

Standard Business Reporting

Australian Taxation Office –

Reported Paid Transactions (RPTDPAIDTX.0001) 2021

Business Implementation Guide

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For further information, raise an enquiry via [Online Services for DSPs](https://softwaredevelopers.ato.gov.au/OnlineservicesforDSPs)*.* If you are unable to access this, contact [SBRServiceDesk@sbr.gov.au](mailto:SBRServiceDesk@sbr.gov.au) or call 1300 488 231. International callers may use +61-2-6216 5577.

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1. Introduction
   1. Purpose and audience

The purpose of this document is to provide information that will assist Digital Service Providers (DSPs) in understanding the business context surrounding the ATO Reported Paid Transactions (RPTDPAIDTX) service.

This document defines the interaction with the Australian Taxation Office (ATO) made available to individuals (sole traders), businesses, registered tax professionals acting on behalf of individuals or businesses through the Standard Business Reporting (SBR) ebMS3 platform with a message format of eXtensible Mark-up Language (XML).

The *RPTDPAIDTX Business Implementation Guide* forms part of the broader suite of documents used by the ATO to describe or interpret how the technical implementation relates back to the business context and process. This document is designed to be read in conjunction with the ATO SBR documentation suite including the:

* *ATO* *Common Business Implementation and Taxpayer Declaration Guide*
* ATO Service Registry (SR)
* Message Structure Tables (MSTs)
* test information, for example, conformance suites
* validation rules
* web service / platform information.
  1. Glossary

For a glossary of terms, **see also**:

* [SBR glossary](https://www.sbr.gov.au/digital-service-providers/developer-tools/glossary)
* [ATO definitions](https://www.ato.gov.au/Definitions/?anchor=top)
* *Common Business Implementation and Taxpayer Declaration Guide.*

1. What is the RPTDPAIDTX service?

The RPTDPAIDTX service allows an initiating party to retrieve a report of paid transaction data reported to the ATO for the client. The RPTDPAIDTX service:

* Enables business management software to submit requests for the service, so that business intermediaries, business self-lodgers and registered tax agents can successfully retrieve client-related reported paid transaction details
* Enables intermediaries to call the reported paid transactions service
* Allows one of three reports to be retrieved per request
* Retrieves up to four (4) years of data (including current)
* Returns an equivalent response as per the ATO Online (ATOO) retail channels
* Expands, therefore a future scope may add new reports to the service.

Table 1: Payment type wholesale codes in the RPTDPAIDTX service

|  |  |
| --- | --- |
| **Payment Type** | **Description** |
| BTTP | Business transactions through payment systems |
| TGGP | Taxable Government Grants and payments  **Note**: Taxable government grants and payments may change to government grants in a future release. |
| TP | Taxable payments |

* 1. Interactions

The RPTDPAIDTX process consists of the following interactions:

Table 2: Interactions available in RPTDPAIDTX process

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Service** | **Interaction** | **Detail** | **Single** | **Batch** | **Optional** |
| Request | RPTDPAIDTX .list | Allows the initiating party to request a report of one of the following payment types:   * BTTP * TGGP * TP. | N | Y | Y |
| Response | RPTDPAIDTX .list.response | Allows the initiating party to retrieve a report of one of the following payment types:   * BTTP * TGGP * TP. | N | Y | Y |

* 1. RPTDPAIDTX list request

The RPTDPAIDTX service is a standard batch request and response. The RPTDPAIDTX.LIST inputs are specified in the:

request message structure table

validation rules (in the RPTDPAIDTX.0001 2021 package).

* 1. RPTDPAIDTX list response

The RPTDPAIDTX.LIST.RESPONSE messages rely on data inputs from the following datasets:

BTTP (Business transactions through payment) systems

TGGP (Taxable government grants and payments)

TP (taxable payments).

**Table 3: RPTDPAIDTX List response messages**

| **Message group** | **Details** |
| --- | --- |
| Report.Type.Code | The payment type associated with the transactions. |
| Interaction.Record.Count | The total number of transactions returned. |
| **Transaction field details (repeating)**  PaymentRecord.Sequence.Number | A unique sequence number to identify each group of transaction fields. |
| **Transaction field details (repeating)**  Report.Field.Code | Contains the actual label for the transaction field. |
| **Transaction field details (repeating)**  Report.FieldValue.Text | Contains the actual value associated with the label for the transaction field. |

Table 4: RPTDPAIDTX list descriptions

| **Field Name** | **Payment Type** | **Description** | **Example** |
| --- | --- | --- | --- |
| PayerName | BTTP | Payer name | Commonwealth Bank of Australia |
| CustomerReferenceNumber | BTTP | Customer Reference Number –.Payer uses this number to identify the payee. | 8oRS62H0tDYhFkU |
| PaymentSystemAccountNumber | BTTP | Payment system account number –.The payment system account number allocated to the business by the reporter. | 12467890898345 |
| BSBNumber | BTTP | Bank State Branch number | 082406 |
| ClientFinancialInstitutionAccountNumber | BTTP | Client financial institution account number | 3456789 |
| FinancialInstitutionAccountHeldByDescription | BTTP | Financial Institution Account Held By Description | John Smith |
| PeriodStart | BTTP | Period Start – The start date for the transaction period.  For example, 1 July 2021 to 31 July 2021. Format CCYY-MM | 2019-07 |
| NetAmount | BTTP | Net amount – The net sales amount (in reported currency).  Format NUMBER(8,2) | 1000234.00 |
| CurrencyCode  [Refer ISO4217 standards] | BTTP | Currency code – The currency of the transaction being reported. | AUD |
| PayerName | TGGP | Payer name | Agforce Ltd |
| PayerAustralianBusinessNumber | TGGP | Payer Australian Business Number | 11223491505 |
| GrantProgramName | TGGP | Grant program name | Govt Grant Part A |
| PaymentDate | TGGP | Payment date – The date when grant was issued.  Format CCYY-MM-DD | 2020-07-01 |
| GrossAmount | TGGP | Gross Amount –. Gross paid amount. | 25000.00 |
| GSTAmount | TGGP | GST amount – Amount of Goods and Services Tax (GST). | 300.00 |
| NonAssessableNonExemptIndicatorCode | TGGP | Non-Assessable Non-Exempt (NANE) indicator code. | Decode values:  5 = Yes  10 = No  15 = Unsure |
| PayerName | TP | Payer name | EVERGREEN |
| PayerAustralianBusinessNumber | TP | Payer Australian Business Number | 14088411787 |
| FinancialYear | TP | Financial year in the format: CCYY. | 2020 |
| GrossAmount | TP | Gross amount | 25000.00 |
| GSTAmount | TP | GST amount | 300.00 |
| TaxWithheldAmount | TP | Tax withheld amount | 2500.00 |

1. Authorisation
   1. Intermediary relationship

The type of SBR service an intermediary can use on behalf of their clients depends on the activity being undertaken and whether the intermediary has a relationship with the client. That is, an intermediary has the appropriate authorisation for the interaction being performed on behalf of the taxpayer recorded in ATO systems.

To use the RPTDPAIDTX service a business intermediary must be appointed by a business in Access Manager to use the available services on their behalf.

The tax agent to taxpayer relationship is a fundamental precondition to interacting with SBR for interactions.

**Note**: If the relationship doesn’t exist, the SBR submit interaction of the Client Update Relationship(CUREL) service can be used to establish a relationship between the intermediary and the taxpayer.

**See also:**

* The [*CUREL Business Implementation Guide*](https://www.sbr.gov.au/digital-service-providers/developer-tools/australian-taxation-office-ato/obligation-management-oblmgt/client-management-clntmgt)**,** for further information
* The [SBR website](https://www.sbr.gov.au/digital-service-providers/developer-tools/australian-taxation-office-ato/obligation-management-oblmgt/client-management-clntmgt)**,** for more information on client management.
  1. Access and initiating parties

ATO systems will check that the initiating party can use the interaction that is received through the SBR channel.

**See also:**

* Section 3 – Access, in the *Common Business Implementation and Taxpayer Declaration Guide*
* [ATO website](https://www.ato.gov.au/general/online-services/access-manager/), for more information on Access Manager.
  1. Permissions

A user must be assigned the appropriate authorisation permissions to use the RPTDPAIDTX service. The table below references the SBR service to the relevant permission in Access Manager:

**Table 5: Access Manager permissions**

| **Service** | **Access Manager permission** |
| --- | --- |
| Registered tax agents | Client.Reports.View |
| Business (including sole traders) /  business intermediaries | Account.View |

1. Constraints and known issues

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| --- |
| **Constraints when using this interaction** |
| 1. This RPTDPAIDTX interaction can only be used for this service.   This service allows an initiating party to retrieve a report of paid transaction data reported to the ATO for the client. Other SBR services that developers may like to cross-reference:   * **EPMTSYSTX** –Business transactions made through payment systems service * **TPAR** –Taxable Payments Annual Report |
| 1. The RPTDPAIDTX interaction can only be used for the current financial year and prior three financial years.   Consider the rolling dates when using this guide and that a future end date is not valid. As at 28 February 2022, for example:   * FY2021-22: 1 July 2021 to 28 February 2022 * FY2020-21: 1 July 2020 to 30 June 2021 * FY2019-20: 1 July 2019 to 30 June 2020 * FY2018-19: 1 July 2018 to 30 June 2019. |
| 1. There is a constraint on period specified – only one period at a time can be requested.   For example: - only request data for a period not exceeding one year, if you want three years of data; three request documents are required. |
| 1. Only one report type can be returned per payload document.   As RPTDPAIDTX is a batch service, DSPs can request each report type by submitting three payload documents in one request. |
| 1. The RPTDPAIDTX NonAssessableNonExemptIndicatorCode is confirmation that government grants may be non-assessable non-exempt (NANE) income under legislation.   If a grant is considered NANE, then government entities can choose to provide additional information in their Taxable payments annual report (TPAR). The information provided in the TPAR will be displayed as 5=Yes, 10=No or 15=Unsure based on their assessment of whether the grant type is listed as NANE. Some grant transactions will have no values as it is optional. |

* 1. Usage restrictions

Digital Service Providers (DSPs) must be aware of the usage restrictions, which are described within the Reasonable Use policy. The ATO actively monitors the use of services and will notify DSPs that contravene this policy. Continued breaches may result in de-whitelisting.

**Find out about:**

* The[Reasonable Use policy](https://softwaredevelopers.ato.gov.au/Usingourservices#Reasonableuse).

1. RPTDPAIDTX service guidance
   1. Appropriate use

The RPTDPAIDTX service is intended for use by wholesale entities. Repetitive requests may have the potential to impact system performance.

**Note:** TheATO will monitor usage of this service and may restrict access if inappropriate or excessive use is identified.

* 1. Validity and completeness of client claims

Registered agents must not rely on the RPTDPAIDTX service to verify validity or completeness of client claims. This includes where no response is provided from the service. When no response is returned, care is required to ensure all transactions are considered and only legitimate claims are made. Registered agents and clients are responsible for ensuring ‘true and correct’ information is included before lodgment.