:

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions / Rules	Rule Imp	SBR Msg code
ReportingParty	ReportingPartySA	ReportPartyType, AustralianStatesAndOffshoreAreas	<ol style="list-style-type: none"> 1. There must be only one context defined within the instance document to cater for the reporting party details. 2. The Period Start Date must be 1 July or the date on which the reporting party became liable for Payroll Tax. 3. If Organisation Registration End Date is in the current financial year then this date should be used as the Period End Date. 4. If there is no Organisation Registration End Date or it is during the next financial year, the Period End Date must be 30 June. 5. The Period Start Date and Period End Date values must not specify a liable period in which RevenueSA has not yet enabled lodgements. 6. RevenueSA will not accept SBR lodgements until the 2010/2011 financial year. The Period Start Date and Period End Date values must not specify a liable period that is not available for lodgements via SBR. 7. The Period Start Date and Period End Date must be in YYYY-MM-DD format. 	<ol style="list-style-type: none"> 1. MIG 2. MIG 3. MIG 4. MIG 5. MIG 6. MIG 7. MIG 	<ol style="list-style-type: none"> 1. SA.OSR.DATA.2190 2. SBR.GEN.GEN.18 3. SBR.GEN.GEN.20 4. SBR.GEN.GEN.20 5. SA.OSR.SYS.310 6. SA.OSR.SYS.320 7. SA.OSR.DATA.2350

5.5.1.2.2 Prefill Annual Reconciliation Request Message Content Table

The following tables contain the facts that must be supplied in the instance document. The data elements have been separated into tables according to the relevant context.

5.5.1.2.2.1 ReportingParty Facts

Context - ReportingParty				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
1	Period.Unique.Identifier	1. Used to retrieve prefillable data from RevenueSA systems for a new lodgement. 2. Optional 3. Must be provided if BusinessDocument.GovernmentGeneratedIdentifier.Text is blank	1. NA 2. NA 3. MIG	1. NA 2. NA 3. SA.OSR.DATA.2110
2	BusinessDocument.GovernmentGeneratedIdentifier.Text	1. Used to retrieve data for a previous lodgement. 2. Optional 3. Must be provided if Period.Unique.Identifier is blank 4. If both BusinessDocument.GovernmentGenerated.Identifier.Text and Period.Unique.Identifier are included in the message, BusinessDocument.GovernmentGeneratedIdentifier.Text takes precedence.	1. NA 2. NA 3. MIG 4. NA	1. NA 2. NA 3. SA.OSR.DATA.2110 4. NA

5.5.2 Prefill Annual Reconciliation Response - Message

5.5.2.1 Discoverable Taxonomy Set References

Schema	ptarsa.0001.prefill.response.02.01.report.xsd
Linkbases	ptarsa.0001.prefill.response.02.01.refLink.xml
	ptarsa.0001.prefill.response.02.01.presLink.xml
	ptarsa.0001.prefill.response.02.01.labLinkInfoCls.xml
	ptarsa.0001.prefill.response.02.01.defLink.xml
Example Instance	ptarsa.0001.prefill.response.02.01.sample.instance.xml

5.5.2.2 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	Instructions / Rules
sbdm:Message.Type.Text	1. Mandatory - Value must be "ptarsa.0001.prefill.response"

5.5.2.3 Standard Business Document Body Content

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

5.5.2.3.1 Prefill Annual Reconciliation Response XBRL Context

The Prefill Annual Reconciliation Response message must include the following context specification – see section 4 for details:

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions / Rules
ReportingParty	ReportingPartySA	ReportPartyType, AustralianStatesAndOffshoreAreas	1. There will only be one context defined within the instance document to cater for the Reporting Party details.
GSC	ReportingPartySAGroupStatusCurrent	ReportPartyType, AustralianStatesAndOffshoreAreas, EmployerGroupStatus	1. There can be multiple contexts defined within the instance document to cater for the Group Status Current facts for multiple group status periods.
GSNSL	ReportingPartySAGroupStatusNonNSLGroup	ReportPartyType, AustralianStatesAndOffshoreAreas, EmployerGroupStatus	1. Optional context but when required there will only be one context defined within the instance document to cater for the non-NSL group status facts.
GSN	ReportingPartySAGroupStatusNext	ReportPartyType, AustralianStatesAndOffshoreAreas, EmployerGroupStatus	1. There will only be one context defined within the instance document to cater for the Group Status Next facts.
GSGE	ReportingPartySAGroupStatusGESLM, ReportingPartySAGroupStatusGESLMDGE	ReportPartyType, AustralianStatesAndOffshoreAreas, EmployerGroupStatus	1. Optional context but when required there can be multiple contexts defined within the instance document to cater for multiple Grouped Employer facts.
GSDGE	ReportingPartySAGroupStatusGESLMDGE	ReportPartyType, AustralianStatesAndOffshoreAreas, EmployerGroupStatus	1. Optional context but when required there will only be one context defined within the instance document to cater for Designated Group Employer facts.
GSSLM	ReportingPartySAGroupStatusGESLM, ReportingPartySAGroupStatusGESLMDGE	ReportPartyType, AustralianStatesAndOffshoreAreas, EmployerGroupStatus	1. Optional context but when required there can be multiple contexts defined within the instance document to cater for multiple Single Lodger Member facts.

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions / Rules
GovernmentAgency	GovernmentAgency	ReportyPartyType	1. There will only be one context defined within the instance document to cater for the Government Agency details. 2 The start date should be set to the current date. 3. The end date should be set to the current date.

5.5.2.3.2 Prefill Annual Reconciliation Response Message Content Table

The following tables contain the facts that must be supplied in the instance document. The data elements have been separated into tables according to the relevant context.

5.5.2.3.2.1 ReportingParty Facts

Context – ReportingParty			
Seq No.	XBRL Fact	Element Supplied for New Lodgements, Previous Lodgements or Both.	Instructions / Rules
1	Period.Unique.Identifier	Both	1. Mandatory 2. Cannot be modified
2	BusinessDocument.GovernmentGeneratedIdentifier.Text	Previous Lodgement	1. Mandatory 2. Cannot be modified
3	Identifiers.StateRevenueOfficeClientNumber.Identifier	Previous Lodgement	1. Mandatory
4	Preferences.RegistrationCancellationRequest.Indicator	Previous Lodgement	1. Mandatory 2. Cannot be modified

Context – ReportingParty			
Seq No.	XBRL Fact	Element Supplied for New Lodgements, Previous Lodgements or Both.	Instructions / Rules
5	OrganisationDetails.OrganisationRegistrationEnd.Date	Previous Lodgement	<ol style="list-style-type: none"> 1. Optional 2. Will be populated if Preferences.RegistrationCancellationRequest.Indicator = “true” 3. Can be modified 4. Will be in YYYY-MM-DD format.
6	Remuneration.WagesAndSalaries.TaxableStateTotal.Amount	Previous Lodgement	<ol style="list-style-type: none"> 1. This is the total SA wages for the reporting party for the liable period 2. Mandatory 3. Can be modified using the Calculate Annual Reconciliation Payroll Tax service 4. Value will be greater than or equal to zero
7	PayrollTax.Deduction.CalculatedTotal.Amount	Previous Lodgement	<ol style="list-style-type: none"> 1. Mandatory 2. Can be modified using the Calculate Annual Reconciliation Payroll Tax service 3. Value will be greater than or equal to zero
8	PayrollTax.TaxableCalculated.Amount	Previous Lodgement	<ol style="list-style-type: none"> 1. Mandatory 2. Can be modified using the Calculate Annual Reconciliation Payroll Tax service 3. Value will be greater than or equal to zero
9	PayrollTax.PayableTaxCalculated.Amount	Previous Lodgement	<ol style="list-style-type: none"> 1. Mandatory 2. Can be modified using the Calculate Annual Reconciliation Payroll Tax service 3. Value will be greater than or equal to zero

Context – ReportingParty			
Seq No.	XBRL Fact	Element Supplied for New Lodgements, Previous Lodgements or Both.	Instructions / Rules
10	PayrollTax.OverduePenaltyOutstanding.Amount	Both	1. Mandatory 2. Cannot be modified 3. Value will be greater than or equal to zero
11	PayrollTax.OverduePenaltyCalculated.Amount	Previous Lodgement	1. Mandatory 2. Can be modified using the Calculate Annual Reconciliation Payroll Tax service 3. Value will be greater than or equal to zero
12	PayrollTax.OverdueInterestOutstanding.Amount	Both	1. Mandatory 2. Cannot be modified 3. Value will be greater than or equal to zero
13	PayrollTax.OverdueInterestCalculated.Amount	Previous Lodgement	1. Mandatory 2. Can be modified using the Calculate Annual Reconciliation Payroll Tax service 3. Value will be greater than or equal to zero
14	PayrollTax.TotalPaymentsMadeForAnnualPeriod.Amount	Both	1. Mandatory 2. Can be modified 3. For new lodgements, the amount will be the total amount paid to RevenueSA in monthly returns in the Annual Reconciliation period 4. For previous lodgements, the amount will be the value provided for this element in the previous lodgement
15	PayrollTax.PaymentDiscrepancyDetails.Text	Previous Lodgement	1. Optional 2. Can be modified

Context – ReportingParty			
Seq No.	XBRL Fact	Element Supplied for New Lodgements, Previous Lodgements or Both.	Instructions / Rules
16	PayrollTax.PayableTaxLessLiabilitesPaid.Amount	Previous Lodgement	1. Mandatory 2. Can be modified using the Calculate Annual Reconciliation Payroll Tax service
17	OrganisationNameDetails (tuple zero to one)		
17.1	OrganisationNameDetails.OrganisationNameType.Code	Previous Lodgements	1. Mandatory 2. Will be set to "MN" 3. Common module data element not used by RevenueSA backend system
17.2	OrganisationNameDetails.OrganisationName.Text	Previous Lodgement	1. Mandatory 2. Cannot be modified
18	AddressDetails (tuple one)		
18.1	AddressDetails.Usage.Code	Previous Lodgements	1. Will be set to "BUS" 2. Common module data element not used by RevenueSA backend system
18.2	AddressDetails.Line1.Text	Previous Lodgement	1. Mandatory 2. Used for number and street address 3. Can be modified
18.3	AddressDetails.Line2.Text	Previous Lodgement	1.Optional 2. Used for Suburb, State and Postcode 3. can be modified

Context – ReportingParty			
Seq No.	XBRL Fact	Element Supplied for New Lodgements, Previous Lodgements or Both.	Instructions / Rules
18.4	AddressDetails.Line3.Text	Previous Lodgement	1. Optional 2. Used for Suburb, State and Postcode 3. Can be modified
18.5	AddressDetails.Line4.Text	NA	1. Common module data element is not required
18.6	AddressDetails.LocalityName.Text	NA	1. Common module data element is not required
18.7	AddressDetails.Postcode.Text	NA	1. Common module data element is not required
18.8	AddressDetails.StateOrTerritory.Code	NA	1. Common module data element is not required
18.9	AddressDetails.Country.Code	NA	1. Common module data element is not required
19	ElectronicContactTelephone (tuple one)		
19.1	ElectronicContact.Telephone.Usage.Code	NA	1. Will be set to "02" 2. Common module data element not used by RevenueSA backend system
19.2	ElectronicContact.Telephone.ServiceLine.Code	NA	1. Will be set to "02" 2. Common module data element not used by RevenueSA backend system
19.3	ElectronicContact.Telephone.Area.Code	Previous Lodgement	1. Mandatory 2. Can be modified
19.4	ElectronicContact.Telephone.Minimal.Number	Previous Lodgement	1. Mandatory 2. Can be modified

Context – ReportingParty			
Seq No.	XBRL Fact	Element Supplied for New Lodgements, Previous Lodgements or Both.	Instructions / Rules
20	ElectronicContactFacsimile (tuple one)		
20.1	ElectronicContact.Facsimile.Usage.Code	Previous Lodgement	1. Will be set to "02" 2. Common module data element not used by RevenueSA backend system
20.2	ElectronicContact.Facsimile.Area.Code	Previous Lodgement	1. Mandatory 2. Can be modified
20.3	ElectronicContact.Facsimile.Minimal.Number	Previous Lodgement	1. Mandatory 2. Can be modified
21	ElectronicContactElectronicMail (tuple zero to one)		
21.1	ElectronicContact.ElectronicMail.Usage.Code	NA	1. Will be set to "02" 2. Common module data element not used by RevenueSA backend system
21.2	ElectronicContact.ElectronicMail.Address.Text	Previous Lodgement	1. Mandatory 2. Will be supplied if Preferences.ConsentToElectronicAssessment.Indicator = true 3. Must contain an @ character, must contain one '.' character after the @ and cannot end with a '.' character or an '@' character 4. Can be modified

Context – ReportingParty			
Seq No.	XBRL Fact	Element Supplied for New Lodgements, Previous Lodgements or Both.	Instructions / Rules
22	Declaration (tuple one)		
22.1	Declaration.StatementType.Code	NA	1. Will be set to "TrueAndCorrect" 2. Common module data element not used by RevenueSA backend system
22.2	Declaration.StatementAccepted.Indicator	Previous Lodgement	1. Mandatory 2. Can be modified
22.3	Declaration.Statement.Text	New Lodgement	1. Mandatory 2. Cannot be modified
22.4	Declaration.Signature.Date	NA	1. Common module data element is not required
22.5	Declaration.SignatoryIdentifier.Text	NA	1. Common module data element is not required
22.6	PersonUnstructuredName (tuple one)		
22.6.1	PersonUnstructuredName.Usage.Code	NA	1. Will be set to "Contact" 2. Common module data element not used by RevenueSA backend system
22.6.2	PersonUnstructuredName.FullName.Text	Previous Lodgement	1. Mandatory 2. Can be modified

Context – ReportingParty			
Seq No.	XBRL Fact	Element Supplied for New Lodgements, Previous Lodgements or Both.	Instructions / Rules
23	PayrollTaxPayment (tuple one)		
23.1	PaymentRecord.Payment.Amount	Previous Lodgement	1. Optional 2. Can be modified using the Calculate Annual Reconciliation Payroll Tax service
23.2	PaymentRecord.AgencyGeneratedReference.Number	Previous Lodgement	1.Optional 2. If the payment method is “DirectDebit”, this element will be populated. 3. Cannot be modified
23.3	PaymentRecord.PaymentStatus.Code	Previous Lodgement	1. Mandatory. 2. If PaymentRecord.PaymentStatus.Code = “Pending”, the lodgement can be amended. 3. If PaymentRecord.PaymentStatus.Code = “Paid”, the lodgement cannot be amended.
23.4	PaymentReference (tuple one)		
23.4.1	PaymentMechanism.PaymentMethod.Code	Both	1. Mandatory 2. Cannot be modified
23.4.2	PaymentMechanism.CustomerReference.Number	Previous Lodgement	1. If the payment method is “DirectCredit”, this element will be populated. 2. Cannot be modified
24	Preferences.ConsentToElectronicAssessment.Indicator	Previous Lodgement	1. Mandatory 2. Can be modified

Context – ReportingParty			
Seq No.	XBRL Fact	Element Supplied for New Lodgements, Previous Lodgements or Both.	Instructions / Rules
25	Lodgment.Due.Date	Both	1. Mandatory 2. Will be in YYYY-MM-DD format.
26	Lodgment.Received.Date	Previous Lodgement	1. Mandatory 2. Will be in YYYY-MM-DD format.

5.5.2.3.2.2 GroupStatusCurrent (GSC) Facts

Refer to Figure 5 to understand when these facts are reported within this context.

Context – GSC			
Seq No.	XBRL Fact	Element Supplied for New Lodgements, Previous Lodgements or Both	Instructions / Rules
1	EmployerConditions.EmployerGroupStatus.Code	Both	1. Mandatory 2. Can be modified
2	EmployerConditions.EmployerChangeOfStatusReason.Code	Both	1. Optional 2. Will Be provided if EmployerConditions.EmployerGroupStatus.Code was modified from the default provided in the Prefill and if new/multiple group status codes were entered. 3. Can be modified

Context – GSC			
Seq No.	XBRL Fact	Element Supplied for New Lodgements, Previous Lodgements or Both	Instructions / Rules
3	EmployerConditions.EmployerChangeOfStatusReason.Text	Both	1. Optional 2. Will be provided if EmployerConditions.EmployerGroupStatus.Code was modified from the default provided in the Prefill and if new/multiple group status codes were entered. 3. Can be modified
4	Remuneration.WagesAndSalaries.TaxableStateTotal.Amount	Previous Lodgement	1. Mandatory 2. Can be modified 3. Value will be greater than zero or equal to zero 4. Value will be a whole number with no special characters
5	Remuneration.WagesAndSalaries.TaxableInterstateTotal.Amount	Previous Lodgement	1. Optional 2. Will be provided if EmployerConditions.EmploysInOtherStates.Indicator = true 3. Value will be greater than or equal to zero 4. Value will be a whole number with no special characters 5. Can be modified
6	Remuneration.WagesAndSalaries.TaxableStateAllGroupMembersTotal.Amount	Previous Lodgement	1. Optional 2. Will be provided if EmployerConditions.EmployerGroupStatus.Code = "NSL" 3. Can be modified using the Calculate Annual Reconciliation Payroll Tax service 4. Value will be a whole number with no special characters

Context – GSC			
Seq No.	XBRL Fact	Element Supplied for New Lodgements, Previous Lodgements or Both	Instructions / Rules
7	Remuneration.WagesAndSalaries.TaxableInterstateAllGroupMembersTotal.Amount	Previous Lodgement	1. Optional 2. Will be provided if EmployerConditions.EmployerGroupStatus.Code = "NSL" 3. Value will be a whole number with no special characters 4. Can be modified using the Calculate Annual Reconciliation Payroll Tax service
8	EmployerConditions.DeductionEntitlementClaim.Indicator	Previous Lodgement	1. Mandatory 2. If set to "Y", Grouped Employer details must be entered. 3. If set to "N", Grouped Employer details are not entered.
9	Remuneration.WagesAndSalaries.Payments.Amount	Previous Lodgement	1. Will be provided if EmployerConditions.EmployerGroupStatus.Code = "NSL" 2. Value will be the total of all group members 3. Value will be greater than or equal to zero 4. Value will be a whole number with no special characters 5. Can be modified
10	Remuneration.EmploymentCommissions.Amount	Previous Lodgement	1. Will be provided if EmployerConditions.EmployerGroupStatus.Code = "NSL" 2. Value will be the total of all group members 3. Value will be greater than or equal to zero 4. Value will be a whole number with no special characters 5. Can be modified

Context – GSC			
Seq No.	XBRL Fact	Element Supplied for New Lodgements, Previous Lodgements or Both	Instructions / Rules
11	Remuneration.BonusesAndAllowances.Amount	Previous Lodgement	1. Will be provided if EmployerConditions.EmployerGroupStatus.Code = “NSL” 2. Value will be the total of all group members 3. Value will be greater than or equal to zero 4. Value will be a whole number with no special characters 5. Can be modified
12	Remuneration.Fees.Directors.Amount	Previous Lodgement	1. Will be provided if EmployerConditions.EmployerGroupStatus.Code = “NSL” 2. Value will be the total of all group members 3. Value will be greater than or equal to zero 4. Value will be a whole number with no special characters 5. Can be modified
13	FringeBenefitsTax.Type2GrossedUp.Amount	Previous Lodgement	1. Will be provided if EmployerConditions.EmployerGroupStatus.Code = “NSL” 2. Value will be the total of all group members 3. Value will be greater than or equal to zero 4. Value will be a whole number with no special characters 5. Can be modified

Context – GSC			
Seq No.	XBRL Fact	Element Supplied for New Lodgements, Previous Lodgements or Both	Instructions / Rules
14	Remuneration.EmployeeSharesAndOptions.Amount	Previous Lodgement	1. Will be provided if EmployerConditions.EmployerGroupStatus.Code = "NSL" 2. Value will be the total of all group members 3. Value will be greater than or equal to zero 4. Value will be a whole number with no special characters 5. Can be modified
15	Remuneration.WagesAndSalaries.ContractorsPayments.Amount	Previous Lodgement	1. Will be provided if EmployerConditions.EmployerGroupStatus.Code = "NSL" 2. Value will be the total of all group members 3. Value will be greater than or equal to zero 4. Value will be a whole number with no special characters 5. Can be modified
16	Remuneration.EmploymentTermination.Payments.Amount	Previous Lodgement	1. Will be provided if EmployerConditions.EmployerGroupStatus.Code = "NSL" 2. Value will be the total of all group members 3. Value will be greater than or equal to zero 4. Value be a whole number with no special characters 5. Can be modified

Context – GSC			
Seq No.	XBRL Fact	Element Supplied for New Lodgements, Previous Lodgements or Both	Instructions / Rules
17	SuperannuationContribution.EmployerContributions.Amount	Previous Lodgement	1. Will be provided if EmployerConditions.EmployerGroupStatus.Code = "NSL" 2. Value will be the total of all group members 3. Value will be greater than or equal to zero 4. Value will be a whole number with no special characters 5. Can be modified
18	Remuneration.WagesAndSalaries.TaxablePayrollOther.Amount	Previous Lodgement	1. Will be provided if EmployerConditions.EmployerGroupStatus.Code = "NSL" 2. Value will be the total of all group members 3. Value will be greater than or equal to zero 4. Value will be a whole number with no special characters 5. Can be modified
19	Remuneration.WagesAndSalaries.TaxablePayrollOther.Description	Previous Lodgement	1. Optional 2. Will be provided if EmployerConditions.EmployerGroupStatus.Code = "NSL" and if Remuneration.WagesAndSalaries.TaxablePayrollOther.Amount is greater than zero 3. Can be modified
20	Remuneration.WagesAndSalaries.ApprenticesAndTrainees.Amount	Both	1. Optional 2. Value will be a whole number with no special characters

5.5.2.3.2.3 GroupStatusNONNSL (GSNNSL) Facts

Refer to Figure 5 to understand when these facts are reported within this context.

Context – GSNNSL			
Seq No.	XBRL Fact	Element Supplied for New Lodgements, Previous Lodgement or Both	Instructions / Rules
1	Remuneration.WagesAndSalaries.Payments.Amount	Previous Lodgement	1. Mandatory 2. Value will be greater than or equal to zero 3. Can be modified 4. Value will be a whole number with no special characters
2	Remuneration.EmploymentCommissions.Amount	Previous Lodgement	1. Mandatory 2. Value will be greater than or equal to zero 3. Can be modified 4. Value will be a whole number with no special characters
3	Remuneration.BonusesAndAllowances.Amount	Previous Lodgement	1. Mandatory 2. Value will be greater than or equal to zero 3. Can be modified 4. Value will be a whole number with no special characters
4	Remuneration.Fees.Directors.Amount	Previous Lodgement	1. Mandatory 2. Value will be greater than or equal to zero 3. Can be modified 4. Value will be a whole number with no special characters

Context – GSNNSL			
Seq No.	XBRL Fact	Element Supplied for New Lodgements, Previous Lodgement or Both	Instructions / Rules
5	FringeBenefitsTax.Type2GrossedUp.Amount	Previous Lodgement	1. Mandatory 2. Value will be greater than or equal to zero 3. Can be modified 4. Value will be a whole number with no special characters
6	Remuneration.EmployeeSharesAndOptions.Amount	Previous Lodgement	1. Mandatory 2. Value will be greater than or equal to zero 3. Can be modified 4. Value will be a whole number with no special characters
7	Remuneration.WagesAndSalaries.ContractorsPayments.Amount	Previous Lodgement	1. Mandatory 2. Value will be greater than or equal to zero 3. Can be modified 4. Value will be a whole number with no special characters
8	Remuneration.EmploymentTermination.Payments.Amount	Previous Lodgement	1. Mandatory 2. Value will be greater than or equal to zero 3. Can be modified 4. Value will be a whole number with no special characters
9	SuperannuationContribution.EmployerContributions.Amount	Previous Lodgement	1. Mandatory 2. Value will be greater than or equal to zero 3. Can be modified 4. Value will be a whole number with no special characters

Context – GSNNSL			
Seq No.	XBRL Fact	Element Supplied for New Lodgements, Previous Lodgement or Both	Instructions / Rules
10	Remuneration.WagesAndSalaries.TaxablePayrollOther.Amount	Previous Lodgement	1. Mandatory 2. Value will be greater than or equal to zero 3. Can be modified 4. Value will be a whole number with no special characters
11	Remuneration.WagesAndSalaries.TaxablePayrollOther.Description	Previous Lodgement	1. Optional 2. Will be populated if Remuneration.WagesAndSalaries.TaxablePayrollOther.Amount is greater than zero. 3. Can be modified
12	Remuneration.WagesAndSalaries.ApprenticesAndTrainees.Amount	Both	1. Optional 2. Value will be a whole number with no special characters
13	Remuneration.WagesAndSalaries.TaxableStateTotal.Amount	Previous Lodgement	1. Mandatory 2. Value will be greater than or equal to zero 3. Value will be a whole number with no special characters 4. Can be modified using the Calculate Annual Reconciliation Payroll Tax service

5.5.2.3.2.4 GroupStatusDesignatedGroupEmployer (GSDGE) Facts

Refer to Figure 5 to understand when these facts are reported within this context.

Context – GSDGE			
Seq No.	XBRL Fact	Element Supplied for New Lodgements, Previous Lodgements or Both	Instructions / Rules
1	OrganisationNameDetails (tuple one)		
1.1	OrganisationNameDetails.OrganisationalNameType.Code	NA	1. Mandatory 2. Will be set to "MN" 3. Common module data element not used by RevenueSA backend system
1.2	OrganisationNameDetails.OrganisationalName.Text	Previous Lodgement	1. Mandatory 2. Can be modified
2	Identifiers.StateRevenueOfficeClientNumber.Identifier	Previous Lodgement	1. Optional

5.5.2.3.2.5 GroupStatusGroupedEmployer (GSGE) Facts

Refer to Figure 5 to understand when these facts are reported within this context.

Context – GSGE			
Seq No.	XBRL Fact	Element Supplied for New Lodgements, Previous Lodgements or Both	Instructions / Rules
1	OrganisationNameDetails (tuple zero to many)		
1.1	OrganisationNameDetails.OrganisationalNameType.Code	Previous Lodgement	1. Mandatory 2. Will be set to "MN" 3. Common module data element not used by RevenueSA backend system
1.2	OrganisationNameDetails.OrganisationalName.Text	Previous Lodgement	1. Mandatory 2. Can be modified
2	Identifiers.StateRevenueOfficeClientNumber.Identifier	Previous Lodgement	1. Optional
3	Period.Start.Date	Previous Lodgement	1. Mandatory 2. Will be in YYYY-MM-DD format
4	Period.End.Date	Previous Lodgement	1. Mandatory 2. Will be in YYYY-MM-DD format
5	Remuneration.WagesAndSalaries.TaxableStateTotal.Amount	Previous Lodgement	1. Mandatory 2. Value will be greater than or equal to zero. 3. Must be greater than zero if Remuneration.WagesAndSalaries.TaxableInterstateTotal.Amount = zero 4. Value will be a whole number with no special characters 5. Can be modified

Context – GSGE			
Seq No.	XBRL Fact	Element Supplied for New Lodgements, Previous Lodgements or Both	Instructions / Rules
6	Remuneration.WagesAndSalaries.TaxableInterstateTotal.Amount	Previous Lodgement	1. Optional 2. Value will be greater than or equal to zero 3. Value must be greater than zero if Remuneration.WagesAndSalaries.TaxableStateTotal.Amount = zero 4. Value will be a whole number with no special characters 5. Can be modified

5.5.2.3.2.6 GroupStatusSingleLodgerMember (GSSLM) Facts

Refer to Figure 5 to understand when these facts are reported within this context.

Context – GSSLM			
Seq No.	XBRL Fact	Element Supplied for New Lodgements, Previous Lodgements or Both	Instructions / Rules
1	OrganisationNameDetails (tuple one)		
1.1	OrganisationNameDetails.OrganisationalNameType.Code	NA	1. Mandatory 2. Will be set to "MN" 3. Common module data element not used by RevenueSA backend system
1.2	OrganisationNameDetails.OrganisationalName.Text	Previous Lodgement	1. Mandatory 2. Can be modified
2	Identifiers.StateRevenueOfficeClientNumber.Identifier	Previous Lodgement	1. Optional

Context – GSSLM			
Seq No.	XBRL Fact	Element Supplied for New Lodgements, Previous Lodgements or Both	Instructions / Rules
3	Period.Start.Date	Previous Lodgement	1. Mandatory 2. Will be in YYYY-MM-DD format
4	Period.End.Date	Previous Lodgement	1. Mandatory 2. Will be in YYYY-MM-DD format
5	Remuneration.WagesAndSalaries.TaxableStateTotal.Amount	Previous Lodgement	1. Mandatory 2. Value will be greater than or equal to zero. 3. Must be greater than zero if Remuneration.WagesAndSalaries.TaxableInterstateTotal.Amount = zero 4. Can be modified 5. Value will be a whole number with no special characters
6	Remuneration.WagesAndSalaries.TaxableInterstateTotal.Amount	Previous Lodgement	1. Optional 2. Value will be greater than or equal to zero 3. Must be greater than zero if Remuneration.WagesAndSalaries.TaxableStateTotal.Amount = zero 4. Can be modified 5. Value will be a whole number with no special characters

5.5.2.3.2.7 GroupStatusNext (GSN) Facts

Refer to Figure 6 to understand when these facts are reported within this context.

Context – GSN			
Seq No.	XBRL Fact	Element Supplied for New Lodgements, Previous Lodgements or Both	Instructions / Rules
1	EmployerConditions.EmployerGroupStatus.Code	Previous Lodgement	1. Mandatory 2. Can be modified
2	Remuneration.WagesAndSalaries.TaxableStateTotal.Amount	Previous Lodgement	1. Mandatory 2. Value will be greater than or equal to zero 3. Can be modified 4. Value will be a whole number with no special characters
3	Remuneration.WagesAndSalaries.TaxableInterstateTotal.Amount	Previous Lodgement	1. Optional 2. Value will be greater than or equal to zero 3. Can be modified 4. Value will be a whole number with no special characters
4	Remuneration.WagesAndSalaries.TaxableStateOtherGroupMembersTotal.Amount	Previous Lodgement	1. Optional 2. Will be provided if EmployerConditions.EmployerGroupStatus.Code = "DGE" or "NSL" 3. Can be modified 4. Value will be a whole number with no special characters
5	Remuneration.WagesAndSalaries.TaxableInterstateOtherGroupMembersTotal.Amount	Previous Lodgement	1. Optional 2. Will be provided if EmployerConditions.EmployerGroupStatus.Code = "DGE" or "NSL" 3. Can be modified 4. Value will be a whole number with no special characters

Context – GSN			
Seq No.	XBRL Fact	Element Supplied for New Lodgements, Previous Lodgements or Both	Instructions / Rules
6	OrganisationNameDetails (tuple zero to one)	Previous Lodgement	1. Will be provided if EmployerConditions.EmployerGroupStatus.Code = "GE"
6.1	OrganisationNameDetails.OrganisationalNameType.Code	NA	1. Mandatory 2. Will be set to "MN" 3. Common module data element not used by RevenueSA backend system
6.2	OrganisationNameDetails.OrganisationalName.Text	Previous Lodgement	1. Mandatory 2. Can be modified
7	Identifiers.StateRevenueOfficeClientNumber.Identifier	Previous Lodgement	1. Optional
8	PayrollTax.Deduction.CalculatedTotal.Amount	Previous Lodgement	1. Mandatory 2. Value will be greater than or equal to zero 3. Can be modified using the Calculate Annual Reconciliation Payroll Tax service

5.5.2.3.2.8 GovernmentAgency Facts

Context – GovernmentAgency			
Seq No.	XBRL Fact	Element Supplied for New Lodgements, Previous Lodgements or Both	Instructions / Rules
1	TaxRate (tuple zero to one)		
1.1	TaxRate.Type.Code	New Lodgement	1. This tuple is optional. If it is supplied then the following elements will be provided. 2. Will be set to "PayrollTax" 3. Common module data element not used by RevenueSA backend system
1.2	TaxRate.Designation.Rate	New Lodgement	1. Mandatory 2. Cannot be modified
2	PaymentMechanism (tuple zero to many)		
2.1	PaymentMechanism.PaymentMethod.Code	Previous Lodgement	1. Mandatory 2. Cannot be modified
2.2	PaymentMechanism.Instruction.Text	Previous Lodgement	1. Optional 2. Cannot be modified
2.3	DirectDebit (tuple zero to one)		
2.3.1	PaymentMechanism.DirectDebitAccount.Identifier	NA	1. Common module data element is not required
2.3.2	PaymentMechanism.DirectDebitName.Text	Previous Lodgement	1. If the payment method is "DirectDebit", this element will be populated. 2. Cannot be modified

Context – GovernmentAgency			
Seq No.	XBRL Fact	Element Supplied for New Lodgements, Previous Lodgements or Both	Instructions / Rules
2.3.3	FinancialInstitutionAccount (tuple zero to one)		
2.3.3.1	FinancialInstitutionAccount.BankStateBranch.Number	NA	1. Common module data element is not required
2.3.3.2	FinancialInstitutionAccount.FinancialInstitutionAccount.Number	NA	1. Common module data element is not required
2.3.3.3	FinancialInstitutionAccount.FinancialInstitutionAccountName.Text	NA	1. Common module data element is not required
2.3.3.4	FinancialInstitutionAccount.FinancialInstitutionBranchName.Text	NA	1. Common module data element is not required
2.3.3.5	FinancialInstitutionAccount.FinancialInstitutionName.Text	NA	1. Common module data element is not required
2.4	DirectCredit (tuple zero to one)		
2.4.1	PaymentMechanism.DirectCreditAccount.Identifier	NA	1. Common module data element is not required
2.4.2	PaymentMechanism.DirectCreditName.Text	NA	1. Common module data element is not required
2.4.3	FinancialInstitutionAccount (tuple zero to one)		
2.4.3.1	FinancialInstitutionAccount.BankStateBranch.Number	Previous Lodgement	1. If the payment method is "DirectCredit", this element will be populated 2. Cannot be modified
2.4.3.2	FinancialInstitutionAccount.FinancialInstitutionAccount.Number	Previous Lodgement	1. If the payment method is "DirectCredit", this element will be populated 2. Cannot be modified
2.4.3.3	FinancialInstitutionAccount.FinancialInstitutionAccountName.Text	Previous Lodgement	1. If the payment method is "DirectCredit", this element will be populated 2. Cannot be modified

Context – GovernmentAgency			
Seq No.	XBRL Fact	Element Supplied for New Lodgements, Previous Lodgements or Both	Instructions / Rules
2.4.3.4	FinancialInstitutionAccount.FinancialInstitutionBranchName.Text	Previous Lodgement	1. If the payment method is "DirectCredit", this element will be populated 2. Cannot be modified
2.4.3.5	FinancialInstitutionAccount.FinancialInstitutionName.Text	Previous Lodgement	1. If the payment method is "DirectCredit", this element will be populated 2. Cannot be modified
2.5	Bpay (tuple zero to one)		
2.5.1	PaymentMechanism.BpayBiller.Code	Previous Lodgement	1. If the payment method is "BPay", this element will be populated 2. Cannot be modified

5.6 CALCULATE ANNUAL RECONCILIATION PAYROLL TAX SPECIFICATIONS

Interaction Name	Calculate Annual Reconciliation Payroll Tax
Description	The purpose of this interaction is to allow businesses to calculate their payroll tax annual reconciliation liability and to receive their estimated deduction entitlement for the next financial year.
Stakeholders	Business, State Revenue Offices
Pre-conditions	User has populated the annual reconciliation with all required information.
Post-conditions	The user receives the calculated payroll tax amount for their annual reconciliation, together with the estimated deduction entitlement for next financial year.
Initiating party	Business
Channel	SBR
Core Service Map	Pre-Lodge

5.6.1 Calculate Annual Reconciliation Payroll Tax Request - Message

5.6.1.1 Discoverable Taxonomy Set References

Schema	ptarsa.0001.calculate.request.02.01.report.xsd
Linkbases	ptarsa.0001.calculate.request.02.01.refLink.xml
	ptarsa.0001.calculate.request.02.01.presLink.xml
	ptarsa.0001.calculate.request.02.01.labLinkInfoCls.xml
	ptarsa.0001.calculate.request.02.01.defLink.xml
Example Instance	ptarsa.0001.calculate.request.02.01.sample.instance.xml

5.6.1.2 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	Instructions / Rules	Rule Imp	SBR Msg code
sbdm:Message.Type.Text	1. Mandatory - Value must be "ptarsa.0001.calculate.request."	1. MIG	1. SBR.GEN.GEN.4

5.6.1.3 Standard Business Document Body Content

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

5.6.1.3.1 Calculate Annual Reconciliation Payroll Tax Request XBRL Context

The Calculate Annual Reconciliation Payroll Tax Request message must include the following context specification – see sections 4.1 and 4.2 for details:

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions / Rules	Rule Imp	SBR Msg code
ReportingParty	ReportingPartySA	ReportPartyType, AustralianStatesAndOffshoreAreas	<p>1. There must be only one context defined within the instance document to cater for the reporting party details.</p> <p>2. The Period Start Date must be 1 July or the date on which the reporting party became liable for Payroll Tax.</p> <p>3. If Organisation Registration End Date is in the current financial year then this date must be used as the Period End Date.</p> <p>4. If there is no Organisation Registration End Date or it is during the next financial year, the Period End Date must be 30 June.</p> <p>5. The Period Start Date and Period End Date values must not specify a liable period in which RevenueSA has not yet enabled lodgements.</p> <p>6. RevenueSA will not accept SBR lodgements until the 2011/2012 financial year. The Period Start Date and Period End Date values must not specify a liable period that is not available for lodgements via SBR.</p>	<p>1. MIG</p> <p>2. MIG</p> <p>3. MIG</p> <p>4. MIG</p> <p>5. MIG</p> <p>6. MIG</p> <p>7. MIG</p>	<p>1. SA.OSR.DATA.2190</p> <p>2. SBR.GEN.GEN.18</p> <p>3. SBR.GEN.GEN.20</p> <p>4. SBR.GEN.GEN.20</p> <p>5. SA.OSR.SYS.310</p> <p>6. SA.OSR.SYS.320</p> <p>7. SA.OSR.DATA.2350</p>

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions / Rules	Rule Imp	SBR Msg code
			7. The Period Start Date and Period End Date must be in YYYY-MM-DD format.		
GSC	ReportingPartySAGroupStatusCurrent	ReportPartyType, AustralianStatesAndOffshoreAreas, EmployerGroupStatus	<p>1. There may be multiple contexts defined within the instance document to cater for Group Status Current facts for multiple group status periods within the liable period.</p> <p>2. The Period Start Date and Period End Date always represent a group status period within a liable period.</p> <p>3. The Period Start Dates and Period End Dates of the group status periods must be contiguous.</p> <p>4. The group status periods must cover the entire liable period.</p> <p>5. If group status = "NSL", the Period Start Date must be the same as the start date of the reporting period.</p> <p>6. If group status = "NSL", the Period End Date must be the same as the end date of the reporting period OR the date on which the reporting party changed status to a non-NSL group status code.</p> <p>7. If the OrganisationDetails.OrganisationRegistrationEnd.Date has been provided in the ReportingParty context, the Period End Date of the last GroupStatusCurrent context must match this date.</p> <p>8. Mandatory</p> <p>9. If group status = "NSL" or "SLM", the Reporting Party must be registered with RevenueSA as an NSL or SLM prior to lodging the Annual Reconciliation. The data</p>	<p>1. NA</p> <p>2. NA</p> <p>3. MIG</p> <p>4. MIG</p> <p>5. MIG</p> <p>6. MIG</p> <p>7. MIG</p> <p>8. MIG</p> <p>9. MIG</p> <p>10. MIG</p> <p>11. MIG</p>	<p>1. NA</p> <p>2. NA</p> <p>3. SA.OSR.DATA.2170</p> <p>4. SA.OSR.DATA.2170</p> <p>5. SA.OSR.DATA.2180</p> <p>6. SA.OSR.DATA.2240</p> <p>7. SA.OSR.DATA.2330</p> <p>8. SA.OSR.DATA.2340</p> <p>9. SA.OSR.DATA.2370</p> <p>10. SA.OSR.DATA.2390</p> <p>11. SA.OSR.DATA.2350</p>

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions / Rules	Rule Imp	SBR Msg code
			<p>provided in the GroupStatusCurrent context must match the data recorded in RevenueSA systems. This information is provided in the Prefill Annual Reconciliation Lodgement Details Response.</p> <p>10. If the Reporting Party is registered with RevenueSA as an NSL during the liable period, a GroupStatusCurrent context with a group status code of NSL must be provided.</p> <p>11. The Period Start Date and Period End Date must be in YYYY-MM-DD format.</p>		
GSN	ReportingPartySAGroupStatusNext	ReportPartyType, AustralianStatesAndOffshoreAreas, EmployerGroupStatus	<p>1. There must be only one context defined within the instance document to cater for the Group Status Next facts.</p> <p>2. The Period Start Date and Period End Date must be in YYYY-MM-DD format.</p>	<p>1. MIG</p> <p>2. MIG</p>	<p>1. SA.OSR.DATA.2190</p> <p>2. SA.OSR.DATA.2350</p>
GSNNSL	ReportingPartySAGroupStatusNonNSLGroup	ReportPartyType, AustralianStatesAndOffshoreAreas, EmployerGroupStatus	<p>1. Optional context but when required there must be only one context defined within the instance document to cater for the non-NSL group status facts.</p> <p>2. This context must be provided if the reporting party has a GroupStatusCurrent context of NGE, GE and/or DGE during the liable period.</p> <p>3. The Period Start Date and Period End Date must cover the dates in which the reporting party had a group status of NGE, GE and/or DGE.</p> <p>4. The Period End date must be the same as the end date of the ReportingParty context.</p>	<p>1. MIG</p> <p>2. MIG</p> <p>3. MIG</p> <p>4. MIG</p> <p>5. MIG</p>	<p>1. SA.OSR.DATA.2190</p> <p>2. SA.OSR.DATA.2295</p> <p>3. SA.OSR.DATA.2210</p> <p>4. SBR.GEN.GEN.20</p> <p>5. SA.OSR.DATA.2350</p>

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions / Rules	Rule Imp	SBR Msg code
			5. The Period Start Date and Period End Date must be in YYYY-MM-DD format.		
GSGE	ReportingPartySAGroupStatusGESLM, ReportingPartySAGroupStatusGESLMDGE	ReportPartyType, AustralianStatesAndOffshoreAreas, EmployerGroupStatus	<p>1. Conditional</p> <p>2. Mandatory if the reporting party has a GroupStatusCurrent context where the group status code is "DGE" and EmployerConditions.DeductionEntitlementClaim.Indicator = "true".</p> <p>3. Not required if the reporting party has a GroupStatusCurrent context where the group status code is "DGE" and EmployerConditions.DeductionEntitlementClaim.Indicator = "false"</p> <p>4. There can be multiple contexts defined within the instance document to cater for multiple Grouped Employer facts.</p> <p>5. Period Start Date must be the same as the Period Start Date defined in the related GroupStatusCurrent context</p> <p>6. Period End Date must be the same as the Period End Date defined in the related GroupStatusCurrent context</p> <p>7. The Period Start Date and Period End Date must be in YYYY-MM-DD format.</p>	<p>1. NA</p> <p>2. MIG</p> <p>3. MIG</p> <p>4. NA</p> <p>5. MIG</p> <p>6. MIG</p> <p>7. MIG</p>	<p>1. NA</p> <p>2. SA.OSR.DATA.2110</p> <p>3. SA.OSR.DATA.2310</p> <p>4. NA</p> <p>5. SBR.GEN.GEN.18</p> <p>6. SBR.GEN.GEN.20</p> <p>7. SA.OSR.DATA.2350</p>

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions / Rules	Rule Imp	SBR Msg code
GSDGE	ReportingPartySAGroupStatusGESLMDGE	ReportPartyType, AustralianStatesAndOffshoreAreas, EmployerGroupStatus	<ol style="list-style-type: none"> 1. Conditional 2. Mandatory if the reporting party has a GroupStatusCurrent context where the group status code is "GE". 3. There must be only one context defined within the instance document to cater for Designated Group Employer facts. 4. The Period Start Date and Period End Date must be in YYYY-MM-DD format. 	<ol style="list-style-type: none"> 1. NA 2. MIG 3. MIG 4. MIG 	<ol style="list-style-type: none"> 1. NA 2. SA.OSR.DATA.2110 3. SA.OSR.DATA.2190 4. SA.OSR.DATA.2350
GSSLM	ReportingPartySAGroupStatusGESLM, ReportingPartySAGroupStatusGESLMDGE	ReportPartyType, AustralianStatesAndOffshoreAreas, EmployerGroupStatus	<ol style="list-style-type: none"> 1. Conditional 2. Mandatory if the reporting party has a GroupStatusCurrent context where the group status code is "NSL" 3. There can be multiple contexts defined within the instance document to cater for multiple Single Lodger Member facts. 4. Period Start Date must be the same as the Period Start Date defined in the related GroupStatusCurrent context 5. Period End Date must be the same as the Period End Date defined in the related GroupStatusCurrent context 6. A GroupStatusSLM context must be provided for each Single Lodger Member recorded for the Nominated Single Lodger group in RevenueSA systems. This information is provided in the Prefill Annual Reconciliation Lodgement Response. 7. The Period Start Date and Period End Date must be in YYYY-MM-DD format. 	<ol style="list-style-type: none"> 1. NA 2. MIG 3. NA 4. MIG 5. MIG 6. MIG 7. MIG 	<ol style="list-style-type: none"> 1. NA 2. SA.OSR.DATA.2110 3. NA 4. SBR.GEN.GEN.18 5. SBR.GEN.GEN.20 6. SA.OSR.DATA.2360 7. SA.OSR.DATA.2350

5.6.1.3.2 Calculate Annual Reconciliation Payroll Tax Request Message Content Table

The following tables contain the facts that must be supplied in the instance document. The data elements have been separated into tables according to the relevant context.

5.6.1.3.2.1 ReportingParty Facts

Context – ReportingParty				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
1	Period.Unique.Identifier	1. Mandatory	1. MIG	1. SA.OSR.DATA.2110
2	Preferences.RegistrationCancellationRequest.Indicator	1. Mandatory	1. MIG	1. SA.OSR.DATA.2110
3	OrganisationDetails.OrganisationRegistrationEnd.Date	1. Optional 2. Must be entered if Preferences.RegistrationCancellationRequest.Indicator = "true" 3. The date cannot be in a financial year previous to the year of the annual reconciliation 4. Must be in YYYY-MM-DD format.	1. NA 2. MIG 3. MIG 4. MIG	1. NA 2. SA.OSR.DATA.2110 3. SA.OSR.DATA.2260 4. SA.OSR.DATA.2350
4	PayrollTax.TotalPaymentsMadeForAnnualPeriod.Amount	1. Mandatory 2. Value must be greater than or equal to zero	1. MIG 2. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010
5	PayrollTax.PaymentDiscrepancyDetails.Text	1. Optional 2. Must be supplied if PayrollTax.TotalPaymentsMadeForAnnualPeriod.Amount is different to the value in the Prefill Annual Reconciliation Payroll Tax Response message.	1. NA 2. MIG	1. NA 2. SA.OSR.DATA.2110

5.6.1.3.2.2 GroupStatusCurrent (GSC) Facts

Refer to Figure 5 to understand when these facts must be reported within this context.

Context – GSC				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
1	EmployerConditions.EmployerGroupStatus.Code	1. Mandatory	1. MIG	1. SA.OSR.DATA.2110
2	EmployerConditions.EmployerChangeOfStatusReason.Code	1. Optional 2. Must be supplied if EmployerConditions.EmployerGroupStatus.Code is modified from the default provided in the Prefill Annual Reconciliation Request and if new/multiple group status codes are entered.	1. NA 2. MIG	1. NA 2. SA.OSR.DATA.2380
3	EmployerConditions.EmployerChangeOfStatusReason.Text	1. Optional 2. Must be supplied if EmployerConditions.EmployerGroupStatus.Code is modified from the default provided in the Prefill Annual Reconciliation Request and if new or multiple group status codes are entered.	1. NA 2. MIG	1. NA 2. SA.OSR.DATA.2380
4	Remuneration.WagesAndSalaries.TaxableStateTotal.Amount	1. Mandatory 2. Value must be greater than zero or equal to zero 3. Value must be a whole number with no special characters	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2130
5	Remuneration.WagesAndSalaries.TaxableInterstateTotal.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value must be a whole number with no special characters	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2130
6	EmployerConditions.DeductionEntitlementClaim.Indicator	1. Mandatory 2. If set to "Y", Grouped Employer details must be entered. 3. If set to "N", Grouped Employer details are not entered.	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2300 3. SA.OSR.DATA.2310

Context – GSC				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
7	Remuneration.WagesAndSalaries.Payments.Amount	1. Must be supplied if EmployerConditions.EmployerGroupStatus.Code = “NSL” 2. Value must be the total of all group members 3. Value must be greater than or equal to zero 4. Value must be a whole number with no special characters	1. MIG 2. NA 3. MIG 4. MIG	1. SA.OSR.SYS.10 2. NA 3. SA.OSR.DATA.2010 4. SA.OSR.DATA.2130
8	Remuneration.EmploymentCommissions.Amount	1. Must be supplied if EmployerConditions.EmployerGroupStatus.Code = “NSL” 2. Value must be the total of all group members 3. Value must be greater than or equal to zero 4. Value must be a whole number with no special characters	1. MIG 2. NA 3. MIG 4. MIG	1. SA.OSR.SYS.10 2. NA 3. SA.OSR.DATA.2010 4. SA.OSR.DATA.2130
9	Remuneration.BonusesAndAllowances.Amount	1. Must be supplied if EmployerConditions.EmployerGroupStatus.Code = “NSL” 2. Value must be the total of all group members 3. Value must be greater than or equal to zero 4. Value must be a whole number with no special characters	1. MIG 2. NA 3. MIG 4. MIG	1. SA.OSR.SYS.10 2. NA 3. SA.OSR.DATA.2010 4. SA.OSR.DATA.2130
10	Remuneration.Fees.Directors.Amount	1. Must be supplied if EmployerConditions.EmployerGroupStatus.Code = “NSL” 2. Value must be the total of all group members 3. Value must be greater than or equal to zero 4. Value must be a whole number with no special characters	1. MIG 2. NA 3. MIG 4. MIG	1. SA.OSR.SYS.10 2. NA 3. SA.OSR.DATA.2010 4. SA.OSR.DATA.2130

Context – GSC				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
11	FringeBenefitsTax.Type2GrossedUp.Amount	1. Must be supplied if EmployerConditions.EmployerGroupStatus.Code = “NSL” 2. Value must be the total of all group members 3. Value must be greater than or equal to zero 4. Value must be a whole number with no special characters	1. MIG 2. NA 3. MIG 4. MIG	1. SA.OSR.SYS.10 2. NA 3. SA.OSR.DATA.2010 4. SA.OSR.DATA.2130
12	Remuneration.EmployeeSharesAndOptions.Amount	1. Must be supplied if EmployerConditions.EmployerGroupStatus.Code = “NSL” 2. Value must be the total of all group members 3. Value must be greater than or equal to zero 4. Value must be a whole number with no special characters	1. MIG 2. NA 3. MIG 4. MIG	1. SA.OSR.SYS.10 2. NA 3. SA.OSR.DATA.2010 4. SA.OSR.DATA.2130
13	Remuneration.WagesAndSalaries.ContractorsPayments.Amount	1. Must be supplied if EmployerConditions.EmployerGroupStatus.Code = “NSL” 2. Value must be the total of all group members 3. Value must be greater than or equal to zero 4. Value must be a whole number with no special characters	1. MIG 2. NA 3. MIG 4. MIG	1. SA.OSR.SYS.10 2. NA 3. SA.OSR.DATA.2010 4. SA.OSR.DATA.2130
14	Remuneration.EmploymentTermination.Payments.Amount	1. Must be supplied if EmployerConditions.EmployerGroupStatus.Code = “NSL” 2. Value must be the total of all group members 3. Value must be greater than or equal to zero 4. Value must be a whole number with no special characters	1. MIG 2. NA 3. MIG 4. MIG	1. SA.OSR.SYS.10 2. NA 3. SA.OSR.DATA.2010 4. SA.OSR.DATA.2130

Context – GSC				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
15	SuperannuationContribution.EmployerContributions.Amount	1. Must be supplied if EmployerConditions.EmployerGroupStatus.Code = “NSL” 2. Value must be the total of all group members 3. Value must be greater than or equal to zero 4. Value must be a whole number with no special characters	1. MIG 2. NA 3. MIG 4. MIG	1. SA.OSR.SYS.10 2. NA 3. SA.OSR.DATA.2010 4. SA.OSR.DATA.2130
16	Remuneration.WagesAndSalaries.TaxablePayrollOther.Amount	1. Must be supplied if EmployerConditions.EmployerGroupStatus.Code = “NSL” 2. Value must be the total of all group members 3. Value must be greater than or equal to zero 4. Value must be a whole number with no special characters	1. MIG 2. NA 3. MIG 4. MIG	1. SA.OSR.SYS.10 2. NA 3. SA.OSR.DATA.2010 4. SA.OSR.DATA.2130
17	Remuneration.WagesAndSalaries.TaxablePayrollOther.Description	1. Optional 2. Must be supplied if EmployerConditions.EmployerGroupStatus.Code = “NSL” and Remuneration.WagesAndSalaries.TaxablePayrollOther.Amount is greater than zero	1. NA 2. MIG	1. NA 2. SA.OSR.SYS.10

Context – GSC				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
18	Remuneration.WagesAndSalaries.ApprenticesAndTrainees.Amount	1. Optional 2. Must be supplied if EmployerConditions.EmployerGroupStatus.Code = “NSL” 3. Value must be the total of all group members 4. Value must be greater than or equal to zero 5. Value must be a whole number with no special characters 6. Value must not be greater than the sum of Remuneration.WagesAndSalaries.Payments.Amount plus Remuneration.EmploymentCommissions.Amount plus Remuneration.BonusesAndAllowances.Amount plus Remuneration.Fees.Directors.Amount plus FringeBenefitsTax.Type2GrossedUp.Amount plus Remuneration.EmployeeSharesAndOptions.Amount plus Remuneration.WagesAndSalaries.ContractorsPayments.Amount plus Remuneration.EmploymentTermination.Payments.Amount plus SuperannuationContribution.EmployerContributions.Amount plus Remuneration.WagesAndSalaries.TaxablePayrollOther.Amount	1. NA 2. MIG 3. NA 4. MIG 5. MIG 6. MIG	1. NA 2. SA.OSR.SYS.10 3. NA 4. SA.OSR.DATA.2010 5. SA.OSR.DATA.2130 6. SA.OSR.DATA.2280

5.6.1.3.2.3 GroupStatusNONNSL (GSNNNSL) Facts

Refer to Figure 5 to understand when these facts must be reported within this context.

Context – GSNNNSL				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
1	Remuneration.WagesAndSalaries.Payments.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value must be a whole number with no special characters	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2130
2	Remuneration.EmploymentCommissions.Amount	1. Mandatory 2. Value must be greater than or equal to zero	1. MIG 2. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010

Context – GSNNNSL				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
		3. Value must be a whole number with no special characters	3. MIG	3. SA.OSR.DATA.2130
3	Remuneration.BonusesAndAllowances.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value must be a whole number with no special characters	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2130
4	Remuneration.Fees.Directors.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value must be a whole number with no special characters	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2130
5	FringeBenefitsTax.Type2GrossedUp.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value must be a whole number with no special characters	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2130
6	Remuneration.EmployeeSharesAndOptions.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value must be a whole number with no special characters	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2130
7	Remuneration.WagesAndSalaries.ContractorsPayments.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value must be a whole number with no special characters	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2130
8	Remuneration.EmploymentTermination.Payments.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value must be a whole number with no special characters	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2130

Context – GSNNNSL				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
9	SuperannuationContribution.EmployerContributions.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value must be a whole number with no special characters	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2130
10	Remuneration.WagesAndSalaries.TaxablePayrollOther.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value must be a whole number with no special characters	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2130
11	Remuneration.WagesAndSalaries.TaxablePayrollOther.Description	1. Optional 2. Must be supplied if Remuneration.WagesAndSalaries.TaxablePayrollOther.Amount is greater than zero.	1. NA 2. MIG	1. NA 2. SA.OSR.DATA.2110
12	Remuneration.WagesAndSalaries.ApprenticesAndTrainees.Amount	1. Optional 2. Value must be greater than or equal to zero 3. Value must be a whole number with no special characters 4. Value must not be greater than the sum of Remuneration.WagesAndSalaries.Payments.Amount plus Remuneration.EmploymentCommissions.Amount plus Remuneration.BonusesAndAllowances.Amount plus Remuneration.Fees.Directors.Amount plus FringeBenefitsTax.Type2GrossedUp.Amount plus Remuneration.EmployeeSharesAndOptions.Amount plus Remuneration.WagesAndSalaries.ContractorsPayments.Amount plus Remuneration.EmploymentTermination.Payments.Amount plus SuperannuationContribution.EmployerContributions.Amount plus Remuneration.WagesAndSalaries.TaxablePayrollOther.Amount	1. NA 2. MIG 3. MIG 4. MIG	1. NA 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2130 4. SA.OSR.DATA.2280

5.6.1.3.2.4 GroupStatusDesignatedGroupEmployer (GSDGE) Facts

Refer to Figure 5 to understand when these facts must be reported within this context.

Context – GSDGE				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
1	OrganisationNameDetails (tuple one)			
1.1	OrganisationNameDetails.OrganisationalNameType.Code	1. Mandatory 2. Must be set to "MN" 3. Common module data element is not required, value will be ignored by RevenueSA backend system	1. MIG 2. NA 3. NA	1. SA.OSR.DATA.2110 2. NA 3. NA
1.2	OrganisationNameDetails.OrganisationalName.Text	1. Mandatory	1. MIG	1. SA.OSR.DATA.2110
2	Identifiers.StateRevenueOfficeClientNumber.Identifier	1. Optional	1. NA	1. NA

5.6.1.3.2.5 GroupStatusGroupedEmployer (GSGE) Facts

Refer to Figure 5 to understand when these facts must be reported within this context.

Context – GSGE				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
1	OrganisationNameDetails (tuple zero to many)			
1.1	OrganisationNameDetails.OrganisationalNameType.Code	1. Mandatory 2. Must be set to "MN" 3. Common module data element is not required, value will be ignored by RevenueSA backend system	1. MIG 2. NA 3. NA	1. SA.OSR.DATA.2110 2. NA 3. NA
1.2	OrganisationNameDetails.OrganisationalName.Text	1. Mandatory	1. MIG	1. SA.OSR.DATA.2110

Context – GSGE				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
2	Identifiers.StateRevenueOfficeClientNumber.Identifier	1. Optional	1. NA	1. NA
3	Period.Start.Date	1. Mandatory 2. Must be within the context start and end dates 3. Must be in YYYY-MM-DD format	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SBR.GEN.GEN.18 3. SA.OSR.DATA.2350
4	Period.End.Date	1. Mandatory 2. Must be within the context start and end dates 3. Must be in YYYY-MM-DD format	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SBR.GEN.GEN.20 3. SA.OSR.DATA.2350
5	Remuneration.WagesAndSalaries.TaxableStateTotal.Amount	1. Mandatory 2. Value must be greater than or equal to zero. 3. Must be greater than zero if Remuneration.WagesAndSalaries.TaxableInterstateTotal.Amount = zero 4. Value must be a whole number with no special characters	1. MIG 2. MIG 3. MIG 4. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2300 4. SA.OSR.DATA.2130
6	Remuneration.WagesAndSalaries.TaxableInterstateTotal.Amount	1. Optional 2. Value must be greater than or equal to zero 3. Must be greater than zero if Remuneration.WagesAndSalaries.TaxableStateTotal.Amount = zero 4. Value must be a whole number with no special characters	1. NA 2. MIG 3. MIG 4. MIG	1. NA 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2300 4. SA.OSR.DATA.2130

5.6.1.3.2.6 GroupStatusSingleLodgerMember (GSSLM) Facts

Refer to Figure 5 to understand when these facts must be reported within this context.

Context – GSSLM				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
1	OrganisationNameDetails (tuple one)			
1.1	OrganisationNameDetails.OrganisationalNameType.Code	1. Mandatory 2. Must be set to "MN" 3. Common module data element is not required, value will be ignored by RevenueSA backend system	1. MIG 2. NA 3. NA	1. SA.OSR.DATA.2110 2. NA 3. NA
1.2	OrganisationNameDetails.OrganisationalName.Text	1. Mandatory	1. MIG	1. SA.OSR.DATA.2110
2	Identifiers.StateRevenueOfficeClientNumber.Identifier	1. Optional	1. NA	1. NA
3	Period.Start.Date	1. Mandatory 2. Must be within the context start and end dates 3. Must be in YYYY-MM-DD format	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SBR.GEN.GEN.18 3. SA.OSR.DATA.2350
4	Period.End.Date	1. Mandatory 2. Must be within the context start and end dates 3. Must be in YYYY-MM-DD format	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SBR.GEN.GEN.20 3. SA.OSR.DATA.2350
5	Remuneration.WagesAndSalaries.TaxableStateTotal.Amount	1. Mandatory 2. Value must be greater than or equal to zero. 3. Must be greater than zero if Remuneration.WagesAndSalaries.TaxableInterstateTotal.Amount = zero 4. Value must be a whole number with no special characters	1. MIG 2. MIG 3. MIG 4. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2300 4. SA.OSR.DATA.2130

Context – GSSLM				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
6	Remuneration.WagesAndSalaries.TaxableInterstateTotal.Amount	1. Optional 2. Value must be greater than or equal to zero 3. Must be greater than zero if Remuneration.WagesAndSalaries.TaxableStateTotal.Amount = zero 4. Value must be a whole number with no special characters	1. MIG 2. MIG 3. MIG 4. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2300 4. SA.OSR.DATA.2130

5.6.1.3.2.7 GroupStatusNext (GSN) Facts

Refer to Figure 6 to understand when these facts must be reported within this context.

Context – GSN				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
1	EmployerConditions.EmployerGroupStatus.Code	1. Mandatory	1. MIG	1. SA.OSR.DATA.2110
2	Remuneration.WagesAndSalaries.TaxableStateTotal.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value must be a whole number with no special characters	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2130
3	Remuneration.WagesAndSalaries.TaxableInterstateTotal.Amount	1. Optional 2. Value must be greater than or equal to zero 3. Value must be a whole number with no special characters	1. MIG 2. MIG 3. MIG	1. NA 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2130
4	Remuneration.WagesAndSalaries.TaxableStateOtherGroupMembersTotal.Amount	1. Optional 2. Must be supplied if EmployerConditions.EmployerGroupStatus.Code = "DGE" or "NSL" 3. Value must be a whole number with no special characters	1. MIG 2. MIG 3. MIG	1. NA 2. SA.OSR.DATA.2110 3. SA.OSR.DATA.2130

Context – GSN				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
5	Remuneration.WagesAndSalaries.TaxableInterstateOtherGroupMembersTotal.Amount	1. Optional 2. Must be supplied if EmployerConditions.EmployerGroupStatus.Code = "DGE" or "NSL" 3. Value must be a whole number with no special characters	1. MIG 2. MIG 3. MIG	1. NA 2. SA.OSR.DATA.2110 3. SA.OSR.DATA.2130
6	OrganisationNameDetails (tuple zero to one)	1. Must be provided if EmployerConditions.EmployerGroupStatus.Code = "GE"	1. MIG	1. SA.OSR.DATA.2110
6.1	OrganisationNameDetails.OrganisationalNameType.Code	1. Mandatory 2. Must be set to "MN" 3. Common module data element is not required, value will be ignored by RevenueSA backend system	1. NA 2. NA 3. NA	1. NA 2. NA 3. NA
6.2	OrganisationNameDetails.OrganisationalName.Text	1. Mandatory	1. MIG	1. SA.OSR.DATA.2110
7	Identifiers.StateRevenueOfficeClientNumber.Identifier	1. Optional	1. NA	1. NA

5.6.2 Calculate Annual Reconciliation Payroll Tax Response - Message

5.6.2.1 Discoverable Taxonomy Set References

Schema	ptarsa.0001.calculate.response.02.01.report.xsd
Linkbases	ptarsa.0001.calculate.response.02.01.refLink.xml
	ptarsa.0001.calculate.response.02.01.presLink.xml
	ptarsa.0001.calculate.response.02.01.labLinkInfoCls.xml
	ptarsa.0001.calculate.response.02.01.defLink.xml
Example Instance	ptarsa.0001.calculate.response.02.01.sample.instrnace.xml

5.6.2.2 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	Instructions / Rules
sbdm:Message.Type.Text	1. Mandatory - Value must be "ptmarsa.0001.calculate.response"

5.6.2.3 Standard Business Document Body Content

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

5.6.2.3.1 Calculate Annual Reconciliation Payroll Tax Response XBRL Context

The Calculate Annual Reconciliation Payroll Tax Response message must include the following context specification – see sections 4.1 and 4.2 for details:

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions / Rules
ReportingParty	ReportingPartySA	ReportPartyType, AustralianStatesAndOffshoreAreas	1. There will only be one context defined within the instance document to cater for the Reporting Party details.
GSC	ReportingPartySAGroupStatusCurrent	ReportPartyType, AustralianStatesAndOffshoreAreas, EmployerGroupStatus	1. There may be multiple contexts defined within the instance document to cater for the Group Status Current facts for multiple group status periods.
GSN	ReportingPartySAGroupStatusNext	ReportPartyType, AustralianStatesAndOffshoreAreas, EmployerGroupStatus	1. There will only be one context defined within the instance document to cater for the Group Status Next facts.
GSNNSL	ReportingPartySAGroupStatusNonNSLGroup	ReportPartyType, AustralianStatesAndOffshoreAreas, EmployerGroupStatus	1. Optional context but when required there will only be one context defined within the instance document to cater for the non-NSL group status facts.
GovernmentAgency	GovernmentAgency	ReportPartyType	1. There will only be one context defined within the instance document to cater for the Government Agency facts.

5.6.2.3.2 Calculate Annual Reconciliation Payroll Tax Response Message Content Table

The following tables contain the facts that must be supplied in the instance document. The data elements have been separated into tables according to the relevant context.

5.6.2.3.2.1 ReportingParty Facts

Context – ReportingParty		
Seq No.	XBRL Fact	Instructions / Rules
1	Period.Unique.Identifier	1. Mandatory
2	Remuneration.WagesAndSalaries.TaxableStateTotal.Amount	1. Mandatory 2. Cannot be modified
3	PayrollTax.Deduction.CalculatedTotal.Amount	1. Mandatory 2. Value will be greater than or equal to zero 3. Cannot be modified
4	PayrollTax.TaxableCalculated.Amount	1. Mandatory 2. Value will be greater than or equal to zero 3. Cannot be modified
5	PayrollTax.PayableTaxCalculated.Amount	1. Mandatory 2. Value will be greater than or equal to zero 3. Cannot be modified
6	PayrollTax.OverduePenaltyOutstanding.Amount	1. Mandatory 2. Value will be greater than or equal to zero 3. Cannot be modified

Context – ReportingParty		
Seq No.	XBRL Fact	Instructions / Rules
7	PayrollTax.OverduePenaltyCalculated.Amount	1. Mandatory 2. Value will be greater than or equal to zero 3. Cannot be modified
8	PayrollTax.OverdueInterestOutstanding.Amount	1. Mandatory 2. Value will be greater than or equal to zero 3. Cannot be modified
9	PayrollTax.OverdueInterestCalculated.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Cannot be modified
10	PayrollTax.PayableTaxLessLiabilitiesPaid.Amount	1. Mandatory 2. Cannot be modified

5.6.2.3.2.2 GroupStatusCurrent (GSC) Facts

Refer to Figure 5 to understand when these facts are reported within this context.

Context – GSC		
Seq No.	XBRL Fact	Instructions / Rules
1	Remuneration.WagesAndSalaries.TaxableStateAllGroupMembersTotal.Amount	1. Optional 2. Will be supplied if group status = “DGE” or “NSL” 3. Value will be greater than or equal to zero 4. Cannot be modified 5. Value will be a whole number with no special characters

Context – GSC		
Seq No.	XBRL Fact	Instructions / Rules
2	Remuneration.WagesAndSalaries.TaxableInterstateAllGroupMembersTotal.Amount	1. Optional 2. Will be supplied if group status = “DGE” or “NSL” 3. Value will be greater than or equal to zero 4. Cannot be modified 5. Value will be a whole number with no special characters

5.6.2.3.2.3 GroupStatusNONNSL (GSNNSL) Facts

Refer to Figure 5 decision flow diagram to understand when these facts are reported within this context.

Context – GSNNSL		
Seq No.	XBRL Fact	Instructions / Rules
1	Remuneration.WagesAndSalaries.TaxableStateTotal.Amount	1. Mandatory 2. Value will be greater than or equal to zero 3. Cannot be modified 4. Value will be a whole number with no special characters

5.6.2.3.2.4 GroupStatusNext (GSN) Facts

Refer to Figure 6 to understand when these facts are reported within this context.

Context – GSN		
Seq No.	XBRL Fact	Instructions / Rules
1	PayrollTax.Deduction.CalculatedTotal.Amount	1. Mandatory 2. Cannot be modified

5.6.2.3.2.5 GovernmentAgency Facts

Context – GovernmentAgency		
Seq No.	XBRL Fact	Instructions / Rules
1	TaxRate (tuple zero to one)	
1.1	TaxRate.Type.Code	1. Will be set to "PayrollTax" 2. Common module data element is not required, value not used by RevenueSA backend system
1.2	TaxRate.Designation.Rate	1. Optional

5.7 LODGE ANNUAL RECONCILIATION PAYROLL TAX SPECIFICATIONS

Interaction Name	Lodge Annual Reconciliation Payroll Tax
Description	<p>The purpose of this interaction is to allow businesses to lodge their payroll tax annual reconciliation with RevenueSA.</p> <p>RevenueSA will process the reporting party's payment in accordance with the reporting party's method of payment.</p>
Stakeholders	Business, State Revenue Offices
Pre-conditions	User has received either a list of outstanding obligations or a list of historic returns and has calculated the payroll tax liability using the SBR Calculate Annual Reconciliation Payroll Tax Service
Post-conditions	<p>The user receives confirmation that the lodgement has been received or an error.</p> <p>If the reporting party is registered for direct debit payment and the user has authorised the payment via an indicator in the Lodge Annual Reconciliation Payroll Tax request message, then the payment is processed and the user receives the details in the response message.</p> <p>If the reporting party is registered for direct debit payment and the user has not authorised the payment or they don't have sufficient authority to approve direct debit payments, the lodgement is received and the user is instructed to go to RevNet to authorise the payment.</p> <p>If the reporting party is registered for EFT payment they receive details to transfer the funds to RevenueSA.</p> <p>If the reporting party is not registered to use the electronic payment facility, the response will advise the user to pay via cheque with the payment booklet return slip or via BPay using RevenueSA's biller code and the unique reference number provided.</p>
Initiating party	Business
Channel	SBR
Core Service Map	Lodge

5.7.1 Lodge Annual Reconciliation Payroll Tax Request - Message

5.7.1.1 Discoverable Taxonomy Set References

Schema	ptarsa.0001.lodge.request.02.01.report.xsd
Linkbases	ptarsa.0001.lodge.request.02.01.refLink.xml
	ptarsa.0001.lodge.request.02.01.presLink.xml
	ptarsa.0001.lodge.request.02.01.labLinkInfoCls.xml
	ptarsa.0001.lodge.request.02.01.defLink.xml
Example Instance	ptarsa.0001.lodge.request.02.01.sample.instance.xml

5.7.1.2 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	Instructions / Rules	Rule Imp	SBR Msg code
sbdm:Message.Type.Text	1. Mandatory - Value must be "ptarsa.0001.lodge.request"	1. MIG	1. SBR.GEN.GEN.4

5.7.1.3 Standard Business Document Body Content

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

5.7.1.3.1 Lodge Annual Reconciliation Payroll Tax Request XBRL Context

The Lodge Annual Reconciliation Payroll Tax Request message must include the following context specification – see sections 4.1 and 4.2 for details:

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions / Rules	Rule Imp	SBR Msg code
ReportingParty	ReportingPartySA	ReportPartyType, AustralianStatesAndOffshoreAreas	<p>1. There must be only one context defined within the instance document to cater for the reporting party details.</p> <p>2. The Period Start Date must be 1 July or the date on which the reporting party became liable for Payroll Tax.</p> <p>3. If Organisation Registration End Date is in the current financial year then this date must be used as the Period End Date.</p> <p>4. If there is no Organisation Registration End Date or it is during the next financial year, the Period End Date must be 30 June.</p> <p>5. The Period Start Date and Period End Date values must not specify a liable period in which RevenueSA has not yet enabled lodgements.</p> <p>6. RevenueSA will not accept SBR lodgements until the 2011/2012 financial year. The Period Start Date and Period End Date values must not specify a liable period that is not available for lodgements via SBR.</p>	<p>1. MIG</p> <p>2. MIG</p> <p>3. MIG</p> <p>4. MIG</p> <p>5. MIG</p> <p>6. MIG</p> <p>7. MIG</p>	<p>1. SA.OSR.DATA.2190</p> <p>2. SBR.GEN.GEN.18</p> <p>3. SBR.GEN.GEN.20</p> <p>4. SBR.GEN.GEN.20</p> <p>5. SA.OSR.SYS.310</p> <p>6. SA.OSR.SYS.320</p> <p>7. SA.OSR.DATA.2350</p>

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions / Rules	Rule Imp	SBR Msg code
			7. The Period Start Date and Period End Date must be in YYYY-MM-DD format.		
GSC	ReportingPartySAGroupStatusCurrent	ReportPartyType, AustralianStatesAndOffshoreAreas, EmployerGroupStatus	<p>1. There may be multiple contexts defined within the instance document to cater for Group Status Current facts for multiple group status periods within the liable period.</p> <p>2. The Period Start Date and Period End Date always represent a group status period within a liable period.</p> <p>3. The Period Start Dates and Period End Dates of the group status periods must be contiguous.</p> <p>4. The group status periods must cover the entire liable period.</p> <p>5. If group status = "NSL", the Period Start Date must be the same as the start date of the reporting period.</p> <p>6. If group status = "NSL", the Period End Date must be the same as the end date of the reporting period OR the date on which the reporting party changed status to a non-NSL group status code.</p> <p>7. If the OrganisationDetails.OrganisationRegistrationEnd.Date has been provided in the ReportingParty context, the Period End Date of the last GroupStatusCurrent context must match this date.</p> <p>8. Mandatory</p> <p>9. If group status = "NSL" or "SLM", the Reporting Party must be registered with RevenueSA as</p>	<p>1. NA</p> <p>2. NA</p> <p>3. MIG</p> <p>4. MIG</p> <p>5. MIG</p> <p>6. MIG</p> <p>7. MIG</p> <p>8. MIG</p> <p>9. MIG</p> <p>10. MIG</p> <p>11. MIG</p>	<p>1. NA</p> <p>2. NA</p> <p>3. SA.OSR.DATA.2170</p> <p>4. SA.OSR.DATA.2170</p> <p>5. SA.OSR.DATA.2180</p> <p>6. SA.OSR.DATA.2240</p> <p>7. SA.OSR.DATA.2330</p> <p>8. SA.OSR.DATA.2340</p> <p>9. SA.OSR.DATA.2370</p> <p>10. SA.OSR.DATA.2390</p> <p>11. SA.OSR.DATA.2350</p>

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions / Rules	Rule Imp	SBR Msg code
			<p>an NSL or SLM prior to lodging the Annual Reconciliation. The data provided in the GroupStatusCurrent context must match the data recorded in RevenueSA systems. This information is provided in the Prefill Annual Reconciliation Lodgement Details Response.</p> <p>10. If the Reporting Party is registered with RevenueSA as an NSL during the liable period, a GroupStatusCurrent context with a group status code of NSL must be provided for the dates they are NSL.</p> <p>11. The Period Start Date and Period End Date must be in YYYY-MM-DD format.</p>		
GSN	ReportingPartySAGroupStatusNext	ReportPartyType, AustralianStatesAndOffshoreAreas, EmployerGroupStatus	<p>1. There must be only one context defined within the instance document to cater for the Group Status Next facts.</p> <p>2. The Period Start Date and Period End Date must be in YYYY-MM-DD format.</p>	<p>1. MIG</p> <p>2. MIG</p>	<p>1. SA.OSR.DATA.2190</p> <p>2. SA.OSR.DATA.2350</p>
GSNNSL	ReportingPartySAGroupStatusNonNSLGroup	ReportPartyType, AustralianStatesAndOffshoreAreas, EmployerGroupStatus	<p>1. Optional context but when required there must be only one context defined within the instance document to cater for the non-NSL group status facts.</p> <p>2. This context must be provided if the reporting party has a GroupStatusCurrent context of NGE, GE and/or DGE during the liable period.</p> <p>3. The Period Start Date and Period End Date must cover the dates in which the reporting party had a group status of NGE, GE and/or DGE.</p>	<p>1. MIG</p> <p>2. MIG</p> <p>3. MIG</p> <p>4. MIG</p> <p>5. MIG</p>	<p>1. SA.OSR.DATA.2190</p> <p>2. SA.OSR.DATA.2295</p> <p>3. SA.OSR.DATA.2210</p> <p>4. SBR.GEN.GEN.20</p> <p>5. SA.OSR.DATA.2350</p>

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions / Rules	Rule Imp	SBR Msg code
			<p>4. The Period End date must be the same as the end date of the ReportingParty context.</p> <p>5. The Period Start Date and Period End Date must be in YYYY-MM-DD format.</p>		
GSGE	ReportingPartySAGroupStatusGESLM, ReportingPartySAGroupStatusGESLMDGE	ReportPartyType, AustralianStatesAndOffshoreAreas, EmployerGroupStatus	<p>1. Conditional</p> <p>2. Mandatory if the reporting party has a GroupStatusCurrent context where the group status code is "DGE" and EmployerConditions.DeductionEntitlementClaim.Indicator = "true".</p> <p>3. Not required if the reporting party has a GroupStatusCurrent context where the group status code is "DGE" and EmployerConditions.DeductionEntitlementClaim.Indicator = "false".</p> <p>4. There can be multiple contexts defined within the instance document to cater for multiple Grouped Employer facts.</p> <p>5. Period Start Date must be the same as the Period Start Date defined in the related GroupStatusCurrent context</p> <p>6. Period End Date must be the same as the Period End Date defined in the related GroupStatusCurrent context</p> <p>7. The Period Start Date and Period End Date must be in YYYY-MM-DD format.</p>	<p>1. NA</p> <p>2. MIG</p> <p>3. MIG</p> <p>4. NA</p> <p>5. MIG</p> <p>6. MIG</p> <p>7. MIG</p>	<p>1. NA</p> <p>2. SA.OSR.DATA.2110</p> <p>3. SA.OSR.DATA.2310</p> <p>4. NA</p> <p>5. SBR.GEN.GEN.18</p> <p>6. SBR.GEN.GEN.20</p> <p>7. SA.OSR.DATA.2350</p>

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions / Rules	Rule Imp	SBR Msg code
GSDGE	ReportingPartySAGroupStatusGESLMDGE	ReportPartyType, AustralianStatesAndOffshoreAreas, EmployerGroupStatus	1. Conditional 2. Mandatory if the reporting party has a GroupStatusCurrent context where the group status code is "GE". 3. There must be only one context defined within the instance document to cater for Designated Group Employer facts. 4. The Period Start Date and Period End Date must be in YYYY-MM-DD format.	1. NA 2. MIG 3. MIG 4. MIG	1. NA 2. SA.OSR.DATA.2110 3. SA.OSR.DATA.2190 4. SA.OSR.DATA.2350
GSSLM	ReportingPartySAGroupStatusGESLM, ReportingPartySAGroupStatusGESLMDGE	ReportPartyType, AustralianStatesAndOffshoreAreas, EmployerGroupStatus	1. Conditional 2. Mandatory if the reporting party has a GroupStatusCurrent context where the group status code is "NSL" 3. There can be multiple contexts defined within the instance document to cater for multiple Single Lodger Member facts. 4. Period Start Date must be the same as the Period Start Date defined in the related GroupStatusCurrent context 5. Period End Date must be the same as the Period End Date defined in the related GroupStatusCurrent context 6. A GroupStatusSLM context must be provided for each Single Lodger Member recorded for the Nominated Single Lodger group in RevenueSA systems. This information is provided in the Prefill Annual Reconciliation Lodgement Response. 7. The Period Start Date and Period End Date must be in YYYY-MM-DD format.	1. NA 2. MIG 3. NA 4. MIG 5. MIG 6. MIG 7. MIG	1. NA 2. SA.OSR.DATA.2110 3. NA 4. SBR.GEN.GEN.18 5. SBR.GEN.GEN.20 6. SA.OSR.DATA.2360 7. SA.OSR.DATA.2350

5.7.1.3.2 Lodge Annual Reconciliation Payroll Tax Request Message Content Table

The following table contains the facts that must be supplied in the instance document. The data elements have been separated into tables according to the relevant context.

5.7.1.3.2.1 ReportingParty Facts

Context – ReportingParty				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
1	Period.Unique.Identifier	1. Optional 2. Must be entered for new lodgements 3. Must be the value provided for the Period.Unique.Identifier in the List Outstanding Obligations Request message.	1. NA 2. MIG 3. MIG	1. NA 2. SA.OSR.DATA.2110 3. SA.OSR.DATA.2060
2	BusinessDocument.GovernmentGeneratedIdentifier.Text	1. Optional 2. Must be entered for amendments 3. Must be the value provided for the BusinessDocument.GovernmentGeneratedIdentifier.Text in the List Historic Returns Request message.	1. NA 2. MIG 3. MIG	1. NA 2. SA.OSR.DATA.2110 3. SA.OSR.SYS.00020
3	Preferences.RegistrationCancellationRequest.Indicator	1. Mandatory	1. MIG	1. SA.OSR.DATA.2110
4	OrganisationDetails.OrganisationRegistrationEnd.Date	1. Optional 2. Must be entered if Preferences.RegistrationCancellationRequest.Indicator = "true" 3. The date cannot be in a financial year previous to the year of the annual reconciliation 4. Must be in YYYY-MM-DD format	1. NA 2. MIG 3. MIG 4. MIG	1. NA 2. SA.OSR.DATA.2110 3. SA.OSR.DATA.2660 4. SA.OSR.DATA.2350

Context – ReportingParty				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
5	Remuneration.WagesAndSalaries.TaxableStateTotal.Amount	1. This is the total SA wages for the reporting party for the liable period 2. Mandatory 3. Value must be greater than or equal to zero 4. Value must be a whole number with no special characters	1. NA 2. MIG 3. MIG 4. MIG	1. NA 2. SA.OSR.DATA.2110 3. SA.OSR.DATA.2010 4. SA.OSR.DATA.2130
6	PayrollTax.Deduction.CalculatedTotal.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value must be a number with two decimal places and no special characters	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2320
7	PayrollTax.TaxableCalculated.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value must be a number with two decimal places and no special characters	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2130
8	PayrollTax.PayableTaxCalculated.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value must be a number with two decimal places and no special characters	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2130
9	PayrollTax.OverduePenaltyOutstanding.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value must be a number with two decimal places and no special characters	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2130

Context – ReportingParty				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
10	PayrollTax.OverduePenaltyCalculated.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value must be a number with two decimal places and no special characters	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2130
11	PayrollTax.OverdueInterestOutstanding.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value must be a number with two decimal places and no special characters	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2130
12	PayrollTax.OverdueInterestCalculated.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value must be a number with two decimal places and no special characters	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2130
13	PayrollTax.TotalPaymentsMadeForAnnualPeriod.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value must be a number with two decimal places and no special characters	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2130
14	PayrollTax.PaymentDiscrepancyDetails.Text	1. Optional 2. Must be supplied if PayrollTax.TotalPaymentsMadeForAnnualPeriod.Amount is different to the value provided in the Prefill Annual Reconciliation Payroll Tax Response message.	1. NA 2. MIG	1. NA 2. SA.OSR.DATA.2010
15	PayrollTax.PayableTaxLessLiabilitiesPaid.Amount	1. Mandatory 2. Value must be a number with two decimal places and no special characters	1. MIG 2. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2130

Context – ReportingParty				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
16	AddressDetails (tuple one)			
16.1	AddressDetails.Usage.Code	1. Must be set to "BUS" 2. Common module data element is not required, value will be ignored by RevenueSA backend system	1. NA	1. NA
16.2	AddressDetails.Line1.Text	1. Mandatory 2. Used for number and street address	1. MIG 2. NA	1. SA.OSR.DATA.2110 2. NA
16.3	AddressDetails.Line2.Text	1. Optional 2. Used for Suburb, State and Postcode	1. NA 2. NA	1. NA 2. NA
16.4	AddressDetails.Line3.Text	1. Optional 2. Used for Suburb, State and Postcode	1. NA 2. NA	1. NA 2. NA
16.5	AddressDetails.Line4.Text	1. Common module data element is not required	1. NA	1. NA
16.6	AddressDetails.LocalityName.Text	1. Common module data element is not required	1. NA	1. NA
16.7	AddressDetails.Postcode.Text	1. Common module data element is not required	1. NA	1. NA
16.8	AddressDetails.StateOrTerritory.Code	1. Common module data element is not required	1. NA	1. NA
16.9	AddressDetails.Country.Code	1. Common module data element is not required	1. NA	1. NA
17	ElectronicContactTelephone (tuple zero to one)			
17.1	ElectronicContact.Telephone.Usage.Code	1. Must be set to "01" 2. Common module data element is not required, value will be ignored by RevenueSA backend system	1. NA 2. NA	1. NA 2. NA

Context – ReportingParty				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
17.2	ElectronicContact.Telephone.ServiceLine.Code	1. Must be set to "02" 2. Common module data element is not required, value will be ignored by RevenueSA backend system	1. NA 2. NA	1. NA 2. NA
17.3	ElectronicContact.Telephone.Area.Code	1. Mandatory	1. MIG	1. SA.OSR.DATA.2110
17.4	ElectronicContact.Telephone.Minimal.Number	1. Mandatory	1. MIG	1. SA.OSR.DATA.2110
18	ElectronicContactFacsimile (tuple zero to one)			
18.1	ElectronicContact.Facsimile.Usage.Code	1. Must be set to "01" 2. Common module data element is not required, value will be ignored by RevenueSA backend system	1. NA 2. NA	1. NA 2. NA
18.2	ElectronicContact.Facsimile.Area.Code	1. Mandatory	1. MIG	1. SA.OSR.DATA.2110
18.3	ElectronicContact.Facsimile.Minimal.Number	1. Mandatory	1. MIG	1. SA.OSR.DATA.2110
19	ElectronicContactElectronicMail (tuple zero to one)			
19.1	ElectronicContact.ElectronicMail.Usage.Code	1. Must be set to "01" 2. Common module data element is not required, value will be ignored by RevenueSA backend system	1. NA 2. NA	1. NA 2. NA
19.2	ElectronicContact.ElectronicMail.Address.Text	1. Mandatory 2. Must contain an @ character, must contain one dot after the @ and cannot end with a '.' character or an '@' character	1. MIG 2. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2220

Context – ReportingParty				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
20	Declaration (tuple one)			
20.1	Declaration.StatementType.Code	1. Must be set to "TrueAndCorrect" 2. Common module data element is not required, value will be ignored by RevenueSA backend system	1. NA 2. NA	1. NA 2. NA
20.2	Declaration.StatementAccepted.Indicator	1. Mandatory	1. MIG	1. SA.OSR.DATA.2110
20.3	Declaration.Statement.Text	1. Common module data element is not required	1. NA	1. NA
20.4	Declaration.Signature.Date	1. Common module data element is not required	1. NA	1. NA
20.5	Declaration.SignatoryIdentifier.Text	1. Common module data element is not required	1. NA	1. NA
20.6	PersonUnstructuredName (tuple one)	1. Mandatory	1. MIG	1. SA.OSR.DATA.2110
20.6.1	PersonUnstructuredName.Usage.Code	1. Must be set to "TrueAndCorrect" 2. Common module data element is not required, value ignored by RevenueSA backend system	1. NA 2. NA	1. NA 2. NA
20.6.2	PersonUnstructuredName.FullName.Text	1. Mandatory	1. MIG	1. SA.OSR.DATA.2110

Context – ReportingParty				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
21	PayrollTaxPayment (tuple one)			
21.1	Preferences.TaxPaymentDirectDebitAuthorisation.Indicator	1. Must be used to authorise Direct Debit payments. 2. If true, the payment will be processed by RevenueSA. 3. If true, the user must have authority to approve Direct Debit payments in RevNet. 4. If false, the payment will not be processed by RevenueSA. The lodgement will be accepted, but the payment must be authorised to fulfil the obligation. 5. Must not be used by EFT, Cheque or BPay payers.	1. MIG 2. MIG 3. MIG 4. MIG 5. MIG	1. NA 2. SA.OSR.SYS.30 3. SA.OSR.AUTH.1050 4. SA.OSR.SYS.40 5. NA
22	Preferences.ConsentToElectronicAssessment.Indicator	1. Mandatory	1. MIG	1. SA.OSR.DATA.2110

5.7.1.3.2.2 GroupStatusCurrent (GSC) Facts

Refer to Figure 5 to understand when these facts must be reported within this context.

Context – GSC				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
1	EmployerConditions.EmployerGroupStatus.Code	1. Mandatory	1. MIG	1. SA.OSR.DATA.2110
2	EmployerConditions.EmployerChangeOfStatusReason.Code	1. Optional 2. Must be entered if EmployerConditions.EmployerGroupStatus.Code is modified from the default provided in the Prefill and if new/multiple group status codes are entered.	1. NA 2. MIG	1. NA 2. SA.OSR.DATA.2380

Context – GSC				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
3	EmployerConditions.EmployerChangeOfStatusReason.Text	1. Optional 2. Must be entered if EmployerConditions.EmployerGroupStatus.Code is modified from the default provided in the Prefill and if new/multiple group status codes are entered.	1. NA 2. MIG	1. NA 2. SA.OSR.DATA.2380
4	Remuneration.WagesAndSalaries.TaxableStateTotal.Amount	1. Mandatory 2. Value must be greater than zero or equal to zero 3. Value must be a whole number with no special characters	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2130
5	Remuneration.WagesAndSalaries.TaxableInterstateTotal.Amount	1. Optional 2. Must be provided if EmployerConditions.EmploysInOtherStates.Indicator = "true" 3. Value must be greater than or equal to zero 4. Value must be a whole number with no special characters	1. NA 2. MIG 3. MIG 4. MIG	1. NA 2. SA.OSR.DATA.2110 3. SA.OSR.DATA.2010 4. SA.OSR.DATA.2130
6	Remuneration.WagesAndSalaries.TaxableStateAllGroupMembersTotal.Amount	1. Optional 2. Must be entered if EmployerConditions.EmployerGroupStatus.Code = "DGE" or "NSL" 3. Value must be a whole number with no special characters	1. NA 2. MIG 3. MIG	1. NA 2. SA.OSR.DATA.2110 3. SA.OSR.DATA.2130
7	Remuneration.WagesAndSalaries.TaxableInterstateAllGroupMembersTotal.Amount	1. Optional 2. Must be entered if EmployerConditions.EmployerGroupStatus.Code = "DGE" or "NSL" 3. Value must be a whole number with no special characters	1. NA 2. MIG 3. MIG	1. NA 2. SA.OSR.DATA.2110 3. SA.OSR.DATA.2130

Context – GSC				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
8	EmployerConditions.DeductionEntitlementClaim.Indicator	1. Mandatory 2. If set to “Y”, Grouped Employer details must be entered. 3. If set to “N”, Grouped Employer details are not entered.	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2300 3. SA.OSR.DATA.2310
9	Remuneration.WagesAndSalaries.Payments.Amount	1. Must be supplied if EmployerConditions.EmployerGroupStatus.Code = “NSL” 2. Value must be the total of all group members 3. Value must be greater than or equal to zero 4. Value must be a whole number with no special characters	1. MIG 2. NA 3. MIG 4. MIG	1. SA.OSR.SYS.10 2. NA 3. SA.OSR.DATA.2010 4. SA.OSR.DATA.2130
10	Remuneration.EmploymentCommissions.Amount	1. Must be supplied if EmployerConditions.EmployerGroupStatus.Code = “NSL” 2. Value must be the total of all group members 3. Value must be greater than or equal to zero 4. Value must be a whole number with no special characters	1. MIG 2. NA 3. MIG 4. MIG	1. SA.OSR.SYS.10 2. NA 3. SA.OSR.DATA.2010 4. SA.OSR.DATA.2130
11	Remuneration.BonusesAndAllowances.Amount	1. Must be supplied if EmployerConditions.EmployerGroupStatus.Code = “NSL” 2. Value must be the total of all group members 3. Value must be greater than or equal to zero 4. Value must be a whole number with no special characters	1. MIG 2. NA 3. MIG 4. MIG	1. SA.OSR.SYS.10 2. NA 3. SA.OSR.DATA.2010 4. SA.OSR.DATA.2130
12	Remuneration.Fees.Directors.Amount	1. Must be supplied if EmployerConditions.EmployerGroupStatus.Code = “NSL” 2. Value must be the total of all group members 3. Value must be greater than or equal to zero 4. Value must be a whole number with no special characters	1. MIG 2. NA 3. MIG 4. MIG	1. SA.OSR.SYS.10 2. NA 3. SA.OSR.DATA.2010 4. SA.OSR.DATA.2130

Context – GSC				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
13	FringeBenefitsTax.Type2GrossedUp.Amount	1. Must be supplied if EmployerConditions.EmployerGroupStatus.Code = “NSL” 2. Value must be the total of all group members 3. Value must be greater than or equal to zero 4. Value must be a whole number with no special characters	1. MIG 2. NA 3. MIG 4. MIG	1. SA.OSR.SYS.10 2. NA 3. SA.OSR.DATA.2010 4. SA.OSR.DATA.2130
14	Remuneration.EmployeeSharesAndOptions.Amount	1. Must be supplied if EmployerConditions.EmployerGroupStatus.Code = “NSL” 2. Value must be the total of all group members 3. Value must be greater than or equal to zero 4. Value must be a whole number with no special characters	1. MIG 2. NA 3. MIG 4. MIG	1. SA.OSR.SYS.10 2. NA 3. SA.OSR.DATA.2010 4. SA.OSR.DATA.2130
15	Remuneration.WagesAndSalaries.ContractorsPayments.Amount	1. Must be supplied if EmployerConditions.EmployerGroupStatus.Code = “NSL” 2. Value must be the total of all group members 3. Value must be greater than or equal to zero 4. Value must be a whole number with no special characters	1. MIG 2. NA 3. MIG 4. MIG	1. SA.OSR.SYS.10 2. NA 3. SA.OSR.DATA.2010 4. SA.OSR.DATA.2130
16	Remuneration.EmploymentTermination.Payments.Amount	1. Must be supplied if EmployerConditions.EmployerGroupStatus.Code = “NSL” 2. Value must be the total of all group members 3. Value must be greater than or equal to zero 4. Value must be a whole number with no special characters	1. MIG 2. NA 3. MIG 4. MIG	1. SA.OSR.SYS.10 2. NA 3. SA.OSR.DATA.2010 4. SA.OSR.DATA.2130

Context – GSC				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
17	SuperannuationContribution.EmployerContributions.Amount	1. Must be supplied if EmployerConditions.EmployerGroupStatus.Code = “NSL” 2. Value must be the total of all group members 3. Value must be greater than or equal to zero 4. Value must be a whole number with no special characters	1. MIG 2. NA 3. MIG 4. MIG	1. SA.OSR.SYS.10 2. NA 3. SA.OSR.DATA.2010 4. SA.OSR.DATA.2130
18	Remuneration.WagesAndSalaries.TaxablePayrollOther.Amount	1. Must be supplied if EmployerConditions.EmployerGroupStatus.Code = “NSL” 2. Value must be the total of all group members 3. Value must be greater than or equal to zero 4. Value must be a whole number with no special characters	1. MIG 2. NA 3. MIG 4. MIG	1. SA.OSR.SYS.10 2. NA 3. SA.OSR.DATA.2010 4. SA.OSR.DATA.2130
19	Remuneration.WagesAndSalaries.TaxablePayrollOther.Description	1. Must be supplied if EmployerConditions.EmployerGroupStatus.Code = “NSL” 2. Must be provided if Remuneration.WagesAndSalaries.TaxablePayrollOther.Amount is greater than zero	1. MIG 2. MIG	1. SA.OSR.SYS.10 2. SA.OSR.DATA.2110
20	Remuneration.WagesAndSalaries.ApprenticesAndTrainees.Amount	1. Optional 2. Must be supplied if EmployerConditions.EmployerGroupStatus.Code = “NSL” 3. Value must be the total of all group members 4. Value must be greater than or equal to zero 5. Value must be a whole number with no special characters 6. Value must not be greater than Remuneration.WagesAndSalaries.TaxableStateAllGroupMembersTotal.Amount	1. NA 2. MIG 3. NA 4. MIG 5. MIG 6. MIG	1. NA 2. SA.OSR.SYS.10 3. NA 4. SA.OSR.DATA.2010 5. SA.OSR.DATA.2130 6. SA.OSR.DATA.2280

5.7.1.3.2.3 GroupStatusNONNSL (GSNNSL) Facts

Refer to Figure 5 to understand when these facts must be reported within this context.

Context – GSNNSL				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
1	Remuneration.WagesAndSalaries.Payments.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value must be a whole number with no special characters	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2130
2	Remuneration.EmploymentCommissions.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value must be a whole number with no special characters	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2130
3	Remuneration.BonusesAndAllowances.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value must be a whole number with no special characters	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2130
4	Remuneration.Fees.Directors.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value must be a whole number with no special characters	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2130
5	FringeBenefitsTax.Type2GrossedUp.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value must be a whole number with no special characters	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2130
6	Remuneration.EmployeeSharesAndOptions.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value must be a whole number with no special characters	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2130

Context – GSNNSL				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
7	Remuneration.WagesAndSalaries.ContractorsPayments.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value must be a whole number with no special characters	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2130
8	Remuneration.EmploymentTermination.Payments.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value must be a whole number with no special characters	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2130
9	SuperannuationContribution.EmployerContributions.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value must be a whole number with no special characters	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2130
10	Remuneration.WagesAndSalaries.TaxablePayrollOther.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value must be a whole number with no special characters	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2130
11	Remuneration.WagesAndSalaries.TaxablePayrollOther.Description	1. Optional 2. Must be populated if Remuneration.WagesAndSalaries.TaxablePayrollOther.Amount is greater than zero.	1. NA 2. MIG	1. NA 2. SA.OSR.DATA.2110
12	Remuneration.WagesAndSalaries.ApprenticesAndTrainees.Amount	1. Optional 2. Value must be greater than or equal to zero 3. Value must be a whole number with no special characters 4. Value must not be greater than Remuneration.WagesAndSalaries.TaxableStateTotal.Amount	1. NA 2. MIG 3. MIG 4. MIG	1. NA 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2130 4. SA.OSR.DATA.2280

Context – GSNNSL				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
13	Remuneration.WagesAndSalaries.TaxableStateTotal.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value must be a whole number with no special characters 4. Value must match the Remuneration.WagesAndSalaries.TaxableStateTotal.Amount value in the ReportingParty context	1. MIG 2. MIG 3. MIG 4. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2130 4. SA.OSR.DATA.2400

5.7.1.3.2.4 GroupStatusDesignatedGroupEmployer (GSDGE) Facts

Refer to Figure 5 to understand when these facts must be reported within this context.

Context – GSDGE				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
1	OrganisationNameDetails (tuple one)			
1.1	OrganisationNameDetails.OrganisationalNameType.Code	1. Mandatory 2. Must be set to "MN" 3. Common module data element is not required, value will be ignored by RevenueSA backend system	1. MIG 2. NA 3. NA	1. SA.OSR.DATA.2110 2. NA 3. NA
1.2	OrganisationNameDetails.OrganisationalName.Text	1. Mandatory	1. MIG	1. SA.OSR.DATA.2110
2	Identifiers.StateRevenueOfficeClientNumber.Identifier	1. Optional	1. NA	1. NA

5.7.1.3.2.5 GroupStatusGroupedEmployer (GSGE) Facts

Refer to Figure 5 to understand when these facts must be reported within this context.

Context – GSGE				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
1	OrganisationNameDetails (tuple zero to many)			
1.1	OrganisationNameDetails.OrganisationalNameType.Code	1. Mandatory 2. Must be set to "MN" 3. Common module data element is not required, value will be ignored by RevenueSA backend system	1. MIG 2. NA 3. NA	1. SA.OSR.DATA.2110 2. NA 3. NA
1.2	OrganisationNameDetails.OrganisationalName.Text	1. Mandatory	1. MIG	1. SA.OSR.DATA.2110
2	Identifiers.StateRevenueOfficeClientNumber.Identifier	1. Optional	1. NA	1. NA
3	Period.Start.Date	1. Mandatory 2. Must be within the context start and end dates 3. Must be in YYYY-MM-DD format	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SBR.GEN.GEN.18 3. SA.OSR.DATA.2350
4	Period.End.Date	1. Mandatory 2. Must be within the context start and end dates 3. Must be in YYYY-MM-DD format	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SBR.GEN.GEN.20 3. SA.OSR.DATA.2350
5	Remuneration.WagesAndSalaries.TaxableStateTotal.Amount	1. Mandatory 2. Value must be greater than or equal to zero. 3. Must be greater than zero if Remuneration.WagesAndSalaries.TaxableInterstateTotal.Amount = zero 4. Value must be a whole number with no special characters	1. MIG 2. MIG 3. MIG 4. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2300 4. SA.OSR.DATA.2130

Context – GSGE				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
6	Remuneration.WagesAndSalaries.TaxableInterstateTotal.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Must be greater than zero if Remuneration.WagesAndSalaries.TaxableStateTotal.Amount = zero 4. Value must be a whole number with no special characters	1. NA 2. MIG 3. MIG 4. MIG	1. NA 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2300 4. SA.OSR.DATA.2130

5.7.1.3.2.6 GroupStatusSingleLodgerMember (GSSLM) Facts

Refer to Figure 5 to understand when these facts must be reported within this context.

Context – GSSLM				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
1	OrganisationNameDetails (tuple one)			
1.1	OrganisationNameDetails.OrganisationalNameType.Code	1. Mandatory 2. Must be set to "MN" 3. Common module data element is not required, value will be ignored by RevenueSA backend system	1. MIG 2. NA 3. NA	1. SA.OSR.DATA.2110 2. NA 3. NA
1.2	OrganisationNameDetails.OrganisationalName.Text	1. Mandatory	1. MIG	1. SA.OSR.DATA.2110
2	Identifiers.StateRevenueOfficeClientNumber.Identifier	1. Optional	1. NA	1. NA
3	Period.Start.Date	1. Mandatory 2. Must be within the context start and end dates 3. Must be in YYYY-MM-DD format	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SBR.GEN.GEN.18 3. SA.OSR.DATA.2350

Context – GSSLM				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
4	Period.End.Date	1. Mandatory 2. Must be within the context start and end dates 3. Must be in YYYY-MM-DD format	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SBR.GEN.GEN.20 3. SA.OSR.DATA.2350
5	Remuneration.WagesAndSalaries.TaxableStateTotal.Amount	1. Mandatory 2. Value must be greater than or equal to zero. 3. Must be greater than zero if Remuneration.WagesAndSalaries.TaxableInterstateTotal.Amount = zero 4. Value must be a whole number with no special characters	1. MIG 2. MIG 3. MIG 4. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2300 4. SA.OSR.DATA.2130
6	Remuneration.WagesAndSalaries.TaxableInterstateTotal.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Must be greater than zero if Remuneration.WagesAndSalaries.TaxableStateTotal.Amount = zero 4. Value must be a whole number with no special characters	1. NA 2. MIG 3. MIG 4. MIG	1. NA 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2300 4. SA.OSR.DATA.2130

5.7.1.3.2.7 GroupStatusNext (GSN) Facts

Refer to Figure 6 to understand when these facts must be reported within this context.

Context – GSN				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
1	EmployerConditions.EmployerGroupStatus.Code	1. Mandatory	1. MIG	1. SA.OSR.DATA.2110

Context – GSN				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
2	Remuneration.WagesAndSalaries.TaxableStateTotal.Amount	1. Mandatory 2. Value must be greater than or equal to zero 3. Value must be a whole number with no special characters	1. MIG 2. MIG 3. MIG	1. SA.OSR.DATA.2110 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2130
3	Remuneration.WagesAndSalaries.TaxableInterstateTotal.Amount	1. Optional 2. Value must be greater than or equal to zero 3. Value must be a whole number with no special characters	1. NA 2. MIG 3. MIG	1. NA 2. SA.OSR.DATA.2010 3. SA.OSR.DATA.2130
4	Remuneration.WagesAndSalaries.TaxableStateOtherGroupMembersTotal.Amount	1. Optional 2. Must be supplied if EmployerConditions.EmployerGroupStatus.Code = "DGE" or "NSL" 3. Value must be a whole number with no special characters	1. NA 2. NA 3. MIG	1. NA 2. SA.OSR.DATA.2110 3. SA.OSR.DATA.2130
5	Remuneration.WagesAndSalaries.TaxableInterstateOtherGroupMembersTotal.Amount	1. Optional 2. Must be supplied if EmployerConditions.EmployerGroupStatus.Code = "DGE" or "NSL" 3. Value must be a whole number with no special characters	1. NA 2. NA 3. MIG	1. NA 2. SA.OSR.DATA.2110 3. SA.OSR.DATA.2130
6	OrganisationNameDetails (tuple zero to one)	1. Must be supplied if EmployerConditions.EmployerGroupStatus.Code = "GE"	1. MIG	1. SA.OSR.DATA.2110
6.1	OrganisationNameDetails.OrganisationalNameType.Code	1. Mandatory 2. Must be set to "MN" 3. Common module data element is not required, value will be ignored by RevenueSA backend system	1. MIG 2. NA 3. NA	1. SA.OSR.DATA.2110 2. NA 3. NA
6.2	OrganisationNameDetails.OrganisationalName.Text	1. Mandatory	1. MIG	1. SA.OSR.DATA.2110

Context – GSN				
Seq No.	XBRL Fact	Instructions / Rules	Rule Imp.	SBR Msg Code
7	Identifiers.StateRevenueOfficeClientNumber.Identifier	1. Optional	1. NA	1. NA
8	PayrollTax.Deduction.CalculatedTotal.Amount	1. Optional 2. Value must be a number with two decimal places and no special characters	1. NA 2. MIG	1. NA 2. SA.OSR.DATA.2320

5.7.2 Lodge Annual Reconciliation Payroll Tax Response - Message

5.7.2.1 Discoverable Taxonomy Set References

Schema	ptarsa.0001.lodge.response.02.01.report.xsd
Linkbases	ptarsa.0001.lodge.response.02.01.refLink.xml
	ptarsa.0001.lodge.response.02.01.presLink.xml
	ptarsa.0001.lodge.response.02.01.labLinkInfoCls.xml
	ptarsa.0001.lodge.response.02.01.defLink.xml
Example Instance	ptarsa.0001.lodge.response.02.01.sample.instance.xml

5.7.2.2 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	Instructions / Rules
sbdm:Message.Type.Text	1. Mandatory - Value must be "ptarsa.0001.lodge.response"

5.7.2.3 Standard Business Document Body Content

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

5.7.2.3.1 Lodge Annual Reconciliation Payroll Tax Response XBRL Context

The Lodge Annual Reconciliation Payroll Tax Response message must include the following context specification – see sections 4.1 and 4.2 for details:

Context Spec	Hypercube Name	Associated Segment Dimensions	Instructions / Rules
ReportingParty	ReportingPartySA	ReportPartyType, AustralianStatesAndOffshoreAreas	1. There will only be one context defined within the instance document to cater for the Reporting Party details.
GSC	ReportingPartySAGroupStatusCurrent	ReportPartyType, AustralianStatesAndOffshoreAreas, EmployerGroupStatus	1. There may be multiple contexts defined within the instance document to cater for the Group Status Current facts for multiple group status periods.
GSN	ReportingPartySAGroupStatusNext	ReportPartyType, AustralianStatesAndOffshoreAreas, EmployerGroupStatus	1. There will only be one context defined within the instance document to cater for the Group Status Next facts.
GovernmentAgency	GovernmentAgency	ReportPartyType	1. There will only be one context defined within the instance document to cater for the Government Agency facts.

5.7.2.3.2 Lodge Annual Reconciliation Payroll Tax Response Message Content Table

The following table contains the facts that must be supplied in the instance document. The data elements have been separated into tables according to the relevant context.

5.7.2.3.2.1 ReportingParty Facts

Context – ReportingParty		
Seq No.	XBRL Fact	Instructions / Rules
1	BusinessDocument.GovernmentGeneratedIdentifier.Text	1. Mandatory

Context – ReportingParty		
Seq No.	XBRL Fact	Instructions / Rules
2	Identifiers.StateRevenueOfficeClientNumber.Identifier	1. Mandatory
3	OrgansationNameDetails (tuple one)	
3.1	OrganisationNameDetails.OrganisationalNameType.Code	1. Mandatory
3.2	OrganisationNameDetails.OrganisationName.Text	1. Mandatory
4	PayrollTaxPayment (tuple one)	
4.1	PaymentRecord.Payment.Amount	1. Mandatory
4.2	PaymentRecord.AgencyGeneratedReference.Number	1. Optional 2. If the payment method is "DirectDebit", this element shall be populated.
4.3	Preferences.TaxPaymentDirectDebitAuthorisation.Indicator	1. Optional
4.4	PaymentReference (tuple one)	
4.4.1	PaymentMechanism.PaymentMethod.Code	1. Mandatory
4.4.2	PaymentMechanism.CustomerReference.Number	1. If the payment method is "DirectCredit", this element shall be populated.
5	Lodgment.Due.Date	1. Mandatory 2. Will be in YYYY-MM-DD format
6	Lodgment.Received.Date	1. Mandatory 2. Will be in YYYY-MM-DD format

5.7.2.3.2.2 GovernmentAgency Facts

Context – GovernmentAgency		
Seq No.	XBRL Fact	Instructions / Rules
1	PaymentMechanism (tuple zero to many)	
1.1	PaymentMechanism.PaymentMethod.Code	1. Mandatory
1.2	PaymentMechanism.Instruction.Text	1. Optional
1.3	DirectDebit (tuple zero to one)	
1.3.1	PaymentMechanism.DirectDebitAccount.Identifier	1. Common module data element is not required.
1.3.2	Payment Mechanism.DirectDebit Name.Text	1. If the payment method is “DirectDebit”, this element will be populated.
1.3.3	FinancialInstitutionAccount (tuple zero)	
1.3.3.1	FinancialInstitutionAccount.BankStateBranch.Number	1. Common module data element is not required.
1.3.3.2	FinancialInstitutionAccount.FinancialInstitutionAccount.Number	1. Common module data element is not required.
1.3.3.3	FinancialInstitutionAccount.FinancialInstitutionAccountName.Text	1. Common module data element is not required.
1.3.3.4	FinancialInstitutionAccount.FinancialInstitutionBranchName.Text	1. Common module data element is not required.
1.3.3.5	FinancialInstitutionAccount.FinancialInstitutionName.Text	1. Common module data element is not required.
1.4	DirectCredit (tuple zero to one)	
1.4.1	PaymentMechanism.DirectCreditAccount.Identifier	1. Common module data element is not required.
1.4.2	Payment Mechanism.DirectCreditName.Text	1. Common module data element is not required.

Context – GovernmentAgency		
Seq No.	XBRL Fact	Instructions / Rules
1.4.3	FinancialInstitutionAccount (tuple zero)	
1.4.3.1	FinancialInstitutionAccount.BankStateBranch.Number	1. If the payment method is "DirectCredit" this element will be populated
1.4.3.2	FinancialInstitutionAccount.FinancialInstitutionAccount.Number	1. If the payment method is "DirectCredit" this element will be populated
1.4.3.3	FinancialInstitutionAccount.FinancialInstitutionAccountName.Text	1. If the payment method is "DirectCredit" this element will be populated
1.4.3.4	FinancialInstitutionAccount.FinancialInstitutionBranchName.Text	1. If the payment method is "DirectCredit" this element will be populated
1.4.3.5	FinancialInstitutionAccount.FinancialInstitutionName.Text	1. If the payment method is "DirectCredit" this element will be populated
1.5	Bpay (tuple zero to one)	
1.5.1	PaymentMechanism.BpayBiller.Code	1. Will be set to "858746"

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 multi-leveling required 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 reporting party 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 – CONTEXT AND DATA DECISION FLOW

The following decision flow diagram illustrates which contexts and what information needs to be supplied within the current liable period. It covers the data requirements for the Reporting Party, Nominated Single Lodger, Non Nominated Single Lodger, Designated Group Employer and Grouped Employer contexts.

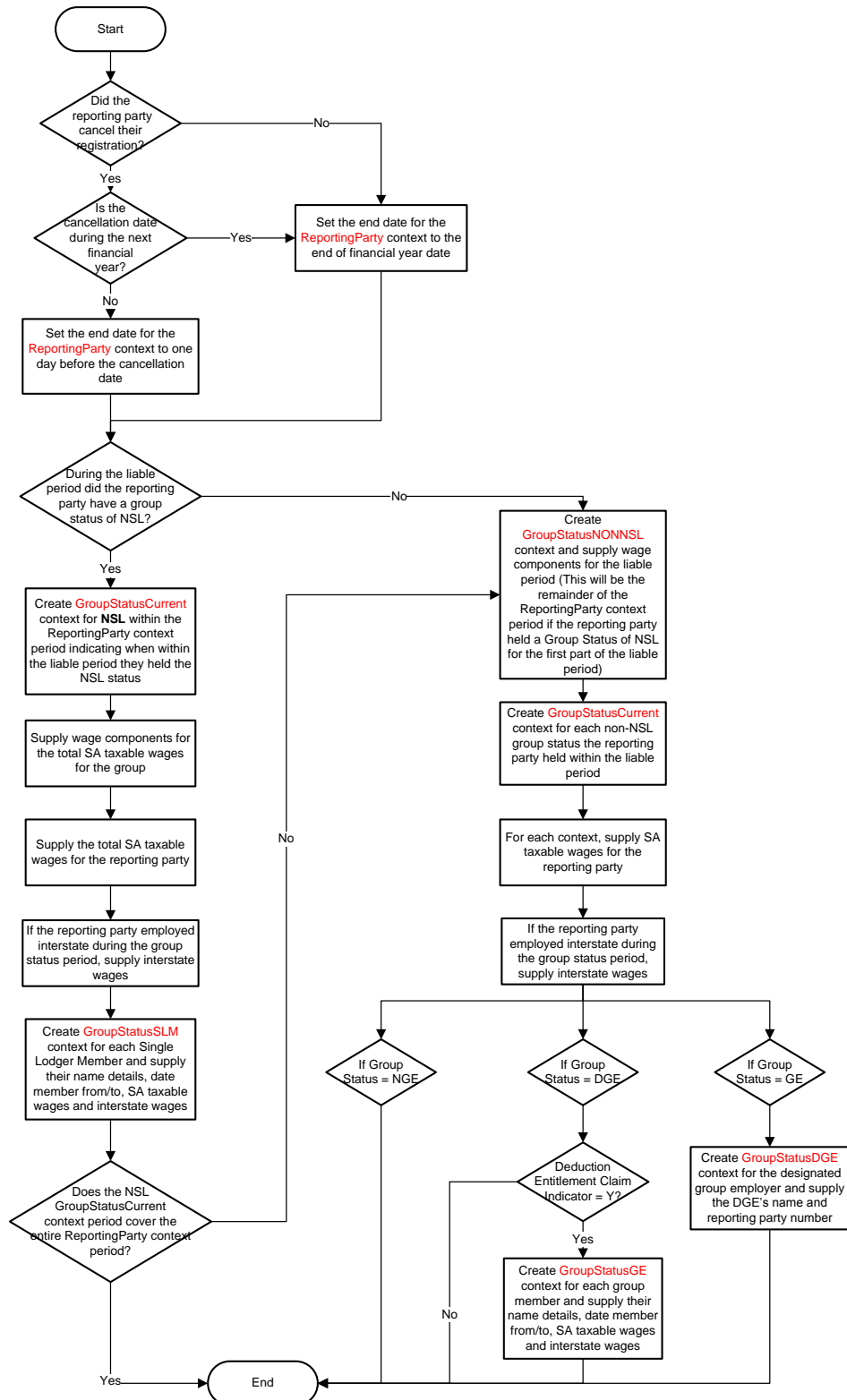


Figure 5 – Context and Data Decision Flow Diagram

APPENDIX C – GROUPSTATUSNEXT CONTEXT AND DATA DECISION FLOW

The following decision flow diagram illustrates the information that needs to be supplied within the GroupStatusNext context.

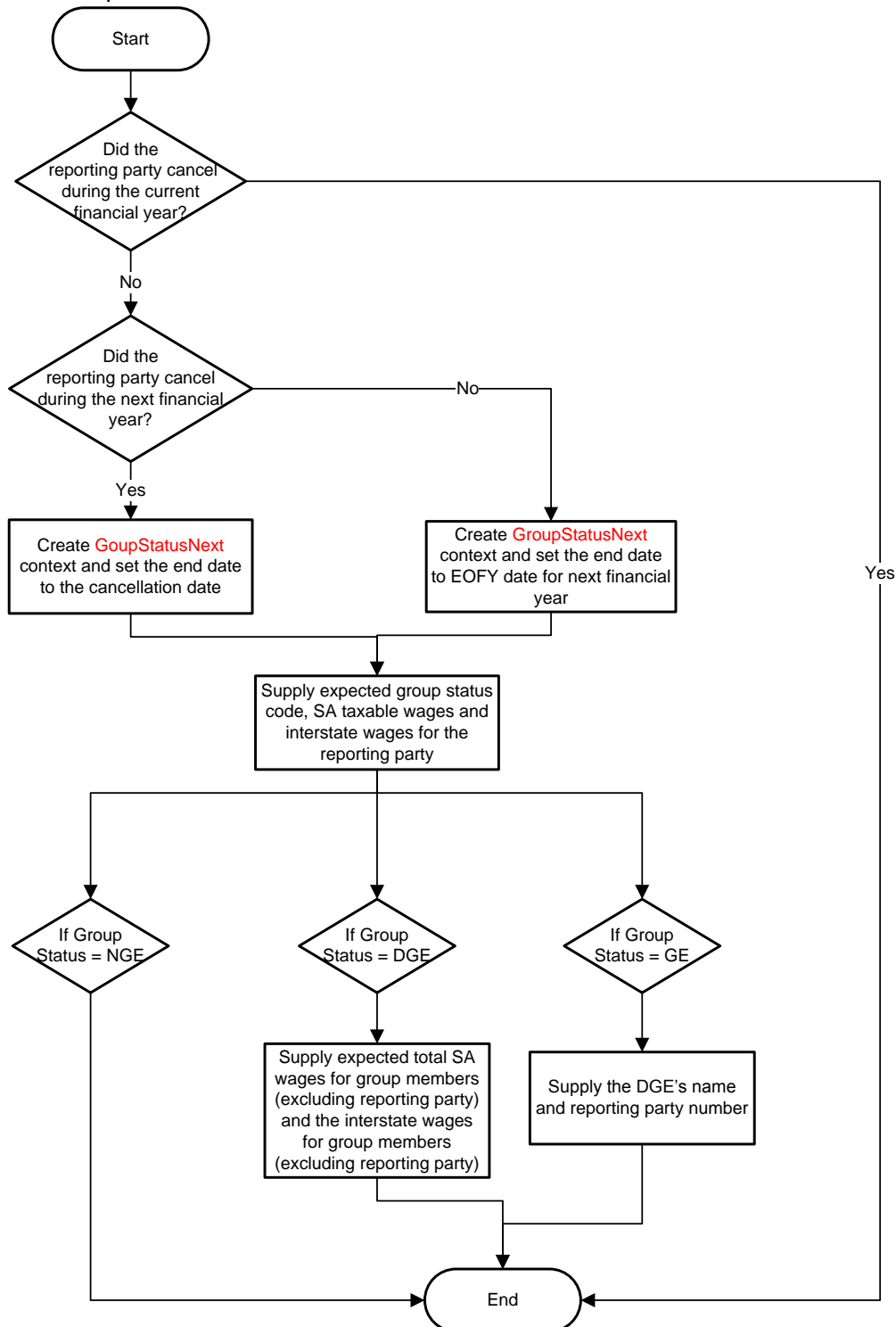


Figure 6 – GroupStatusNext Context and Data Decision Flow Diagram